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**CITY OF BELLMEAD**

**ANNUAL BUDGET  
FISCAL YEAR 2022**

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SUBMITTED TO THE HONORABLE  
MAYOR & CITY COUNCIL

**WORK - LIVE - PLAY**

**3015 BELLMEAD DR | BELLMEAD, TX 76705  
(P): 254-799-2436 | WWW.BELLMEAD.COM**

# CITY OF BELLMEAD, TEXAS ANNUAL BUDGET FOR FISCAL YEAR 2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$90,253, which is a 4.7 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$28,381.

**City Council**

Mayor Gary Moore, At Large  
Mayor Pro Tem Travis Gibson, Precinct 2  
Karen Coleman, Precinct 1  
James Cleveland, Precinct 3  
Jasmine Neal, Precinct 4  
Bryan Winget, Precinct 5

**Budget Vote:**           FOR:                           Moore, Gibson, Coleman, Cleveland, Neal, Winget  
                                  AGAINST:

	<b>FY 2022</b>	<b>FY 2021</b>
<b>Property Tax Rate</b>	\$0.375187	\$0.377854
<b>Voter Approval Operating Tax Rate</b>	\$0.289530	\$0.297549
<b>Debt Rate</b>	\$0.078896	\$0.090473
<b>No New Revenue Rate</b>	\$0.351027	\$0.359502
<b>Total Voter Approval Tax Rate</b>	\$0.368426	\$0.388022
<b>De Minimis Rate</b>	\$0.440256	

**Total debt obligation for City of Bellmead secured by property taxes: \$5,846,175**

In accordance with Section 140.0045 "Itemization of Certain Public Notice Expenditures Required in Certain Political Subdivision Budgets", the City of Bellmead is expected to expend \$5,300 for notices required by law to be published in a newspaper for the year ended September 30, 2020 and has budgeted \$5,500 to be spent for such notices for the September 30, 2022 budget.

Yousry Zakhary, City Manager  
Karen Evans, CPA, Assistant City Manager/Chief Financial Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Bellmead  
Texas**

For the Fiscal Year Beginning

**October 01, 2020**

*Christopher P. Morill*

Executive Director

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August 6, 2021

Honorable Mayor, City Council, and Residents of Bellmead:

We are pleased to submit the budget for FY 2022, beginning October 1, 2021, and ending September 30, 2022. The budget is the means of presenting in financial terms, the framework for accomplishing the City's objectives for the upcoming year.

This budget represents the combined efforts of the City Council, Management, and Department Heads to allocate the City's financial resources to the functions and responsibilities of municipal government necessary to meet the goals established by the City Council, within the limitations of sound financial policies.

In March 2019, the City Council adopted the Financial Governance Policies which were updated in May 2021. This comprehensive set of financial policies provides parameters to be followed in the development of the budget. The proposed budget is being presented in compliance with all of the adopted policies.

City Council spent considerable time in FY 2019 developing the City's mission statement and core values. In FY 2021, City Council expanded these values into the development of a strategic plan to guide the city forward in accomplishing the goals and priorities of the Council.

### **Mission Statement**

*The City of Bellmead will provide exceptional quality of life for all citizens, responsive City services, visionary leadership, transparent financial management to the public and economic growth by partnering with and retaining local businesses. We recognize that our employees are our most valuable resource and are necessary to fulfill the mission.*

### **Core Values**

- **Integrity** – *This is the foundation of all our core values.*
- **Outstanding Customer Service** – *We strive to understand the needs of our citizens, customers, and visitors in order to treat everyone fairly and respectfully.*
- **Fiscal Responsibility** – *As trustees of City resources, we are committed to utilize those resources in the most efficient and transparent manner.*

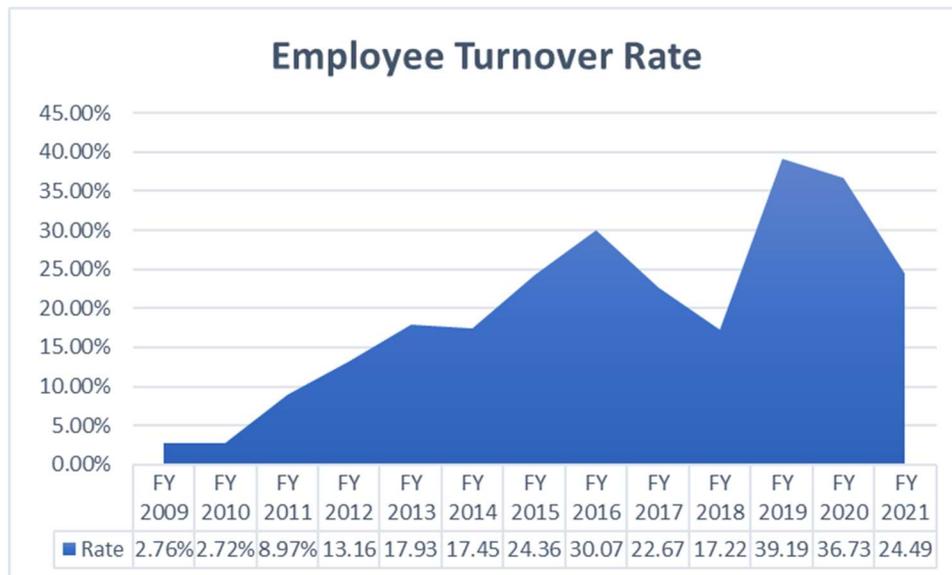
- **Our Employees** – *We support, develop, and reward our employees so they may serve the City of Bellmead in an exemplary manner. We treat them with respect and dignity.*

There are six strategic issues that were considered in the development of the budget which were derived during the strategic planning process. The strategic issues include 1) high performing government, 2) financial responsibility, 3) quality of life, 4) economic development, 5) safe community, and 6) essential services.

### 1. High Performing Government

City Council recognizes that employees are our biggest assets and that the employees drive the performance of the city. Fair compensation of employees is one of the most important issues facing the City. Closing the inequity in employee compensation is challenging but necessary.

Compensation that is not competitive with the marketplace creates several significant problems. For example, the City’s turnover rate is more than 25% for all employees, over 35% in the police department, and the average tenure is only 5 years. This creates hidden costs for recruiting and training. It also makes us less efficient than we would be otherwise. As you can see in the graph below, employee turnover has steadily increased from 2.76%.in FY 2009 to 30.07% in FY 2016, with a peak of 39.19% in FY 2019. Turnover slightly decreased in FY 2020 to 36.73% and appears to be on track for a further decrease in FY 2021. Most of the turnover is driven by departures in the police department.



In FY 2019, the city began a multi-year approach to mitigate turnover, increase employee morale, and increase employee job satisfaction. This included investing in updated technology,

replacing all Windows 7 computer systems, increased job training, replacing broken\unusable equipment, and compensation.

In FY 2020, the city increased salaries citywide by 2.7%, which was the Central Texas consumer price index rate as published by Baylor University. Although the increase did not move the city closer to market, it at least prevented employees from losing more ground. The city also brought the first round, the lowest tier, of employees to market. An updated pay scale was adopted during the budget process implementing the changes.

Prior to FY 2020, the last pay scale on record was adopted in 2006. According to the Bureau of Labor Statistics consumer price index, today's prices are 38.80% higher than average prices throughout 2006. Although the City increased active employee pay sporadically throughout the years, the pay scale was not adjusted. Also, only up to 12 of our current employees were employed with the city during the years of FY 2006 – FY 2009. The City's failure to adjust the pay scale undermined the cost-of-living adjustments as it set all new employees back at the original 2006 pay level which is now effectively up to 38.80% below market.

In FY 2021, the city is focused on bringing public safety employees closer to market and approved an updated pay scale that reflected that focus. FY 2020 and FY 2021 placed a large stress upon our public safety employees, both police and fire. They have been under extreme pressure due to the COVID-19 pandemic response as well as the current tensions towards law enforcement in the nation. It is imperative that we support and compensate our first responders. As you can see in the table below, Bellmead is the public safety training ground for the surrounding areas which have lower crime rates per capita and higher compensation rates.

The city also moved to a merit-based system in which employees are paid for performance. Employee evaluations are now used to monitor employee performance and increase both supervisor and employee accountability. The merit-based system fosters workplace productivity and provides the city the ability to reward performance and thereby attract and retain quality employees.

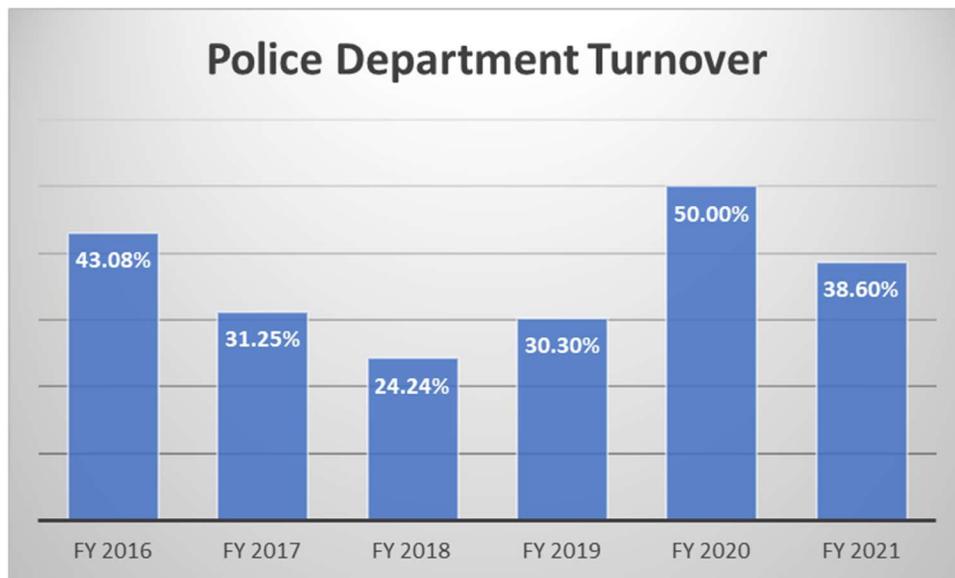
Public safety is again the priority in FY 2022 and an updated pay scale is included in the budget to bring these valuable employees closer to market. Unfortunately, it will take several budget cycles before the pay scale is to a point that the city is competitive with the market.

City	Patrol		Corporal/ Det		Sgt		LT		Assist. Chief		Chief	
	Min	Max	Min2	Max3	Min4	Max5	Min6	Max7	Min10	Max11	Min12	Max13
DPS	\$ 73,208.00	\$ 107,038.00			\$ 99,978.00	\$ 118,931.00						
Hewitt	\$ 48,223.00	\$ 57,586.00			\$ 62,885.00	\$ 69,430.00	\$ 72,263.00	\$ 79,754.00	\$ 65,757.00	\$ 93,917.00	\$ 114,477.00	\$ 163,501.00
Lacy Lakeview	\$ 41,454.00											
McLennan CO. Sherriff	\$ 50,074.00	\$ 54,777.00	\$ 60,800.00	\$ 66,429.00	\$ 68,682.00	\$ 71,721.00	\$ 74,311.00	\$ 77,013.00	\$ 79,941.00	\$ 84,445.00	\$ 97,418.00	\$ 102,905.00
Waco	\$ 61,822.27	\$ 78,657.85			\$ 86,444.03	\$ 92,582.38	\$ 102,925.37	\$ 107,083.27	\$ 120,149.27	\$ 125,002.99	\$ 130,412.88	\$ 208,321.98
Woodway DPS	\$ 57,200.00	\$ 60,299.00	\$ 60,320.00	\$ 73,507.00	\$ 76,960.00	\$ 87,402.00	\$ 83,200.00	\$ 99,424.00	\$ 95,680.00	\$ 119,995.00	\$ 99,840.00	\$ 144,997.00
<b>Average</b>	<b>\$ 55,330.21</b>	<b>\$ 71,671.57</b>	<b>\$ 60,560.00</b>	<b>\$ 69,968.00</b>	<b>\$ 78,989.81</b>	<b>\$ 88,013.28</b>	<b>\$ 83,174.84</b>	<b>\$ 90,818.57</b>	<b>\$ 90,381.82</b>	<b>\$ 105,840.00</b>	<b>\$ 110,536.97</b>	<b>\$ 154,931.25</b>
Bellmead - Current	\$ 39,520.00	\$ 54,080.00	\$ 41,600.00	\$ 54,080.00	\$ 47,840.00	\$ 56,160.00	\$ 54,080.00	\$ 68,800.00	\$ 63,000.00	\$ 86,000.00	\$ 89,000.00	\$ 110,240.00
Bellmead - Proposed	\$ 46,000.00	\$ 57,662.00	\$ 50,000.00	\$ 73,000.00	\$ 55,000.00	\$ 76,000.00	\$ 60,000.00	\$ 82,000.00	\$ 70,000.00	\$ 92,000.00	\$ 93,000.00	\$ 118,000.00
<b>Variance - Current</b>	<b>\$ 15,810.21</b>	<b>\$ 17,591.57</b>	<b>\$ 18,960.00</b>	<b>\$ 15,888.00</b>	<b>\$ 31,149.81</b>	<b>\$ 31,853.28</b>	<b>\$ 29,094.84</b>	<b>\$ 22,018.57</b>	<b>\$ 27,381.82</b>	<b>\$ 19,840.00</b>	<b>\$ 21,536.97</b>	<b>\$ 44,691.25</b>
<b>Variance - Proposed</b>	<b>\$ 9,330.21</b>	<b>\$ 14,009.57</b>	<b>\$ 10,560.00</b>	<b>\$ (3,032.00)</b>	<b>\$ 23,989.81</b>	<b>\$ 12,013.28</b>	<b>\$ 23,174.84</b>	<b>\$ 8,818.57</b>	<b>\$ 20,381.82</b>	<b>\$ 13,840.00</b>	<b>\$ 17,536.97</b>	<b>\$ 36,931.25</b>

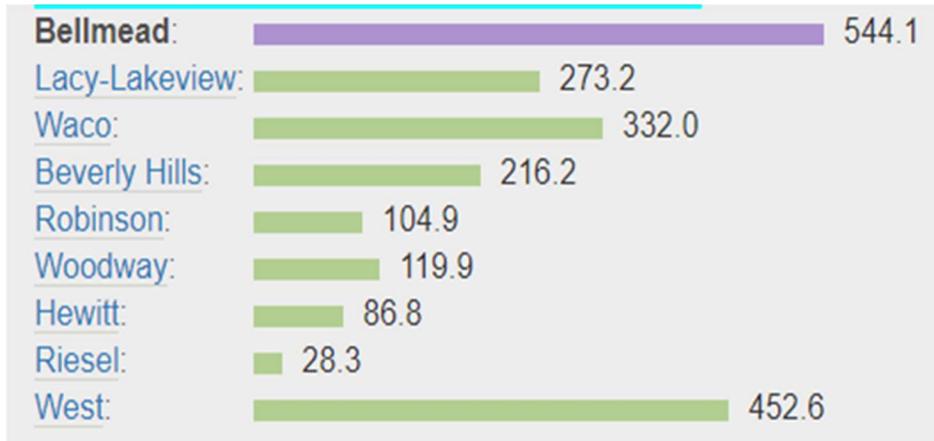
City	Firefighter		Lieutenant		Chief	
	Min	Max	Min2	Max3	Min4	Max5
Hewitt	48,266.00	58,203.00	\$ 64,090.00	\$ 69,377.00	76,224.00	108,867.00
Marlin	44,820.00					
Waco	52,624.00	71,789.90	79,922.70	81,926.00	130,412.88	208,321.98
Woodway DPS	\$ 57,200.00	\$ 72,779.00	\$ 83,200.00	\$ 99,424.00	\$ 99,840.00	\$ 144,997.00
<b>Average</b>	<b>50,727.50</b>	<b>67,590.63</b>	<b>\$ 75,737.57</b>	<b>\$ 83,575.67</b>	<b>102,158.96</b>	<b>154,061.99</b>
Bellmead - Current	\$ 44,850.00	\$ 56,810.00	\$ 54,080.00	\$ 68,800.00	\$ 82,400.00	\$ 110,240.00
Bellmead - Proposed	\$ 46,000.00	\$ 57,662.00	\$ 60,000.00	\$ 82,000.00	\$ 93,000.00	\$ 118,000.00
<b>Variance - Current</b>	<b>\$ 5,877.50</b>	<b>\$ 10,780.63</b>	<b>\$ 21,657.57</b>	<b>\$ 14,775.67</b>	<b>\$ 19,758.96</b>	<b>\$ 43,821.99</b>
<b>Variance - Proposed</b>	<b>\$ 4,727.50</b>	<b>\$ 9,928.63</b>	<b>\$ 15,737.57</b>	<b>\$ 1,575.67</b>	<b>\$ 9,158.96</b>	<b>\$ 36,061.99</b>

The ability to recruit and retain a competent workforce is vital to our success. It is also part of our ethical foundation to treat people fairly. Numerous studies have proven that the organizations that have the best success rates for recruitment and retention focus not only on compensation, but also promote a culture in which the organization and its leaders convey to the employees their value and respect.

The estimated cost to bring the third round, the public safety tier, of employees closer to market is \$55,000. The average cost to hire and train an officer is between \$75,000 - \$100,000 the first year. Turnover within the Police Department is at ~40% due to the lack of competitive pay, crime rates, and tensions within the nation and community.



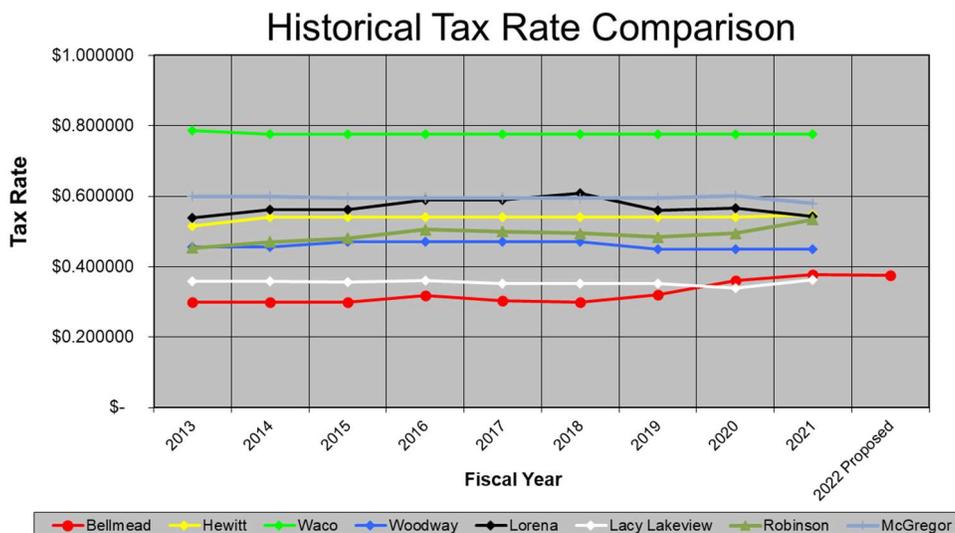
According to City-Data.com crime index, the 2019 crime rate in Bellmead is 544.1 (per 100,000) which is 2 times greater than the United States average. The City's crime rate in 2019 was higher than in 96.8% of United States cities. The city's crime rate fell by 13% in 2019 compared to 2018 and the City saw decreasing violent and property crimes from 2014 to 2019. However, crime rates are still exceptionally high which is indicated in the chart below.



The disparity in employee compensation must be addressed this year and for several years to come for the city to attract and retain a talented workforce.

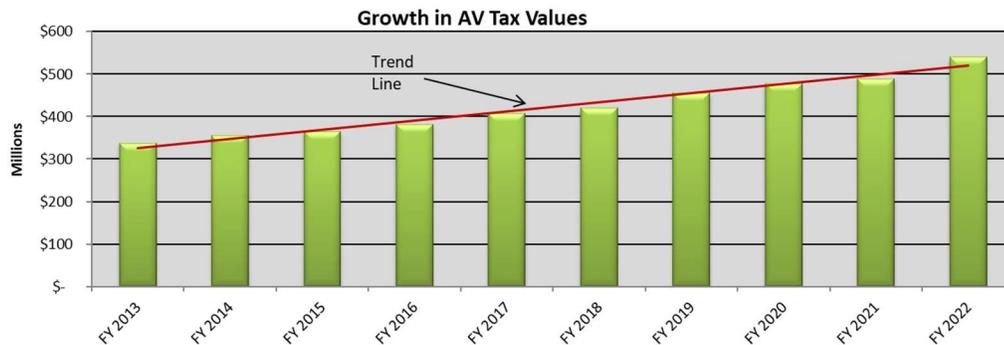
## 2. Financial Responsibility

The city must strive to adopt a structurally balanced budget. It is becoming increasingly difficult to accomplish this in the General Fund. This is primarily due to the artificially low property tax rate. The City has historically deferred maintenance and understaffed City operations to maintain a low property tax rate. The City has also utilized administrative charges to other funds to subsidize the General Fund which has historically been deficit budgeted. All administrative charges were removed, and costs were allocated to the proper funds in FY 2020. The Water/Sewer Utility Fund is being charged a 5% franchise fee for the use of the City's roads and rights-of-way in lieu of an administrative fee.



There are increasing pressures from residents to increase services which is simply not feasible with the current financial constraints.

The No-New-Revenue tax rate is \$0.362024, which is lower than the City's current rate which is indicative of an overall increase of appraised values on properties and improvement that were on the tax roll in both the current and prior tax year. This is a testament to the city's focus during the past two years on economic development, code enforcement, and beautification.

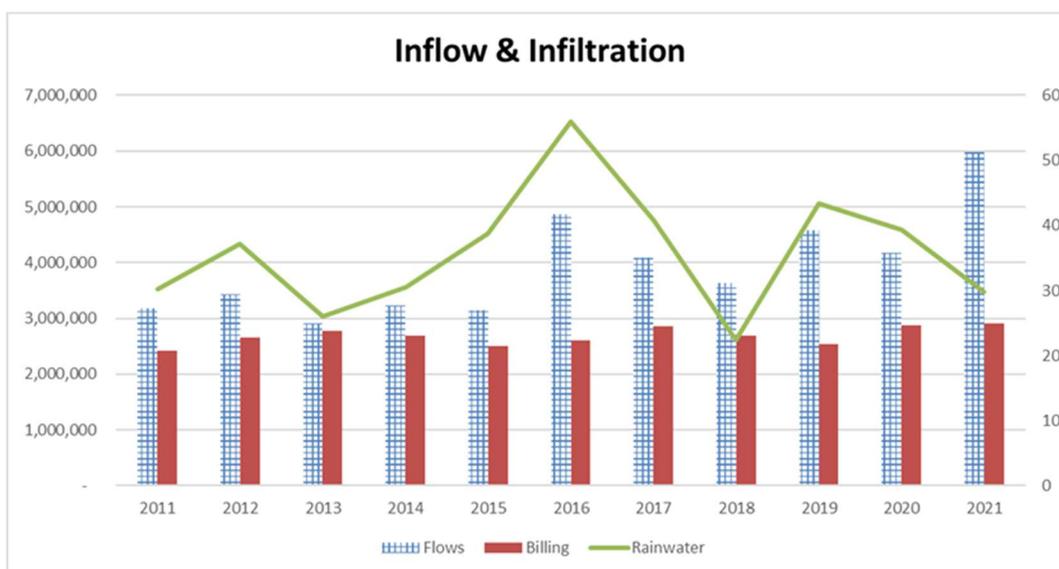


The Voter Approval tax rate is \$0.375187 which is the highest rate that the City may adopt without triggering the option for voters to petition an election for voter approval. The property tax in the proposed budget is set at \$0.375187 per \$100 of valuation which is an overall tax rate decrease of \$0.002667 from the current rate of \$0.377854. The De Minimis Rate is the rate at which voters may petition to hold a tax approval election if the adopted rate is equal to or lower than the De Minimis rate but higher than the voter approval rate is \$0.448620.

Even with the significant challenges to our revenue stream, this operating budget is being presented as balanced wherein projected operating expenditures are equal to projected operating resources.

The City is also facing increasing pressure within the Water/Sewer Utility Fund due to the same issues as stated above. Fund reserves have been drawn down over the years to subsidize the General Fund while deferring needed maintenance and capital replacement within the Utility Fund. The City contracted with Water Resources Management, LLC to perform a Water Sewer Rate study in 2014. This study resulted in a five-year rate plan to move the City towards a rate structure that would support the needed expenditures of the Fund. However, although the city adopted and implemented the proposed rates in FY 2015, rate increases were deferred each year thereafter resulting in lost revenue more than \$500,000. The rates proposed in the rate study for FY 2018 were implemented in FY 2020. A slight increase to water and sewer rates was adopted with the FY 2020 budget; however, rates remained lower than surrounding Cities and Cities of similar size.

In 2004, the City entered an interlocal cooperative agreement with the City of Waco and five other cities to acquire from Brazos River Authority the assets that comprise the Waco Metropolitan Area Regional Sewer System (“WMARSS”). The City’s proportionate share was 5.707%. In FY 2020, the five cities transferred ownership to the City of Waco and became a City of Waco customer going forward. Sewer treatment cost is now included in the Water/Sewer Fund operating budget at \$710,964 for FY 2022. This cost is considerably lower than operating an in-house stand-alone system. However, the city had a 43% increase in sewer flows in FY 2021 over the prior year due to water line breaks during Winter Storm Uri. These water line breaks and related infiltration into the city’s sewer system reiterates the needed investment into the city’s aging infrastructure which has been neglected over the years. This is a high priority of the city and is reflected in the city’s increased emphasis on leveraging outside grant funding and interlocal agreements to replace infrastructure throughout the city.



In FY 2021, City Council approved an agreement with NewGen Strategies & Solutions, a management and economic consulting firm that specializes in aiding the public sector, especially related to utilities and other capital-intensive activities. As part of the study, NewGen prepared a five-year forecast of water and wastewater revenue requirements and accompanying rate scenarios which will meet the City’s revenue recovery objectives. Additionally, NewGen examined the City’s capital requirements for planned development and replacement needs in suggesting rates sufficient to provide continuous and adequate service to the City’s utility customers.

NewGen proposed rates that are projected to cover costs including depreciation. This rate includes a depreciation factor which is the first step towards allocating funding to replace needed capital equipment and infrastructure.

The City has strived to present financial data as transparently as possible and to ensure that users understand the complexity of governmental accounting. Although cities have numerous funds, these funds are designated for specific purposes and are often restricted by either grantors, statutes, or purpose.

The City made a concerted effort to ensure that it was meeting the needs of its users by moving from an annual financial report to the more transparent comprehensive annual financial report in FY 2018. The City earned its first GFOA Certificate of Achievement for Excellence in Financial Reporting in FY 2019. The City also worked towards building a more transparent, comprehensive budget document in FY 2019 which also earned the GFOA Distinguished Budget Presentation Award.

### **3. Quality of Life**

City of Bellmead Staff is determined to bring to life a new brand and vision for the City. The goal is to clean up and/or beautify strategic areas of the City to promote Community Involvement, as well as opportunities for positive news outlets. City Staff is working on revitalizing the Parks by cleaning and re-painting the pavilions, keeping landscapes maintained, and by renovating the Park Bathrooms. Future action items include a new Splash Pad Cover and an area for a Summer Concert Series.

We want the Community to take pride in our City, so we're doing everything we can to get them involved, as well as enforcing clean up laws to keep our City in good (and safe) condition. On September 25<sup>th</sup> the City will host the first annual Bellmead Burgers and Brews Festival at Lion's Park with a projected attendance of over 1,000 people. Other Community events include National Night Out (Brame Park), The Christmas Parade (Bellmead Dr), and Bellmead Family Dog Day (Brame Park).

Building/Code Enforcement has been tasked with helping to increase Property Values over time. This means enforcing City Ordinances that include keeping properties free of debris/junk items, keeping lawns and fields maintained, and making sure that homes are safe to inhabit. The Public Works Department will also be working with TXDOT to keep their medians and right-of-ways clean and maintained, so that first time visitors to the City have a positive first impression as soon as they enter Bellmead. The long-term goal is to keep the City clean and appealing to attract new Visitor's and Residents.

### **4. Economic Development**

The City of Bellmead is situated in an ideal location for economic development. To capitalize on the City's location, available property holdings, and other amenities, the City is seeking creative ways to leverage its financial resources to create, implement, and sustain a long-term

City branding and marketing campaign as well as promote and manage the long-term economic development of the City.

The city is leveraging economic development funding to begin a multi-phase meter change out project that will replace and/or retrofit the City's current meters and install new automatic metering infrastructure. The overall benefits of this technology include operational savings, provide greater accuracy, give citizen's greater access to information, eliminate the need to send staff out for re-reads, or move in/move outs, immediate tamper and backflow notifications, and leak detections.

The city is also partnering with the Texas Department of Agriculture ("TDA") to revitalize downtown Bellmead. This includes installing ADA compliant sidewalks and lighting to enhance the area and spur economic development. TDA funding is has also been awarded to assist the city with developing a Comprehensive Plan to guide the city as it develops to ensure that it is developing in a way to meet the needs of its citizens and business partners.

The city plans to hold a Bellmead Festival in FY 2022 to market and promote the city.

## **5. Safe Community**

As the City grows, there are increasing demands for additional services by both citizens and visitors. Visitors to our City provide valuable sales tax revenues which are essential to the fiscal health of our city. Both citizens and visitors demand a safe, well-maintained City in which to live and do business. There are also increasing demands for parks and recreation facilities that are utilized by both children and adults. All citizens regardless of socio-economic status deserve quality City services.

Due to the number of homes with pets, the city has a large number of stray animals that are being taken to the Waco Animal Shelter. The cost of sheltering strays has risen to an exorbitant amount resulting in the staff reevaluating the sheltering contract. Staff are evaluating building an onsite city run shelter with increased emphasis on microchipping and rehoming the animals. Unfortunately, it may be necessary to euthanize animals that the city is unable to foster or rehome.

The city has historically taken a short-term approach to funding and maintaining the city which has resulted in poorly maintained areas due to lack of staffing, training, proper equipment, and supplies. Staff has instead undertaken a long-term approach by developing a vehicle replacement program. Therefore, patrol vehicles are included in the budget to ensure that our officers can patrol and protect the streets in safe reliable vehicles.

## **6. Essential Services**

Due to budgetary pressures, the city has deferred investing in maintenance or replacement of capital items across the city for numerous years. While deferring maintenance does provide a short-term cash saving, this lack of investment makes it increasingly difficult to sustain the asset in a condition necessary to provide expected service levels. Ultimately, deferring essential maintenance or asset replacement could reduce the City's ability to provide services and could threaten public health, safety, and overall quality of life. In addition, as the physical condition of the asset declines, deferring maintenance and/or replacement will increase long-term costs and liabilities. The City needs to perform an assessment of all assets to determine the condition of each and the priority in which they need to be repaired or replaced. The Fire Department needs remodeling, and a new Public Works building is needed. The Police Department is also in need of expansion to accommodate increased staffing, storage, and operational needs. Secured parking is needed for all public safety vehicles.

The city has entered into an interlocal agreement with the cities of Waco and Lacy Lakeview and Texas State Technical College to construct a sewer interceptor project that will provide capacity for each entity and for a large area of the City which is not currently served as well as an underserved area in which the infrastructure is insufficient. The project will be a great boost to the local economy, provide enhanced services to our citizens and visitors, and open a large area of the city which is ideal for future commercial development. The project will include 30 inch lines and become part of the Regional Sewer System.

This is a ~\$28 million joint project with the City of Waco ~\$19,250,000, City of Lacy Lakeview ~\$1,475,000, and the Texas State Technical College ~\$1,500,000, and the City of Bellmead ~\$5,000,000.

The City embarked on a pavement management program in the summer of FY 2021 which will continue in FY 2022. City staff drove the streets of Bellmead to determine a pavement ranking of each street. Staff then created a pavement restoration cycle for each street based on priority. \$300,000 was allocated in FY 2022 to continue with the program to resurface city streets.

On behalf of the entire City of Bellmead management team and employees, I am honored to present you with the FY 2022 proposed budget. We will continue to diligently manage the resources we are entrusted with very conservatively putting the needs of the citizens and the long-term prosperity of the city first.

Please feel free to reach out to me or CFO, Karen Evans for any specific questions you may have. Thank you for the honor to serve Bellmead!

Respectfully,

A handwritten signature in blue ink, appearing to read "Y. Zakhary", enclosed within a light blue oval shape.

Yousry Zakhary  
City Manager

A handwritten signature in black ink, appearing to read "Karen Evans", written in a cursive style.

Karen Evans, CPA  
Assistant City Manager/CFO

City of  
Bellmead  
Strategic Plan

FY 2022–2026

**City of Bellmead, Texas**  
**Strategic Plan Definitions and Process**  
**2022-2026**

**Mission Statement:**

The City of Bellmead will provide exceptional quality of life for all citizens, responsive City services, visionary leadership, transparent financial management to the public and economic growth by partnering with and retaining local businesses. We recognize that our employees are our most valuable resource and are necessary to fulfill the mission.

**Core Values:**

Integrity  
 Outstanding Customer Service  
 Fiscal Responsibility  
 Our Employees

**Policy Statements:**

Policy A	High Performing Government	Remain committed to effective, efficient, and equitable delivery of superior services by aligning strategy with operational goals supported by best management practices and internal/external collaboration.
Policy B	Financial Responsibility	Maintain fiscal stability to deliver high quality services, which requires effective and transparent financial systems, accurate and reliable forecasting of revenues/expenditures, and responsible spending.
Policy C	Quality of Life	Maintain and enhance community by supporting recreational, cultural, educational, and social opportunities to provide a desirable place to live, work, and visit.
Policy D	Economic Development	Cultivate an environment attractive to visitors and businesses while promoting vibrant economic development that sustains a healthy tax base and supports balanced growth.
Policy E	Safe Community	Provide a safe environment for the community and actively deliver the highest level of public safety programs and services.
Policy F	Essential Services	The City of Bellmead maintains and develops infrastructure to provide safe, reliable, adaptable, and responsive services to citizens and the business community.

**Objective Statements:**

Objective Statements derive from each Policy and reinforce what is needed to achieve the stated Policy. Objective A-1, for example, relates to Policy A.

Each objective needs to be rated regarding its priority & importance:

**High**  
**Medium**  
**Low**

Each HIGH-rated Objective must then be rated either:

**OK:** Presently being done satisfactorily; no immediate action needed.

**N:** Presently needs more emphasis; immediate action is needed.

**A. High Performing Government:** Remain committed to effective, efficient, and equitable delivery of superior services by aligning strategy with operational goals supported by best management practices and internal/external collaboration.

	<b>RANK</b>	<b>STATUS</b>
1. Conducts annual Strategic Planning updates.	<b>M</b>	
2. Provides appropriate education and training for members of Council and Boards and Commissions.	<b>M</b>	<b>N</b>
3. Maximizes City, County, State and National resources, to include grants and federal funds as appropriate.	<b>H</b>	<b>OK</b>
4. Provides effective means for handling critical issues and citizen concerns.	<b>H</b>	<b>OK</b>
5. Encourages elected and appointed officials and staff to communicate and cooperate in the community's best interest.	<b>H</b>	<b>OK</b>
6. Promotes City assets to Citizens, Visitors, and Clients in a variety of communication formats.	<b>H</b>	<b>N</b>
7. Practices open government with community involvement, making government accessible to all citizens.	<b>M</b>	
8. Practices good energy conservation and encourages citizens to follow.	<b>M</b>	
9. Applies new and emerging technologies where appropriate to improve services and reduce costs.	<b>M</b>	
10. Enhance customer satisfaction and operational effectiveness through innovation initiatives.	<b>H</b>	<b>OK</b>
11. Promote engagement with the community through employee identification, social media, user friendly website, and other forms of communication.	<b>H</b>	<b>N</b>
12. Retain and grow a skilled workforce through training, performance management, accountability, and succession planning.	<b>H</b>	<b>N</b>
13. Provide high level safety programs for employees.	<b>H</b>	<b>OK</b>
14. Support transparent and inclusive government.	<b>H</b>	<b>OK</b>
15. Create initiative to find qualified applicants.	<b>H</b>	<b>OK</b>
16. Streamline development/building code process	<b>M</b>	<b>N</b>

**B. Financial Responsibility:** Maintain fiscal stability to deliver high quality services, which requires effective and transparent financial systems, accurate and reliable forecasting of revenues/expenditures, and responsible spending.

	<b>RANK</b>	<b>STATUS</b>
1. Practices sound fiscal management principles and runs financially efficient operations.	<b>H</b>	<b>OK</b>
2. Align budgets and expenditures with the Strategic Plan	<b>H</b>	<b>OK</b>
3. Promote fiscal stability by gaining efficiencies, mitigating costs, identifying new revenue opportunities, and exploring financial partnerships both internal and external.	<b>H</b>	<b>OK</b>
4. Evaluate service costs and recommend fee structures accordingly to ensure that fees cover the cost of service.	<b>H</b>	<b>OK</b>
5. Effectively educate the Council, Boards, staff, and the public on how finances are used to ensure transparency.	<b>H</b>	<b>OK</b>
6. Develop long term funding plan to ensure resources are available to meet infrastructure, maintenance, and capital needs of the City.	<b>H</b>	<b>N</b>
7. Ensure financial strength by employing long term budgeting, responsible spending, and accurate forecasting.	<b>H</b>	<b>OK</b>
8. Support state legislation to protect and diversify City funding sources.	<b>H</b>	<b>OK</b>
9. Strategic use of debt.	<b>H</b>	<b>OK</b>

**C. Quality of Life:** Maintain and enhance community by supporting recreational, cultural, educational, and social opportunities to provide a desirable place to live, work, and visit.

*The City of Bellmead views Quality of Life as . . . the beauty, safety, livability, sustainability, natural environment, natural resources, recreation, entertainment, cultural development, premier education, friendly neighborhoods, and quality development character, among other factors.*

	<b>RANK</b>	<b>STATUS</b>
1. Measures and reviews how well government-initiated actions impact quality of life.	<b>H</b>	<b>OK</b>
2. Seeks to create an atmosphere that will both attract and retain citizens resulting in a friendly, healthy, and vibrant community.	<b>M</b>	<b>N</b>
3. Promotes a culture which attracts young adults and retains our youth.	<b>M</b>	<b>N</b>
4. Maintains and enforces appropriate building codes to assist in beautifying both public and private property.	<b>M</b>	<b>N</b>
5. Provides adequate Leisure Services to address the diverse needs of our citizens.	<b>M</b>	
6. Encourages commercial and retail development that promotes Bellmead as a desirable place to live, work, and visit.	<b>M</b>	<b>N</b>
7. Continue development to become a destination to experience art, entertainment, sporting events, and outdoor recreation activities.	<b>M</b>	<b>N</b>
8. Plan, design, implement, and maintain improvements to cultural, historical, and recreational facilities and programs to enhance resident satisfaction.	<b>M</b>	<b>N</b>
9. Support educational partnerships.	<b>M</b>	

**D. Economic Development:** Cultivate an environment attractive to visitors and businesses while promoting vibrant economic development that sustains a healthy tax base and supports balanced growth.

	<b>RANK</b>	<b>STATUS</b>
1. Implement a long-term economic development strategy to promote diverse development and balanced economic growth.	<b>H</b>	<b>N</b>
2. Works in partnership with local and regional entities to expand and maximize both retail and commercial economic development in Bellmead.	<b>H</b>	<b>OK</b>
3. Fosters the development of financial resources to facilitate new business investment.	<b>M</b>	
4. Investigates opportunities to maintain and improve a skilled labor force, with emphasis on young talent.	<b>M</b>	
5. Works in partnership with area educational institutions to enhance training and employment opportunities within Bellmead.	<b>M</b>	<b>N</b>
6. Plans for adequate infrastructure to meet the needs of future economic development prospects.	<b>H</b>	<b>N</b>
7. Encourage development along I-35 and Loop 340 corridors.	<b>H</b>	<b>OK</b>
8. Cultivate an environment attractive to employers as well as business and residential development.	<b>H</b>	<b>N</b>
9. Stimulate development and long-term revitalization of the downtown area.	<b>H</b>	<b>N</b>
10. Promote tourism to enhance economic sustainability.	<b>M</b>	<b>N</b>
11. Educate City departments about their role in contributing to economic development.	<b>M</b>	
12. Develops policies to encourage tax base diversity.	<b>M</b>	
13. Removal of dilapidated structures throughout the city.	<b>H</b>	<b>OK</b>

**E. Safe Community:** Provide a safe environment for the community and actively deliver the highest level of public safety programs and services.

	<b>RANK</b>	<b>STATUS</b>
1. Reviews staffing, equipment, training, and facilities on an annual basis and addresses deficiencies.	<b>H</b>	<b>N</b>
2. Reviews new public safety technology to evaluate potential benefits.	<b>H</b>	<b>N</b>
3. Develops and implements public safety initiatives to promote outreach and prevention programs for citizens.	<b>H</b>	<b>N</b>
4. Conducts regular threat assessments to measure disaster preparedness.	<b>M</b>	<b>N</b>
5. Enhance traffic safety through both educational and enforcement efforts.	<b>H</b>	<b>N</b>
6. Positively impact crime trends and promote safety in the community.	<b>M</b>	<b>N</b>
7. Involve the community in public education initiatives to promote safety and build relationships.	<b>H</b>	<b>N</b>
8. Promote initiatives to prevent fire incidents	<b>M</b>	<b>N</b>
9. Effective enforcement of current building and other city codes.	<b>M</b>	<b>N</b>

**F. Essential Services:** The City of Bellmead maintains and develops infrastructure to provide safe, reliable, adaptable, and responsive services to citizens and the business community.

	<b>RANK</b>	<b>STATUS</b>
1. Maintains, implements, and regularly updates master plans including technology, utilities, land use, economic development, thoroughfare, parks, storm drainage, and finance to prepare for future service delivery.	<b>H</b>	<b>N</b>
2. Partners with agencies and service providers to enhance service delivery and assures cost effectiveness for our citizens.	<b>H</b>	<b>OK</b>
3. Enable infrastructure to be utilized longer by giving the same level of importance and attention to the maintenance of infrastructure as to the construction of new facilities.	<b>H</b>	<b>N</b>
4. Continue strategic investment in City facilities, equipment, technology, and workforce to match growth.	<b>H</b>	<b>N</b>
5. Plan, design, implement, and maintain projects to improve traffic flow.	<b>H</b>	<b>N</b>
6. Utilize multiyear planning for infrastructure replacements and upgrades.	<b>H</b>	<b>OK</b>
7. Develop long term transportation and parking plan.	<b>M</b>	<b>N</b>
8. Support development of City utilities and other non-city infrastructure to offer high quality services to citizens.	<b>H</b>	<b>OK</b>
9. Provide adequate, dependable water supply and delivery infrastructure.	<b>H</b>	<b>N</b>
10. Provide dependable and cost-effective wastewater infrastructure and service.	<b>H</b>	<b>N</b>
11. Provide adequate waste collection services.	<b>H</b>	<b>OK</b>
12. Provide adequate storm drainage infrastructure	<b>H</b>	<b>N</b>
13. Provides ongoing maintenance of city streets and planning for future growth.	<b>H</b>	<b>N</b>
14. Considers emerging technology for infrastructure construction.	<b>M</b>	
15. Creates, maintains, and follows a comprehensive land use plan.	<b>M</b>	<b>N</b>
16. Actively implements thoroughfare planning and traffic management.	<b>M</b>	
17. Considers rapidly changing demographics in future planning.	<b>M</b>	

# ACTION PLAN

Policy A	High Performing Government
<b>Objective 6</b>	Promotes City assets to Citizens, Visitors, and Clients in a variety of communication formats.
<b>Goal</b>	To attract, retain, and grow a diverse community and workforce.
<b>Project Manager</b>	Melinda Adams, Director of Community Development
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Accomplishments to Date

- Gave City Website a new look
- Redesigned the BEDC Website
- Created new Aerial Videos of current Commercial Properties for sale, and made sure it's listed on Prospector Site
- Contracted 3<sup>rd</sup> party marketing agency to help with video work and re-branding the City
- First video completed and released on 11/10/21
- Promoting all the new businesses coming into Bellmead on social media
- New Directional Signage along Bellmead Dr and Loop 340 promoting key areas of Bellmead.

## Barriers to Achievement

- TXDOT Construction doesn't give our city a great look for videos
- Overcoming previous stereotypes
- Encouraging News Stations to pick up positive stories
- Encouraging Real Estate Agents to market properties as "Bellmead" and not "Waco"

## Strategies to Overcome Barriers

- Rebranding
- Keep pushing positivity and telling the "real" story
- Community "buy in" – when the locals support what we're doing, it helps the mission go SO MUCH faster.

## Action Plan

Action	Budgetary Impact	Funding Source	Timeline
<b>Continue updating City and BEDC website and keep current for residents and potential business contacts</b>	NA	NA	Continuously
<b>Develop listing of all City and BEDC properties that are for sale and market accordingly</b>	TBD	GF & BEDC	Continuously

## ACTION PLAN

<b>Rebrand City through video marketing campaign, billboards, website, and social media</b>	TBD	GF, HM, & BEDC	Continuously
<b>Promote new businesses on social media</b>	NA	NA	Continuously
<b>Submit positive news stories and press releases to the news media to promote the good news in Bellmead</b>	NA	NA	Continuously

# ACTION PLAN

Policy A High Performing Government	
<b>Objective 11</b>	Promote engagement with the community through employee identification, social media, user friendly website, and other forms of communication.
<b>Goal</b>	To attract, retain, and grow a diverse community and workforce.
<b>Project Manager</b>	Melinda Adams, Director of Community Development
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Accomplishments to Date

- Created all new Social Media Sites with the same handle - @CityofBellmead (Facebook, Instagram, LinkedIn, Twitter, YouTube)
- Created “Staff Spotlights” to help Citizens get to know the people behind the scenes
- Created “Council Candidate Forum” to help Citizens get to know their Council Members
- Assisted with our first Annual Bellmead Family Dog Day
- Hosted our first Annual Bellmead Burgers and Brews Festival

## Barriers to Achievement

- Overcoming previous stereotypes
- Encouraging News Stations to pick up positive stories
- Encouraging Citizens to get involved and attend events

## Strategies to Overcome Barriers

### Action Plan

Action	Budgetary Impact	Funding Source	Timeline
<b>Continue updating City and BEDC website and keep current for residents and potential business contacts</b>	NA	NA	Continuously
<b>Develop listing of all City and BEDC properties that are for sale and market accordingly</b>	TBD	GF & BEDC	Continuously
<b>Rebrand City through video marketing campaign, billboards, website, and social media</b>	TBD	GF, HM, & BEDC	Continuously
<b>Promote new businesses on social media</b>	NA	NA	Continuously
<b>Submit positive news stories and press releases to the news media to promote the good news in Bellmead</b>	NA	NA	Continuously

# ACTION PLAN

Policy A	High Performing Government
<b>Objective 12</b>	Retain and grow a skilled workforce through training, performance management, accountability, and succession planning.
<b>Goal</b>	Create a plan for a customer service-oriented workforce that is well trained and properly compensated.
<b>Project Manager</b>	Karen Evans, Assistant City Manager/CFO
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Status, including key milestones accomplished to date

- FY 2019
  - Invested in upgraded technology to provide the tools necessary to accomplish the job thereby increasing job satisfaction and morale.
    - Replaced all Windows 7 computer systems
    - Replaced broken/unusable equipment
  - Increased job training
- FY 2020
  - Compensation
    - 2.7% cost of living adjustment.
    - Increased base pay of the lowest tier positions to move them closer to market.
    - Updated 2006 pay scale.
    - Updated job descriptions.
  - TML training portal made available to all employees.
- FY 2021
  - Compensation
    - Increased salaries for public safety employees to move them closer to market.
    - Increased mid-tier positions closer to market.
    - Implemented merit plan to reward employees for performance excellence.
    - Implemented hiring incentive to recruit experienced police officers.
    - Updated pay scale.
    - Updated personnel policy.
  - Replaced vehicles and equipment.
  - Increased employee training.
  - Implemented training program to sponsor cadets in the law enforcement academy.
- FY 2022
  - Compensation
    - 1.5% cost of living adjustment.
    - Increased salaries for public safety employees to move them closer to market.
    - Increased upper tier positions closer to market.

# ACTION PLAN

- Updated pay scale.

## Barriers to Achievement

- Variety of personnel, City services, customer service needs – challenging to craft a single response to Goal.
- Variety of job training needs, specific to each department – requires coordination
- Dealing with difficult, irate customers
- Limited staffing causes coverage problems when staff attends training
- Compensation Plan is much more than pay, but pay often used as principal benchmark
- Culture

## Strategies to Overcome Barriers

- Secure Council identification of Customer Service Expectations
- Provide customer service training, including strategies to handle difficult and irate customers
- Ensure that all staff receives job training on an on-going basis, so they are prepared to provide knowledgeable and excellent service
- Conduct Compensation Review

## Action Plan

<b>Action</b>	<b>Budgetary Impact</b>	<b>Funding Source</b>	<b>Timeline</b>
<b>Circulate Council survey on expectations</b>	NA	NA	FY 2022
<b>Conduct customer service training with Management, Supervisors, and all employees</b>	TBD	GF, WS, SM	Ongoing
<b>Conduct essential Interviewing Skills training for Supervisors</b>	TBD	GF, WS, SM	Ongoing
<b>Develop and implement customer service code</b>	NA	NA	TBD
<b>Conduct regular department meetings to brainstorm, prioritize and team-build</b>	NA	NA	Regularly
<b>Utilize on-line training opportunities</b>	NA	NA	Regularly
<b>Continue yearly Cost of Living adjustments</b>	TBD	GF, WS, SM, BEDC	Annually
<b>Continue Merit Pay Plans</b>	TBD	GF, WS, SM, BEDC	Annually
<b>Conduct compensation review to retain/attract superior employees</b>	\$50-75,000	GF & WS	FY 2023

## ACTION PLAN

<b>Policy B</b>	<b>Financial Responsibility</b>
<b>Objective 6</b>	Develop long term funding plan to ensure resources are available to meet infrastructure, maintenance, and capital needs of the city.
<b>Goal</b>	Implement long term funding plan
<b>Project Manager</b>	Karen Evans, Assistant City Manager/CFO
<b>Project Executive</b>	Yousry Zakhary, City Manager

### Barriers to Achievement

- Staffing capacity
- Funding plan is predicated upon needed master plans
- Council, Boards, Citizen’s lack of understanding of funding needs/statutory requirements
- Want it now mentality vs. planning for the future
- Senate Bill 2 tax rate caps

### Strategies to Overcome Barriers

- Elected official training – SP.A.2
- Master Planning – SP.F.1
- Consultant

### Action Plan

<b>Action</b>	<b>Budgetary Impact</b>	<b>Funding Source</b>	<b>Timeline</b>
<b>Develop vehicle/rolling stock replacement schedule</b>	NA	NA	FY 2021
<b>Leverage TDA planning grant</b>	NA	NA	FY 2022
<b>Assist in the development of integrated master plans</b>	NA	NA	FY 2022
<b>Assist in the development of needs assessments</b>	NA	NA	FY 2022
<b>Water/Sewer rate schedule updates</b>	\$25-30,000	WS	Every 5 years
<b>Develop long-term funding plan</b>	TBD	TBD	TBD

# ACTION PLAN

Policy D	Economic Development
<b>Objective 1</b>	Implement a long-term economic development strategy to promote diverse development and balanced economic growth
<b>Goal</b>	Implement a long-term economic development strategy to promote diverse development and balanced economic growth
<b>Project Manager</b>	Melinda Adams, Director of Community Development
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Lack of master plan
- Limited funds for infrastructure expenditure – BEDC
- Uncertainty about priority need areas
- Water CCN boundaries
- Staffing constraints

## Strategies to Overcome Barriers

- Sale of BEDC properties will generate funds
- Sales taxes revenue increasing
- Evaluation of “next” likely development areas – Loop 360, Bellmead Drive, US 84
- Market study of needed property
- Leverage outside funding sources

## Action Plan

Action	Budgetary Impact	Funding Source	Timeline
<b>Continue updating City and BEDC website and keep current for residents and potential business contacts</b>	NA	NA	Continuously
<b>Develop listing of all City and BEDC properties that are for sale and market accordingly</b>	TBD	GF & BEDC	Continuously
<b>Rebrand City through video marketing campaign, billboards, website, and social media</b>	TBD	GF, HM, & BEDC	Continuously
<b>Evaluate next likely development areas</b>	NA	NA	FY 2022
<b>Develop and implement market study of needed property</b>	TBD	BEDC	FY 2023

# ACTION PLAN

Policy D	Economic Development
<b>Objective 6</b>	Plans for adequate infrastructure to meet the needs of future economic development prospects.
<b>Goal</b>	Determine priority areas for infrastructure expansion and initiate final site planning.
<b>Project Manager</b>	Melinda Adams, Director of Community Development
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Limited funds for infrastructure expenditure – BEDC
- Uncertainty about priority need areas
- BEDC Business Park served
- Water CCN boundaries

## Strategies to Overcome Barriers

- Sale of BEDC properties will generate funds
- Sales taxes revenue increasing
- Evaluation of “next” likely development areas – Loop 360, Bellmead Drive, US 84, Hwy 77
- Market study of needed property
- Leverage outside funding sources

## Action Plan

Action	Budgetary Impact	Funding Source	Timeline
<b>Identify needed properties</b>	TBD	BEDC/City	FY 2022
<b>Select priority area(s) and begin planning</b>	TBD	BEDC/City	FY 2022
<b>Invest in next area(s)</b>	TBD	BEDC/City	FY 2022

# ACTION PLAN

<b>Policy D</b>	<b>Economic Development</b>
<b>Objective 8</b>	Cultivate an environment attractive to employers as well as business and residential development
<b>Goal</b>	Cultivate an environment attractive to employers as well as business and residential development
<b>Project Manager</b>	Melinda Adams, Director of Community Development
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Limited funds for infrastructure expenditure – BEDC
- Uncertainty about priority need areas
- Lack of adequate infrastructure
- No ordinance exists that adequately identifies parameters for public/private participation
- Lack of a comprehensive long range infrastructure plan
- Existing budgets limit/reduce ability to participate in many projects

## Strategies to Overcome Barriers

- Sale of BEDC properties will generate funds
- Sales taxes revenue increasing
- Evaluation of “next” likely development areas – Loop 360, Bellmead Drive, US 84
- Market study of needed property
- Leverage outside funding sources
- Set parameters for public/private participation in private development projects
- Prepare a comprehensive long range infrastructure plan
- Develop multi-year budget for public/private participation in development projects

## Action Plan

<b>Action</b>	<b>Budgetary Impact</b>	<b>Funding Source</b>	<b>Timeline</b>
<b>Prepare a comprehensive long range infrastructure plan and update annually</b>	Nominal	WS	FY 2022
<b>Develop estimates of costs for infrastructure projects</b>	Nominal	WS	FY 2022
<b>Develop budgets (dollars and schedules) for infrastructure projects</b>	Nominal	WS	FY 2022
<b>Design formula for participation in private projects including parameters, timing, and instructions for use</b>	Nominal	WS	FY 2022

# ACTION PLAN

Policy D	Economic Development
<b>Objective 9</b>	Stimulate development and long-term revitalization of the downtown area.
<b>Goal</b>	Stimulate development and long-term revitalization of the downtown area.
<b>Project Manager</b>	Melinda Adams, Director of Community Development
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Limited funds for infrastructure expenditure – BEDC
- Uncertainty about priority need areas
- Lack of adequate infrastructure

## Strategies to Overcome Barriers

- Sale of BEDC properties will generate funds
- Sales taxes revenue increasing
- Evaluation of “next” likely development areas – Loop 360, Bellmead Drive, US 84, Hwy 77
- Market study of needed property
- Leverage outside funding sources

## Action Plan

Action	Budgetary Impact	Funding Source	Timeline
<b>Implement Downtown Revitalization Grant</b>	NA	Federal Funding	FY 2023
<b>Apply for Additional Federal Funding</b>	NA	NA	FY 2023

# ACTION PLAN

<b>Policy E</b>	<b>Safe Community</b>
<b>Objective 1</b>	Reviews staffing, equipment, training, and facilities on an annual basis and addresses deficiencies.
<b>Goal</b>	Conduct annual assessments of Police and Fire staffing, equipment, training, and facility needs.
<b>Project Manager</b>	Police & Fire Chiefs
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Limited operating budget funds for capital expenditures
- Remaining competitive with other entities for recruitment and retention of personnel
- Fast-paced environment of ever-changing technological advances
- Perception of Bellmead as a high crime environment
- National defund the Police movement

## Strategies to Overcome Barriers

- Research trends in public safety for local application
- Educate the public about public safety challenges and calls for services
- Coordinate public safety and public works response, as well as outside agencies
- Engage the community through community policing efforts
- Leverage outside funding sources

## Action Plan

<b>Action</b>	<b>Budgetary Impact</b>	<b>Funding Source</b>	<b>Timeline</b>
<b>Adjust salaries for public safety personnel</b>	TBD	GF	FY 2022
<b>Conduct space needs assessments of Police, Fire, and Public Works Departments</b>	TBD	GF	FY 2022
<b>Assess coordination among Police, Fire, Public Works Departments, and outside agencies</b>	NA	GF	FY 2022
<b>Review existing equipment in the Police and Fire Departments to determine capabilities and develop replacement and equipment enhancement plans</b>	TBD	GF	FY 2022
<b>Assess police and fire training records to ensure all state mandated minimum requirements are met and develop a plan to address training deficiencies</b>	Nominal	GF	FY 2022
<b>Review all Police, Fire, and Public Works certifications to ensure all state and job mandated minimum requirements are met and develop a plan to address deficiencies</b>	Nominal	GF	FY 2022

# ACTION PLAN

<b>Policy E</b>	<b>Safe Community</b>
<b>Objective 2</b>	Reviews new public safety technology to evaluate potential benefits.
<b>Goal</b>	Coordinate comprehensive review and develop recommendations.
<b>Project Manager</b>	Police/Fire Chiefs & Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Multiple departments with varying needs
- Smaller departments feel overwhelmed
- Fast-paced environment of ever-changing technological advances
- National defund the Police movement
- Budgetary constraints
- Staffing constraints

## Strategies to Overcome Barriers

- Research trends in public safety for local application
- Comprehensive needs approach
- Allocating resources to needs
- Leverage outside funding sources

## Action Plan

<b>Action</b>	<b>Budgetary Impact</b>	<b>Funding Source</b>	<b>Timeline</b>
<b>Comprehensive assessment of new or additional technology by department</b>	NA	NA	FY 2022
<b>Ranking of needs by priority</b>	NA	NA	FY 2022
<b>Submit recommendation to City Manager</b>	NA	NA	FY 2022

# ACTION PLAN

Policy E	Safe Community
<b>Objective 3</b>	Develops and implements public safety initiatives to promote outreach and prevention programs for citizens
<b>Goal</b>	Develops and implements public safety initiatives to promote outreach and prevention programs for citizens
<b>Project Manager</b>	Police/Fire Chiefs
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Multiple departments with varying needs
- Smaller departments feel overwhelmed
- National defund the Police movement
- Budgetary constraints
- Staffing constraints

## Strategies to Overcome Barriers

- Allocating resources to needs
- Leverage outside funding sources

## Action Plan

Action	Budgetary Impact	Funding Source	Timeline
<b>Implement Community Policing Programs</b>	NA	NA	FY 2021
<b>Training programs developed and implemented by the VAWA Detective</b>	NA	NA	FY 2022
<b>Develop and implement Citizens Police Academy</b>	TBD	GF	FY 2022

# ACTION PLAN

<b>Policy E</b>	<b>Safe Community</b>
<b>Objective 4</b>	Conducts regular threat assessments to measure disaster preparedness.
<b>Goal</b>	Train and plan for emergency conditions affecting municipal operations.
<b>Project Manager</b>	Police/Fire Chiefs & Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Multiple departments with varying needs
- Smaller departments feel overwhelmed
- Fast-paced environment of ever-changing technological advances
- National defund the Police movement
- Budgetary constraints, funds needed to support training exercises
- Staffing constraints
- Timing constraints to plan/schedule exercises and schedule personnel
- Staff and community complacency
- Council availability

## Strategies to Overcome Barriers

- Research trends in public safety for local application
- Commitment to dedicate time for preparedness exercises
- Commitment to dedicate resources
- Leverage state funded training

## Action Plan

<b>Action</b>	<b>Budgetary Impact</b>	<b>Funding Source</b>	<b>Timeline</b>
<b>Management Team, Department Heads, and Council to receive a minimum of 4 hours of emergency management training</b>	NA	NA	Annually
<b>Conduct city-wide threat assessment – Police, Fire, Public Works, etc.</b>	NA	NA	Annually
<b>Participate in training exercise</b>	Nominal	GF	Annually

# ACTION PLAN

<b>Policy E</b>	<b>Safe Community</b>
<b>Objective 5</b>	Enhance traffic safety through both educational and enforcement efforts.
<b>Goal</b>	Enhance traffic safety through both educational and enforcement efforts.
<b>Project Manager</b>	Police/Fire Chiefs & Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Multiple departments with varying needs
- Smaller departments feel overwhelmed
- National defund the Police movement
- Budgetary constraints
- Staffing constraints

## Strategies to Overcome Barriers

- Allocating resources to needs
- Leverage outside funding sources

## Action Plan

<b>Action</b>	<b>Budgetary Impact</b>	<b>Funding Source</b>	<b>Timeline</b>
<b>Implement Community Policing Programs</b>	NA	NA	FY 2021
<b>Develop and implement Citizens Police Academy</b>	TBD	GF	FY 2022

# ACTION PLAN

Policy E	Safe Community
<b>Objective 7</b>	Involve the community in public education initiatives to promote safety and build relationships.
<b>Goal</b>	Involve the community in public education initiatives to promote safety and build relationships.
<b>Project Manager</b>	Police/Fire Chiefs & Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Multiple departments with varying needs
- Smaller departments feel overwhelmed
- National defund the Police movement
- Budgetary constraints
- Staffing constraints

## Strategies to Overcome Barriers

- Allocating resources to needs
- Leverage outside funding sources

## Action Plan

Action	Budgetary Impact	Funding Source	Timeline
<b>Implement Community Policing Programs</b>	NA	NA	FY 2021
<b>Training programs developed and implemented by the VAWA Detective</b>	NA	NA	FY 2022
<b>Develop and implement Citizens Police Academy</b>	TBD	GF	FY 2022

## ACTION PLAN

Policy F	Essential Services
<b>Objective 1</b>	Maintains, implements, and regularly updates master plans including technology, utilities, land use, economic development, thoroughfare, parks, storm drainage, and finance to prepare for future service delivery.
<b>Goal</b>	Create a complete list of existing Master Plans and required new Master Plans. Identify the person with lead responsibility, obtain approval, fund, and implement each Master Plan.
<b>Project Manager</b>	Yousry Zakhary, City Manager
<b>Project Executive</b>	Yousry Zakhary, City Manager

### Barriers to Achievement

- Plans available are outdated and unusable
- Lack of integration among City plans and lack of coordination with area and regional plans
- Challenges of coordination due to varying interests
- Effective integration of elements
- Schedule, funding, variable priorities
- Budgetary constraints, need funding for Plan development, update, and implementation, including staff as needed
- Staffing constraints
  - Lack of planning department
  - Lack of employee to GIS current and future infrastructure

### Strategies to Overcome Barriers

- Coordination needed considering revenue realities
- Master scheduling of projects
- Identify status of each plan in detail including cost estimates and proposed timing for action
- Seek Council approval on a plan-by-plan basis
- Identify prioritized Plan needs and proceed to implement.
- Utilize current Planning Grant

### Action Plan

Action	Budgetary Impact	Funding Source	Timeline
<b>Coordinate with GrantWorks regarding Planning Grant</b>	NA	NA	FY 2022
<b>Collect recommendations for all existing Master Plans to be included in the total program</b>	NA	NA	FY 2022
<b>Summarize for each Master Plan current date, when update needs to be prepared, and who will be responsible for action</b>	NA	NA	FY 2022

## ACTION PLAN

<b>Obtain preliminary Council approval</b>	NA	NA	FY 2022
<b>Prepare a list of Master Plans, cost and staffing to meet desired plan qualifications, and schedule to complete</b>	TBD	TBD	FY 2022
<b>Obtain City Council approval of list and identify funding to implement</b>	TBD	TBD	FY 2022
<b>Create a central data location where all plans are available – in print and digitally – with their status identified</b>	TBD	TBD	TBD
<b>Develop a schedule for review/update of Plans</b>	TBD	TBD	TBD

# ACTION PLAN

<b>Policy F Essential Services</b>	
<b>Objective 3</b>	Enable infrastructure to be utilized longer by giving the same level of importance and attention to the maintenance of infrastructure as to the construction of new facilities
<b>Goal</b>	Enable infrastructure to be utilized longer by giving the same level of importance and attention to the maintenance of infrastructure as to the construction of new facilities
<b>Project Manager</b>	Herbert Blomquist, Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Mapping and plans available are outdated and unusable
- Lack of integration among city plans
- Challenges of coordination due to varying interests
- Effective integration of elements
- Schedule, funding, variable priorities
- Staffing capacity
- Lack of funding

## Strategies to Overcome Barriers

- Coordination needed considering revenue realities
- Master scheduling of projects
- Identify status of each plan in detail including cost estimates and proposed timing for action
- Seek Council approval on a plan-by-plan basis
- Identify prioritized plan needs and proceed to implement
- Utilize current Planning Grant

## Action Plan

<b>Action</b>	<b>Budgetary Impact</b>	<b>Funding Source</b>	<b>Timeline</b>
<b>Develop and implement a street preventive maintenance program for existing streets</b>	\$300,000	SM	Annually
<b>Upgrade and replace inadequate existing streets</b>	Varies	Varies	As needed
<b>Develop Storm Drainage Plan</b>	\$35,000	BEDC	FY 2023
<b>Water/Sewer Rate Study</b>	\$25-30,000	Water/Sewer Fund	FY 2021 Every 5 Years

# ACTION PLAN

<b>Policy F Essential Services</b>	
<b>Objective 4</b>	Continue strategic investment in city facilities, equipment, technology, and workforce to match growth.
<b>Goal</b>	Continue strategic investment in city facilities, equipment, technology, and workforce to match growth.
<b>Project Manager</b>	Herbert Blomquist, Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Multiple facilities of varying age, size, and maintainability
- Lack of facility maintenance plan
- Fast-paced environment of ever-changing technological advances
- Staffing capacity
- Lack of funding

## Strategies to Overcome Barriers

- Allocating resources to needs
- Leverage outside funding sources

## Action Plan

<b>Action</b>	<b>Budgetary Impact</b>	<b>Funding Source</b>	<b>Timeline</b>
<b>Comprehensive assessment of existing facilities, equipment, technology, and work force by department</b>	NA	NA	FY 2022
<b>Needs ranking by priority</b>	NA	NA	FY 2022
<b>Submit recommendation to City Manager</b>	NA	NA	FY 2022

# ACTION PLAN

<b>Policy F</b>	<b>Essential Services</b>
<b>Objective 5</b>	Plan, design, implement, and maintain projects to improve traffic flow.
<b>Goal</b>	Plan, design, implement, and maintain projects to improve traffic flow.
<b>Project Manager</b>	Herbert Blomquist, Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Traffic plans are nonexistent or outdated and unusable
- Lack of integration among City, Waco, and TXDOT plans
- Challenges or coordination due to varying interests including the public
- Effective integration of elements
- Schedule, funding, variable priorities
- Staffing capacity
- Lack of funding

## Strategies to Overcome Barriers

- Research trends in safe traffic for local application
- Comprehensive needs approach including traffic signal infrastructure
- Permitting process for new or retrofitted economic development
- Allocating resources to needs
- Leverage outside funding sources

## Action Plan

<b>Action</b>	<b>Budgetary Impact</b>	<b>Funding Source</b>	<b>Timeline</b>
<b>Comprehensive assessment of existing and additional traffic infrastructure IAW MUTCD</b>	NA	NA	FY 2022
<b>Integrate traffic needs with adjacent cities and TXDOT</b>	NA	NA	FY 2022
<b>Needs ranking by priority</b>	NA	NA	FY 2022
<b>Submit recommendation to City Manager</b>	NA	NA	FY 2022

# ACTION PLAN

Policy F	Essential Services
<b>Objective 9</b>	Provide adequate, dependable water supply and delivery infrastructure.
<b>Goal</b>	Analyze water availability and distribution to meet city needs for the future.
<b>Project Manager</b>	Herbert Blomquist, Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Lack of water master plan
- Potential for complacency in current water availability
- Challenges of working with the City of Waco and TCEQ
- Cost for drilling new well, funding constraints
- Cost for additional water purchased now for future use, water availability vs. treatment
- Aging water system and line locations; water line breaks
- Budgetary constraints
- Staffing constraints
  - Lack of employee to GIS current infrastructure

## Strategies to Overcome Barriers

- Recognize reality of growth projections and future water needs
- Acknowledge limited supplies make acquisition even more important
- Leverage outside funding sources

## Action Plan

Action	Budgetary Impact	Funding Source	Timeline
<b>Conduct water and wastewater map update</b>	TBD	WS	FY 2022
<b>Conduct infrastructure needs assessment</b>	TBD	WS	
<b>Complete water meter project</b>		Fund 22 WS Capital Projects	FY 2022
<b>Build water improvements into street projects</b>	Varies	WS	As needed
<b>GIS water lines as time allows</b>	Nominal	WS	FY 2025
<b>Hire GIS employee</b>	TBD	WS	TBD

# ACTION PLAN

<b>Policy F</b>	<b>Essential Services</b>
<b>Objective 10</b>	Provide dependable and cost-effective wastewater infrastructure and service.
<b>Goal</b>	Plan, coordinate, and deliver a municipal wastewater collection system with expansion opportunities.
<b>Project Manager</b>	Herbert Blomquist, Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Lack of wastewater master plan
- Potential for complacency in current system
- Challenges of working with the City of Waco and TCEQ
- Aging wastewater system and line breaks
- Future growth needs in areas without sewer collection system
- Budgetary constraints
- Staffing constraints, lack of employee to GIS current and future infrastructure

## Strategies to Overcome Barriers

- Recognize reality of growth projections and future water needs
- Acknowledge limited supplies make acquisition even more important
- Leverage outside funding sources – grants, developer contributions, bonds, potential TIRZ
- Long-term budgeting – set aside funding for infrastructure upgrades

## Action Plan

<b>Action</b>	<b>Budgetary Impact</b>	<b>Funding Source</b>	<b>Timeline</b>
<b>Complete wastewater master plan</b>	TBD	WS	FY 2022
<b>Complete North Sewer Interceptor Project</b>		Fund 65 2014 WS COs	FY 2026
<b>Complete CDBG Grant Project</b>			
<b>Updated wastewater ordinance including FOG program</b>	NA	NA	FY 2022
<b>Conduct infrastructure needs assessment</b>	TBD	WS	FY 2022
<b>Build wastewater improvements into street projects</b>	Project Dependent	WS	Annually
<b>GIS wastewater lines</b>	Nominal	WS	FY 2025
<b>Hire GIS employee</b>	TBD	WS	TBD

# ACTION PLAN

Policy F	Essential Services
<b>Objective 12</b>	Provide adequate storm drainage infrastructure
<b>Goal</b>	Plan, coordinate, and deliver a municipal storm drainage system with expansion opportunities
<b>Project Manager</b>	Herbert Blomquist, Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Lack of storm drainage master plan
- Challenges of working with TCEQ
- Bellmead is in a flood plain
- City was built without drainage
- Future growth needs in areas without storm drainage system
- Construction/long term maintenance costs
- Identification of priority needs
- Budgetary constraints – lack of funding source for maintenance and/or capital needs
- Staffing constraints
  - Staff does not have the resources nor expertise to address systematic drainage issues
  - Lack of staff to GIS current and future drainage infrastructure

## Strategies to Overcome Barriers

- Recognize reality of growth projections and future drainage needs
- Acknowledge need to create a funding source – drainage fund
- Utilize outside consultant/engineer
- Schedule priority needs
- Design improvements/maintenance into street projects
- Leverage outside funding sources – grants, developer contributions, bonds, potential TIRZ
- Long-term budgeting – set aside funding for infrastructure upgrades

## Action Plan

Action	Budgetary Impact	Funding Source	Timeline
<b>Create master drainage plan and establish priorities</b>	\$35,000	BEDC	FY 2023
<b>Build drainage improvements into street projects</b>	Project Dependent	Drainage Fund once established	Annually
<b>GIS storm drainage infrastructure as time allows</b>	Nominal	WS	FY 2025
<b>Hire employee to GIS infrastructure</b>	TBD	WS	TBD

# ACTION PLAN

<b>Policy F</b>	<b>Essential Services</b>
<b>Objective 13</b>	Provides ongoing maintenance of city streets and planning for future growth.
<b>Goal</b>	Establish and implement program to maintain existing streets and expand transportation system.
<b>Project Manager</b>	Herbert Blomquist, Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

## Barriers to Achievement

- Lack of thoroughfare master plan
- Aging streets that were not maintained
- Aging infrastructure below streets causes numerous patches due to line repairs
- Future growth needs in areas city streets
- Lack of right-of-way
- Identification of street maintenance priorities
- Budgetary constraints – lack of funding source for maintenance and/or capital needs
  - Funding is tied to sales tax that must be reauthorized by voters every 4 years
- Staffing constraints

## Strategies to Overcome Barriers

- Recognize reality of growth projections and future drainage needs
- Acknowledge need to create a funding source – drainage fund
- Utilize outside consultant/engineer
- Leverage outside funding sources – grants, developer contributions, bonds, potential TIRZ
- Long-term budgeting – set aside funding for infrastructure upgrades

## Action Plan

<b>Action</b>	<b>Budgetary Impact</b>	<b>Funding Source</b>	<b>Timeline</b>
<b>Streets rated by need priority</b>	Nominal	Fund 70-SM	FY 2021
<b>Develop &amp; implement a street preventive maintenance program for existing streets</b>	\$300,000	Fund 70-SM	Annually
<b>Upgrade/replace inadequate existing streets</b>	Varies	Varies	As needed

## PERFORMANCE MEASUREMENT

**Performance measurement** is a management tool that measures both quantitatively and qualitatively the level of service being provided. This tool seeks to answer the question “How well are we doing?” as well as the question “How well should we be doing?”

Generally, government entities collect volumes of data on a wide variety of services and activities. This data is usually available from existing sources such as financial reports, audits, department reports and studies. However, data to measure efficiency and effectiveness are less available than information on workload and expenditures. For example, data on the number of streets maintained are usually available, but information on the condition of streets is not. Measurable goals and information on citizen satisfaction is often unavailable. Consequently, managers, elected officials, and the public know how much services cost and the levels of service provided, but know little about the productivity, accomplishments, and quality of those services. A performance measurement and management program seek to provide that information.

The City of Bellmead has just begun to identify performance measurements. The following performance measures were developed by staff and management. Some of the information for the measures was already being collected; some was not. These measures will continue to be refined and expanded in upcoming years.

<i>Strategic Objective</i>	<i>Plan Performance Measures</i>	<i>Goal</i>	<i>Actual FY 2020</i>	<i>Actual FY 2021</i>
<i>A3/B1</i>	Bond Rating	AA	AA-	AA-
<i>A3/B1/B7</i>	Maintain a fund balance of at least 25% of operating expenditures (90 days operation).	25%	43.54%	48.49%
<i>A3/B4</i>	Collection rate for current taxes.	97%	96%	97.3%
<i>A3/B3</i>	Investment earnings rate above 3-month Treasury Bill Rate.	4 quarters	4 quarters	4 quarters
<i>A12</i>	Employee turnover rate.	<15%	36.73%	24.49%
<i>A12</i>	Employee tenure in years	10	5.04	5.01
<i>A14/B5</i>	Produce an annual CAFR that meets GFOA Certificate of Achievement criteria.	Yes	Yes	Yes
<i>B1</i>	Auditor management letter comments for improvement.	0	4	3
<i>A14/B5</i>	Produce an investment policy that meets PFIA and GTOT Certification standards.	Yes	Yes	Yes
<i>E1/E6</i>	Average police response time to calls for emergency service within the City.	5 min.	2:34	2:45
<i>E6</i>	Percentage of stolen property recovered.	60%	28%	40.2%

<i>Strategic Objective</i>	<i>Plan Performance Measures</i>	<i>Goal</i>	<i>Actual FY 2020</i>	<i>Actual FY 2021</i>
<i>E6</i>	Percentage of issued warrants that are served.	50%	37%	17.43%
<i>E6</i>	Percentage of active court cases disposed.	25%	3.06%	7.26%
<i>E1</i>	Recognized Agency accreditation by the Texas Police Chief's Association.	Yes	No	No
<i>E1/E6</i>	Average response time to fire calls within the City.	5 min	5:05	4:42
<i>E1</i>	Contain structural fires to confines of building.	98%	98%	100%
<i>F3/F6</i>	Street Condition of good to excellent	50%	6.9%	8.5%
<i>F3/F6</i>	Complete crack seal repairs to streets in square yards.	60,000	0	55,321.89
<i>F3/F6</i>	Complete Resurfacing of City streets in square yards.	60,000	0	58228.52
<i>A10/F8</i>	Repair of utility cuts within 10 days.	95%	90%	90%
<i>A10/F8</i>	Complete work orders within 5 days.	95%	90%	91%
<i>A16/F1/F13/F15</i>	Complete review of planning applications within 5 days of receipt.	5 days	97%	98%
<i>F9/F10</i>	Issue utility permits within an average of 30 minutes.	30 min.	100%	99%
<i>E9</i>	Average time per inspection.	30 min.	30 min.	30 min.
<i>A16/E9</i>	% of requests for specialty inspections completed within 4 hours of request (during working hours).	95%	95%	96%
<i>A16/E9</i>	% of requests for building inspections completed within 4 hours of request (during working hours).	90%	90%	95%
<i>A16/E3/E6/E9</i>	% of investigations due to citizen complaint completed within 15 days of receipt.	95%	100%	97%
<i>A16/E9</i>	Average time for compliance with code.	7 days	10 days	10 days
<i>D13</i>	Percentage of red-tagged dilapidated buildings abated.	75%	39.13%	21.43%
<i>B4/F9</i>	Bad debts written off as a % of total billed.	<1.50%	3.33%	2.56%
<i>F9/F10/F12</i>	Unaccounted for water loss.	<15%	29.21%	35.4%
<i>A4/F9</i>	Repair main breaks within 4-hour average or less.	90%	85%	70%
<i>A10/F8</i>	Change in Sewer Flows	<=5%	-8.62%	43%
<i>A4/F9</i>	Respond to all emergency main breaks within 30 minutes (regular working hours).	100%	100%	100%
<i>F4</i>	Fleet equipment repairs completed within 2 working days.	85%	85%	85%

<i>Strategic Objective</i>	<i>Plan</i>	<i>Performance Measures</i>	<i>Goal</i>	<i>Actual FY 2020</i>	<i>Actual FY 2021</i>
<i>F4</i>		Maximum average downtime for fleet repairs.	3 days	3 days	3 days
<i>F4</i>		Respond to fleet service requests within 1 day of receipt.	1 day	1 day	1 day
<i>C2/C7</i>		Civic Center rentals completed.	175	86	144
<i>C5/C6/C7/D10</i>		Commercial bookings.	50	14	40

## BELLMEAD MISSION

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The City of Bellmead will provide exceptional quality of life for all citizens, responsive City services, visionary leadership, transparent financial management to the public, and economic growth by partnering with and retaining local businesses. We recognize that our employees are our most valuable resource and are necessary to fulfill the mission.

## CORE VALUES



### Integrity

This is the foundation of all our core values.



### Outstanding Customer Service

We strive to understand the needs of our citizens, customers, and visitors to treat everyone fairly and respectfully.



### Fiscal Responsibility

As trustees of City resources, we are committed to utilizing those resources in the most efficient and transparent manner possible.



### Our Employees

We support, develop, and reward our employees so they may serve the City of Bellmead in an exemplary manner. We treat them with respect and dignity.



## CITY PROFILE

### History of Bellmead

The City of Bellmead is located in the Heart of Texas, just 10 minutes Northwest of Waco. The community began in the mid 1920's when the Missouri, Kansas, and Texas railroad chose this site for its locomotive shops. A surveyor for the railroad named the station "Bellmead" as it reminded him of a plantation in Belle Meade, Tennessee, that in French means, "Beautiful Meadows." Several hundred people were employed at the shops, and families began moving into the area.

The first school was called "Bellmead." The name was later changed to "La Vega", after Thomas D. La Vega, the land grant owner. It was consolidated in 1927 to form the La Vega Independent School District.

Bellmead received a much-needed boost to its economy when the U.S. Army established the Waco Air Force Base in the area in 1942. Waco Air Force Base later became the James Connally Air Force Base, named in honor of a soldier from the area who died during World War II. The town boasted a population of 25 in the early 1940s, which increased rapidly after World War II, rising to 800 by 1949.

The community was incorporated in 1954 with a Mayor-Alderman form of Government. On November 12, 1955, the electorate adopted the City Charter, establishing a Municipal Council-Manager form of Government.

By 1960, Bellmead had 5,127 residents and 85 businesses. When the Air Force base was closed in 1965, Texas A&M University established the James Connally Technical Institute at the facility.

### Bellmead Today

According to the U.S. Census Bureau's latest estimate, the City of Bellmead has a population of 10,925 with a diverse cultural and economic background.

The location of Bellmead, along the I-35 corridor, has made it attractive in recent years to the development of a healthy business district. In addition, the City offers several hotels/motels for those visiting the various tourist sites located near Bellmead.

### City Organization

The City of Bellmead is a home-rule City operating under a Council-Manager form of Government. All powers of the City are vested in an elected Council, consisting of six Councilmen, one of which shall serve as Mayor, who are each elected to serve a term of two years. The City Council shall elect one of its members as Mayor. The Mayor shall hold office for one year and in



case of the failure, inability, or refusal of the mayor to act, the Mayor Pro Tem shall perform the duties of the Mayor. The Council enacts local legislation, determines City policies, adopts budgets, and employs the City Manager.

The City Manager is the Chief Executive Officer and the head of the Administrative Branch of the City Government. He is responsible to the Council for the proper administration of all affairs of the City.

The City Government provides a broad range of goods and services to its citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.

Funds are further organized into functional groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program (i.e. Public Works Department).

A Department may be further divided into smaller areas called Divisions. Divisions perform specific functions within the Department (i.e. Streets is a Division of the Public Works Department).

At the head of each Department is a Director who is an officer of the City. Directors have supervision and control of a Department and the Divisions within it, but are subject to the supervision and control of the City Manager. A Department Head may supervise more than one Department.



# CITY FACILITIES

## Fire Protection

Number of Stations	1
Number of Fire Hydrants	326
Number of Sworn Personnel	14
Personnel per 1,000 population	1.28

## Police Protection

Number of Stations	1
Number of Sworn Personnel	22
Personnel per 1,000 population	2.01

## Parks and Recreation

Bellmead is home to a variety of community and recreational facilities with total parkland of 13.54 acres:

- The Civic Center, located at 3900 Parrish, is available for rental for all occasions. Whether it be a birthday, wedding, reunion, or meeting, the Civic Center is the ideal setting. It offers three different rooms: The Auditorium, the Lions Room, and the Senior Room. Restrooms and kitchenettes are available, as well as free WiFi, and free parking.
- Brame Park, located at Oakgrove Street and Hogan Lane, is a beautiful 4-acre park with a variety of features for families to enjoy. Younger children can enjoy the playground area or the splash pad, which is open seasonally to the public. The Park also boasts a ¼ mile walking track, basketball court, covered pavilions, picnic grounds, and restrooms.
- Devorsky Park, located at Queen’s Court on Parrish Street, includes a playground area, ¼ mile walking track, and covered pavilions.
- Lions Park, located at Parrish and Barlow Street, includes a playground area, basketball court, 5 Baseball Fields used by the Little League, and covered pavilions.

## Demographic Characteristics

Bellmead has grown 7.8% since the last recorded census in 2010. The current population is estimated at 10,744. Spanning over 7 miles, Bellmead has a population density of 1,535 people per square mile.

The average household income in Bellmead is \$41,696 with a poverty rate of 19.4%. The median rental costs in recent years comes to \$747 per month, and the average house value is \$74,600. The median age in Bellmead is 31.36 years.

## Top Ten Taxpayers

Name of Taxpayer	Taxable Value
Butt H E Grocery Co	\$14,519,980
Wal-Mart Real Estate Business Trust	\$11,100,000
Prem SAI, Inc	\$7,632,280
Bellmead McLennan NH LTD	\$7,619,000
Sams Club East Inc.	\$7,322,310
Wal-Mart Stores East LP	\$7,117,580
TBA Associates LP	\$6,413,000
Home Depot USA Inc	\$6,115,858
Union Pacific Railroad Co	\$6,050,170
American Bank NA	\$5,872,080

## Health Care

Bellmead is situated on the north boundary of Waco which offers its citizens and those in surrounding areas a selection of superb health care facilities. There are two major hospitals, Baylor Scott & White Hillcrest Medical Center and Ascension Providence Hospital. In addition to the two major hospitals there are also the Waco Department of Veterans Affairs Medical Center, several psychiatric centers, numerous health clinics, a nationally recognized family practice teaching clinic, and a progressive health district program. Waco is a growing medical community with over 300 active physicians. Physicians are available in all major specialties, as well as all specialty dental area.

## Tourism and Leisure

Located on I-35 between Dallas/Fort Worth and Austin, the McLennan County/Bellmead area marks the population center of the state of Texas. Not many other locations can boast to being within a 3-hour drive of 80 percent of the state.

Chip and Joanna Gaines have given downtown Waco a new breath of life with their Shops at Magnolia Silos. While visiting you can shop at the Warehouse and local shops, visit the Garden, enjoy a delicious snack from the bakery, grab a cup of coffee from the Magnolia Press, and even play a little Whiffle Ball on the spacious field at the center of the complex!

Barefoot Ski Ranch is home to Four Extreme Water Slides, The World's Longest Lazy River, World Championship Cable Wake Boarding Circuit and a World Class Surf Pool...located just 8 minutes from Bellmead City Hall. Stay the night in one of the surf view hotel rooms, or Lake View Cabins! Enjoy Burgers and Pizza, as well as a cold drink in our poolside Bronco Bar!



Waco Mammoth National Monument is the 408th unit of the National Park Service and 14th unit in Texas. Recognized as an international treasure, the Waco Mammoth National Monument is the largest known concentration of prehistoric mammoths dying from the same event. Twenty-four Columbian mammoths, one camel, a tortoise, and a tooth of a saber-tooth cat have been found at the site and preserved under a covered and climate-controlled building. Visitors can travel through time viewing the exposed bones and experience the story of catastrophic events that took place 70,000 years ago.

The historic Waco Suspension Bridge, a pedestrian bridge across Lake Brazos bordered with beautiful parks on each side, is a timeless symbol of the area's role in the historic cattle drives which helped shape the frontier Texas economy. A scenic river walk extends along the South side of the Brazos River from McLennan Community College to Baylor University. The river walk extends on the North side of the Brazos River from McLane Stadium to Brazos Park East. The Suspension Bridge, Lake Brazos and the parks adjacent to them provide great venues for riverside musical programs throughout the summer, world championship drag boat racing, and nationally recognized mountain biking.

The Texas Ranger Hall of Fame & Museum, located on the banks of the Brazos River, is the official State Museum of the legendary Texas Rangers law enforcement agency. The Complex is known worldwide for its collections of firearms, badges, and memorabilia, and its research library and archives. Texas Rangers Company "F", the largest Ranger Company in Texas, is stationed on-site.

Waco's award-winning, natural habitat Cameron Park Zoo is located just 10 minutes away from Bellmead City Hall. The Zoo celebrates the spirit of wild animals with its freeform surroundings; lush grasses, peaceful ponds, and natural shelters that create an at-home feel for species from around the globe. The Zoo is packed with exotic animals from all over the world — Black Bears, River Otters, Orangutans, Komodo Dragons, Mountain Lions, Jaguars, Elephants, Rhinos, Giraffes, Bobcats, and hundreds of fresh and saltwater fish. In addition to the spectacular animal exhibits, Cameron Park Zoo provides innovative educational programs for students of all ages. The Zoo also participates in conservation programs worldwide and is renowned for excellence in animal care and husbandry.

Lake Waco, with 60 miles of shoreline and more than 6,912 surface acres of water, is a major public recreation area attracting millions of visitors each year. Power boats and sail boats may be launched in any of eight parks surrounding the Lake, and stored in or out of the water at two marinas, one public and one private.

Other cultural and tourism attractions include the Dr Pepper Museum, showcasing this popular soft drink's historic creation in Waco to the modern-day pop icon of today's popular culture. Stop by for a tour and enjoy a Dr Pepper float when you're done!

On the campus of Baylor University is the world-renowned Armstrong Browning Library, dedicated to the works of the poets Robert and Elizabeth Barrett Browning, as well as The Mayborn Museum. The Mayborn combines the collections, artifacts and components of the Gov. Bill and Vara Daniel Historic Village, the natural history Strecker Museum, and the hands-on fun



of the Harry and Anna Jeanes Discovery Center into one of the newest and most unique museum experiences available in the area.



## REGIONAL FACILITIES

### Air Service

Waco Municipal Airport	1
Scheduled flights per day	5

### Waco-McLennan County Library System

Branches	4
Materials	328,791
Programs Offered	831

### Leisure Facilities

Cottonwood Creek Golf Course	1
Par	72
Acres	174
Holes	18



## BUDGET PROCESS

Probably the most important and certainly the single most extensive effort of each year is the development of the City budget. The Budget represents the financial plan of the City and establishes and communicates the goals and objectives of the City to the community.

Our goal, as a result of this process, is to provide the City with a budget document that:

- Communicates to the citizens what the City Council has interpreted from citizen input to be the community's desires and goals for future direction;
- Defines our departmental objectives and allocates the resources to assure that they are met;
- Provides City management with an accounting and fiscal control mechanism;
- Outlines a performance and monitoring mechanism for the policymakers and the City's management staff.

The FY 2021 operating budget for the City of Bellmead is submitted in accordance with the City Charter and all applicable State laws. The budget for the City of Bellmead is based on separate funds and sets forth the anticipated revenues and expenditures for the fiscal year for the General Fund, Water and Sewer Fund, Street Maintenance Fund, Debt Service Fund, Economic Development Fund, Special Revenue Funds, and Capital Project Funds.

### Budget Roles

The budgeting process is a team effort requiring coordination between the Department Directors, the City Manager, and the Finance Department, culminating with the approval of the budget by the City Council. Generally, roles are as follows:

#### ❖ Operating Department Directors

The Finance Department provides initial projections for the costs of personnel, employee benefits, insurance, utilities, and contractual services necessary to deliver City services. Operating Department Directors and their staff are responsible for projecting other operating needs, capital needs, and requests for enhancements or new services. Each department provides its budget requests on the forms provided and based on the calendar set forth by the Finance Department. The City develops 5-year projections to support strategic long-range planning, but only an annual budget is adopted. The Department Directors are responsible for knowing their budgets thoroughly and for presenting them to the Budget Team.



## ❖ Support Staff

The Finance Department works to combine the personnel, employee benefits, and revenue projections that are required to support the departmental budgets. When Departmental Directors have completed their departmental budgets, they submit them to the Finance Department, which then compiles all of the budget requests into a preliminary City Budget. The Chief Financial Officer (CFO) and City Manager meet with individual Department Managers in order to develop a final Administrative Budget for submission to the City Council. The Chief Financial Officer (CFO) also advises the City Manager on accounting matters, financing strategies, and long-range planning implications related to the budget. The Finance Department provides technical assistance to all departments during the budget process and is responsible for compiling the budget for review by the Directors, Management, and the City Council.

## ❖ City Council

The City Council is responsible for establishing policy agendas for both the capital and the operating budget. The City Manager is responsible for maintaining communications with the City Council to assure that their directives are being reflected in the budget preparation. Final approval of the budget is the responsibility of the City Council.

## Budget Process

The City Charter requires the City Manager to prepare and recommend a “Balanced Operating Budget” for City Council consideration. The City Manager, working with staff in all departments, reviews and evaluates all budget requests to determine whether they fulfill City Council goals and objectives, improve management effectiveness, or increase productivity. The preliminary budget submitted to the City Council includes recommendations for the program of services, which the City should provide and which can be financed by the City’s projected revenue for the budget year.

The capital improvement program defines the City’s investment and reinvestment plans for allocating resources, assigning priorities, and implementing strategies to fund growth of the City, provide monies for modernization and provide for necessary replacement of the City’s assets on a continuing basis. This program combines elements of long-range planning, mid-range programming, and current year budgeting to identify the City’s needs and the means of meeting them. Departments are encouraged to establish an internal planning process to identify needs with a sufficient lead-time so that decisions may be made on the most advantageous financial means of addressing them.

A copy of the proposed budget is filed with the City Secretary at least fifteen (15) days before the public hearing and is available for public inspection. The City Manager presents the budget to the City Council in a series of work sessions. The tax rate is adopted by ordinance and the vote is separate from the vote on the budget. The proposed tax rate for the City of Bellmead is \$0.375187 for fiscal year 2022. A public hearing is conducted to obtain citizen input and the budget is adopted



by resolution prior to October 1. The adopted budget is then filed with the City Secretary and with the County Clerk. A copy of the budget is also uploaded onto the City’s website for public access.

## Basis of Budgeting

The City of Bellmead budget is prepared consistent with **Generally Accepted Accounting Principles (GAAP)** using estimates of anticipated revenues as a basis for appropriating expenditures. Annual budgets are appropriated for the General Fund, Water/Sewer Fund, Street Maintenance Fund, Economic Development Fund, Certain Special Revenue Funds, Capital Projects Funds, and the Debt Service Fund. All unexpended appropriations lapse at the end of the fiscal year (September 30). Unexpended governmental funds become components of the reserves while unexpended proprietary funds become net assets. Project-length financial plans are adopted for capital project funds and grant funds.

- ❖ Encumbrance accounting is used for governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported in the appropriate fund balance category. They do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent fiscal year.
- ❖ Depreciation is not appropriated as non-cash expenditure but is subtracted from asset value using a straight-line method.

The **basis of budgeting** is somewhat different from the basis of accounting in that budgets are based largely on estimated cash flows. The basis of accounting also includes depreciation, capitalization of plant and equipment, asset valuation, and inventory.

## Basis of Accounting

The City of Bellmead uses the **modified accrual basis of accounting** for **governmental funds**. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they are susceptible to accrual (i.e., “Measurable” means that the amount of the transaction can be determined. “Available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period.)

**Expenditures** are recognized in the accounting period in which the liability is incurred, except for unmatured interest in long-term debt, which is recognized when due and for certain compensated absences.

The **accrual basis of accounting** is used for **proprietary funds**. Revenues are recognized in the accounting period in which earned; expenses are recorded in the period in which incurred.



## Budget Amendments

The resolution approving and adopting the budget appropriates spending limits at the department level. Expenditures may not legally exceed appropriations at the department level for each legally adopted annual operating budget. Budget amendments are taken to the City Council on an as-needed basis.

Budget adjustments differ from budget amendments in that they do not have to be approved by the City Council. Budget adjustments are made during the fiscal year to transfer budget amounts from one expense account to another. Budget adjustments are initiated if actual expenditures will cause an expense account to be overspent. The appropriate department director initiates the budget adjustment process. Budget adjustments can be made between expense accounts in the same division or department. Budget adjustments cannot be made between departments in different funds.

Budget adjustments are permitted provided that sufficient justification is submitted, and the City Manager has approved the request. The Finance Department reviews the request in terms of both fund availability and consistency with the intent of the approved budget document and then forwards the transfer to the City Manager's office. It is the goal of the City of Bellmead to accurately budget according to the needs of each department, but exceptions do occur.

# CITY OF BELLMEAD

## Budget & Tax Calendar

### FY 2022

Date	Event	Requirement/Action	Legal Reference
February 10, 2021	Budget Instructions Distributed to Departments	▶ Budget printouts & request forms distributed to departments.	
April 1, 2021	Department Budget Requests Due	▶ Departments enter detailed line item requests into budget software & submit other forms electronically	
May/June	Budget Preparation	▶ City Manager & staff review requests; department heads meet w/Manager; staff prepares draft budgets.	
April 26 – April 30, 2021	Budget meetings with DH	▶ Departments meet with CM and CFO	
June 7, 2021	BEDC Board Meeting	▶ BEDC budget workshop	
June 8, 2021	Regular Council Meeting	▶ City Manager presents a brief overview of the budget process to Council and seeks Council input on key budget policies and initiatives	
July 5, 2021	BEDC Board Meeting	▶ 2 <sup>nd</sup> BEDC Board budget workshop	
July 13, 2021	Regular Council Meeting	▶ Water & Sewer Fund ▶ Street Maintenance Fund ▶ Designate official to calculate tax rates	Texas Tax Code § 26.04(c) and 26.17(e)
July 25, 2021	Certified Tax Roll	▶ MCAD delivers certified ad valorem tax values	Texas Tax Code § 26.01 (a)
August 6, 2021	File proposed budget with City Secretary	▶ Must be at least 30 days before budget adoption (budget may be modified after this date) ▶ Post proposed budget on City website	Texas Local Government Code § 102.005
August 7, 2021	Post Notice on Website	▶ Publish in newspaper and on City website notice of No-new-revenue tax rate, with calculation explanation ▶ Publish in newspaper and on City website notice of Voter-approval tax rate, with calculation explanation ▶ Estimated I&S fund balances ▶ Estimated non-encumbered General Fund balances ▶ Debt Service schedule	Texas Tax Code § 26.04 (e)
August 10, 2021	Regular Council Meeting	▶ Debt Service Fund ▶ General Fund Budget ▶ BEDC ▶ Propose Ad Valorem Tax Rate by record vote ▶ Call for Public Hearings (PH) on Tax Rate ▶ Call for PH on budget	
August 27, 2021	Notice of Public Hearings	▶ Publish in newspaper and on City website notice of PH on tax rate (must be at least 7 days before PH), if rate exceeds no-new-revenue rate (“NNRR”) or notice of meeting to adopt tax rate if rate does not exceed NNRR. ▶ Publish notice of PH on budget (at least 10 but no more than 30 days before PH)	Texas Local Government Code § 102.0065
September 7, 2021	Special Council Meeting	▶ PH on tax rate if rate exceeds no-new-revenue rate ▶ PH on budget (at least 15 days after filing with City Secretary) ▶ Adopt budget ▶ Adopt tax rate ▶ Adopt fee schedule	Texas Local Government Code § 102.007



## FUNCTIONAL STRUCTURE

The City is organized into funds, for fiscal (financial) purposes, a fund is a separate accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, residual equities, and the changes therein are segregated and recorded. The major budgeted funds for the City include:

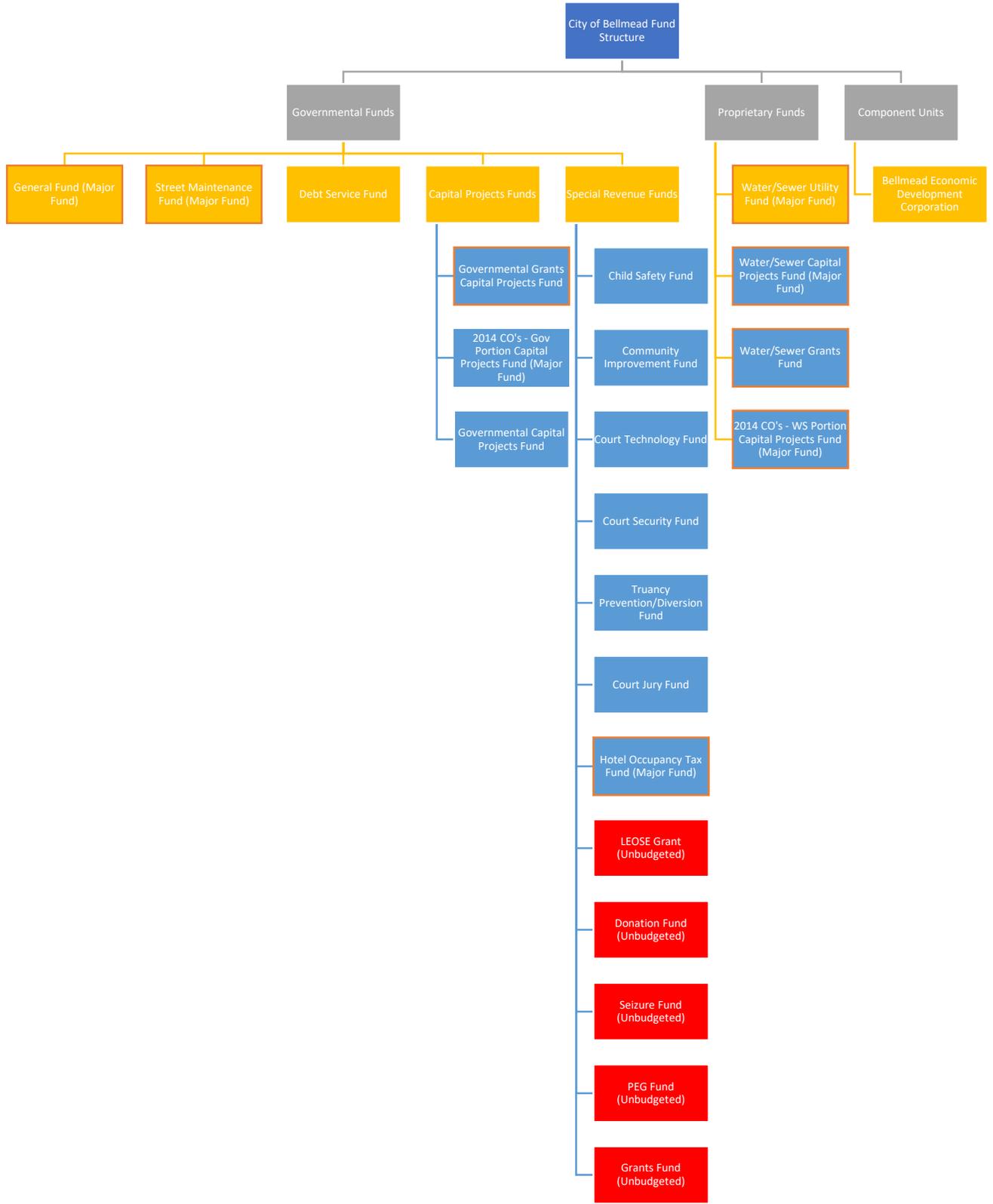
### Governmental Funds:

- **General Fund:** Accounts for all the financial resources except for those required to be accounted for in another fund. The General Fund accounts for basic City services such as municipal court, police, fire, and parks and leisure services. The three primary sources of revenue for this fund are sales tax, property tax, and franchise taxes.
- **Street Maintenance Fund:** Accounts for the ¼% street maintenance sales tax that was approved by voters and became effective July 1, 2010. The street maintenance sales tax may only be used for repair and maintenance of existing streets at the date the tax was adopted and must be reauthorized by voters every 4 years to remain in effect. The current street maintenance tax expires on April 1, 2022.
- **Hotel Occupancy Tax Fund:** Accounts for the levy and utilization of the local hotel occupancy tax. State law requires that revenue from this tax be used for advertising and promotion of the City.
- **Governmental Grants Capital Projects Fund:** Accounts for grant funding utilized to construct City-wide rehabilitation projects.

### Proprietary Funds:

- **Water and Sewer Fund:** Accounts for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to administration, operations, maintenance, billing, and collection.
- **Water/Sewer Capital Projects Fund:** Accounts for projects that may have funding from several different sources and projects that are funded in an operating budget and expected to extend beyond the funding year. Additionally, department managers are encouraged to be frugal with their operating budgets and can request usage of operating budget balances at year end for equipment needs.
- **Water/Sewer Grants Fund:** Accounts for American Rescue Plan funding for water and sewer infrastructure improvements.
- **2014 CO's Water/Sewer Portion Capital Projects Fund:** Accounts for the 2014 Certificates of Obligation and related capital expenditures for water/sewer system improvements, the water storage tank, and sewer interceptor.

\*The annual Comprehensive Annual Financial Report does include non-budgeted funds, which are not included in this budget document.





# ELECTED OFFICIALS

## CITY COUNCIL

Two-Year Terms

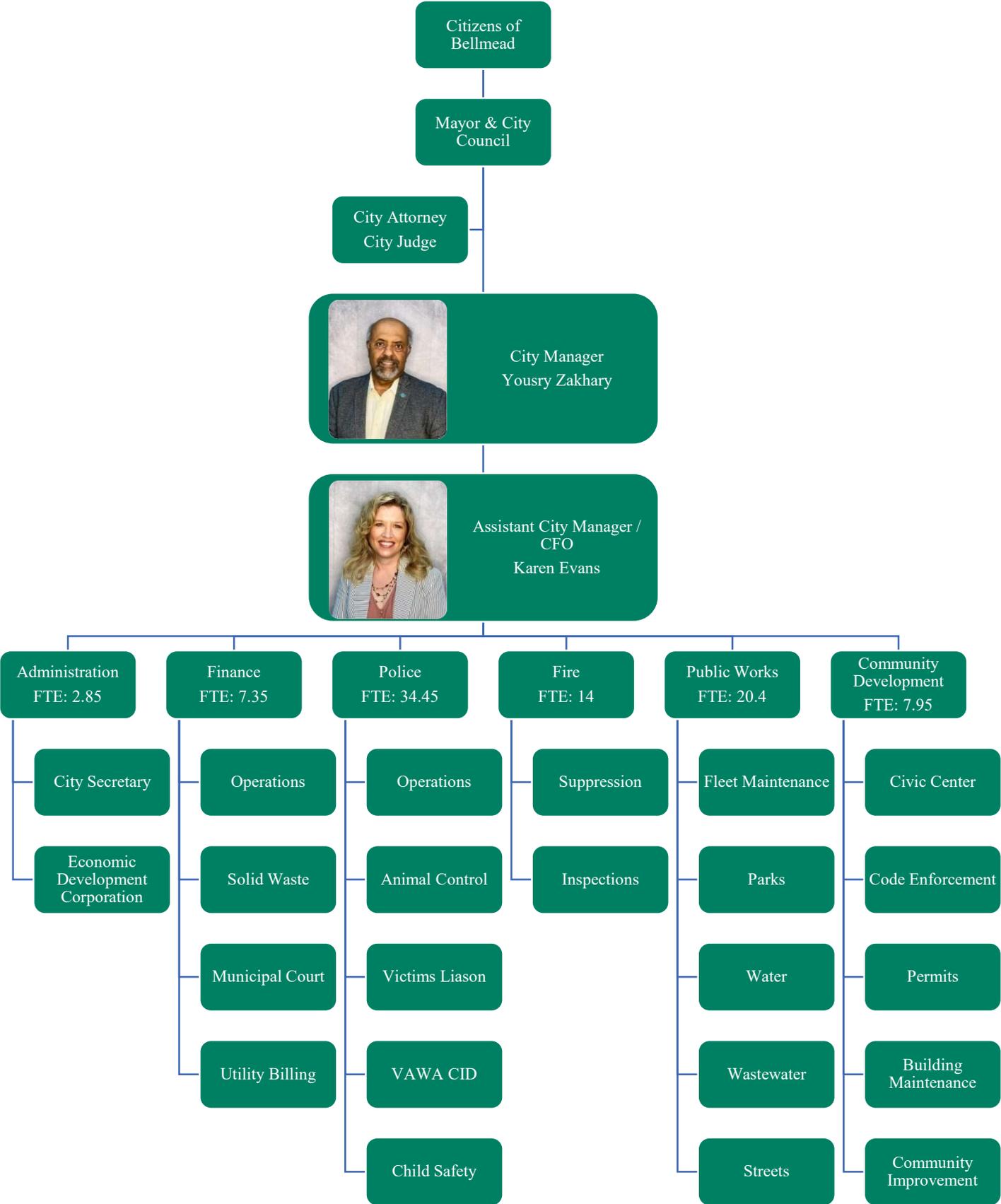
<u>NAME</u>	<u>PRECINCT</u>	<u>TERM EXPIRES</u>
Gary Moore, Mayor	At Large	May 2022
Travis Gibson, Mayor Pro Tem	II	May 2023
Karen Coleman	I	May 2023
James Cleveland	III	May 2022
Jasmine Neal	IV	May 2022
Bryan Winget	V	May 2023

# APPOINTED OFFICIALS

## CITY STAFF

<u>NAME</u>	<u>POSITION</u>	<u>HIRE DATE</u>
Yousry Zakhary	City Manager	January 23, 2019
Karen Evans	Assistant City Manager/CFO	December 31, 2018
Billy Hlavenka	Fire Chief	September 14, 1992
Herbert Blomquist	Public Works Director	November 12, 2019
Melinda Adams	Director of Comm. Develop.	February 8, 2021
Holly Owens	City Secretary	April 27, 2020
Ray J. Black	City Judge	---
Charlie Buenger	City Attorney	---

# BELLMEAD ORGANIZATIONAL CHART



# APPOINTED OFFICIALS

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## Bellmead Zoning Board of Adjustment

Two-Year Terms

<u>Name</u>	<u>Representative</u>	<u>Term Expires</u>
Phil Bancale	Property Owner	July 01, 2022
Dennis Garrett	Property Owner	July 01, 2022
Harry Myers	Property Owner	July 01, 2022
Bradley Vaughn	Property Owner	July 01, 2022
Linda Robinson	Property Owner	July 01, 2023
Charlie Morgan (Alternate)		July 01, 2022
Richard Brown (Alternate)		July 01, 2022

## Bellmead Economic Development Corporation

Two-Year Terms

<u>Name</u>	<u>Representative</u>	<u>Term Expires</u>
Cathie Bainbridge (Chair)	Resident	July 01, 2022
Charlie J. Morgan (Vice Chair)	Resident	July 01, 2022
Harry Myers	Resident	July 01, 2022
Warren Bainbridge	Resident	July 01, 2022
Travis Gibson	Council Member	May 01, 2023
Bryan Winget	Council Member	May 01, 2023
Karen Coleman	Council Member	May 01, 2023
Yousry Zakhary	City Manager	Ex Officio
Karen Evans	Chief Financial Officer	Ex Officio

## Bellmead Planning and Zoning Commission

Two-Year Terms

<u>Name</u>	<u>Representative</u>	<u>Term Expires</u>
Charlie Morgan (Chair)	Precinct III	July 01, 2022
Vacant	Precinct I	July 01, 2023
Vacant	Precinct II	July 01, 2023
Bradley Vaughn	Precinct IV	July 01, 2022
Vacant	Precinct V	July 01, 2023
Harry Myers	At-large	July 01, 2022

## Bellmead Parks and Recreation Board

Two-Year Terms

<u>Name</u>	<u>Representative</u>	<u>Term Expires</u>
Grace Barbara Lucas (Chair)	Bellmead Chamber of Commerce	July 01, 2022
Collin Kubacak (Vice Chair)	Precinct III	July 01, 2022
Vacant Seat	Precinct I	July 01, 2023
Iris Miles	Precinct II	July 01, 2023
Bradley Vaughn	Precinct IV	July 01, 2022
May Frances Carline	Precinct V	July 01, 2023
Cathie Bainbridge	At Large	July 01, 2022
Vacant Seat	La Vega ISD	July 01, 2023

# CITY OF BELLMEAD

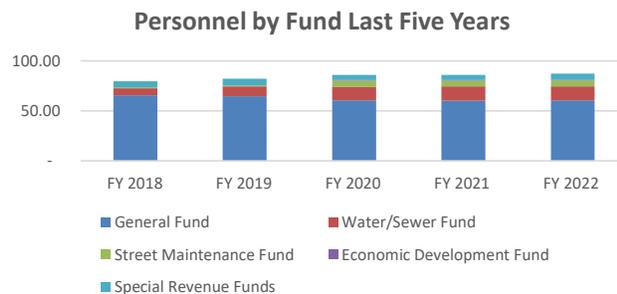
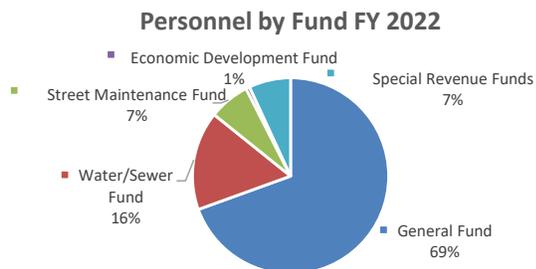
## Paid Personnel

### In Full-Time Equivalent

### FY 2022

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Budget	% Change from FY 2018
<b>General Fund</b>						
Administration	3.00	3.00	2.30	2.30	2.30	-23.33%
Finance	6.00	5.50	2.50	2.57	2.57	d. -57.17%
Municipal Court	3.00	3.00	3.00	1.50	1.50	a. -50.00%
Police	32.50	31.95	34.95	34.95	33.95	g. 4.46%
Fire	14.00	14.00	14.00	15.00	14.00	h. 0.00%
Public Works	7.00	7.00	3.30	3.60	3.60	-48.57%
Community Development	-	-	0.25	0.25	2.50	e.g.h. N/A
<b>Total General Fund</b>	<b>65.50</b>	<b>64.45</b>	<b>60.30</b>	<b>60.17</b>	<b>60.42</b>	<b>-7.76%</b>
<b>Water/Sewer Fund</b>						
Utility Collections	-	-	2.80	3.23	3.23	d. NA
Public Works-Administration	-	-	0.75	0.95	0.95	c. NA
Public Works-Water	7.00	10.00	9.00	6.60	6.60	b. -5.71%
Public Works-Sewer	-	-	1.00	3.40	3.40	b. NA
<b>Total Water/Sewer Fund</b>	<b>7.00</b>	<b>10.00</b>	<b>13.55</b>	<b>14.18</b>	<b>14.18</b>	<b>102.57%</b>
<b>Street Maintenance Fund</b>	<b>1.00</b>	<b>1.00</b>	<b>6.35</b>	<b>5.85</b>	<b>5.85</b>	<b>485.00%</b>
<b>Economic Development Fund</b>	<b>-</b>	<b>-</b>	<b>0.55</b>	<b>0.55</b>	<b>0.55</b>	<b>NA</b>
<b>Special Revenue Funds</b>						
Child Safety Fund	-	0.50	0.50	0.50	0.50	NA
Community Improvement Fund	-	-	-	-	1.00	f. NA
Law Enforcement Grants Fund	2.00	2.00	-	-	-	-100.00%
Court Security Fund	-	0.05	0.05	0.05	0.05	NA
Hotel/Motel Fund	4.00	4.00	4.70	4.70	4.45	e. 11.25%
<b>Total Special Revenue Funds</b>	<b>6.00</b>	<b>6.55</b>	<b>5.25</b>	<b>5.25</b>	<b>6.00</b>	<b>0.00%</b>
<b>Total Staffing</b>	<b>79.50</b>	<b>82.00</b>	<b>86.00</b>	<b>86.00</b>	<b>87.00</b>	<b>9.43%</b>

- a. Municipal Court Clerk position transferred to Permit Clerk Position within Fire Department.
- b. Utilities Superintendent, senior heavy equipment operator, two heavy equipment operators, and two maintenance operators split 60/40 with the sewer division.
- c. Streets Superintendent reclassified as Assistant Public Works Director and salary allocated among divisions supervised.
- d. Full-Time Municipal Court Clerk position changed to Part-Time and 50% transferred to Finance/Utility Collections Department.
- e. 25% of Maintenance Worker shifted from Civic Center to Building Maintenance.
- f. Added full-time building inspector.
- g. Code Enforcement officer moved from Police Department to Community Development.
- h. Permits Clerk moved from Fire Department to Community Development.



**City of Bellmead  
Pay Scale  
FY 2022**

	Minimum	Mid-Point	Maximum
<b>Salary Range - Temp</b>			
Interns			
Seasonal	\$ 12.18	\$ 12.18	\$ 12.18
Temps			
<b>Salary Range 1</b>			
Maintenance Worker I	\$ 29,557	\$ 33,779	\$ 38,002
	\$ 14.210	\$ 16.240	\$ 18.270
<b>Salary Range 2</b>			
Meter Reader I			
Customer Service Representative	\$ 31,668	\$ 38,002	\$ 44,335
Permits Clerk	\$ 15.225	\$ 18.270	\$ 21.315
<b>Salary Range 3</b>			
Maintenance Worker II	\$ 32,724	\$ 39,057	\$ 45,391
Records Clerk	\$ 15.733	\$ 18.778	\$ 21.823
<b>Salary Range 4</b>			
Court Clerk			
Executive Assistant-Department Head	\$ 33,779	\$ 40,113	\$ 46,446
Heavy Equipment Operator	\$ 16.240	\$ 19.285	\$ 22.330
<b>Salary Range 5</b>			
Code Compliance Officer			
Communications Operator I			
Accounting Specialist	\$ 34,835	\$ 41,168	\$ 47,502
Meter Reader II	\$ 16.748	\$ 19.793	\$ 22.838
<b>Salary Range 6</b>			
Crime Victim Liasion			
Utility Billing Specialist	\$ 35,890	\$ 42,445	\$ 49,000
Police Cadet	\$ 17.255	\$ 20.406	\$ 23.558
<b>Salary Range 7</b>			
Communications Operator II (over 2 years)			
Senior Heavy Equipment Operator			
Mechanic	\$ 38,002	\$ 44,335	\$ 50,669
Administrative Assistant-City Manager	\$ 18.270	\$ 21.315	\$ 24.360
<b>Salary Range 8</b>			
	\$ 40,113	\$ 46,446	\$ 52,780
Senior Communications Operator (over 3 years)	\$ 19.285	\$ 22.330	\$ 25.375
<b>Salary Range 9</b>			
	\$ 42,224	\$ 48,558	\$ 54,891
Court Administrator	\$ 20.300	\$ 23.345	\$ 26.390
<b>Salary Range 10</b>			
Staff Accountant	\$ 44,335	\$ 51,724	\$ 59,114
Communications Supervisor	\$ 21.315	\$ 24.868	\$ 28.420
<b>Salary Range 11</b>			
Utilities Superintendent	\$ 46,000	\$ 51,831	\$ 57,662
Police Officer I	\$ 22.115	\$ 24.919	\$ 27.722
Firefighter (based on 2990 hours)	\$ 15.385	\$ 17.335	\$ 19.285
<b>Salary Range 12</b>			
	\$ 48,558	\$ 54,279	\$ 60,000
Civic Center Manager	\$ 23.345	\$ 26.096	\$ 28.846

**City of Bellmead  
Pay Scale  
FY 2022**

	Minimum	Mid-Point	Maximum
<b>Salary Range 13</b>			
Police Officer II (over 2 years)	\$ 50,000	\$ 61,500	\$ 73,000
Detective	\$ 24,038	\$ 29,567	\$ 35,096
<b>Salary Range 14</b>			
	\$ 51,000	\$ 62,000	\$ 73,000
Building Inspector	\$ 24,519	\$ 29,808	\$ 35,096
<b>Salary Range 15</b>			
	\$ 55,000	\$ 65,500	\$ 76,000
	\$ 26,442	\$ 31,490	\$ 36,538
Police Sergeant	\$ 18,395	\$ 21,906	\$ 25,418
<b>Salary Range 16</b>			
	\$ 57,000	\$ 68,000	\$ 79,000
	\$ 27,404	\$ 32,692	\$ 37,981
<b>Salary Range 17</b>			
Assistant Public Works Director	\$ 60,000	\$ 71,000	\$ 82,000
Police Lieutenant	\$ 28,846	\$ 34,135	\$ 39,423
Fire Lieutenant (based on 2990 hours)	\$ 20,067	\$ 23,746	\$ 27,425
<b>Salary Range 18</b>			
	\$ 68,000	\$ 79,000	\$ 90,000
City Secretary	\$ 32,692	\$ 37,981	\$ 43,269
<b>Salary Range 19</b>			
Assistant Police Chief	\$ 70,000	\$ 81,000	\$ 92,000
Director of Community Development	\$ 33,654	\$ 38,942	\$ 44,231
<b>Salary Range 20</b>			
Fire Chief			
Public Works Director	\$ 93,000	\$ 105,500	\$ 118,000
Police Chief	\$ 44,712	\$ 50,721	\$ 56,731
<b>Salary Range 21</b>			
	\$ 115,000	\$ 128,375	\$ 141,750
Assistant City Manager/CFO	\$ 55,288	\$ 61,719	\$ 68,149
<b>Salary Range 22</b>			
	\$ 149,000	\$ 172,000	\$ 195,000
City Manager	\$ 71,635	\$ 82,692	\$ 93,750

## City of Bellmead Certification & Education Pay Tables

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Education	Annual
Ph.D.	\$4,160
Master	\$3,120
Bachelor	\$2,080
Associates	\$ 935

Utility	Annual
A - U.L.	\$1,560
B – U.L./Class 3 Water/Wastewater	\$1,150
C – U.L./Class 2 Water/Wastewater	\$ 935
D – U.L./Class 1 Water/Wastewater	\$ 520
CDL with Airbrakes and Tanker Endorsement	\$ 935

Public Safety	Annual
Master Peace Officer	\$1,560
Advanced Peace Officer	\$1,150
Intermediate Peace Officer	\$ 935
Basic Peace Officer	\$ 0
Master Firefighter	\$1,560
Advanced Firefighter	\$1,150
Intermediate Firefighter	\$ 935
Basic Firefighter	\$ 0

Telecommunications	Annual
Master	\$1,560
Advanced	\$1,150
Intermediate	\$ 935
Basic	\$ 0

<b>City Certificates</b>	<b>Annual</b>
<b>IIMC – Municipal Clerk, MMC</b>	\$1,560
<b>IIMC – Municipal Clerk, CMC</b>	\$1,150
<b>Texas Registered Municipal Clerk, TRMC</b>	\$ 935
<b>Certified Municipal Court Clerk III</b>	\$1,150
<b>Certified Municipal Court Clerk II</b>	\$ 935
<b>Certified Municipal Court Clerk I</b>	\$ 0
<b>Bilingual (Fluent) Spanish</b>	\$ 935



**CITY OF BELLMEAD**  
**Annual Budget**  
**Summary of Sources and Uses**  
**FY 2022**

	General Fund	Water & Sewer Fund	Street Maintenance Fund	Economic Development Fund	Debt Service Fund	Special Revenue Funds	Capital Projects Funds	Total for All Funds
<b>Revenues</b>								
Property Taxes	\$ 1,643,410	\$ -	\$ -	\$ -	\$ 435,369	\$ -	\$ -	\$ 2,078,779
Sales Taxes	2,983,800	-	726,825	726,825	-	400,200	-	4,837,650
Franchise Fees	542,600	-	-	-	-	-	-	542,600
Licenses and Permits	121,095	-	-	-	-	-	-	121,095
Intergovernmental Revenues	92,009	-	-	-	-	12,400	2,888,962	2,993,371
Charges for Services	1,405,200	3,952,600	-	-	-	-	-	5,357,800
Fines and Forfeitures	158,000	-	-	-	-	14,240	-	172,240
Investment Income	7,400	1,700	2,160	6,100	120	53,807	1,775	73,062
Other Income	3,500	-	-	-	-	-	-	3,500
Other Financing Sources	216,904	10,000	-	-	-	205,000	770,000	1,201,904
<b>Total Revenues</b>	<b>7,173,918</b>	<b>3,964,300</b>	<b>728,985</b>	<b>732,925</b>	<b>435,489</b>	<b>685,647</b>	<b>3,660,737</b>	<b>17,382,001</b>
<b>Operating Expenditures</b>								
Personnel	4,437,539	883,761	364,590	76,264	-	348,123	-	6,110,277
Supplies	155,061	129,670	30,910	2,430	-	62,520	-	380,591
Repairs & Maintenance	289,704	446,478	401,500	1,356	-	76,275	-	1,215,313
Professional Services	213,188	55,304	13,000	103,604	-	81,340	-	466,436
Services	510,176	346,660	18,959	30,560	-	635,642	-	1,541,997
Waste Collection	1,260,000	-	-	-	-	-	-	1,260,000
Water Purchases	-	399,096	-	-	-	-	-	399,096
Sewer Treatment	-	710,964	-	-	-	-	-	710,964
Contingency	35,000	-	-	-	-	-	-	35,000
<b>Total Operating Expenditures</b>	<b>6,900,668</b>	<b>2,971,933</b>	<b>828,959</b>	<b>214,214</b>	<b>-</b>	<b>1,203,900</b>	<b>-</b>	<b>12,119,674</b>
<b>Non-Operating Expenditures</b>								
Project Funding	-	-	-	250,000	-	-	-	250,000
Capital Outlay	273,250	277,000	-	-	-	-	11,453,215	12,003,465
Debt Service	-	498,463	-	-	444,238	-	-	942,701
Transfers to Other Funds	-	216,904	-	975,000	-	-	-	1,191,904
<b>Total Non-Operating Expenditures</b>	<b>273,250</b>	<b>992,367</b>	<b>-</b>	<b>1,225,000</b>	<b>444,238</b>	<b>-</b>	<b>11,453,215</b>	<b>14,388,070</b>
<b>Total Expenditures</b>	<b>7,173,918</b>	<b>3,964,300</b>	<b>828,959</b>	<b>1,439,214</b>	<b>444,238</b>	<b>1,203,900</b>	<b>11,453,215</b>	<b>26,507,744</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(99,974)</b>	<b>(706,289)</b>	<b>(8,749)</b>	<b>(518,253)</b>	<b>(7,792,478)</b>	<b>(9,125,743)</b>
<b>Fund Balance, Beginning</b>	<b>2,877,851</b>	<b>1,148,321</b>	<b>3,227,281</b>	<b>3,661,507</b>	<b>304,506</b>	<b>2,509,150</b>	<b>8,969,380</b>	<b>22,697,996</b>
<b>Fund Balance, Ending</b>	<b>\$ 2,877,851</b>	<b>\$ 1,148,321</b>	<b>\$ 3,127,307</b>	<b>\$ 2,955,218</b>	<b>\$ 295,757</b>	<b>\$ 1,990,897</b>	<b>\$ 1,176,902</b>	<b>\$ 13,572,253</b>

**CITY OF BELLMEAD**  
**Budget Summary - All Funds**  
**FY 2022**

	<b>Projected Beginning Fund Balance</b>	<b>FY 2022 Revenues</b>	<b>FY 2022 Expenditures</b>	<b>Change in Fund Balance</b>	<b>Projected Ending Fund Balance <sup>2</sup></b>	<b>Fund Balance Reserve</b>	<b>% Change in Fund Balance</b>
<b>Operating Funds</b>							
1 General Fund	\$ 2,877,851	\$ 7,173,918	\$ 7,173,918	\$ -	\$ 2,877,851	40.12%	0.00%
1 Water & Sewer Fund	1,148,321	3,964,300	3,964,300	-	1,148,321	28.97%	0.00%
1 Street Maintenance Fund	3,227,281	728,985	828,959	(99,974)	3,127,307	377.26%	-3.10%
<b>Subtotal Operating Funds</b>	<b>7,253,453</b>	<b>11,867,203</b>	<b>11,967,177</b>	<b>(99,974)</b>	<b>7,153,479</b>	<b>59.78%</b>	<b>-1.38%</b>
<b>Debt Service Fund</b>	<b>304,506</b>	<b>435,489</b>	<b>444,238</b>	<b>(8,749)</b>	<b>295,757</b>	<b>66.58%</b>	<b>-2.87%</b>
<b>Economic Development Fund</b>	<b>3,661,507</b>	<b>732,925</b>	<b>1,439,214</b>	<b>(706,289)</b>	<b>2,955,218</b>	<b>205.34%</b>	<b>-19.29%</b>
<b>Special Revenue Funds</b>							
Child Safety Fund	26,274	12,665	17,878	(5,213)	21,061	117.80%	-19.84%
Community Improvement Fund	705,595	205,450	669,111	(463,661)	241,934		
Court Technology Fund	17,507	4,515	12,455	(7,940)	9,567		
Court Security Fee Fund	26,627	5,020	10,685	(5,665)	20,962	196.18%	-21.28%
Court Truancy Prevention/Diversion Fund	6,006	4,405	10,411	(6,006)	-		
Court Jury Fee Fund	122	92	214	(122)	-		
1 Hotel/Motel Fund	1,727,019	453,500	583,257	(129,757)	1,597,262	273.85%	-7.51%
<b>Subtotal Special Revenue Funds</b>	<b>2,509,150</b>	<b>685,647</b>	<b>1,304,011</b>	<b>(618,364)</b>	<b>1,890,786</b>	<b>145.00%</b>	<b>-24.64%</b>
<b>Capital Projects Funds</b>							
1 Governmental Grants Capital Projects Fund	228,175	546,427	774,602	(228,175)	-		
1 Water/Sewer Capital Projects Fund	3,202,512	770,300	3,746,500	(2,976,200)	226,312		
2014 Certificates of Obligation-Gov Portion	-	-	-	-	-		
Governmental Capital Projects Fund	950,590	300	694,165	(693,865)	256,725		
1 Water/Sewer Grants Fund	-	2,342,610	2,342,610	-	-		
1 2014 Certificates of Obligation-WS Portion	4,588,103	1,400	4,589,503	(4,588,103)	-		
<b>Subtotal Capital Projects Funds</b>	<b>8,969,380</b>	<b>3,661,037</b>	<b>12,147,380</b>	<b>(8,486,343)</b>	<b>483,037</b>	<b>3.98%</b>	<b>-94.61%</b>
<b>Total All Funds</b>	<b>\$ 22,697,996</b>	<b>\$ 17,382,301</b>	<b>\$ 27,302,020</b>	<b>\$ (9,919,719)</b>	<b>\$ 12,778,277</b>	<b>46.80%</b>	<b>-43.70%</b>

1 Major Funds

2 Significant changes in fund balance are explained on the Budget summary tab of each individual fund.

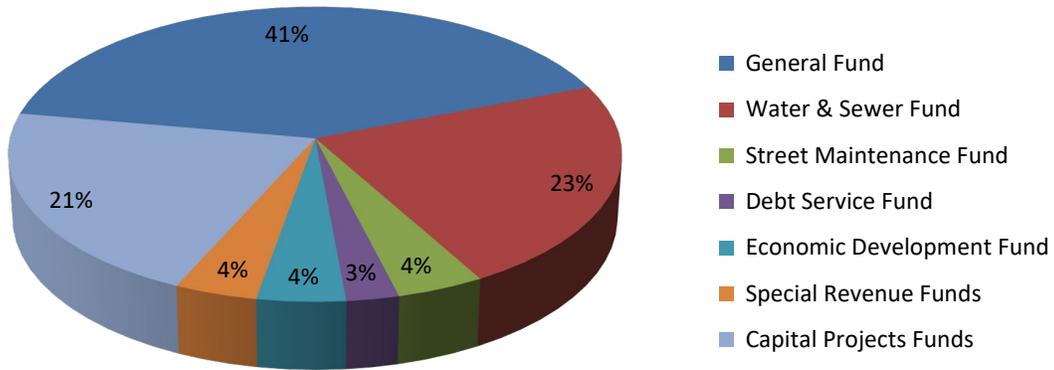
**CITY OF BELLMEAD**  
**Combined Annual Budget Summary**  
**FY 2022**

	FY 2020 Actuals	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
<b>Revenues</b>				
<b>Operating Funds</b>				
1 General Fund	\$ 5,812,660	\$ 5,856,614	\$ 6,826,975	\$ 7,173,918
1 Water & Sewer Fund	2,881,368	3,448,733	3,451,759	3,964,300
1 Street Maintenance Fund	683,071	663,689	703,579	728,985
Economic Development Fund	1,166,851	821,378	1,478,602	732,925
Debt Service Fund	408,509	449,694	457,786	435,489
<b>Special Revenue Funds</b>				
1 Hotel/Motel Fund	432,828	419,176	448,563	453,500
Special Revenue Funds	185,618	162,542	170,059	232,147
<b>Capital Projects Funds</b>				
1 Governmental Grants Capital Projects Fund	827,001	546,352	208,382	546,427
1 Water/Sewer Capital Projects Fund	395,788	4,101,500	2,967,878	770,300
1 Water/Sewer Grants Fund	-	-	-	2,342,610
1 2014 Certificates of Obligation - WS Portion	1,541,277	975,432	3,000	1,400
Capital Projects Funds	1,074,776	7,500	986	300
<b>Total Revenues</b>	<b>15,409,747</b>	<b>17,452,610</b>	<b>16,717,569</b>	<b>17,382,301</b>
<b>Operating Expenditures</b>				
1 General Fund	4,585,169	5,871,614	5,935,511	6,900,668
1 Water & Sewer Fund	2,215,937	2,986,346	2,695,747	2,971,933
1 Street Maintenance Fund	397,355	763,689	762,978	828,959
Economic Development Fund	72,151	197,540	95,248	214,214
<b>Special Revenue Funds</b>				
1 Hotel/Motel Fund	312,519	597,810	579,429	583,257
Special Revenue Funds	89,360	774,816	90,812	720,754
<b>Total Operating Expenditures</b>	<b>7,672,491</b>	<b>11,191,815</b>	<b>10,159,725</b>	<b>12,219,785</b>
<b>Non-Operating Expenditures</b>				
1 General Fund	1,114,962	10,000	10,000	273,250
1 Water & Sewer Fund	735,034	3,628,361	1,809,452	992,367
1 Street Maintenance Fund	55,479	-	-	-
Economic Development Fund	1,640,700	1,460,700	1,175,700	1,225,000
Debt Service Fund	418,971	433,994	431,709	444,238
<b>Special Revenue Funds</b>				
	-	-	-	30,000
<b>Capital Projects Funds</b>				
1 Governmental Grants Capital Projects Fund	498,425	727,032	504,279	774,602
1 Water/Sewer Capital Projects Fund	-	4,057,749	221,999	3,746,500
1 Water/Sewer Grants Fund	-	-	-	2,342,610
1 2014 Certificates of Obligation - WS Portion	-	6,152,318	22,743	4,589,503
Capital Projects Funds	16,557	1,360,491	1,168,330	694,165
<b>Total Non-Operating Expenditures</b>	<b>4,480,128</b>	<b>17,830,645</b>	<b>5,344,212</b>	<b>15,112,235</b>
<b>Total Expenditures</b>	<b>12,152,619</b>	<b>29,022,460</b>	<b>15,503,937</b>	<b>27,332,020</b>
<b>Net Change in Fund Balance</b>	<b>\$ 3,257,129</b>	<b>\$ (11,569,850)</b>	<b>\$ 1,213,632</b>	<b>(9,949,719)</b>
<b>Fund Balance, Beginning</b>				<b>22,697,996</b>
<b>Fund Balance, Ending</b>				<b>\$ 12,748,277</b>

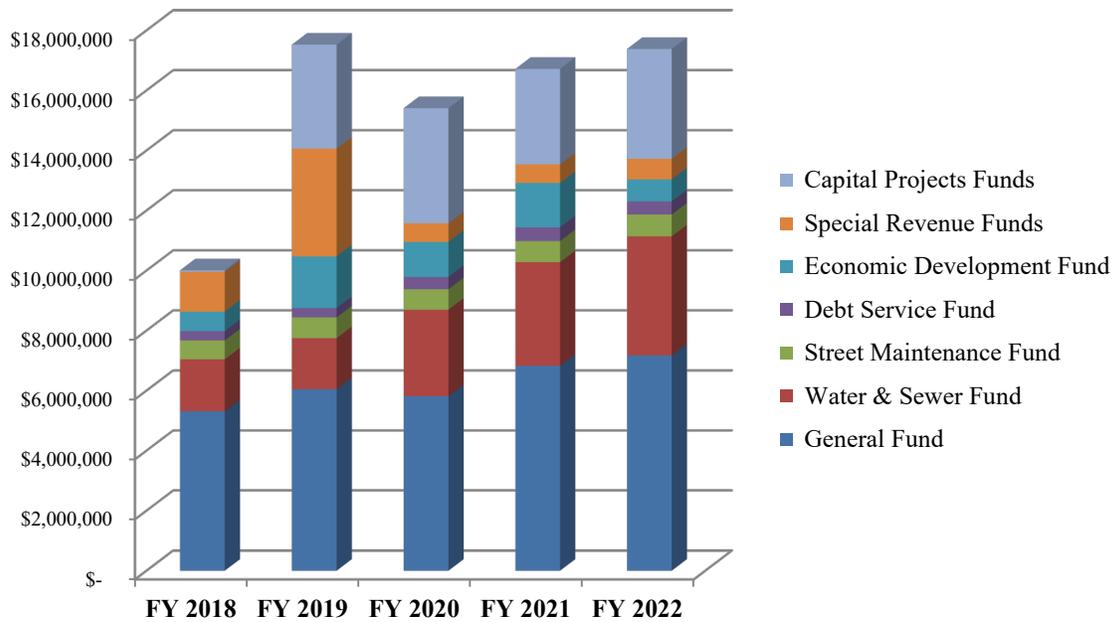
1 Major Funds

# All Funds

## FY 2022 Budget - Revenues by Fund

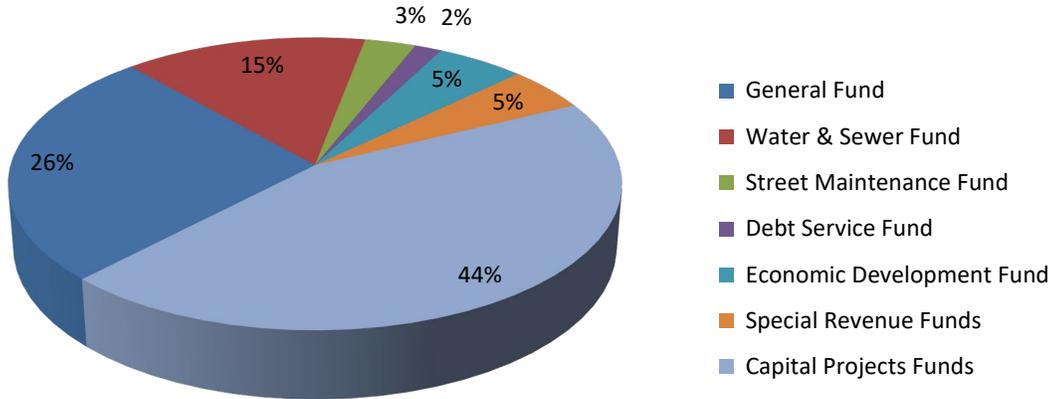


## Last Five Years - Revenues by Fund

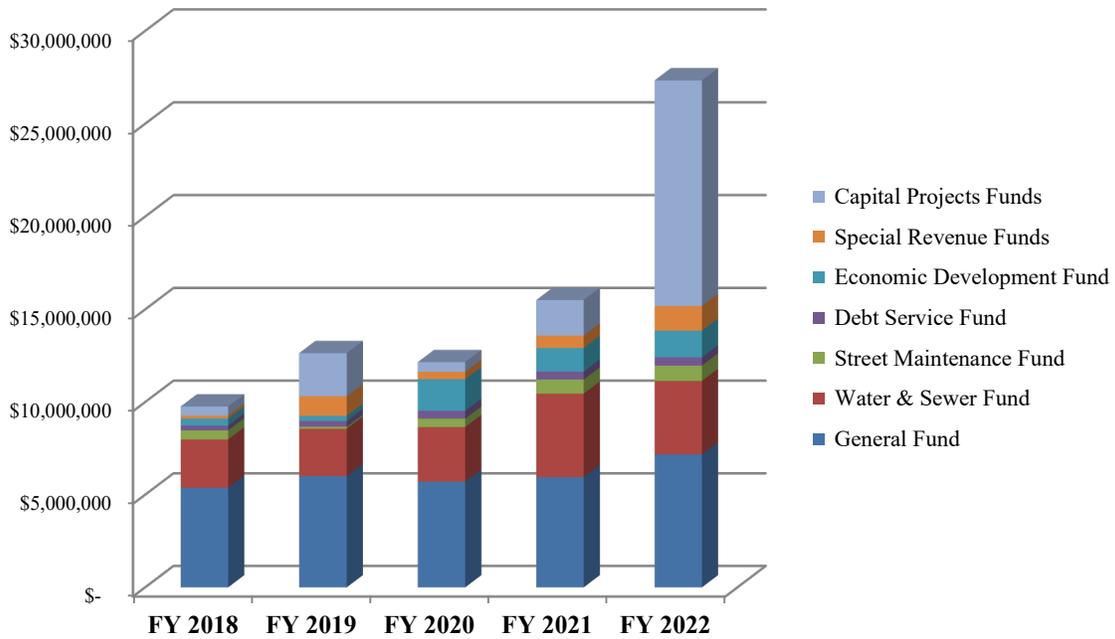


# All Funds

## FY 2022 Budget - Expenditures by Fund



## Last Five Years - Expenditures by Fund





# GENERAL FUND



The primary operating fund of the City of Bellmead is the General Fund. The General Fund is used to account for all financial resources not restricted to special or specific projects and/or funds that are not required to be accounted for in a different fund. The use of this fund is outlined by the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 1300.104. The Governmental Accounting Standards Board *Codification*, Section 1300.106, prohibits the use of more than one general fund.

General Fund is used to account for all the financial resources except for those required to be accounted for in another fund. The General Fund accounts for basic City services such as municipal court, police, fire, and parks and leisure services. The three primary sources of revenue for this fund are sales tax, property tax, and franchise taxes.

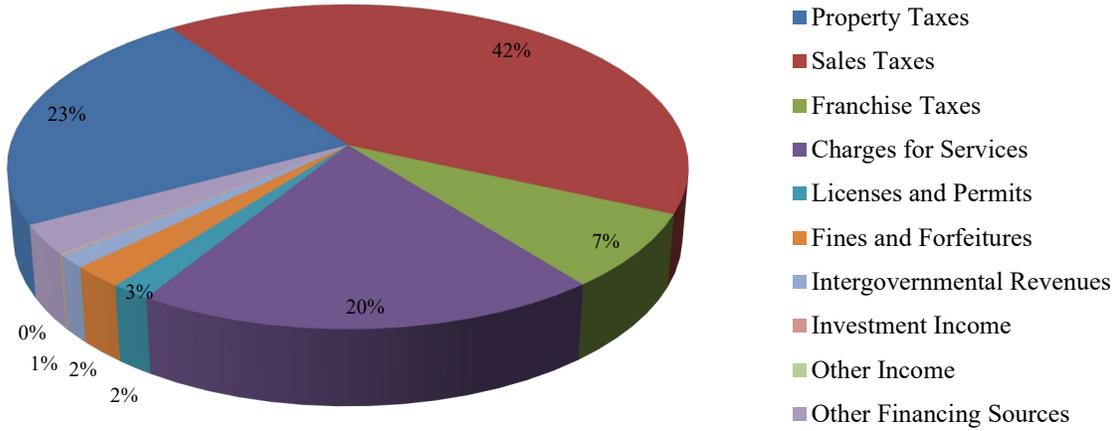


**General Fund  
Budget Summary  
FY 2022**

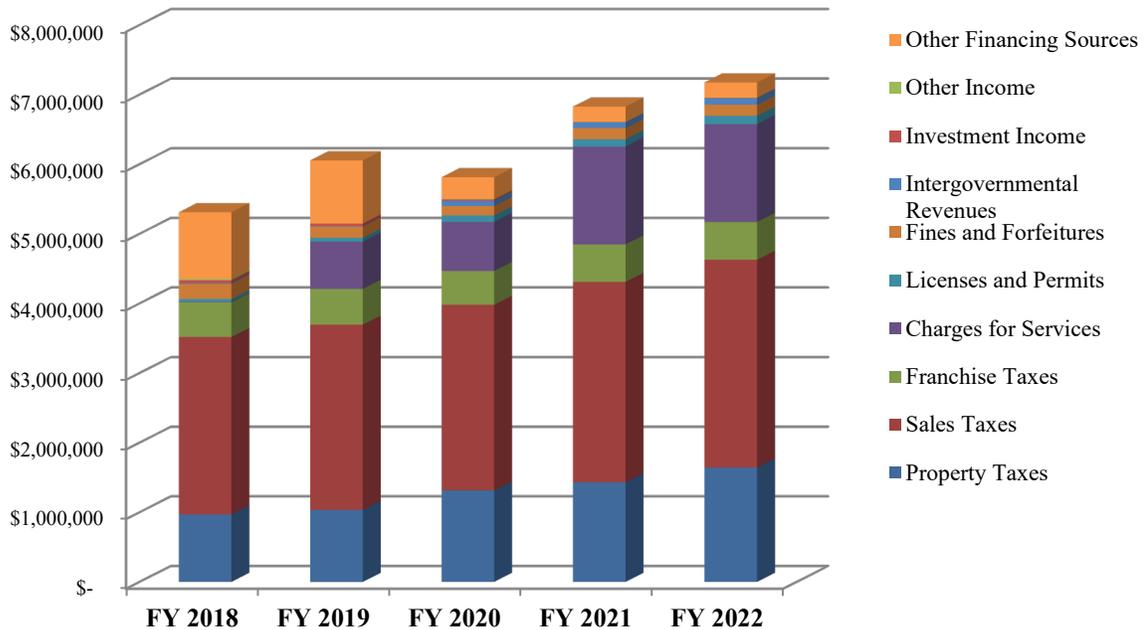
	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>	<b>Percent of Budget</b>	<b>% Change FY 2021 Budget</b>
<b>Revenues</b>						
Property Taxes	\$ 1,314,227	\$ 1,417,000	\$ 1,430,626	1,643,410	22.91%	15.98%
Sales Taxes	2,666,605	2,639,800	2,877,959	2,983,800	41.59%	13.03%
Franchise Taxes	484,867	504,100	539,346	542,600	7.56%	7.64%
Licenses and Permits	92,864	91,300	103,994	121,095	1.69%	32.63%
Intergovernmental Revenues	75,299	88,964	82,487	92,009	1.28%	3.42%
Charges for Services	705,489	740,400	1,404,692	1,405,200	19.59%	89.79%
Fines and Forfeitures	135,422	135,900	163,239	158,000	2.20%	16.26%
Investment Income	19,303	26,100	2,345	7,400	0.10%	-71.65%
Other Income	7,098	2,900	3,457	3,500	0.05%	20.69%
Other Financing Sources	311,488	210,150	218,830	216,904	3.02%	3.21%
<b>Total Revenues</b>	<b>5,812,660</b>	<b>5,856,614</b>	<b>6,826,975</b>	<b>7,173,918</b>	<b>100.00%</b>	<b>22.49%</b>
<b>Operating Expenditures</b>						
<b>General Government</b>						
City Council	18,447	49,228	35,018	35,617	0.50%	-27.65%
Administration - City Manager	159,012	218,104	217,855	254,962	3.55%	16.90%
Administration - City Secretary	92,969	107,467	99,903	102,149	1.42%	-4.95%
Finance - Operations	199,217	219,831	220,589	248,626	3.47%	13.10%
Finance - Solid Waste	718,785	745,579	962,242	1,284,330	17.90%	72.26%
Community Development - Code Enf.	-	-	-	78,575	1.10%	N/A
Community Development - Permits	-	-	-	60,441	0.84%	N/A
Community Development - Building Main	31,497	32,827	35,195	53,615	0.75%	63.33%
Other Costs	69,889	183,101	184,912	255,756	3.57%	39.68%
<b>Total General Government</b>	<b>1,289,817</b>	<b>1,556,137</b>	<b>1,755,713</b>	<b>2,374,071</b>	<b>33.09%</b>	<b>52.56%</b>
<b>Public Safety</b>						
Municipal Court	147,093	165,668	144,224	141,844	1.98%	-14.38%
Police - Operations	1,789,077	2,297,286	2,223,230	2,554,111	35.60%	11.18%
Police - Code Compliance	271,916	243,425	234,206	162,400	2.26%	-33.29%
Police - VCLG	-	47,030	45,521	55,558	0.77%	18.13%
Police - VAWA CID	-	65,105	65,199	72,214	1.01%	10.92%
Fire - Suppression	697,508	1,118,459	1,094,650	1,159,363	16.16%	3.66%
Fire - Inspections	72,615	130,291	126,937	89,535	1.25%	-31.28%
<b>Total Public Safety</b>	<b>2,978,208</b>	<b>4,067,264</b>	<b>3,933,968</b>	<b>4,235,025</b>	<b>59.03%</b>	<b>4.12%</b>
<b>Public Works</b>						
Streets	70,583	-	-	-	0.00%	N/A
Fleet	87,428	76,891	75,524	101,707	1.42%	32.27%
Parks	159,132	171,322	170,306	189,865	2.65%	10.82%
<b>Total Public Works</b>	<b>317,144</b>	<b>248,213</b>	<b>245,830</b>	<b>291,572</b>	<b>4.06%</b>	<b>17.47%</b>
<b>Total Operating Expenditures</b>	<b>4,585,169</b>	<b>5,871,614</b>	<b>5,935,511</b>	<b>6,900,668</b>	<b>96.19%</b>	<b>17.53%</b>
<b>Non-Operating Expenditures</b>						
Capital Outlay	50,365	10,000	10,000	273,250	3.81%	2632.50%
Transfers Out	1,064,597	-	-	-	0.00%	N/A
<b>Total Non-Operating Expenditures</b>	<b>1,114,962</b>	<b>10,000</b>	<b>10,000</b>	<b>273,250</b>	<b>3.81%</b>	<b>2632.50%</b>
<b>Total Expenditures</b>	<b>5,700,130</b>	<b>5,881,614</b>	<b>5,945,511</b>	<b>7,173,918</b>	<b>100.00%</b>	<b>21.97%</b>
<b>Net Change in Fund Balance</b>	<b>112,529</b>	<b>(25,000)</b>	<b>881,464</b>	<b>0</b>		
<b>Fund Balance, Beginning</b>				<b>2,877,851</b>		
<b>Fund Balance, Ending</b>				<b>2,877,851</b>		
<b>Minimum Fund Balance</b>				<b>1,725,167</b>		
<b>Projected Fund Balance in Excess of Minimum</b>				<b>1,152,684</b>		

# General Fund

## FY 2022 Budget - Revenues by Source



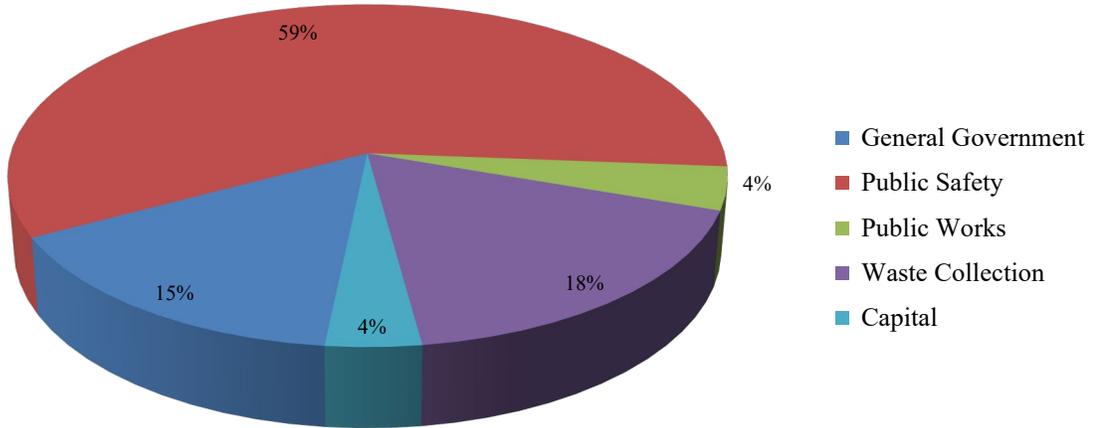
## Last Five Years - Revenues by Source



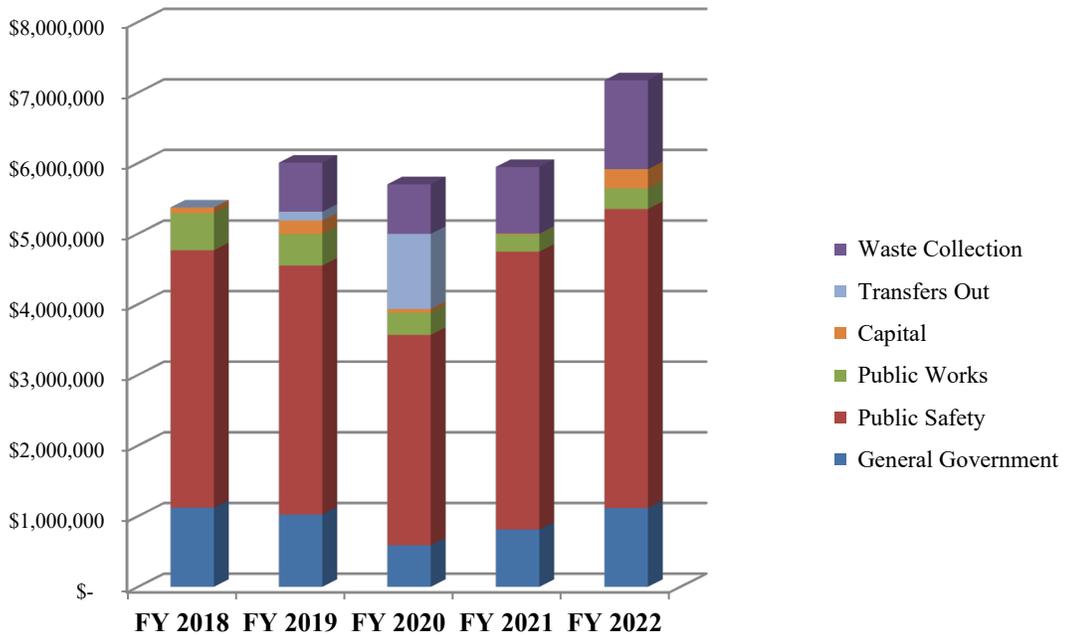
Solid Waste revenues and expenditures were moved to the General Fund in FY 2019.

# General Fund

## FY 2022 Budget - Expenditures by Character



## Last Five Years - Expenditures by Character



Solid Waste revenues and expenditures were moved to the General Fund in FY 2019.

General Fund Revenues

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
10-4111	Ad Valorem Taxes	\$ 1,265,728	\$ 1,377,000	\$ 1,367,269	\$ 1,567,410
10-4112	Delinquent Ad Valorem Taxes	\$ 35,869	\$ 26,000	\$ 44,496	\$ 52,000
10-4121	Sales Tax Revenue	\$ 2,591,902	\$ 2,578,100	\$ 2,805,671	\$ 2,907,300
10-4131	Bingo Tax Revenue	\$ 67,603	\$ 50,700	\$ 64,350	\$ 68,400
10-4132	Mixed Beverage Tax	\$ 7,100	\$ 11,000	\$ 7,938	\$ 8,100
10-4181	Electric Franchise Tax	\$ 303,977	\$ 304,000	\$ 304,062	\$ 304,100
10-4182	Cable Franchise Tax	\$ 69,889	\$ 70,300	\$ 68,320	\$ 69,800
10-4183	Gas Franchise Tax	\$ 70,198	\$ 76,700	\$ 66,813	\$ 67,900
10-4184	Telecom Franchise Tax	\$ 15,065	\$ 24,200	\$ 11,152	\$ 11,800
10-4185	Garbage Franchise Tax	\$ 25,738	\$ 28,900	\$ 88,999	\$ 89,000
10-4191	Tax Penalty and Interest	\$ 12,630	\$ 14,000	\$ 18,861	\$ 24,000
	<b>Total Taxes</b>	<b>\$ 4,465,698</b>	<b>\$ 4,560,900</b>	<b>\$ 4,847,931</b>	<b>\$ 5,169,810</b>
10-4213	Fire Permits	\$ 103	\$ -	\$ 675	\$ 675
10-4215	Business Licenses	\$ 1,875	\$ 1,200	\$ 1,700	\$ 1,800
10-4216	Alcohol Permits	\$ 1,700	\$ 1,600	\$ 6,055	\$ 6,100
10-4218	Game Room Permits	\$ -	\$ -	\$ 800	\$ 800
10-4221	Building Permits	\$ 29,659	\$ 31,900	\$ 28,556	\$ 33,500
10-4222	Plumbing Permits	\$ 23,706	\$ 21,800	\$ 22,074	\$ 27,300
10-4223	Electrical Permits	\$ 34,642	\$ 33,000	\$ 32,727	\$ 39,400
10-4224	Mechanical Permits	\$ -	\$ -	\$ 9,287	\$ 9,300
10-4224	Garage Sale Permits	\$ 1,180	\$ 1,700	\$ 1,350	\$ 1,400
10-4227	Short Term Rental Permit	\$ -	\$ -	\$ 450	\$ 500
10-4230	Node Permits	\$ -	\$ -	\$ 250	\$ 250
10-4231	Solicitation Permits	\$ -	\$ 100	\$ 70	\$ 70
	<b>Total Licenses &amp; Permits</b>	<b>\$ 92,864</b>	<b>\$ 91,300</b>	<b>\$ 103,994</b>	<b>\$ 121,095</b>
10-4311	JAG Grant Revenue	\$ 10,635	\$ -	\$ -	\$ -
10-4312	VAWA Grant Revenue	\$ 27,482	\$ 43,557	\$ 36,493	\$ 47,009
10-4341	VCLG Grant Revenue	\$ 34,552	\$ 42,000	\$ 42,000	\$ 45,000
10-4343	BVP Grant Revenue	\$ 2,630	\$ 3,407	\$ 3,994	\$ -
	<b>Total Intergovernmental</b>	<b>\$ 75,299</b>	<b>\$ 88,964</b>	<b>\$ 82,487</b>	<b>\$ 92,009</b>
10-4411	Zoning & Subdivision Fees	\$ 228	\$ 4,000	\$ 1,903	\$ 1,900
10-4413	Online Convenience Fees	\$ 930	\$ -	\$ -	\$ -
10-4414	Open Record Request Fees	\$ 2,796	\$ 2,600	\$ 3,363	\$ 3,900
10-4415	Court Administration Fees	\$ 4,981	\$ 6,300	\$ 6,078	\$ 6,500
10-4416	Abandoned Vehicle Fees	\$ -	\$ -	\$ 10	\$ -
10-4421	Animal Control Revenue	\$ 2,545	\$ 3,100	\$ 1,454	\$ 1,800
10-4422	Code Enforcement Liens	\$ 7,110	\$ -	\$ 12,437	\$ -
10-4430	Emergency Response Fees	\$ -	\$ -	\$ 3,408	\$ -
10-4439	Refuse Delinquent Penalties	\$ -	\$ -	\$ 20,823	\$ 21,500
10-4441	Refuse Collection Fees - Residential	\$ 686,567	\$ 723,900	\$ 719,255	\$ 727,300
10-4442	Refuse Collection Fees - Commercial	\$ -	\$ -	\$ 635,839	\$ 642,200
10-4443	Recycling Proceeds	\$ 332	\$ 500	\$ 122	\$ 100
	<b>Total Charges for Services</b>	<b>\$ 705,489</b>	<b>\$ 740,400</b>	<b>\$ 1,404,692</b>	<b>\$ 1,405,200</b>
10-4511	Fines and Fees	\$ 135,422	\$ 135,900	\$ 163,239	\$ 158,000
	<b>Total Fines &amp; Forfeitures</b>	<b>\$ 135,422</b>	<b>\$ 135,900</b>	<b>\$ 163,239</b>	<b>\$ 158,000</b>
10-4611	Interest	\$ 18,350	\$ 24,600	\$ 1,489	\$ 1,500
10-4631	Vending Machine Commissions	\$ 205	\$ 400	\$ 278	\$ 300
10-4632	Amusement Machine Commissions	\$ 465	\$ 900	\$ 315	\$ 300
10-4635	Rebates	\$ 282	\$ 200	\$ 263	\$ 300
10-4641	Contributions	\$ -	\$ -	\$ -	\$ 5,000
	<b>Total Investment Income</b>	<b>\$ 19,303</b>	<b>\$ 26,100</b>	<b>\$ 2,345</b>	<b>\$ 7,400</b>
10-4711	Other Income	\$ 3,279	\$ 2,400	\$ 3,457	\$ 3,500
10-4712	Cash Over/Short	\$ 3,819	\$ 500	\$ -	\$ -
	<b>Total Other Income</b>	<b>\$ 7,098</b>	<b>\$ 2,900</b>	<b>\$ 3,457</b>	<b>\$ 3,500</b>
10-4910	Transfer in From WS Fund	\$ 249,042	\$ 205,150	\$ 205,150	\$ 216,904
10-4921	Sale of City Property	\$ 36,916	\$ 5,000	\$ 13,680	\$ -
10-4922	Insurance Reimbursements	\$ 25,530	\$ -	\$ -	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ 311,488</b>	<b>\$ 210,150</b>	<b>\$ 218,830</b>	<b>\$ 216,904</b>
	<b>Total General Fund Revenues</b>	<b>\$ 93 5,812,660</b>	<b>\$ 5,856,614</b>	<b>\$ 6,826,975</b>	<b>\$ 7,173,918</b>

## - GENERAL FUND REVENUES - Revenue Assumptions

<b>Current Ad Valorem Taxes</b>	<b>\$1,567,410</b>
<b>Delinquent Ad Valorem Taxes</b>	<b>52,000</b>
<b>Penalty &amp; Interest</b>	<b>24,000</b>

Ad valorem taxes are general property taxes levied on the assessed valuation of real and personal property located within city limits. Ad valorem revenue comprises a significant portion of the General Fund’s total revenue and is projected using a combination of methods. First, the taxable values for properties within the City of Bellmead are obtained from the McLennan County Appraisal District, which appraises value for all property within McLennan County. Next, the current tax levy is computed by applying the tax rate set by the City Council to the taxable roll. The City is careful to consider the homestead, 65 and over, disabled persons, and other exemptions. Finally, collection percentages based on historical experience for the city are applied to the current levy to project the various tax revenues.

The certified 2021 taxable value (for taxation in FY 2022) per the Appraisal District is \$539,806,507, an increase of \$50,696,207 or 10.36% from the 2020 taxable value.



Current tax revenue in the General Fund is calculated using the maintenance and operations tax rate of \$0.296291 per \$100 of taxable value and a collection rate of 98%. Delinquent tax revenues, and penalty and interest are calculated as a percentage of the estimated delinquent taxes receivable at the beginning of the fiscal year.

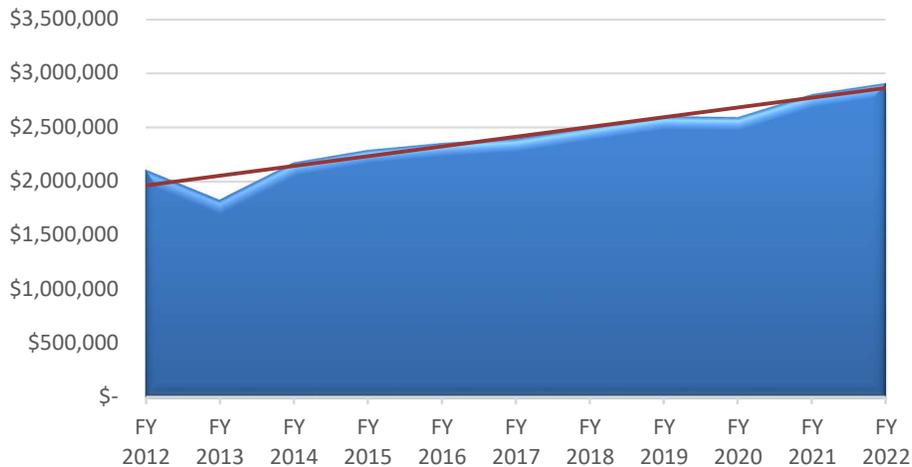
<b>Sales Tax</b>	<b>\$2,907,300</b>
<b>Bingo Tax</b>	<b>68,400</b>
<b>Mixed Beverage Tax</b>	<b>8,100</b>

General sales and use taxes are imposed on the sale or consumption of goods and services occurring inside Bellmead city limits. The State of Texas has adopted an 8.25% sales tax for every dollar of sale. This tax is collected by businesses at the time of sale and periodically paid to the Texas Comptroller of Public Accounts. The Comptroller remits 1% of each taxable sale to the city for general use, 0.25% for street maintenance, and 0.25% for economic development. In addition

to the sales tax, state statutes levy an additional 6.7% tax on the gross receipts from the sales of mixed beverages in Texas. Each quarter, the state remits 10.7143% of the mixed beverage taxes collected to Bellmead. Bingo tax receipts are derived from a state tax levy of 5% of gross receipts from bingo games within the city.

Sales tax revenues are projected using a multi-year trend analysis. Sales tax revenues have increased each year since 2013 except for FY 2020. Bellmead’s sales tax has averaged a growth rate that is double that of the average inflation rate. Sales tax revenue quickly recovered from the COVID-19 pandemic and is expected to grow in FY 2022 by 3.32%.

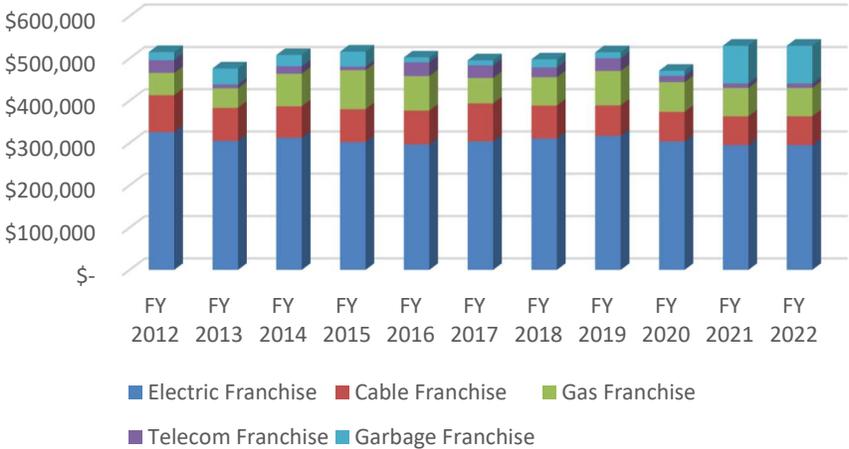
### Historical Sales Tax Collections



<b>Electric Franchise</b>	<b>\$304,100</b>
<b>Cable Franchise</b>	<b>69,800</b>
<b>Gas Franchise</b>	<b>67,900</b>
<b>Telecomm Line Access Fees</b>	<b>11,800</b>
<b>Garbage Franchise</b>	<b>89,000</b>

Utility companies that use the City’s streets and rights-of-way while conducting their business pay fees to the city for the use of public infrastructure. Franchise and access fees are calculated as a percentage of gross receipts collected from their customers within the City of Bellmead. FY 2022 revenues are projected using FY 2021 receipts as a benchmark.

### Historical Franchise Tax Collections



The chart above shows that the bulk of these revenues are generated from electric franchise fees which have been on somewhat of a decline recently. Weather is a major factor in the usage of electricity and many businesses stopped operations during the pandemic which has resulted in reduced electricity usage.

Garbage franchise revenue in FY 2021 and FY 2022 increased dramatically as a result of an increase in the franchise tax rate from 2% to 7% which was negotiated with the new solid waste service provider when they took over the city contract in February 2021.

<b>Building Permits</b>	<b>33,500</b>
<b>Plumbing Permits</b>	<b>27,300</b>
<b>Electrical Permits</b>	<b>39,400</b>
<b>Mechanical Permits</b>	<b>9,300</b>

### Permit Fee Collections



These revenue streams are elastic in nature and are directly related to the level of construction activity in the community. Building activity had been decreasing for several years and saw a slight uptick in FY 2019. However, building activity took off in FY 2020 during the Covid-19 pandemic and has not yet abated.

<b>Refuse Delinquent Penalties</b>	<b>\$21,500</b>
<b>Refuse Collection Fees - Residential</b>	<b>727,300</b>
<b>Refuse Collection Fees - Commercial</b>	<b>642,200</b>

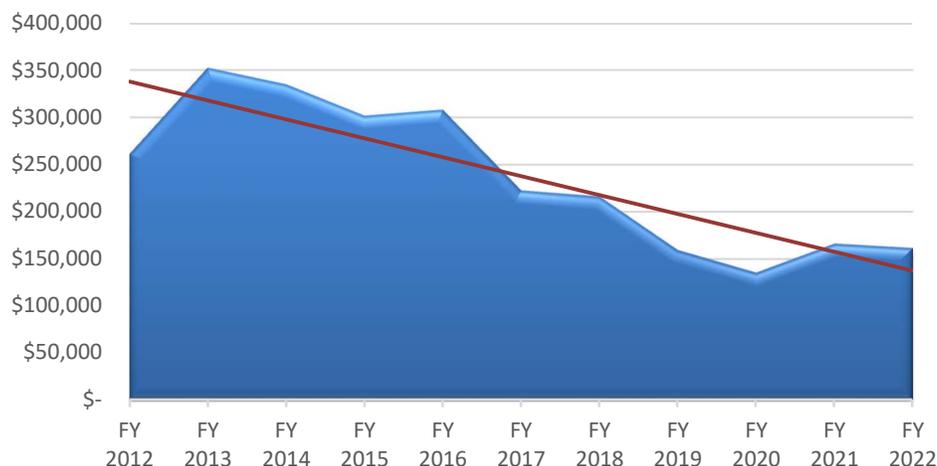
In Fiscal Year 2021, the city solicited solid waste providers to provide both residential and commercial services to the citizens of Bellmead. The new service provider began in February 2021 at a reduced cost to the city with increased services to include bulky waste pickup. The conversion to the new vendor enabled the city to audit all customer accounts which resulted in numerous findings of citizens with solid waste carts for which they were not being billed. All of these issues were corrected resulting in increased revenues. The contract also included commercial dumpsters which had not been billed by the city previously.

<b>Municipal Court Fines &amp; Fees</b>	<b>\$158,000</b>
<b>Court Administration Fees</b>	<b>6,500</b>

Court fines and fees are levied by the Municipal Judge for violations of State laws and City ordinances. The State also levies fees on municipal fines, which are collected by the city and remitted to the State. The city is allowed to retain 10% of State fees as an administrative fee for collecting and processing the fees.

Court fines and fees are projected using multi-year trend analysis with ticket level and collection activity considered. FY 2022 revenues are projected to be above the FY 2021 year-end projected levels. Court fines have recently increased after multiple successive years of decline. The increase is most likely due to the increase in miles driven compared to FY 2020. The average citizen drove less in FY 2020 because of the COVID -19 pandemic. Another contributing factor is the recent construction on and around I-35, which has allowed for higher dollar value traffic violations and more opportunity for traffic tickets.

**Municipal Court**



**Interest Income****\$1,500**

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Interest income is projected using a cash flow analysis to estimate investable cash balances. Interest rate trends for the current year are also considered in developing the projection. The City will invest all idle cash to maximize earnings. All the City's idle cash funds are invested in the depository bank, TexPool, TexStar, TexasClass, money market accounts, or certificates of deposit. The city considers its investments successful when the interest provided by its idle cash is greater than the return earned by 3-month U.S. treasury bills. This metric was successfully met in FY 2021.

**Inter-fund Transfers****\$216,904**

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The transfer from the Water and Sewer Fund is a payment to the General Fund in lieu of franchise fees that would ordinarily be paid by a private enterprise. These consist of 5% of FY 2020 revenues.

## **Description**

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The Mayor and five Council members act as the elected representatives of the citizens of Bellmead to formulate public policy to meet community needs and assure orderly development in the City. City Council:

- Appoints the City Manager, City Attorney, Municipal Court Judge and various citizen boards and commissions.
- Adopts and updates the Comprehensive Plan as a framework for policy direction.
- Adopts the City's annual budget and ad valorem tax rate.
- Reviews/adopts all City ordinances and resolutions.
- Establishes the fees and rates for City goods and services.
- Approves purchases and contracts as prescribed by the City Charter and State Law.

## **Accomplishments**

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- Adopted employee evaluation system to provide both the supervisor and employee an avenue for employee development and a system for the reward of good performance.

## **Goals**

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- Adopt Comprehensive Plan as the framework for the community's future.
- Perform City Charter review.
- Preserve community character while preparing for future growth in the development of an ongoing growth management strategy.

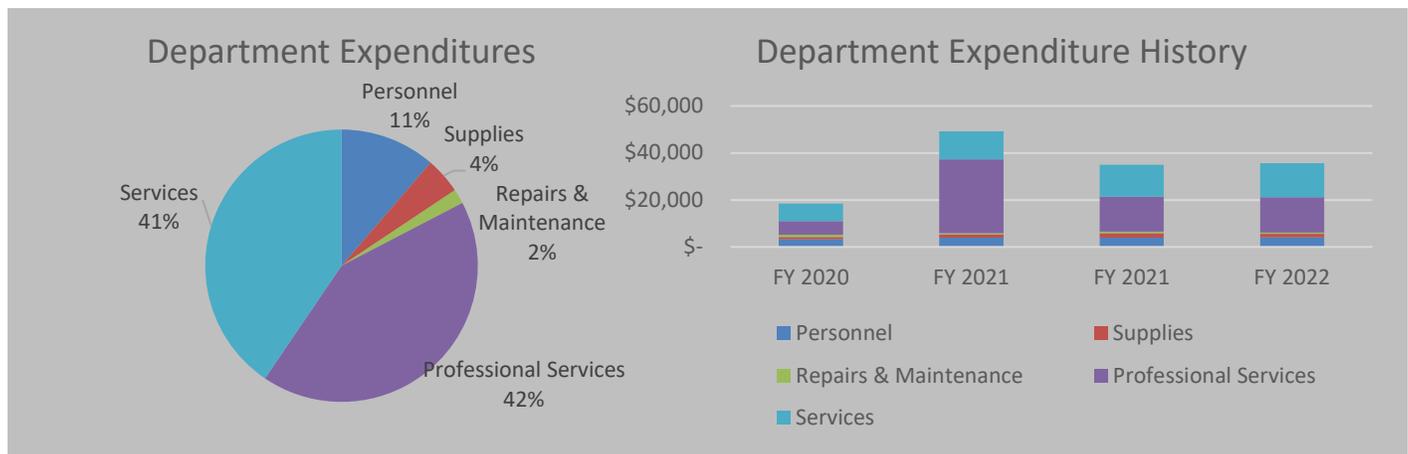
**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 3,269	\$ 4,029	\$ 4,029	\$ 4,041
Supplies	\$ 908	\$ 1,230	\$ 1,850	\$ 1,530
Repairs & Maintenance	\$ 985	\$ 611	\$ 611	\$ 616
Professional Services	\$ 5,825	\$ 31,402	\$ 15,000	\$ 15,000
Services	\$ 7,460	\$ 11,956	\$ 13,528	\$ 14,430
<b>Total</b>	<b>\$ 18,447</b>	<b>\$ 49,228</b>	<b>\$ 35,018</b>	<b>\$ 35,617</b>

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Mayor *	1	1	1	1
Council Member *	5	5	5	5
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

\* Elected, unpaid positions.



City Council

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
10-5-10-5101	Salaries-Administrative	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
10-5-10-5120	FICA	\$ 230	\$ 230	\$ 230	\$ 230
10-5-10-5124	WC Insurance	\$ 40	\$ 799	\$ 799	\$ 811
	<b>Total Personnel</b>	<b>\$ 3,269</b>	<b>\$ 4,029</b>	<b>\$ 4,029</b>	<b>\$ 4,041</b>
10-5-10-5201	Office Supplies	\$ 289	\$ 350	\$ 350	\$ 350
10-5-10-5203	Postage	\$ -	\$ -	\$ 500	\$ -
10-5-10-5204	Clothing Supplies	\$ 112	\$ 180	\$ 500	\$ 180
10-5-10-5206	Books & Periodicals	\$ 192	\$ -	\$ -	\$ 500
10-5-10-5231	Meeting Supplies	\$ 315	\$ 700	\$ 500	\$ 500
	<b>Total Supplies</b>	<b>\$ 908</b>	<b>\$ 1,230</b>	<b>\$ 1,850</b>	<b>\$ 1,530</b>
10-5-10-5323	Computer System Maintenance	\$ 985	\$ 611	\$ 611	\$ 616
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 985</b>	<b>\$ 611</b>	<b>\$ 611</b>	<b>\$ 616</b>
10-5-10-5404	Legal Services	\$ 5,825	\$ 31,402	\$ 15,000	\$ 15,000
	<b>Professional Services</b>	<b>\$ 5,825</b>	<b>\$ 31,402</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
10-5-10-5502	Communication Services	\$ 3,145	\$ 3,840	\$ 3,659	\$ 3,600
10-5-10-5511	Insurance-General Liability	\$ 86	\$ 309	\$ 94	\$ 98
10-5-10-5512	Insurance-Errors & Omissions	\$ 508	\$ 585	\$ 209	\$ 237
10-5-10-5531	Equipment Rental	\$ -	\$ -	\$ -	\$ 1,260
10-5-10-5541	Training & Travel	\$ 113	\$ 1,387	\$ 3,000	\$ 3,000
10-5-10-5542	Dues/Memberships	\$ 3,608	\$ 5,835	\$ 6,565	\$ 6,235
	<b>Total Services</b>	<b>\$ 7,460</b>	<b>\$ 11,956</b>	<b>\$ 13,528</b>	<b>\$ 14,430</b>
	<b>Total City Council</b>	<b>\$ 18,447</b>	<b>\$ 49,228</b>	<b>\$ 35,018</b>	<b>\$ 35,617</b>

**Description**

The Administration department is comprised of two divisions:

1. City Manager
2. City Secretary

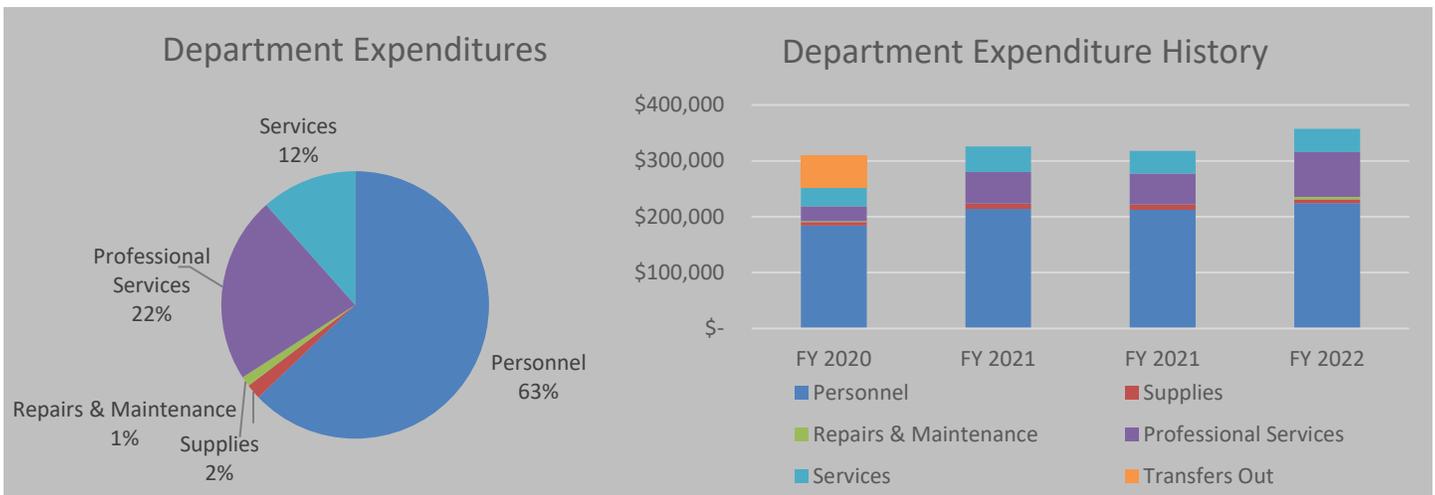
The details of these divisions follow.

**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 184,490	\$ 214,331	\$ 212,300	\$ 224,464
Supplies	\$ 5,931	\$ 9,181	\$ 9,491	\$ 6,488
Repairs & Maintenance	\$ 1,644	\$ 342	\$ 354	\$ 4,378
Professional Services	\$ 26,431	\$ 56,164	\$ 55,362	\$ 80,468
Services	\$ 33,486	\$ 45,553	\$ 40,251	\$ 41,313
Transfers Out	\$ 57,905	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 309,886</b>	<b>\$ 325,571</b>	<b>\$ 317,758</b>	<b>\$ 357,111</b>

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
City Manager	0.40	0.40	0.40	0.40
Administrative Assistant	0.90	0.90	0.90	1.00
City Secretary	1.00	1.00	1.00	0.90
<b>Total</b>	<b>2.30</b>	<b>2.30</b>	<b>2.30</b>	<b>2.30</b>



## **Description**

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The City Manager is responsible for the overall general management of the City's affairs as determined by City Charter. The City Manager serves as the Chief Executive Officer of the City and is responsible for personnel management, financial management and all operational aspects. The City Manager:

- Serves as the primary point of contact and liaison to the City Council, the community, the press, boards and commissions and other agencies.
- Adopts and updates the Comprehensive Plan as a framework for policy direction.
- Reviews City ordinances and resolutions and proposes them to the City Council.
- Manages the City budget, ensuring the municipality operates within its budget.
- Approves the hiring and firing of all City employees and volunteers.

## **Accomplishments**

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- Negotiated improved solid waste removal contract with Frontier Waste Solutions and oversaw transition from Waste Management to Frontier. (F11)
- Entered a contract agreement with Ameresco to upgrade City water meters to automatic meters, which will provide the City with more information about Citizen water usage and lessen reliance on manually read meters thus reducing operational costs significantly. (F4, F8, F9, F10)
- Completed a water and wastewater rate study to suggest sufficient City rates to provide continuous and adequate service to the City's utility customers. (B4)
- Oversaw completion of Williams Road and related drainage to improve City infrastructure. (D6, F13)
- Completed audit of hotel tax revenue, resulting in the recovery of taxes erroneously paid to the City of Waco. (B3)
- Continuously updated the public during Winter Storm Uri to keep residents informed of water outages and successfully guided all departments through the emergency weather.
- Obtained and distributed emergency cases of bottled water to residents following Winter Storm Uri.
- Developed a system for employee growth and created a process to reward good performance.
- Applied for and obtained grants totaling nearly \$850,000 to revitalize downtown and purchase needed Fire Department Equipment. (D9, E1)
- Filled in as Interim Chief of Police following the retirement of the previous Chief of Police.

## **Goals**

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- Continue City-wide beautification project to promote economic development within the City.
- Continue branding the City with positive marketing to promote growth.
- Hold City-wide festival to promote community cohesiveness and tourism.

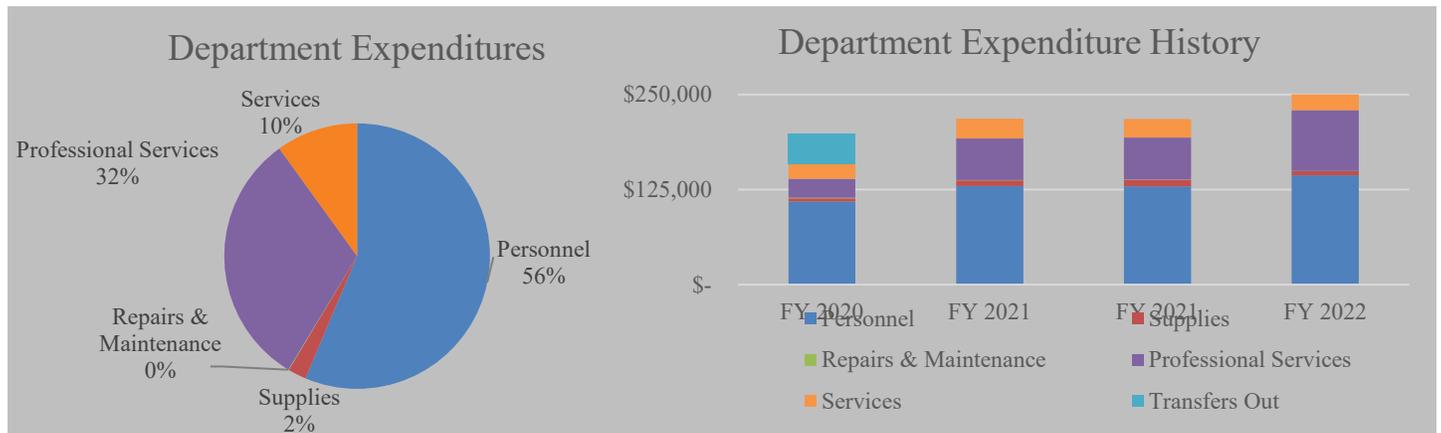
(Strategic Plan Goal #)

**Expenditure Summary**

<b>Classification</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Personnel	\$ 109,313	\$ 129,729	\$ 129,409	\$ 143,697
Supplies	\$ 4,224	\$ 7,416	\$ 8,696	\$ 5,720
Repairs & Maintenance	\$ 792	\$ 195	\$ 250	\$ 168
Professional Services	\$ 25,031	\$ 55,000	\$ 55,000	\$ 80,000
Services	\$ 19,652	\$ 25,764	\$ 24,500	\$ 25,377
Transfers Out	\$ 40,405	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 199,417</b>	<b>\$ 218,104</b>	<b>\$ 217,855</b>	<b>\$ 254,962</b>

**Staffing**

<b>Position</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
City Manager	0.40	0.40	0.40	0.40
Administrative Assistant	0.90	0.90	0.90	1.00
<b>Total</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>	<b>1.40</b>



**Annual Budget  
FY 2022**

**General Fund  
Administration  
City Manager**

**Administration - City Manager**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
10-5-20-5101	Salaries-Administrative	\$ 54,569	\$ 62,400	\$ 62,400	\$ 63,336
10-5-20-5104	Salaries-Operations	\$ 35,951	\$ 34,707	\$ 34,707	\$ 38,762
10-5-20-5110	Overtime	\$ 219	\$ 320	\$ -	\$ 1,163
10-5-20-5112	Longevity	\$ 194	\$ -	\$ -	\$ -
10-5-20-5113	Certification/Education Pay	\$ 832	\$ -	\$ -	\$ 3,328
10-5-20-5114	Allowances	\$ -	\$ 2,880	\$ 2,880	\$ 2,880
10-5-20-5120	FICA	\$ 7,090	\$ 7,825	\$ 7,825	\$ 8,375
10-5-20-5124	WC Insurance	\$ 221	\$ 222	\$ 222	\$ 241
10-5-20-5130	TMRS	\$ 5,412	\$ 8,500	\$ 8,500	\$ 11,612
10-5-20-5150	Group Insurance	\$ 4,826	\$ 12,875	\$ 12,875	\$ 14,000
10-5-20-5190	New Personnel	\$ -	\$ -	\$ -	\$ -
	<b>Total Personnel</b>	<b>\$ 109,313</b>	<b>\$ 129,729</b>	<b>\$ 129,409</b>	<b>\$ 143,697</b>
10-5-20-5201	Office Supplies	\$ 3,080	\$ 2,975	\$ 3,200	\$ 2,000
10-5-20-5203	Postage	\$ 151	\$ 120	\$ 250	\$ 160
10-5-20-5204	Clothing Supplies	\$ 45	\$ 45	\$ 500	\$ 60
10-5-20-5207	Fuel	\$ -	\$ -	\$ -	\$ -
10-5-20-5210	Tools & Other Supplies	\$ 487	\$ 1,500	\$ 1,500	\$ 1,500
10-5-20-5215	Small Equipment	\$ 430	\$ 2,746	\$ 2,746	\$ 1,500
10-5-20-5231	Meeting Supplies	\$ 31	\$ 30	\$ 500	\$ 500
	<b>Total Supplies</b>	<b>\$ 4,224</b>	<b>\$ 7,416</b>	<b>\$ 8,696</b>	<b>\$ 5,720</b>
10-5-20-5323	Computer System Maintenance	\$ 792	\$ 195	\$ 250	\$ 168
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 792</b>	<b>\$ 195</b>	<b>\$ 250</b>	<b>\$ 168</b>
10-5-20-5403	Accounting Services	\$ 16	\$ -	\$ -	\$ -
10-5-20-5404	Legal Services	\$ 25,015	\$ 40,000	\$ 40,000	\$ 40,000
10-5-20-5408	Consulting Services	\$ -	\$ 15,000	\$ 15,000	\$ 40,000
	<b>Total Professional Services</b>	<b>\$ 25,031</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 80,000</b>
10-5-20-5502	Communication Services	\$ 2,561	\$ 2,688	\$ 2,535	\$ 2,400
10-5-20-5504	Internet Services	\$ 322	\$ 420	\$ 381	\$ 384
10-5-20-5511	Insurances-General Liability	\$ 29	\$ 32	\$ 31	\$ 33
10-5-20-5512	Insurance-Errors & Omissions	\$ 169	\$ 70	\$ 70	\$ 79
10-5-20-5517	Insurance-Property	\$ 1,882	\$ 1,933	\$ 1,933	\$ 1,742
10-5-20-5521	Advertising/Marketing	\$ 1,506	\$ 3,300	\$ 3,000	\$ 3,300
10-5-20-5531	Equipment Rental	\$ 3,051	\$ 3,530	\$ 3,050	\$ 2,604
10-5-20-5541	Training & Travel	\$ 5,159	\$ 6,296	\$ 6,000	\$ 6,665
10-5-20-5542	Dues/Memberships	\$ 2,633	\$ 3,245	\$ 3,500	\$ 3,670
10-5-20-5543	Employee Relations	\$ 2,340	\$ 4,250	\$ 4,000	\$ 4,500
	<b>Total Services</b>	<b>\$ 19,652</b>	<b>\$ 25,764</b>	<b>\$ 24,500</b>	<b>\$ 25,377</b>
10-5-20-5961	Transfer to Fund 61	\$ 40,405	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ 40,405</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Admin - City Manager</b>	<b>\$<sup>105</sup> 199,417</b>	<b>\$ 218,104</b>	<b>\$ 217,855</b>	<b>\$ 254,962</b>



## **Description**

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The City Secretary is responsible for documenting, publishing, and archiving official records. The City Secretary administers the organization-wide records management program, provides record retrieval, and processes requests for public information. The City Secretary's other responsibilities include:

- Coordinating the City Council agenda process, attending City Council meetings, and preparation of the official minutes.
- Preparing and distributing all boards and commission meeting packets, coordinating the appointment process, and monitoring terms and attendance.
- Posting all open meetings and events, publishing and distributing public hearing notices as required by law.
- Overseeing the administration of all municipal elections.
- The annual ordinance codification process.
- Coordinating the bidding process for all City departments when sealed bids are required.
- Editing the City of Bellmead website where it pertains to her area of responsibility.
- Preparing written materials including, but not limited to, general correspondence, reports, and policies.
- Conducting research and performing special projects assigned by the City Manager.

## **Accomplishments**

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- Established systems to track TABC licenses, property liens, open record requests, and coin operated machines.
- Created an election packet containing important election dates and relevant City/State regulations concerning the election process. (A2, A4, A14)

## **Goals**

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- Implement a digital agenda management software capable of streamlining data collection and reporting throughout the City Council meeting process. (A9)
- Archive City documents, allowing for easier access and reduced physical storage requirements. (A9)
- Update City document retention and shredding policy.
- Complete a City Council orientation booklet to include City profiles, department functions, and tips for newly elected officials. (A2)
- Create an interdepartmental review committee to implement new standard operating procedures concerning approval of plats, developments, and permits. (A16)

**Expenditure Summary**

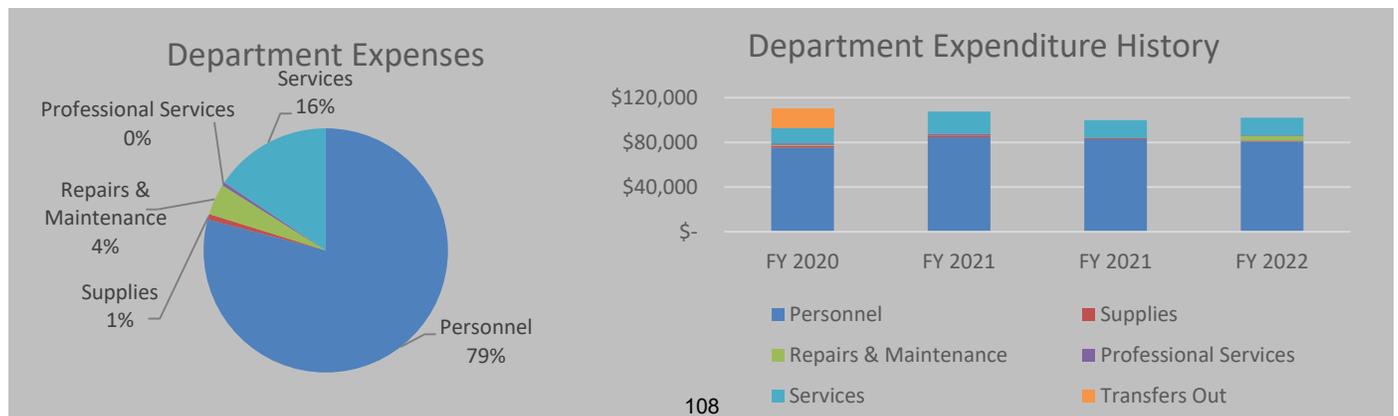
<b>Classification</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Personnel	\$ 75,177	\$ 84,602	\$ 82,891	\$ 80,767
Supplies	\$ 1,707	\$ 1,765	\$ 795	\$ 768
Repairs & Maintenance	\$ 852	\$ 147	\$ 104	\$ 4,210
Professional Services	\$ 1,400	\$ 1,164	\$ 362	\$ 468
Services	\$ 13,834	\$ 19,789	\$ 15,751	\$ 15,936
Transfers Out	\$ 17,500	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 110,469</b>	<b>\$ 107,467</b>	<b>\$ 99,903</b>	<b>\$ 102,149</b>

**Performance Measures**

<b>Measurement</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Council Meetings	12	12	12	12
Special Council Meetings	5	10	3	3
Elections	0	1	1	1
Proclamations	1	10	5	5
Resolutions Indexed	131	150	140	140
Ordinances Indexed	11	20	30	20
Alcohol Permits	4	15	20	20
Liens	18	25	10	20
Open Records Requests	67	50	70	70

**Staffing**

<b>Position</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
City Secretary	1.00	1.00	1.00	0.90
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.90</b>



Administration - City Secretary

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
10-5-21-5102	Salaries-Professional	\$ 58,892	\$ 66,027	\$ 63,865	\$ 60,673
10-5-21-5109	Salaries-Part Time	\$ -	\$ -	\$ 801	\$ 1,000
10-5-21-5113	Certification/Education Pay	\$ -	\$ 390	\$ 390	\$ 842
10-5-21-5120	FICA	\$ 4,145	\$ 5,081	\$ 4,916	\$ 4,706
10-5-21-5124	WC Insurance	\$ 141	\$ 145	\$ 140	\$ 136
10-5-21-5125	Unemployment Tax	\$ 1,200	\$ -	\$ -	\$ -
10-5-21-5130	TMRS	\$ 5,343	\$ 5,521	\$ 5,341	\$ 6,525
10-5-21-5150	Group Insurance	\$ 5,454	\$ 7,438	\$ 7,438	\$ 6,885
	<b>Total Personnel</b>	<b>\$ 75,177</b>	<b>\$ 84,602</b>	<b>\$ 82,891</b>	<b>\$ 80,767</b>
10-5-21-5201	Office Supplies	\$ 600	\$ 675	\$ 675	\$ 500
10-5-21-5203	Postage	\$ 106	\$ 170	\$ 120	\$ 210
10-5-21-5204	Clothing Supplies	\$ 23	\$ 30	\$ -	\$ -
10-5-21-5206	Books & Periodicals	\$ 174	\$ -	\$ -	\$ 58
10-5-21-5210	Tools & Other Supplies	\$ 50	\$ -	\$ -	\$ -
10-5-21-5215	Small Equipment	\$ 755	\$ 890	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 1,707</b>	<b>\$ 1,765</b>	<b>\$ 795</b>	<b>\$ 768</b>
10-5-21-5301	Building Maintenance	\$ 548	\$ 42	\$ -	\$ -
10-5-21-5323	Computer System Maintenance	\$ 304	\$ 105	\$ 104	\$ 4,210
	<b>Total Repairs and Maintenance</b>	<b>\$ 852</b>	<b>\$ 147</b>	<b>\$ 104</b>	<b>\$ 4,210</b>
10-5-21-5406	Information Technology Services	\$ 950	\$ 60	\$ -	\$ -
10-5-21-5409	Special Services	\$ 450	\$ 1,104	\$ 362	\$ 468
	<b>Total Professional Services</b>	<b>\$ 1,400</b>	<b>\$ 1,164</b>	<b>\$ 362</b>	<b>\$ 468</b>
10-5-21-5502	Communication Services	\$ 451	\$ 504	\$ 431	\$ 420
10-5-21-5511	Insurance-General Liability	\$ 14	\$ 52	\$ 16	\$ 17
10-5-21-5512	Insurance-Errors & Omissions	\$ 85	\$ 98	\$ 35	\$ 40
10-5-21-5517	Insurance-Property	\$ 117	\$ 121	\$ 120	\$ 109
10-5-21-5522	Legal Notices	\$ 4,610	\$ 3,000	\$ 2,000	\$ 2,000
10-5-21-5523	Filing & Recording Fees	\$ 499	\$ 1,000	\$ 300	\$ 1,000
10-5-21-5541	Training & Travel	\$ 914	\$ 2,920	\$ 1,500	\$ 1,500
10-5-21-5542	Due/Memberships	\$ 150	\$ 429	\$ 429	\$ 150
10-5-21-5551	Elections	\$ 2,573	\$ 7,080	\$ 8,000	\$ 9,000
10-5-21-5557	Codification of Ordinances	\$ 4,420	\$ 4,585	\$ 2,920	\$ 1,700
	<b>Total Services</b>	<b>\$ 13,834</b>	<b>\$ 19,789</b>	<b>\$ 15,751</b>	<b>\$ 15,936</b>
10-5-21-5961	Transfer to Fund 61	\$ 17,500	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ 17,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Admin-City Secretary</b>	<b>\$ 110,469</b>	<b>\$ 107,467</b>	<b>\$ 99,903</b>	<b>\$ 102,149</b>

**Description**

The Administration department is comprised of two divisions:

1. Operations
2. Solid Waste

The details of these divisions follow.

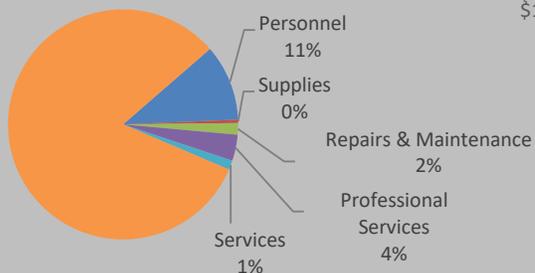
**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 128,164	\$ 153,365	\$ 150,454	\$ 164,497
Supplies	\$ 8,081	\$ 10,501	\$ 7,100	\$ 7,250
Repairs & Maintenance	\$ 13,082	\$ 12,191	\$ 12,000	\$ 24,962
Professional Services	\$ 56,161	\$ 49,204	\$ 59,597	\$ 56,240
Services	\$ 10,304	\$ 12,266	\$ 8,680	\$ 20,007
Waste Collection	\$ 702,210	\$ 727,883	\$ 945,000	\$ 1,260,000
Capital	\$ 11,566	\$ -	\$ -	\$ -
Transfers Out	\$ 75,450	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,005,018</b>	<b>\$ 965,410</b>	<b>\$ 1,182,831</b>	<b>\$ 1,532,956</b>

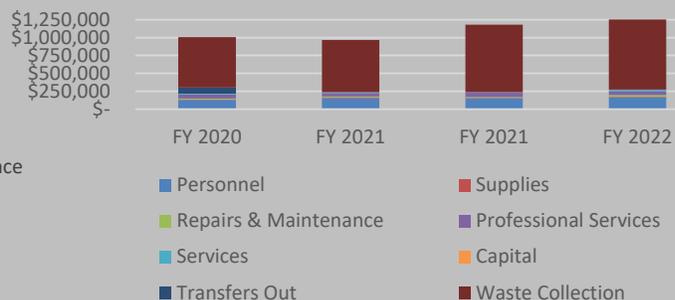
**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Assistant City Manager/CFO	0.35	0.35	0.35	0.35
Staff Accountant	0.55	0.55	0.55	0.55
Accounting Specialist	0.85	0.85	0.85	0.85
Customer Service Representative	0.15	0.15	0.15	0.15
Part-Time Customer Service Representative	-	-	0.07	0.07
Utility Billing Specialist	0.10	0.10	0.10	0.10
Intern	0.50	0.50	0.50	0.50
<b>Total</b>	<b>2.50</b>	<b>2.50</b>	<b>2.57</b>	<b>2.57</b>

Department Expenditures



Department Expenditure History



## **Description**

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The Finance Department is responsible for the collection, investment, disbursement & documentation of all City funds. The Finance Department monitors and approves all City purchases and expenditures, ensuring City funds are used as intended. The Finance Department also:

- Prepares and publishes the City's annual budget document and annual comprehensive financial report (audit).
- Responsible for all banking and investment transactions.
- Prepares information and forecasts for the budget process, monitors budget appropriations.
- Prepares reports, analysis, and information as needed by the City Manager, City Council, and other departments.
- Provides oversight/management of risk management services.
- Coordinates the City's personnel function including processing new hires, terminations, and promotions; maintaining personnel records; and administering personnel benefits.

## **Accomplishments**

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- Received the City's second Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award as evidence of the City's commitment to meeting the highest principles of governmental budgeting. (A14, B5, B6, B7)
- Received the City's first GFOA Certificate of Achievement for Excellence in Financial Reporting in evidence of the City's commitment to transparency and full disclosure. (A14, B5)
- Received the City's first GTOT two-year Certificate of Distinction for updated Investment reports. (A14, B1)
- Completed audit of all physical assets and reconciled to TML insurance records. (B1)
- Corrected take home vehicle fringe benefits to comply with IRS regulations. (B1)
- Implemented performance evaluation process to complete annual review of all employees. (A12)
- Revised personnel policy to be effective and up to date with regulations and practices. (A12)

## **Goals**

---

- Implement process to collect debts owed to the City. (B1)
- Prepare and submit budget to GFOA distinguished budget presentation award program. (A14, B5, B6, B7)
- Prepare and submit Comprehensive Annual Financial Report to the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. (A14, B5)
- Continue to update the Finance Department web page. (A14)
- Create IT and fleet replacement programs.

(Strategic Plan Goal #)

**Expenditure Summary**

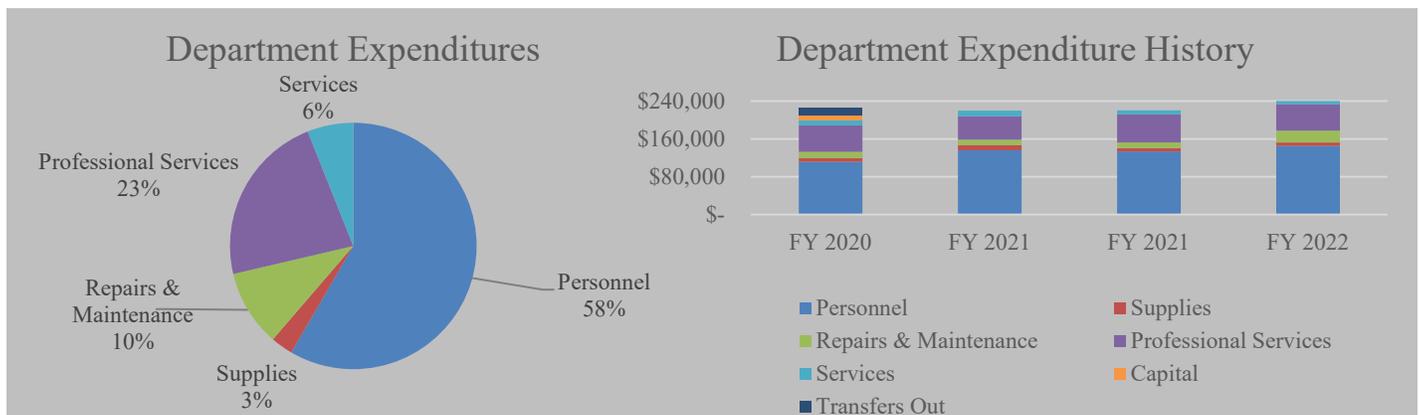
<b>Classification</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Personnel	\$ 111,589	\$ 135,706	\$ 133,249	\$ 145,167
Supplies	\$ 8,081	\$ 10,501	\$ 7,100	\$ 7,250
Repairs & Maintenance	\$ 13,082	\$ 12,191	\$ 12,000	\$ 24,962
Professional Services	\$ 56,161	\$ 49,204	\$ 59,597	\$ 56,240
Services	\$ 10,304	\$ 12,229	\$ 8,643	\$ 15,007
Capital	\$ 11,566	\$ -	\$ -	\$ -
Transfers Out	\$ 15,450	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 226,233</b>	<b>\$ 219,831</b>	<b>\$ 220,589</b>	<b>\$ 248,626</b>

**Performance Measures**

<b>Measurement</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Purchase Orders Issued	779	803	1,400	1,200
EFTs Issued	164	182	170	195
Drafts	127	150	130	135
A/P Checks Processed	1,683	2,064	1,570	1,500

**Staffing**

<b>Position</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Assistant City Manager/CFO	0.30	0.30	0.30	0.30
Staff Accountant	0.50	0.50	0.50	0.50
Accounting Specialist	0.85	0.85	0.85	0.85
Customer Service Representative	0.10	0.10	0.10	0.10
Part-Time Customer Service Rep	-	-	0.05	0.05
Intern	0.50	0.50	0.50	0.50
<b>Total</b>	<b>2.25</b>	<b>2.25</b>	<b>2.30</b>	<b>2.30</b>



**Finance - Operations**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
10-5-31-5101	Salaries-Administrative	\$ 32,531	\$ 33,562	\$ 32,367	\$ 35,117
10-5-31-5102	Salaries-Professional	\$ 22,166	\$ 22,680	\$ 21,840	\$ 23,054
10-5-31-5104	Salaries-Operations	\$ 32,181	\$ 34,157	\$ 34,078	\$ 34,636
10-5-31-5109	Salaries-Part Time	\$ 3,857	\$ 11,440	\$ 11,440	\$ 14,003
10-5-31-5112	Longevity	\$ 51	\$ -	\$ -	\$ -
10-5-31-5113	Certification/Education Pay	\$ 562	\$ 3,285	\$ 3,285	\$ 3,432
10-5-31-5114	Allowances	\$ -	\$ 1,260	\$ 1,260	\$ 1,440
10-5-31-5120	FICA	\$ 6,999	\$ 8,150	\$ 7,988	\$ 8,544
10-5-31-5124	WC Insurance	\$ 218	\$ 233	\$ 228	\$ 246
10-5-31-5130	TMRS	\$ 7,861	\$ 7,903	\$ 7,727	\$ 10,523
10-5-31-5150	Group Insurance	\$ 5,164	\$ 13,036	\$ 13,036	\$ 14,172
	<b>Total Personnel</b>	<b>\$ 111,589</b>	<b>\$ 135,706</b>	<b>\$ 133,249</b>	<b>\$ 145,167</b>
10-5-31-5201	Office Supplies	\$ 2,873	\$ 3,274	\$ 2,500	\$ 2,500
10-5-31-5203	Postage	\$ 1,129	\$ 1,030	\$ 1,000	\$ 1,000
10-5-31-5204	Clothing Supplies	\$ 97	\$ 150	\$ 150	\$ 180
10-5-31-5206	Books & Periodicals	\$ 317	\$ 570	\$ 500	\$ 570
10-5-31-5210	Tools & Other Supplies	\$ 13	\$ 500	\$ 200	\$ 500
10-5-31-5215	Small Equipment	\$ 2,469	\$ 3,050	\$ 750	\$ 500
10-5-31-5230	Employee Testing	\$ 1,182	\$ 1,927	\$ 2,000	\$ 2,000
	<b>Total Supplies</b>	<b>\$ 8,081</b>	<b>\$ 10,501</b>	<b>\$ 7,100</b>	<b>\$ 7,250</b>
10-5-31-5323	Computer System Maintenance	\$ 13,082	\$ 12,191	\$ 12,000	\$ 24,962
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 13,082</b>	<b>\$ 12,191</b>	<b>\$ 12,000</b>	<b>\$ 24,962</b>
10-5-31-5403	Accounting Services	\$ 11,218	\$ 14,784	\$ 14,784	\$ 15,300
10-5-31-5406	Information Technology Services	\$ 15,826	\$ 15,576	\$ 15,576	\$ 10,080
10-5-31-5407	Administrative Services	\$ 6,127	\$ 5,060	\$ 4,261	\$ 5,060
10-5-31-5409	Special Services	\$ 22,989	\$ 13,784	\$ 24,976	\$ 25,800
	<b>Total Professional Services</b>	<b>\$ 56,161</b>	<b>\$ 49,204</b>	<b>\$ 59,597</b>	<b>\$ 56,240</b>
10-5-31-5502	Communication Services	\$ 1,900	\$ 1,968	\$ 1,916	\$ 2,040
10-5-31-5504	Internet Services	\$ 322	\$ 420	\$ 381	\$ 384
10-5-31-5511	Insurance-General Liability	\$ 43	\$ 48	\$ 47	\$ 49
10-5-31-5512	Insurance-Errors & Omissions	\$ 254	\$ 105	\$ 105	\$ 119
10-5-31-5513	Insurance-Crime/Dishonesty	\$ 274	\$ 275	\$ 274	\$ 294
10-5-31-5522	Legal Notices	\$ 2,046	\$ 2,800	\$ 2,800	\$ 3,000
10-5-31-5531	Equipment Rental	\$ 1,290	\$ 1,304	\$ 1,120	\$ 1,236
10-5-31-5541	Travel & Training	\$ 2,886	\$ 3,400	\$ 1,000	\$ 5,850
10-5-31-5542	Dues/Memberships	\$ 1,288	\$ 1,909	\$ 1,000	\$ 2,035
	<b>Total Services</b>	<b>\$ 10,304</b>	<b>\$ 12,229</b>	<b>\$ 8,643</b>	<b>\$ 15,007</b>
10-5-31-5708	Computer Equipment	\$ 11,566	\$ -	\$ -	\$ -
	<b>Total Capital</b>	<b>\$ 11,566</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
10-5-31-5961	Transfer to Fund 61	\$ 15,450	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ 15,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Finance - Operations</b>	<sup>113</sup> <b>\$ 226,233</b>	<b>\$ 219,831</b>	<b>\$ 220,589</b>	<b>\$ 248,626</b>



## **Description**

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Provides and manages solid waste collection and disposal services.

## **Accomplishments**

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- Transitioned to new provider with no increase in rates, while providing solid waste to citizens with increased services to include weekly bulk waste pickup. (C2, D8, F2, F11)
- Partnered with neighboring cities to provide our citizens an opportunity to dispose of household hazardous waste at a Household Hazardous Waste Cleanup Day. (C2, D8, F2, F11)
- Began providing commercial solid waste services to the businesses enhancing the service delivery. (C2, D8, F2, F11)

## **Goals**

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- Continue to address and rectify customer concerns.
- Provide hazardous material disposal day to Bellmead citizens. (F2, F11)
- Coordinate a semi-annual clean-up day with solid waste provider for citizens. (F2, F11)

**Description**

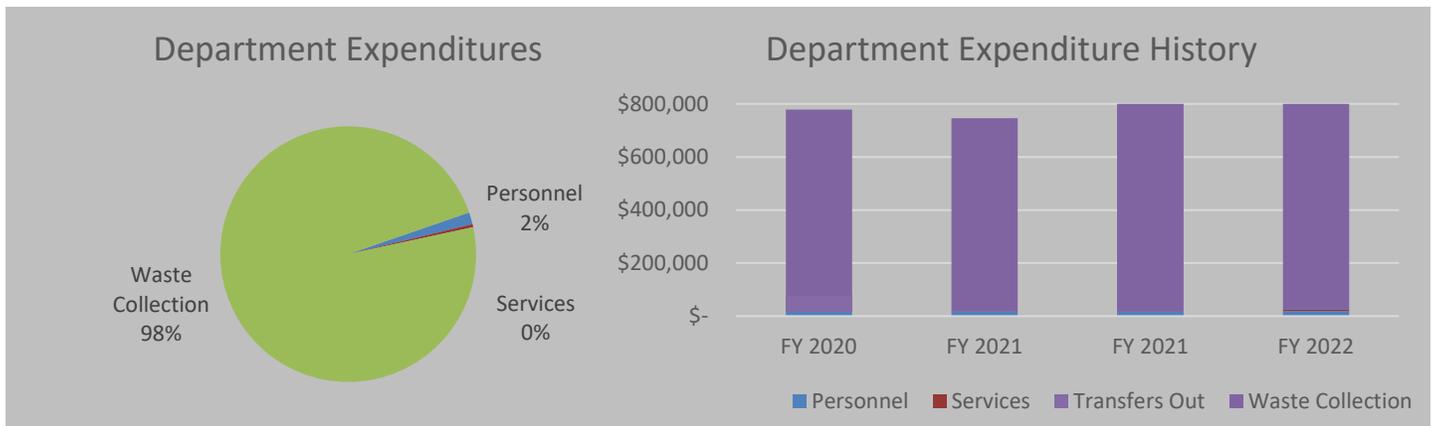
The City contracts with a private firm for garbage collection services. The Solid Waste division contains the funding for this contract as well as funding for a portion of billing and administrative personnel costs.

**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 16,575	\$ 17,659	\$ 17,205	\$ 19,330
Services	\$ -	\$ 37	\$ 37	\$ 5,000
Waste Collection	\$ 702,210	\$ 727,883	\$ 945,000	\$ 1,260,000
Transfers Out	\$ 60,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 778,785</b>	<b>\$ 745,579</b>	<b>\$ 962,242</b>	<b>\$ 1,284,330</b>

**Staffing**

	FY 2020 Actual	FY 2021 Budget	FY 2021 Budget	FY 2022 Estimated
Assistant City Manager/CFO	0.05	0.05	0.05	0.05
Staff Accountant	0.05	0.05	0.05	0.05
Customer Service Representative	0.05	0.05	0.05	0.05
Part-Time Customer Service Rep	-	-	0.02	0.02
Utility Billing Specialist	0.10	0.10	0.10	0.10
<b>Total</b>	<b>0.25</b>	<b>0.25</b>	<b>0.27</b>	<b>0.27</b>



Finance - Solid Waste

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
10-5-33-5101	Salaries-Administrative	\$ 5,422	\$ 5,594	\$ 5,395	\$ 5,853
10-5-33-5102	Salaries-Professional	\$ 2,217	\$ 2,268	\$ 2,184	\$ 2,305
10-5-33-5104	Salaries-Operations	\$ 4,859	\$ 5,205	\$ 5,097	\$ 5,268
10-5-33-5109	Salaries-Part Time	\$ 202	\$ 266	\$ 266	\$ 761
10-5-33-5112	Longevity	\$ 50	\$ 30	\$ 30	\$ 36
10-5-33-5113	Certification/Education Pay	\$ 218	\$ 302	\$ 302	\$ 302
10-5-33-5114	Allowances	\$ -	\$ 210	\$ 210	\$ 240
10-5-33-5120	FICA	\$ 929	\$ 1,041	\$ 1,011	\$ 1,130
10-5-33-5124	WC Insurance	\$ 31	\$ 31	\$ 30	\$ 33
10-5-33-5130	TMRS	\$ 1,155	\$ 1,130	\$ 1,098	\$ 1,486
10-5-33-5150	Group Insurance	\$ 1,492	\$ 1,582	\$ 1,582	\$ 1,916
	<b>Total Personnel</b>	<b>\$ 16,575</b>	<b>\$ 17,659</b>	<b>\$ 17,205</b>	<b>\$ 19,330</b>
10-5-33-5521	Advertising/Marketing	\$ -	\$ -	\$ -	\$ 5,000
10-5-33-5541	Training & Travel	\$ -	\$ 37	\$ 37	\$ -
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ 37</b>	<b>\$ 37</b>	<b>\$ 5,000</b>
10-5-33-5571	Waste Collection Services	\$ 702,210	\$ 727,883	\$ 945,000	\$ 1,260,000
	<b>Total Waste Collection</b>	<b>\$ 702,210</b>	<b>\$ 727,883</b>	<b>\$ 945,000</b>	<b>\$ 1,260,000</b>
10-5-33-5961	Transfer to Fund 61	\$ 60,000	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Finance - Solid Waste</b>	<b>\$ 778,785</b>	<b>\$ 745,579</b>	<b>\$ 962,242</b>	<b>\$ 1,284,330</b>
	<b>Total Finance</b>	<b>\$ 1,005,018</b>	<b>\$ 965,410</b>	<b>\$ 1,182,831</b>	<b>\$ 1,532,956</b>



## **Description**

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The Municipal Court handles all Class C Misdemeanor charges originating in the City of Bellmead. Law enforcement personnel, code enforcement personnel, and citizens initiate these charges. The Court is responsible for the docketing and processing of these charges including handling complaints, conducting Court meetings between the judge and violators, and scheduling pretrial hearings, nonjury and jury trials. The Court administrative duties include:

- Processing late notices and warrants.
- Daily collection of moneys, depositing and reporting of fines/fees to the City Finance Office.
- Preparation of mandatory monthly and quarterly reports.

## **Accomplishments**

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- None recorded.

## **Goals**

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- Train all court personnel to become fully licensed Notaries. (E1)
- Update the security camera system in the court room and court building to improve the safety of citizens and personnel.
- Acquire a panic button for the court room and court clerk office for immediate emergency. (A10)
- Transition to paperless court to create efficiencies.

**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 98,302	\$ 108,896	\$ 107,928	\$ 82,940
Supplies	\$ 3,721	\$ 5,280	\$ 2,000	\$ 3,920
Repairs & Maintenance	\$ 1,021	\$ 2,500	\$ 1,000	\$ 5,000
Professional Services	\$ 31,239	\$ 30,000	\$ 20,000	\$ 30,000
Services	\$ 12,811	\$ 18,992	\$ 13,296	\$ 19,984
Transfers Out	\$ 68,920	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 216,013</b>	<b>\$ 165,668</b>	<b>\$ 144,224</b>	<b>\$ 141,844</b>

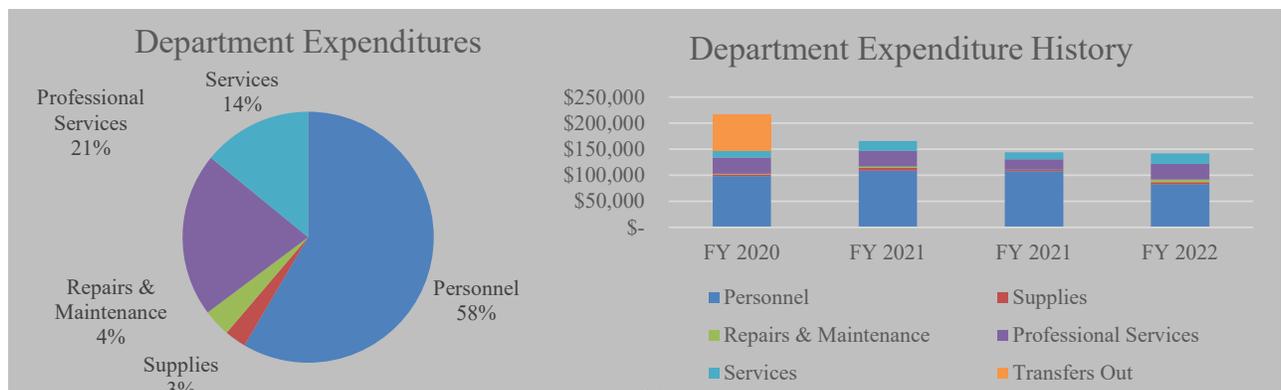
**Performance Measures**

Measurement	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Court sessions	12	24	12	24
Warrants Issued	457	800	457	800
Warrants Outstanding	15,544	17,044	15,544	17,044
Warrants Cleared	1,240	1,400	1,240	1,400
Warnings Issued	0	0	0	0
Cases Filed:				
State Law	486	536	486	536
Traffic	690	700	690	700
Parking	3	6	3	6
City Ordinance	<u>108</u>	<u>116</u>	<u>108</u>	<u>116</u>
<b>Total Cases Filed</b>	<b>1,287</b>	<b>1,358</b>	<b>1,287</b>	<b>1,358</b>

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
City Attorney - 1*	Part Time	Part Time	Part Time	Part Time
City Judge - 1*	Part Time	Part Time	Part Time	Part Time
Court Administrator	1	1	1	1
Court Clerk	2	1	0.5	0.5
<b>Total</b>	<b>3</b>	<b>2</b>	<b>1.5</b>	<b>1.5</b>

\* Appointed, part-time positions.



**Annual Budget  
FY 2022**

**General Fund  
Municipal Court**

**Municipal Court**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
10-5-40-5103	Salaries-Supervisory	\$ 45,420	\$ 45,928	\$ 45,095	\$ 46,687
10-5-40-5104	Salaries-Operations	\$ 23,517	\$ -	\$ -	\$ -
10-5-40-5109	Salaries-Part Time	\$ 4,787	\$ 33,263	\$ 33,263	\$ 16,565
10-5-40-5110	Overtime	\$ 16	\$ 17	\$ 17	\$ -
10-5-40-5112	Longevity	\$ 725	\$ 785	\$ 785	\$ 845
10-5-40-5113	Certification/Education Pay	\$ 935	\$ 935	\$ 935	\$ 935
10-5-40-5120	FICA	\$ 5,772	\$ 6,192	\$ 6,128	\$ 4,975
10-5-40-5124	WC Insurance	\$ 183	\$ 176	\$ 174	\$ 143
10-5-40-5130	TMRS	\$ 6,483	\$ 6,725	\$ 6,656	\$ 5,141
10-5-40-5150	Group Insurance	\$ 10,463	\$ 14,875	\$ 14,875	\$ 7,649
	<b>Total Personnel</b>	<b>\$ 98,302</b>	<b>\$ 108,896</b>	<b>\$ 107,928</b>	<b>\$ 82,940</b>
10-5-40-5201	Office Supplies	\$ 1,917	\$ 2,500	\$ 1,000	\$ 1,500
10-5-40-5203	Postage	\$ 1,005	\$ 1,230	\$ 800	\$ 870
10-5-40-5205	Janitorial Supplies	\$ 453	\$ 850	\$ 200	\$ 850
10-5-40-5210	Tools & Other Supplies	\$ 346	\$ 700	\$ -	\$ 700
	<b>Total Supplies</b>	<b>\$ 3,721</b>	<b>\$ 5,280</b>	<b>\$ 2,000</b>	<b>\$ 3,920</b>
10-5-40-5301	Building Maintenance	\$ 1,021	\$ 2,500	\$ 1,000	\$ 5,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 1,021</b>	<b>\$ 2,500</b>	<b>\$ 1,000</b>	<b>\$ 5,000</b>
10-5-40-5403	Accounting Services	\$ 116	\$ -	\$ -	\$ -
10-5-40-5404	Legal Services	\$ 31,123	\$ 30,000	\$ 20,000	\$ 30,000
	<b>Total Professional Services</b>	<b>\$ 31,239</b>	<b>\$ 30,000</b>	<b>\$ 20,000</b>	<b>\$ 30,000</b>
10-5-40-5501	Electric Services	\$ 3,447	\$ 3,776	\$ 3,400	\$ 3,400
10-5-40-5502	Communication Services	\$ 1,542	\$ 2,220	\$ 1,957	\$ 2,100
10-5-40-5504	Internet Services	\$ 749	\$ 900	\$ 797	\$ 852
10-5-40-5506	Merchant Services	\$ 2,935	\$ 4,000	\$ 3,500	\$ 4,000
10-5-40-5511	Insurance-General Liability	\$ 43	\$ 150	\$ 47	\$ 33
10-5-40-5512	Insurance-Errors & Omissions	\$ 254	\$ 293	\$ 105	\$ 79
10-5-40-5513	Insurance-Crime/Dishonesty	\$ 69	\$ 70	\$ 69	\$ 74
10-5-40-5517	Insurance-Property	\$ 698	\$ 717	\$ 717	\$ 646
10-5-40-5531	Equipment Rental	\$ 1,822	\$ 2,056	\$ 1,650	\$ 1,956
10-5-40-5541	Training & Travel	\$ 1,141	\$ 4,700	\$ 1,000	\$ 6,789
10-5-40-5542	Dues / Memberships	\$ 110	\$ 110	\$ 55	\$ 55
	<b>Total Services</b>	<b>\$ 12,811</b>	<b>\$ 18,992</b>	<b>\$ 13,296</b>	<b>\$ 19,984</b>
10-5-40-5961	Transfer to Fund 61	\$ 68,920	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ 68,920</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Municipal Court</b>	<b>\$ 216,013</b>	<b>\$ 165,668</b>	<b>\$ 144,224</b>	<b>\$ 141,844</b>

**Description**

The Police department is comprised of four divisions:

1. Operations
2. Code Compliance
3. VCLG
4. VAWA CID

The details of these divisions follow.

**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 1,660,590	\$ 2,204,579	\$ 2,170,952	\$ 2,403,847
Supplies	\$ 66,401	\$ 83,665	\$ 74,958	\$ 82,675
Repairs & Maintenance	\$ 87,224	\$ 115,281	\$ 99,150	\$ 126,683
Professional Services	\$ 25,395	\$ 29,480	\$ 19,000	\$ 29,480
Services	\$ 221,383	\$ 219,841	\$ 204,097	\$ 201,598
Capital	\$ -	\$ -	\$ -	\$ 263,250
Transfers Out	\$ 494,730	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,555,723</b>	<b>\$ 2,652,846</b>	<b>\$ 2,568,157</b>	<b>\$ 3,107,533</b>

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Chief of Police	1.00	1.00	1.00	1.00
Assistant Police Chief	1.00	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00	2.00
Sergeant	4.00	4.00	5.00	5.00
Detective*	4.00	4.00	4.00	4.00
Patrol Officer	10.00	10.95	10.95	10.95
<b>Total Sworn</b>	<b>22.00</b>	<b>22.95</b>	<b>23.95</b>	<b>23.95</b>
Communications Manager	1.00	1.00	1.00	1.00
Communications Operator	5.00	5.00	5.00	5.00
Administrative Assistant	1.00	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00
Evidence Technician	1.00	1.00	-	-
Crime Victim Liason*	1.00	1.00	1.00	1.00
Code Compliance Supervisor	0.95	-	-	-
Code Compliance Officer-Code Enf.	1.00	1.00	1.00	-
Code Compliance Officer-Animal Control	1.00	1.00	1.00	1.00
<b>Total Non-Sworn</b>	<b>12.95</b>	<b>12.00</b>	<b>11.00</b>	<b>10.00</b>
<b>Total</b>	<b>34.95</b>	<b>34.95</b>	<b>34.95</b>	<b>33.95</b>

\*Increased by Grant



## **Description**

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The Bellmead Police Department provides excellent service through partnerships that build trust, reduces crime, creates a safe environment, and enhances the quality of life in our community. The Police Department also provides patrol and crime prevention services to the community. The Police Department:

- Coordinates law enforcement activities with other law enforcement agencies.
- Develops and implements departmental training programs.
- Initiates and supervises internal investigations when needed.
- Oversees all major criminal investigations undertaken by the Police department.
- Responds to calls from the public requesting police emergency services.
- Conducts preliminary and follow-up investigations of criminal incidents.
- Responds to traffic-related incidents and accidents.
- Files complaints and performs duties related to the processing of misdemeanor and felony criminal offenses.
- Maintains crime scenes to collect and preserve evidence.
- Aids victims of crime.
- Serves as custodian of police records.

## **Accomplishments**

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- Upgraded public safety radio system, allowing for efficient communication between dispatch, officers, and surrounding agencies. (E2)
- Implemented “Carbooks,” a robust vehicle preventative maintenance program that tracks all mileage, fuel, and maintenance expenses for City vehicles. (A9)
- Restructured Field Training Program to create efficiencies and standardizations in field training. (E1)
- Began digitizing police documents to modernize data storage.
- Designed standard operating procedure guidebook for dispatchers to create efficiencies and standardizations in dispatching. (E1)

## **Goals**

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- Improve connectivity and data collection of vehicles, personnel, and equipment through use of Mobile Data Terminals. (A9, A10, A13, E1)
- Implement a monitoring program that reviews positive police interaction with the community, which will serve as tangible proof of the assistance the Police Department provides to the community. (E6)
- Continue educating all police supervisors and officers to better their training and service to the public. (E1)
- Implement the Selective Traffic Enforcement Program (STEP) to reduce accidents and injury due to high speeds and other traffic infractions. (E5)
- Modify record retention policy to include destroying documents when statute of limitation passes.

(Strategic Plan Goal #)

**Expenditure Summary**

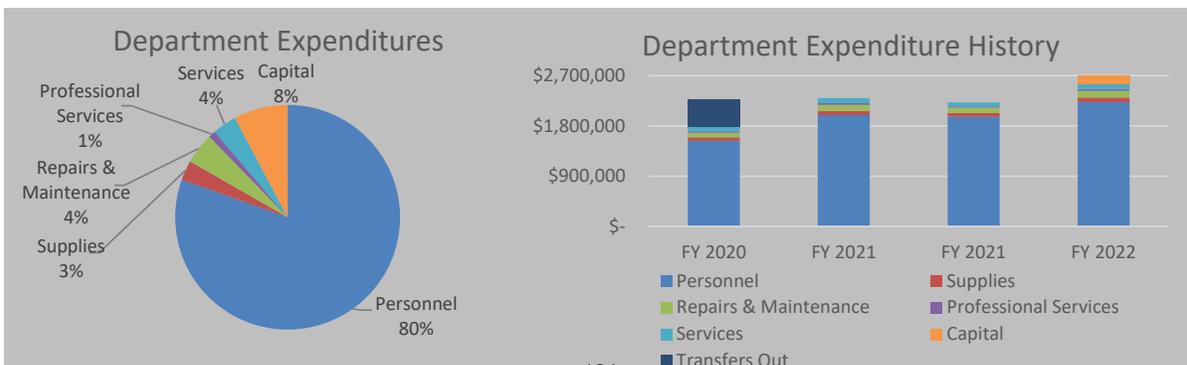
Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 1,535,091	\$ 1,995,294	\$ 1,964,966	\$ 2,227,419
Supplies	\$ 61,399	\$ 72,843	\$ 67,160	\$ 78,790
Repairs & Maintenance	\$ 82,595	\$ 109,481	\$ 95,840	\$ 122,783
Professional Services	\$ 25,395	\$ 29,480	\$ 19,000	\$ 29,480
Services	\$ 84,598	\$ 90,188	\$ 76,264	\$ 95,639
Capital	\$ -	\$ -	\$ -	\$ 215,100
Transfers Out	\$ 494,730	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,283,807</b>	<b>\$ 2,297,286</b>	<b>\$ 2,223,230</b>	<b>\$ 2,769,211</b>

**Performance Measures**

Measurement	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Calls for Service	19,803	19,421	14,168	15,200
911 Calls	8,666	8,618	8,610	8,650
Citations	2,141	1,081	1,882	1,950
Traffic Accidents	926	776	672	700
Arrests	730	945	502	750
Offense Reports	2,105	3,869	1,326	1,950

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Chief of Police	1.00	1.00	1.00	1.00
Assistant Police Chief	1.00	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00	2.00
Sergeant	4.00	4.00	5.00	5.00
Detective	3.00	3.00	3.00	3.00
Patrol Officer	10.00	10.95	10.95	10.95
<b>Total Sworn</b>	<b>21.00</b>	<b>21.95</b>	<b>22.95</b>	<b>22.95</b>
Communications Manager	1.00	1.00	1.00	1.00
Communications Operator	5.00	5.00	5.00	5.00
Administrative Assistant	1.00	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00
Evidence Technician	1.00	1.00	-	-
<b>Total Non-Sworn</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>	<b>8.00</b>
<b>Total</b>	<b>30.00</b>	<b>30.95</b>	<b>30.95</b>	<b>30.95</b>



Police - Operations

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
10-5-51-5101	Salaries-Administrative	\$ 87,702	\$ 89,024	\$ 89,024	\$ 93,001
10-5-51-5103	Salaries-Supervisory	\$ 395,223	\$ 432,821	\$ 424,736	\$ 523,512
10-5-51-5104	Salaries-Operations	\$ 529,702	\$ 873,494	\$ 864,038	\$ 912,680
10-5-51-5110	Overtime	\$ 90,750	\$ 79,508	\$ 78,407	\$ 88,540
10-5-51-5112	Longevity	\$ 3,050	\$ 5,632	\$ 3,562	\$ 4,269
10-5-51-5113	Certification/Education Pay	\$ 13,102	\$ 17,612	\$ 12,094	\$ 17,948
10-5-51-5114	Allowances	\$ -	\$ 800	\$ -	\$ 1,000
10-5-51-5115	Hiring Incentive Pay	\$ -	\$ -	\$ -	\$ 15,000
10-5-51-5120	FICA	\$ 103,534	\$ 114,604	\$ 113,178	\$ 126,604
10-5-51-5124	WC Insurance	\$ 24,328	\$ 27,060	\$ 26,737	\$ 32,462
10-5-51-5130	TMRS	\$ 122,289	\$ 124,558	\$ 123,009	\$ 175,655
10-5-51-5150	Group Insurance	\$ 165,413	\$ 230,181	\$ 230,181	\$ 236,748
	<b>Total Personnel</b>	<b>\$ 1,535,091</b>	<b>\$ 1,995,294</b>	<b>\$ 1,964,966</b>	<b>\$ 2,227,419</b>
10-5-51-5201	Office Supplies	\$ 4,773	\$ 4,261	\$ 3,000	\$ 4,500
10-5-51-5203	Postage	\$ 2,165	\$ 2,660	\$ 1,500	\$ 720
10-5-51-5204	Clothing Supplies	\$ 15,642	\$ 9,835	\$ 8,000	\$ 13,200
10-5-51-5205	Janitorial Supplies	\$ 1,596	\$ 1,500	\$ 1,000	\$ 1,650
10-5-51-5207	Fuel	\$ 25,973	\$ 40,780	\$ 40,160	\$ 43,720
10-5-51-5208	Training Supplies	\$ 73	\$ 3,475	\$ 3,000	\$ 3,500
10-5-51-5210	Tools & Other Supplies	\$ 3,130	\$ 3,250	\$ 3,000	\$ 3,500
10-5-51-5215	Small Equipment	\$ 5,501	\$ 4,900	\$ 3,500	\$ 5,500
10-5-51-5230	Employee Testing	\$ 2,546	\$ 2,182	\$ 4,000	\$ 2,500
	<b>Total Supplies</b>	<b>\$ 61,399</b>	<b>\$ 72,843</b>	<b>\$ 67,160</b>	<b>\$ 78,790</b>
10-5-51-5301	Building Maintenance	\$ 2,900	\$ 5,000	\$ 3,000	\$ 5,500
10-5-51-5321	Machinery & Equipment Maint	\$ 1,402	\$ 625	\$ 1,200	\$ 600
10-5-51-5322	Vehicle Maintenance	\$ 29,199	\$ 25,000	\$ 20,000	\$ 30,000
10-5-51-5323	Computer System Maintenance	\$ 48,118	\$ 68,216	\$ 61,000	\$ 71,983
10-5-51-5324	Office Equipment Maintenance	\$ 20	\$ -	\$ -	\$ -
10-5-51-5325	Radio Maintenance	\$ 956	\$ 10,640	\$ 10,640	\$ 14,700
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 82,595</b>	<b>\$ 109,481</b>	<b>\$ 95,840</b>	<b>\$ 122,783</b>
10-5-51-5403	Accounting Services	\$ 228	\$ -	\$ -	\$ -
10-5-51-5405	Medical Services	\$ 1,223	\$ 6,500	\$ 2,500	\$ 6,500
10-5-51-5406	Information Technology Services	\$ 23,882	\$ 22,980	\$ 16,500	\$ 22,980
10-5-51-5407	Administration Services	\$ 62	\$ -	\$ -	\$ -
	<b>Total Professional Services</b>	<b>\$ 25,395</b>	<b>\$ 29,480</b>	<b>\$ 19,000</b>	<b>\$ 29,480</b>

Police - Operations Continued

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
10-5-51-5501	Electric Services	\$ 10,042	\$ 10,257	\$ 9,400	\$ 10,000
10-5-51-5502	Communication Services	\$ 20,660	\$ 21,000	\$ 19,505	\$ 21,180
10-5-51-5503	Gas Services	\$ 579	\$ 600	\$ 670	\$ 740
10-5-51-5504	Internet Services	\$ 1,050	\$ 1,140	\$ 1,206	\$ 1,212
10-5-51-5511	Insurance-General Liability	\$ 464	\$ 512	\$ 511	\$ 528
10-5-51-5512	Insurance-Errors & Omissions	\$ 2,754	\$ 1,134	\$ 1,134	\$ 1,283
10-5-51-5514	Insurance-Law Enf Liability	\$ 16,949	\$ 13,528	\$ 13,528	\$ 15,834
10-5-51-5515	Insurance-Auto	\$ 19,218	\$ 18,088	\$ 10,444	\$ 10,871
10-5-51-5517	Insurance-Property	\$ 1,867	\$ 1,917	\$ 1,917	\$ 1,727
10-5-51-5521	Advertising/Marketing	\$ -	\$ 600	\$ 2,000	\$ 2,000
10-5-51-5531	Equipment Rental	\$ 3,483	\$ 3,912	\$ 1,950	\$ 2,664
10-5-51-5541	Training & Travel	\$ 2,437	\$ 9,100	\$ 6,500	\$ 18,900
10-5-51-5542	Dues/Memberships	\$ 4,796	\$ 5,900	\$ 5,000	\$ 6,200
10-5-51-5553	Community Service Programs	\$ 300	\$ 2,500	\$ 2,500	\$ 2,500
	<b>Total Services</b>	<b>\$ 84,598</b>	<b>\$ 90,188</b>	<b>\$ 76,264</b>	<b>\$ 95,639</b>
10-5-51-5706	Vehicles	\$ -	\$ -	\$ -	\$ 215,100
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,100</b>
10-5-51-5961	Transfer to Fund 61	\$ 494,730	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ 494,730</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Police - Operations</b>	<b>\$ 2,283,807</b>	<b>\$ 2,297,286</b>	<b>\$ 2,223,230</b>	<b>\$ 2,769,211</b>

## **Description**

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- Provides pickup and transport of stray animals within the City limits.
- Provides disposal of dead animals within the City limits.
- Follows through on all animal bite reports and ensures that animal owners follow State quarantine laws.
- Investigates complaints from citizens concerning City ordinances.
- Initiates complaints on properties found to be in violation of City ordinances.
- Provides abatement of junked vehicles within the jurisdiction of the City.

## **Accomplishments**

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- Removed several tons of debris from City streets to assist in beautification of community. (C4)
- Deployed sound canons to keep Egrets away from damaging citizen's properties. (C4)
- Investigated 170 cases of code violations to beautify the City. (C4, E9)
- Planned and executed "Bellmead Family Dog Day," resulting in more dogs being microchipped to ensure their return home if they get lost. (C2)
- Created Facebook account to create awareness and educate the public about the animal safety and care issues within our community. (A11)
- Rehomed 85% of dogs at large to increase public safety by reducing the stray population.
- Assisted with Bellmead annual cleanup day to beautify the City.

## **Goals**

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- Create resources for citizens to keep property in compliance with City ordinances. (C4)
- Design program to trap, neuter, and release feral cats.
- Create signage in public areas to put notices and flyers for missing animals to educate citizens.
- Research, identify, and apply for grants to assist citizens in spaying/neutering cats and dogs.
- Research utilizing Fuzzy Friends Rescue as a resource for stray dogs. (F2)

**Expenditure Summary**

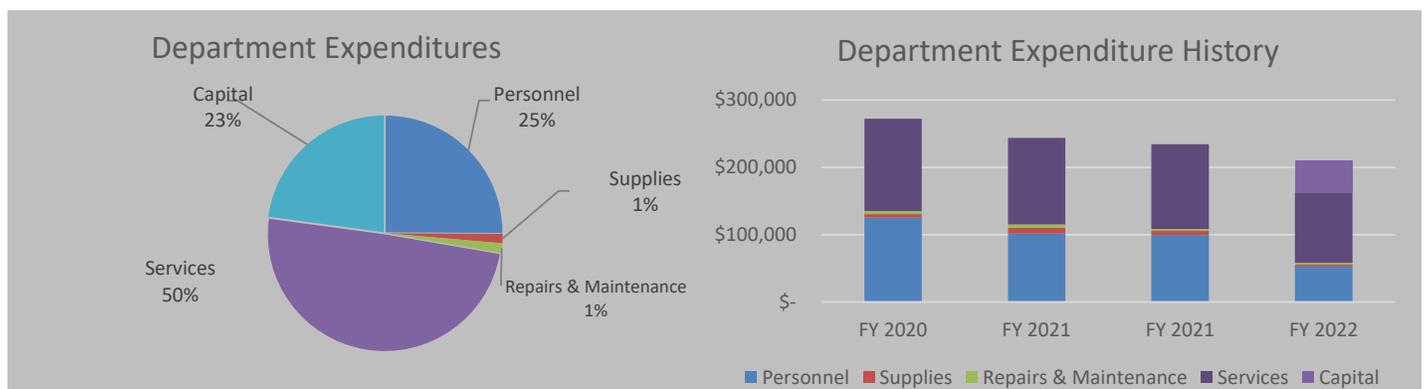
<b>Classification</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Personnel	\$ 125,499	\$ 101,426	\$ 99,517	\$ 52,803
Supplies	\$ 5,003	\$ 8,410	\$ 6,242	\$ 2,730
Repairs & Maintenance	\$ 4,630	\$ 5,400	\$ 2,400	\$ 2,800
Services	\$ 136,785	\$ 128,189	\$ 126,047	\$ 104,067
Capital	\$ -	\$ -	\$ -	\$ 48,150
<b>Total</b>	<b>\$ 271,916</b>	<b>\$ 243,425</b>	<b>\$ 234,206</b>	<b>\$ 210,550</b>

**Performance Measures**

<b>Measurement</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Calls for Service	1,798	2,404	2,216	1,500
Animals Taken to Shelter	155	200	50	50
Citations Issued	53	50	42	80
Reports	526	705	46	100

**Staffing**

<b>Position</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Code Compliance Supervisor	0.95	-	-	-
Code Compliance Officer-Code Enf.	1.00	1.00	1.00	-
Animal Control Officer	1.00	1.00	1.00	1.00
<b>Total</b>	<b>2.95</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>



**Police - Code Compliance**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
10-5-52-5103	Salaries-Supervisory	\$ 26,296	\$ -	\$ -	\$ -
10-5-52-5104	Salaries-Operations	\$ 63,554	\$ 69,720	\$ 68,453	\$ 34,793
10-5-52-5110	Overtime	\$ 686	\$ 2,092	\$ 2,054	\$ 1,044
10-5-52-5112	Longevity	\$ 1,554	\$ 695	\$ 305	\$ 365
10-5-52-5113	Certification/Education Pay	\$ 935	\$ 935	\$ 935	\$ 935
10-5-52-5120	FICA	\$ 6,785	\$ 5,620	\$ 5,520	\$ 2,841
10-5-52-5124	WC Insurance	\$ 1,861	\$ 1,385	\$ 1,379	\$ 1,237
10-5-52-5130	TMRS	\$ 8,490	\$ 6,104	\$ 5,996	\$ 3,939
10-5-52-5150	Group Insurance	\$ 15,338	\$ 14,875	\$ 14,875	\$ 7,649
	<b>Total Personnel</b>	<b>\$ 125,499</b>	<b>\$ 101,426</b>	<b>\$ 99,517</b>	<b>\$ 52,803</b>
10-5-52-5201	Office Supplies	\$ 436	\$ 175	\$ 175	\$ 125
10-5-52-5203	Postage	\$ 606	\$ 1,090	\$ 500	\$ 75
10-5-52-5204	Clothing Supplies	\$ 17	\$ 985	\$ 985	\$ 225
10-5-52-5205	Janitorial Supplies	\$ 88	\$ 131	\$ 200	\$ 100
10-5-52-5207	Fuel	\$ 2,868	\$ 4,730	\$ 3,132	\$ 1,705
10-5-52-5210	Tools and Other Supplies	\$ 353	\$ 869	\$ 750	\$ 250
10-5-52-5215	Small Equipment	\$ 635	\$ 430	\$ 500	\$ 250
	<b>Total Supplies</b>	<b>\$ 5,003</b>	<b>\$ 8,410</b>	<b>\$ 6,242</b>	<b>\$ 2,730</b>
10-5-52-5322	Vehicle Maintenance	\$ 4,430	\$ 5,000	\$ 2,000	\$ 2,500
10-5-52-5323	Computer System Maintenance	\$ 200	\$ -	\$ -	\$ -
10-5-52-5325	Radio Maintenance	\$ -	\$ 400	\$ 400	\$ 300
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 4,630</b>	<b>\$ 5,400</b>	<b>\$ 2,400</b>	<b>\$ 2,800</b>
10-5-52-5502	Communication Services	\$ 585	\$ 624	\$ 484	\$ 240
10-5-52-5505	Mowing	\$ 6,925	\$ 16,700	\$ 15,000	\$ -
10-5-52-5511	Insurance-General Liability	\$ 29	\$ 32	\$ 31	\$ 16
10-5-52-5512	Insurance-Errors & Omissions	\$ 169	\$ 70	\$ 70	\$ 39
10-5-52-5515	Insurance-Auto	\$ 708	\$ 533	\$ 532	\$ 277
10-5-52-5541	Training & Travel	\$ 773	\$ 800	\$ 500	\$ 400
10-5-52-5542	Dues/Membership	\$ 200	\$ 150	\$ 150	\$ 75
10-5-52-5555	Animal Control	\$ 126,947	\$ 108,780	\$ 108,780	\$ 103,020
10-5-52-5571	Debris Removal	\$ 450	\$ 500	\$ 500	\$ -
	<b>Total Services</b>	<b>\$ 136,785</b>	<b>\$ 128,189</b>	<b>\$ 126,047</b>	<b>\$ 104,067</b>
10-5-52-5706	Vehicles	\$ -	\$ -	\$ -	\$ 48,150
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,150</b>
	<b>Total Police - Code Compliance</b>	<b>\$ 271,916</b>	<b>\$ 243,425</b>	<b>\$ 234,206</b>	<b>\$ 210,550</b>



## **Description**

---

- Provides compassionate support for victims of crime.
- Empowers and helps victims to recover from emotional and physical trauma through community partnerships with local service providers.
- Provides information and support services to help prevent further victimization.

## **Accomplishments**

---

- Created brochure containing resources and guidance for victims and their families. (E3)
- Created survey to measure performance of services to ensure that we are meeting the needs of our citizens. (A4, E7)
- Obtained car seats to safely transport minors that are in need of assistance.

## **Goals**

---

- Increase the size of the volunteer program to allow for 24-hour services to increase response capability to victims of crimes. (E1)

**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ -	\$ 45,773	\$ 44,383	\$ 54,273
Supplies	\$ -	\$ 325	\$ 250	\$ 325
Repairs & Maintenance	\$ -	\$ 200	\$ 200	\$ 300
Services	\$ -	\$ 732	\$ 688	\$ 660
<b>Total</b>	<b>\$ -</b>	<b>\$ 47,030</b>	<b>\$ 45,521</b>	<b>\$ 55,558</b>

**Performance Measures**

Measurement	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
New Victims Served	496	300	250	300
Continuing Victims Served	187	250	23	300
Follow-ups With Victims	715	800	800	100
Victims Assisted with SAVNS	261	250	169	250
Attendees at Informational Booths	1,200	1,500	1,200	1,500
Individuals Trained	49	70	0	30

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Crime Victim Liason*	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

\*Increased by Grant



Police - VCLG

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
10-5-53-5104	Salaries-Operations	\$ -	\$ 31,596	\$ 31,596	\$ 36,429
10-5-53-5110	Overtime	\$ -	\$ 948	\$ 93	\$ -
10-5-53-5113	Certification/Education Pay	\$ -	\$ 535	\$ -	\$ 3,120
10-5-53-5120	FICA	\$ -	\$ 2,562	\$ 2,562	\$ 3,025
10-5-53-5124	WC Insurance	\$ -	\$ 72	\$ 72	\$ 87
10-5-53-5130	TMRS	\$ -	\$ 2,783	\$ 2,783	\$ 4,195
10-5-53-5150	Group Insurance	\$ -	\$ 7,277	\$ 7,277	\$ 7,417
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ 45,773</b>	<b>\$ 44,383</b>	<b>\$ 54,273</b>
10-5-53-5201	Office Supplies	\$ -	\$ 275	\$ 200	\$ 275
10-5-53-5210	Tools and Other Supplies	\$ -	\$ 50	\$ 50	\$ 50
	<b>Total Supplies</b>	<b>\$ -</b>	<b>\$ 325</b>	<b>\$ 250</b>	<b>\$ 325</b>
10-5-53-5325	Radio Maintenance	\$ -	\$ 200	\$ 200	\$ 300
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 300</b>
10-5-53-5502	Communication Services	\$ -	\$ 732	\$ 688	\$ 660
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ 732</b>	<b>\$ 688</b>	<b>\$ 660</b>
	<b>Total Police - VCLG</b>	<b>\$ -</b>	<b>\$ 47,030</b>	<b>\$ 45,521</b>	<b>\$ 55,558</b>

## **Description**

---

- Investigates all cases brought forth by the department involving crimes against women.
- Prosecutes all perpetrators that carried out acts of violence against women.
- Engages with the community to lessen incidents of family and domestic violence.
- Trains and educates officers and the public to be aware of all crimes relating to family and domestic violence.

## **Accomplishments**

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- Investigated 159 cases resulting in 77 arrests.

## **Goals**

---

- Perform community outreach through social media to raise awareness about crimes and provide helpful information to victims. (E7)
- Develop response team to respond to crimes that are currently unaddressed by other agencies. (E6)

**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ -	\$ 62,086	\$ 62,086	\$ 69,352
Supplies	\$ -	\$ 2,087	\$ 1,306	\$ 830
Repairs & Maintenance	\$ -	\$ 200	\$ 710	\$ 800
Services	\$ -	\$ 732	\$ 1,097	\$ 1,232
<b>Total</b>	<b>\$ -</b>	<b>\$ 65,105</b>	<b>\$ 65,199</b>	<b>\$ 72,214</b>

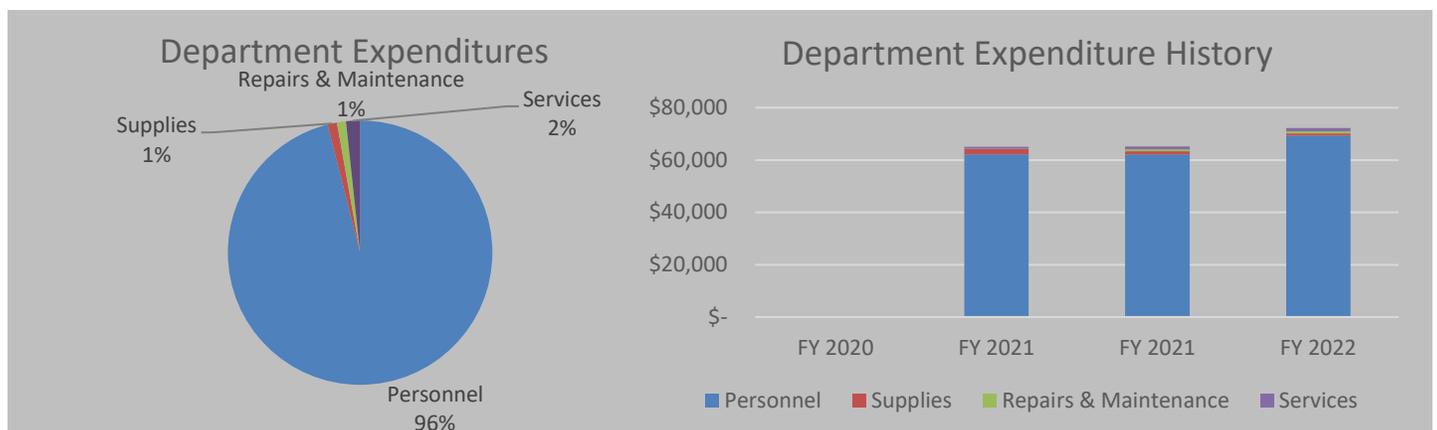
**Performance Measures**

Measurement	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Filed Cases	147	150	125	136
Cases Investigated	221	175	185	207
Cases Resulting in Arrest	136	120	112	125
Individuals Trained	26	115	0	30

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
VAWA Detective	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

\*Increased by Grant



Police - VAWA CID

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
10-5-54-5104	Salaries-Operations	\$ -	\$ 45,012	\$ 45,012	\$ 45,391
10-5-54-5110	Overtime	\$ -	\$ 1,320	\$ 1,320	\$ -
10-5-54-5113	Certification/Education Pay	\$ -	\$ -	\$ -	\$ 935
10-5-54-5115	Hiring Incentive Pay	\$ -	\$ -	\$ -	\$ 5,000
10-5-54-5120	FICA	\$ -	\$ 3,545	\$ 3,545	\$ 3,926
10-5-54-5124	WC Insurance	\$ -	\$ 1,081	\$ 1,081	\$ 1,239
10-5-54-5130	TMRS	\$ -	\$ 3,851	\$ 3,851	\$ 5,444
10-5-54-5150	Group Insurance	\$ -	\$ 7,277	\$ 7,277	\$ 7,417
	<b>Total Personnel</b>	\$ -	\$ 62,086	\$ 62,086	\$ 69,352
10-5-54-5201	Office Supplies	\$ -	\$ 39	\$ 100	\$ 100
10-5-54-5204	Clothing Supplies	\$ -	\$ 750	\$ 750	\$ 250
10-5-54-5207	Fuel	\$ -	\$ 1,230	\$ 256	\$ 280
10-5-54-5230	Employee Testing	\$ -	\$ 68	\$ 200	\$ 200
	<b>Total Supplies</b>	\$ -	\$ 2,087	\$ 1,306	\$ 830
10-5-54-5322	Vehicle Maintenance	\$ -	\$ -	\$ 510	\$ 500
10-5-54-5325	Radio Maintenance	\$ -	\$ 200	\$ 200	\$ 300
	<b>Total Repairs &amp; Maintenance</b>	\$ -	\$ 200	\$ 710	\$ 800
10-5-54-5502	Communication Services	\$ -	\$ 732	\$ 663	\$ 780
10-5-54-5515	Insurance-Auto	\$ -	\$ -	\$ 434	\$ 452
	<b>Total Services</b>	\$ -	\$ 732	\$ 1,097	\$ 1,232
	<b>Total Police - VAWA CID</b>	\$ -	\$ 65,105	\$ 65,199	\$ 72,214
	<b>Total Police</b>	\$ 2,555,723	\$ 2,652,846	\$ 2,568,157	\$ 3,107,533



**Description**

The Fire department is comprised of two divisions:

1. Suppression
2. Inspections

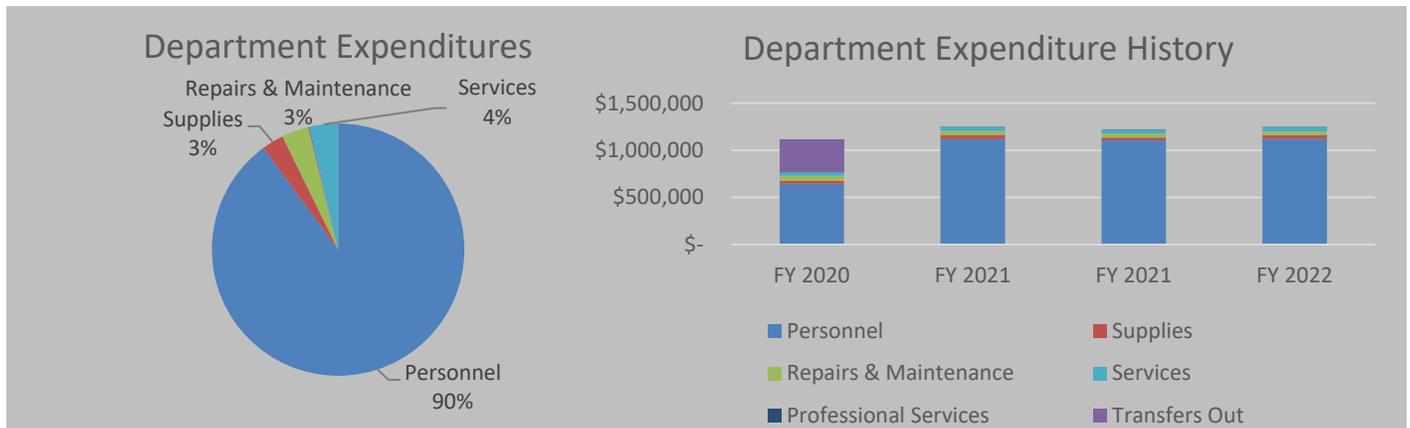
The details of these divisions follow.

**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 644,339	\$ 1,120,209	\$ 1,106,038	\$ 1,122,824
Supplies	\$ 32,410	\$ 41,177	\$ 30,333	\$ 35,183
Repairs & Maintenance	\$ 53,306	\$ 43,806	\$ 44,393	\$ 43,320
Professional Services	\$ 951	\$ 1,565	\$ 2,165	\$ 2,000
Services	\$ 39,116	\$ 41,993	\$ 38,658	\$ 45,571
Transfers Out	\$ 340,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 770,122</b>	<b>\$ 1,248,750</b>	<b>\$ 1,221,587</b>	<b>\$ 1,248,898</b>

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Fire Chief	1.00	1.00	1.00	1.00
Lieutenant	3.00	3.00	3.00	3.00
Firefighter	9.00	9.00	9.00	9.00
Building Inspector	1.00	1.00	1.00	1.00
Permits Clerk	-	1.00	1.00	-
<b>Total</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	<b>14.00</b>



## **Description**

---

Provides fire protection and emergency services through prompt emergency response, fire prevention, public education, training, and community involvement. The Fire Department also:

- Responds to and extinguishes all fires in the City of Bellmead (primary) and support mutual aid to surrounding rural areas (secondary).
- Responds to emergency situations in conjunction with the Police Department and other emergency agencies.
- Organizes and conducts fire prevention activities.
- Coordinates emergency management planning and preparedness activities.
- Investigates all fires to determine cause and origin.
- Conducts routine fire safety inspections to ensure the safety of our citizens and responders.
- Conducts annual fire hydrant maintenance program.

## **Accomplishments**

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- Replaced the Fire Chief's command vehicle to ensure reliable 24-hour public safety. (E1)
- Performed in-house renovations to fire station and its emergency power supply, increasing usability and reliability of facilities. (E1, E4)
- Updated Personal Protective Equipment Standard Operating Procedures to comply with regulatory standards and improve employee safety. (E1, E4)

## **Goals**

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- Research and implement new records management system to improve recordkeeping capabilities. (A9)
- Create renovation plan for the fire station to expand engine bay area, update office and living space, and build an isolated PPE room to meet NFPA and TCFP standards. (A13)
- Improve connectivity and data collection of vehicles, personnel, and equipment through use of Mobile Data Terminals. (A9, A10, A13, E1)

**Expenditure Summary**

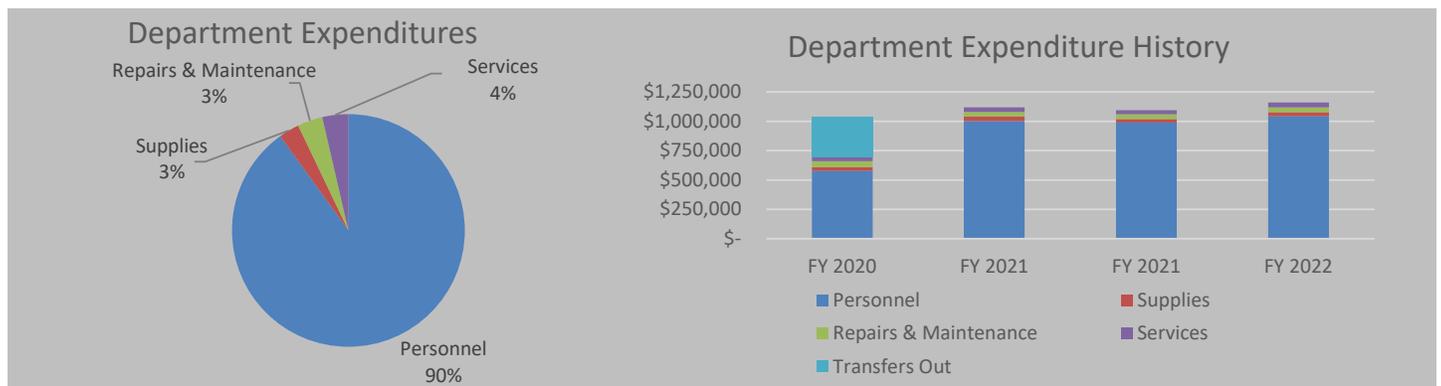
Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 577,121	\$ 1,002,457	\$ 989,555	\$ 1,043,940
Supplies	\$ 31,365	\$ 38,347	\$ 28,590	\$ 33,038
Repairs & Maintenance	\$ 51,014	\$ 39,200	\$ 41,350	\$ 40,500
Services	\$ 38,008	\$ 38,455	\$ 35,155	\$ 41,885
Transfers Out	\$ 340,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,037,508</b>	<b>\$ 1,118,459</b>	<b>\$ 1,094,650</b>	<b>\$ 1,159,363</b>

**Performance Measures**

Measurement	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Fire Investigations	8	14	10	10
Fire Inspections	338	265	404	450
Calls for Service:				
- Residential & Commercial Fires	23	29	22	24
- Grass Fires	7	19	14	14
- Vehicle Fires	16	19	18	18
- Trash Fires	17	31	19	22
- Good Intent	260	408	286	286
- Rescue & EMS Assists	819	1,447	850	850
- False Alarms	42	74	46	46
- Other Calls/Spills/HazMat	<u>99</u>	<u>174</u>	<u>109</u>	<u>111</u>
<b>Total Calls</b>	<b>1,283</b>	<b>2,201</b>	<b>1,364</b>	<b>1,371</b>

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Fire Chief	1.00	1.00	1.00	1.00
Lieutenant	3.00	3.00	3.00	3.00
Firefighter	9.00	9.00	9.00	9.00
<b>Total</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>



**Fire - Suppression**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
10-5-61-5101	Salaries-Administrative	\$ 39,121	\$ 83,858	\$ 82,400	\$ 91,350
10-5-61-5103	Salaries-Supervisory	\$ 97,505	\$ 182,946	\$ 181,786	\$ 185,743
10-5-61-5104	Salaries-Operations	\$ 179,226	\$ 399,241	\$ 394,081	\$ 405,441
10-5-61-5110	Overtime	\$ 34,811	\$ 77,998	\$ 74,874	\$ 79,012
10-5-61-5112	Longevity	\$ 8,200	\$ 8,960	\$ 8,960	\$ 9,280
10-5-61-5113	Certification/Education Pay	\$ 2,456	\$ 11,360	\$ 11,360	\$ 10,425
10-5-61-5120	FICA	\$ 53,748	\$ 58,474	\$ 57,640	\$ 59,766
10-5-61-5124	WC Insurance	\$ 17,403	\$ 19,418	\$ 19,158	\$ 20,610
10-5-61-5130	TMRS	\$ 64,341	\$ 63,519	\$ 62,613	\$ 82,871
10-5-61-5150	Group Insurance	\$ 80,310	\$ 96,683	\$ 96,683	\$ 99,442
	<b>Total Personnel</b>	<b>\$ 577,121</b>	<b>\$ 1,002,457</b>	<b>\$ 989,555</b>	<b>\$ 1,043,940</b>
10-5-61-5201	Office Supplies	\$ 442	\$ 1,500	\$ 1,350	\$ 1,000
10-5-61-5203	Postage	\$ 198	\$ 450	\$ 125	\$ 410
10-5-61-5204	Clothing Supplies	\$ 13,174	\$ 10,157	\$ 10,157	\$ 7,000
10-5-61-5205	Janitorial Supplies	\$ 2,038	\$ 2,600	\$ 2,000	\$ 1,833
10-5-61-5206	Books & Periodicals	\$ 371	\$ 710	\$ -	\$ -
10-5-61-5207	Fuel	\$ 9,785	\$ 14,640	\$ 12,208	\$ 14,295
10-5-61-5210	Tools & Other Supplies	\$ 2,491	\$ 2,890	\$ 1,000	\$ 2,400
10-5-61-5211	Medical Supplies	\$ 133	\$ 1,000	\$ -	\$ 500
10-5-61-5212	Investigation	\$ 14	\$ 250	\$ 250	\$ 250
10-5-61-5213	Chemical Supplies	\$ 1,898	\$ 2,150	\$ 1,500	\$ 2,150
10-5-61-5214	Fire Prevention Supplies	\$ -	\$ -	\$ -	\$ 1,200
10-5-61-5215	Small Equipment	\$ 819	\$ 2,000	\$ -	\$ 2,000
	<b>Total Supplies</b>	<b>\$ 31,365</b>	<b>\$ 38,347</b>	<b>\$ 28,590</b>	<b>\$ 33,038</b>
10-5-61-5301	Building Maintenance	\$ 21,835	\$ 6,250	\$ 6,250	\$ 6,250
10-5-61-5321	Machinery & Equipment Maint	\$ 7,975	\$ 7,500	\$ 7,500	\$ 8,000
10-5-61-5322	Vehicle Maintenance	\$ 10,114	\$ 13,750	\$ 20,000	\$ 9,000
10-5-61-5323	Computer System Maintenance	\$ 8,046	\$ 8,100	\$ 4,000	\$ 8,100
10-5-61-5324	Office Equipment Maintenance	\$ -	\$ -	\$ -	\$ 250
10-5-61-5325	Radio/EWS Maintenance	\$ 2,425	\$ 3,600	\$ 3,600	\$ 8,400
10-5-61-5344	Fire Hydrant Maintenance	\$ 618	\$ -	\$ -	\$ 500
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 51,014</b>	<b>\$ 39,200</b>	<b>\$ 41,350</b>	<b>\$ 40,500</b>

**Fire - Suppression Continued**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
10-5-61-5501	Electric Services	\$ 5,412	\$ 5,460	\$ 5,460	\$ 5,400
10-5-61-5502	Communication Services	\$ 3,704	\$ 3,840	\$ 3,770	\$ 3,900
10-5-61-5503	Gas Services	\$ 1,487	\$ 1,490	\$ 1,760	\$ 1,930
10-5-61-5504	Internet Services	\$ 1,087	\$ 1,200	\$ 1,246	\$ 1,248
10-5-61-5511	Insurance-General Liability	\$ 186	\$ 670	\$ 205	\$ 211
10-5-61-5512	Insurance-Errors & Omissions	\$ 1,101	\$ 1,266	\$ 453	\$ 514
10-5-61-5515	Insurance-Auto	\$ 15,400	\$ 12,332	\$ 13,298	\$ 13,841
10-5-61-5517	Insurance-Property	\$ 1,214	\$ 1,239	\$ 1,246	\$ 1,123
10-5-61-5531	Equipment Rental	\$ 2,006	\$ 1,608	\$ 1,608	\$ 1,608
10-5-61-5541	Training & Travel	\$ 3,943	\$ 6,240	\$ 3,110	\$ 9,000
10-5-61-5542	Dues/Memberships	\$ 2,467	\$ 3,110	\$ 3,000	\$ 3,110
	<b>Total Services</b>	<b>\$ 38,008</b>	<b>\$ 38,455</b>	<b>\$ 35,155</b>	<b>\$ 41,885</b>
10-5-61-5961	Transfer to Fund 61	\$ 340,000	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ 340,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Fire - Suppression</b>	<b>\$ 1,037,508</b>	<b>\$ 1,118,459</b>	<b>\$ 1,094,650</b>	<b>\$ 1,159,363</b>

## **Description**

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Enforce the City's building, plumbing, electrical and mechanical codes and City ordinances to ensure the construction and maintenance of safe residential and commercial structures.

- Reviews plans for building, zoning, and code requirements.
- Issues permits for building, plumbing, electrical and mechanical construction.
- Inspects construction work within the City to verify compliance with adopted codes and standards.
- Issues/checks licenses to ensure all construction work is done by qualified personnel.
- Maintains records of construction activity and related matters.
- Investigates complaints from citizens concerning City ordinances.
- Initiates complaints on properties found to be in violation of City ordinances.
- Gather evidence and prepare cases for prosecution purposes in City ordinance cases.
- Removes unsafe structures either through rehabilitation or condemnation.
- Provide explanations of code requirements to the public and contractors.

## **Accomplishments**

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- Provided update recommendations to the City's fee schedule to be more competitive with surrounding communities. (B4)
- Assisted with electrical installations within the fire station to generate a more effective emergency power supply system. (E1)
- Implemented new permits concerning mass gatherings/special events, specific use permits, and short-term rentals to ensure compliance with codes. (C4, E9)
- Obtained City Council approval to move to the 2018 building codes to enhance public safety. (C4, E9)

## **Goals**

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- Streamline the permit process by implementing an online customer service portal for ease of customer use. (A9, A10)

**Expenditure Summary**

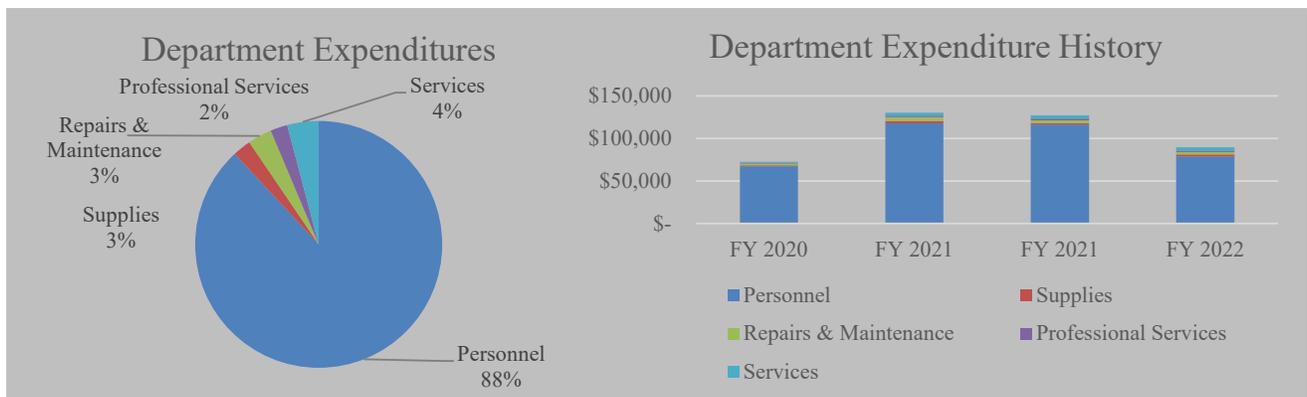
Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 67,218	\$ 117,752	\$ 116,483	\$ 78,884
Supplies	\$ 1,045	\$ 2,830	\$ 1,743	\$ 2,145
Repairs & Maintenance	\$ 2,292	\$ 4,606	\$ 3,043	\$ 2,820
Professional Services	\$ 951	\$ 1,565	\$ 2,165	\$ 2,000
Services	\$ 1,109	\$ 3,538	\$ 3,503	\$ 3,686
<b>Total</b>	<b>\$ 72,615</b>	<b>\$ 130,291</b>	<b>\$ 126,937</b>	<b>\$ 89,535</b>

**Performance Measures**

Measurement	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Plans Reviewed	16	15	16	15
Property Demolitions	9	0	3	0
<b>Permits:</b>				
Building	114	125	114	0
Plumbing	169	186	169	0
Mechanical	100	110	100	0
Electrical	154	169	154	0
<b>Inspections:</b>				
Building	146	161	146	161
Plumbing	168	185	168	185
Mechanical	116	128	116	128
Electrical	178	196	178	196

**Staffing**

Position	0 Actual	0 Budget	0 Estimated	0 Budget
Building Inspector	1.00	1.00	1.00	1.00
Permits Clerk	-	1.00	1.00	-
<b>Total</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>



Fire - Inspections

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
10-5-62-5104	Salaries	\$ 56,946	\$ 88,950	\$ 87,860	\$ 58,658
10-5-62-5112	Longevity	\$ -	\$ -	\$ -	\$ 190
10-5-62-5113	Certification/Education Pay	\$ -	\$ -	\$ -	\$ 1,150
10-5-62-5120	FICA	\$ 4,449	\$ 6,805	\$ 6,722	\$ 4,590
10-5-62-5124	WC Insurance	\$ 309	\$ 337	\$ 332	\$ 283
10-5-62-5130	Retirement	\$ 5,153	\$ 7,393	\$ 7,302	\$ 6,364
10-5-62-5150	Group Insurance	\$ 360	\$ 14,267	\$ 14,267	\$ 7,649
	<b>Total Personnel</b>	<b>\$ 67,218</b>	<b>\$ 117,752</b>	<b>\$ 116,483</b>	<b>\$ 78,884</b>
10-5-62-5201	Office Supplies	\$ 383	\$ 1,100	\$ 100	\$ 250
10-5-62-5203	Postage	\$ -	\$ 500	\$ 200	\$ 125
10-5-62-5204	Clothing Supplies	\$ 72	\$ 250	\$ -	\$ 220
10-5-62-5207	Fuel	\$ 562	\$ 730	\$ 1,193	\$ 1,300
10-5-62-5210	Tools & Other Supplies	\$ 28	\$ 250	\$ 250	\$ 250
	<b>Total Supplies</b>	<b>\$ 1,045</b>	<b>\$ 2,830</b>	<b>\$ 1,743</b>	<b>\$ 2,145</b>
10-5-62-5322	Vehicle Maintenance	\$ 680	\$ 1,250	\$ 1,250	\$ 720
10-5-62-5323	Computer System Maintenance	\$ 1,613	\$ 3,076	\$ 1,513	\$ -
10-5-62-5325	Radio Maintenance	\$ -	\$ 280	\$ 280	\$ 2,100
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 2,292</b>	<b>\$ 4,606</b>	<b>\$ 3,043</b>	<b>\$ 2,820</b>
10-5-62-5402	Engineering Services	\$ 951	\$ 1,400	\$ 2,000	\$ 2,000
10-5-62-5404	Legal Services	\$ -	\$ 165	\$ 165	\$ -
	<b>Total Professional Services</b>	<b>\$ 951</b>	<b>\$ 1,565</b>	<b>\$ 2,165</b>	<b>\$ 2,000</b>
10-5-62-5502	Communication Services	\$ 859	\$ 888	\$ 853	\$ 960
10-5-62-5511	Insurance-General Liability	\$ 14	\$ 16	\$ 16	\$ 33
10-5-62-5512	Insurance-Errors & Omissions	\$ 85	\$ 35	\$ 35	\$ 79
10-5-62-5515	Insurance-Auto	\$ 85	\$ 349	\$ 349	\$ 364
10-5-62-5541	Training & Travel	\$ -	\$ 2,080	\$ 2,080	\$ 2,080
10-5-62-5542	Dues/Memberships	\$ 65	\$ 170	\$ 170	\$ 170
	<b>Total Services</b>	<b>\$ 1,109</b>	<b>\$ 3,538</b>	<b>\$ 3,503</b>	<b>\$ 3,686</b>
	<b>Total Fire - Inspections</b>	<b>\$ 72,615</b>	<b>\$ 130,291</b>	<b>\$ 126,937</b>	<b>\$ 89,535</b>
	<b>Total Fire</b>	<b>\$1,110,122</b>	<b>\$1,248,750</b>	<b>\$1,221,587</b>	<b>\$1,248,898</b>

**Description**

The Public Works department is comprised of three divisions:

1. Streets
2. Fleet
3. Parks

The details of these divisions follow.

**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 156,886	\$ 180,503	\$ 177,888	\$ 211,884
Supplies	\$ 21,124	\$ 12,245	\$ 13,590	\$ 12,380
Repairs & Maintenance	\$ 56,336	\$ 42,350	\$ 42,500	\$ 52,500
Professional Services	\$ 399	\$ -	\$ -	\$ -
Services	\$ 82,398	\$ 13,115	\$ 11,852	\$ 14,808
Capital	\$ 38,798	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total</b>	<b>\$ 355,942</b>	<b>\$ 258,213</b>	<b>\$ 255,830</b>	<b>\$ 301,572</b>

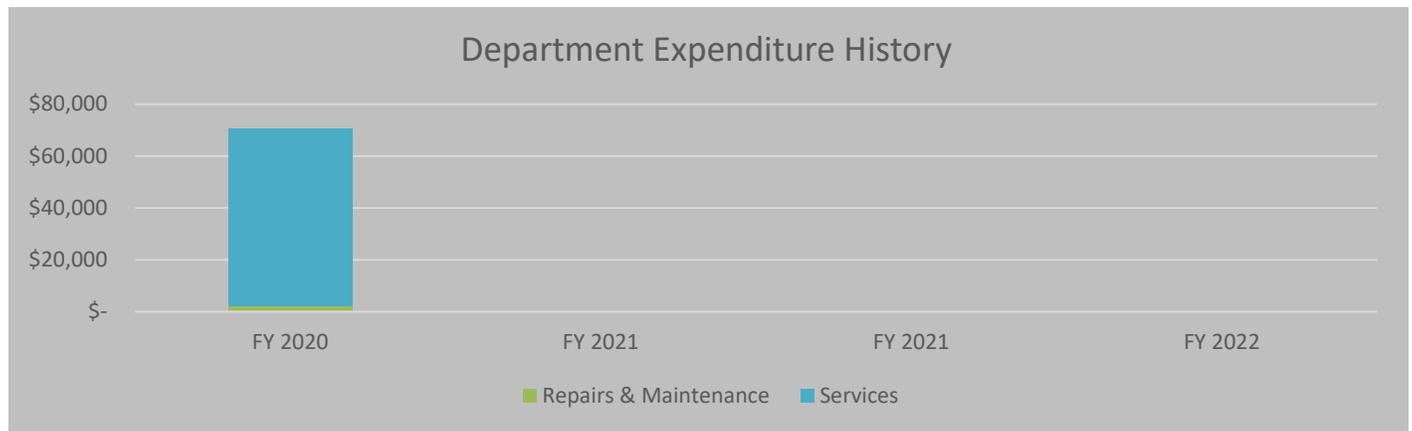
**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Public Works Director	0.30	0.30	0.30	0.30
Asst. Public Works Director	-	-	0.30	0.30
Maintenance Worker	2.00	2.00	2.00	2.00
Mechanic	1.00	1.00	1.00	1.00
<b>Total</b>	<b>3.30</b>	<b>3.30</b>	<b>3.60</b>	<b>3.60</b>



**Expenditure Summary**

<b>Classification</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Repairs & Maintenance	\$ 1,953	\$ -	\$ -	\$ -
Professional Services	\$ 89	\$ -	\$ -	\$ -
Services	\$ 68,541	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 70,583</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Public Works - Streets**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
10-5-71-5307	Sign Maintenance	\$ 1,953	\$ -	\$ -	\$ -
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 1,953</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
10-5-71-5403	Accounting Services	\$ 89	\$ -	\$ -	\$ -
	<b>Total Professional Services</b>	<b>\$ 89</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
10-5-71-5501	Electric Services	\$ 68,541	\$ -	\$ -	\$ -
	<b>Total Services</b>	<b>\$ 68,541</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Public Works - Streets</b>	<b>\$ 70,583</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## **Description**

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To extend the usable life of and ensure the safety of City equipment and vehicles, the Fleet Department:

- Repairs vehicles and motorized equipment as needed.
- Provides preventive and routine maintenance of vehicles and motorized equipment.
- Maintains records of maintenance and repair of all City vehicles and motorized equipment.
- Repairs heavy equipment and heavy vehicles as needed.
- Provides welding services as needed.
- Performs the fabrication of steel products for use by other departments.
- Provides machined parts for equipment when parts are no longer available.
- Constructs special use trailers for the Public Works departments.
- Modifies equipment for special use as needed.

## **Accomplishments**

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- Developed a five-year replacement plan for rolling and non-rolling stock to systematically replace old and unsafe equipment.
- Cleaned and reorganized shop area to increase efficiency. (F4)
- Auctioned old vehicles and equipment and replaced three pickups, a dump truck and backhoe.

## **Goals**

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- Educate City employees on preventative care for vehicles and equipment to reduce future costs.
- Obtain new diagnostic equipment to enable the shop to further service City vehicles. (A9, F4)

**Expenditure Summary**

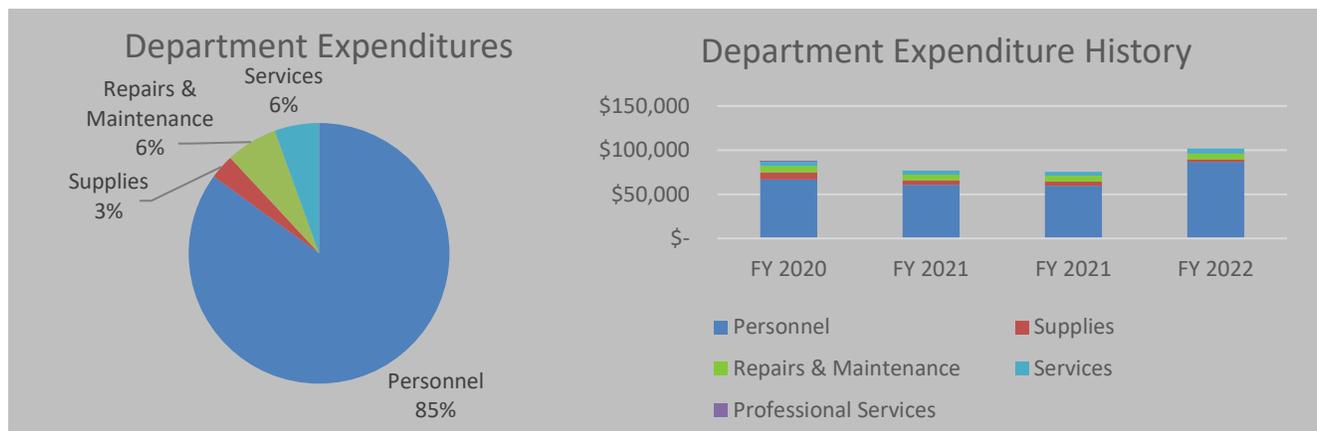
<b>Classification</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Personnel	\$ 66,905	\$ 60,733	\$ 59,736	\$ 86,491
Supplies	\$ 7,908	\$ 4,975	\$ 4,715	\$ 3,100
Repairs & Maintenance	\$ 7,192	\$ 6,550	\$ 6,700	\$ 6,500
Professional Services	\$ 311	\$ -	\$ -	\$ -
Services	\$ 5,113	\$ 4,633	\$ 4,373	\$ 5,616
<b>Total</b>	<b>\$ 87,428</b>	<b>\$ 76,891</b>	<b>\$ 75,524</b>	<b>\$ 101,707</b>

**Performance Measures**

<b>Measurement</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Work Orders Completed	100	100	110	110

**Staffing**

<b>Position</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Public Works Director	0.15	0.15	0.15	0.15
Asst. Public Works Director	-	-	0.15	0.15
Mechanic	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.15</b>	<b>1.15</b>	<b>1.30</b>	<b>1.30</b>



**Public Works - Fleet**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
10-5-72-5101	Salaries-Administrative	\$ 11,604	\$ 13,847	\$ 13,354	\$ 14,096
10-5-72-5103	Salaries-Supervisory	\$ -	\$ 8,586	\$ 8,424	\$ 8,721
10-5-72-5104	Salaries-Operations	\$ 20,801	\$ -	\$ -	\$ 38,002
10-5-72-5109	Contract Labor	\$ 22,617	\$ 22,880	\$ 22,880	\$ -
10-5-72-5110	Overtime	\$ -	\$ -	\$ -	\$ 1,140
10-5-72-5112	Longevity	\$ 1,500	\$ 50	\$ 50	\$ 59
10-5-72-5113	Certification/Education Pay	\$ -	\$ 609	\$ 390	\$ 609
10-5-72-5114	Allowances	\$ 536	\$ 585	\$ 585	\$ 720
10-5-72-5120	FICA	\$ 2,651	\$ 1,812	\$ 1,762	\$ 4,846
10-5-72-5124	WC Insurance	\$ 539	\$ 727	\$ 708	\$ 1,634
10-5-72-5130	TMRS	\$ 3,156	\$ 1,968	\$ 1,914	\$ 6,720
10-5-72-5150	Group Insurance	\$ 3,501	\$ 9,669	\$ 9,669	\$ 9,944
	<b>Total Personnel</b>	<b>\$ 66,905</b>	<b>\$ 60,733</b>	<b>\$ 59,736</b>	<b>\$ 86,491</b>
10-5-72-5204	Clothing Supplies	\$ 156	\$ 350	\$ -	\$ -
10-5-72-5205	Janitorial Supplies	\$ 103	\$ 100	\$ 100	\$ 100
10-5-72-5207	Fuel	\$ 409	\$ -	\$ -	\$ -
10-5-72-5210	Tools & Other Supplies	\$ 2,647	\$ 2,500	\$ 2,600	\$ 1,000
10-5-72-5213	Chemical Supplies	\$ 615	\$ 1,125	\$ 1,015	\$ 1,000
10-5-72-5215	Small Equipment	\$ 3,979	\$ 900	\$ 1,000	\$ 1,000
	<b>Total Supplies</b>	<b>\$ 7,908</b>	<b>\$ 4,975</b>	<b>\$ 4,715</b>	<b>\$ 3,100</b>
10-5-72-5301	Building Maintenance	\$ 3,696	\$ 4,500	\$ 4,500	\$ 4,500
10-5-72-5321	Machinery & Equipment Maint	\$ 1,569	\$ 1,025	\$ 1,100	\$ 1,000
10-5-72-5322	Vehicle Maintenance	\$ 1,927	\$ 1,025	\$ 1,100	\$ 1,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 7,192</b>	<b>\$ 6,550</b>	<b>\$ 6,700</b>	<b>\$ 6,500</b>
10-5-72-5403	Accounting Services	\$ 311	\$ -	\$ -	\$ -
	<b>Total Professional Services</b>	<b>\$ 311</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
10-5-72-5501	Electric Services	\$ 3,480	\$ 2,500	\$ 2,500	\$ 3,600
10-5-72-5503	Gas Services	\$ 753	\$ 1,340	\$ 1,590	\$ 1,750
10-5-72-5511	Insurance-General Liability	\$ 14	\$ 52	\$ 16	\$ 17
10-5-72-5512	Insurance-Errors & Omissions	\$ 85	\$ 98	\$ 35	\$ 40
10-5-72-5517	Insurance-Property	\$ 630	\$ 643	\$ 232	\$ 209
10-5-72-5571	Waste Collection	\$ 150	\$ -	\$ -	\$ -
	<b>Total Services</b>	<b>\$ 5,113</b>	<b>\$ 4,633</b>	<b>\$ 4,373</b>	<b>\$ 5,616</b>
	<b>Total Public Works - Fleet</b>	<b>\$ 87,428</b>	<b>\$ 76,891</b>	<b>\$ 75,524</b>	<b>\$ 101,707</b>



## **Description**

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Provides clean, safe, and well-maintained outdoor recreation space and park lands to the citizens of Bellmead. The Parks Department:

- Mows all City parks and recreation areas.
- Picks up trash and debris within City parks and recreation areas.
- Maintains and repairs City park facilities and playground equipment as needed.
- Maintains athletic fields.
- Provides pest and weed control within City parks and facilities.

## **Accomplishments**

---

- Renovated and upgraded the Brame Park bathroom to provide citizens with a clean and sanitized rest area. (C4, C5)
- Improved Splash Pad by updating control valves to ensure reliability during summer hours. (C2, C7, C8)
- Beautified play areas by installing new landscaping to create a vibrant outdoor attraction for citizens and their children. (C2, C7)

## **Goals**

---

- Enhance website and implement online reservation process for customer ease of use. (A11)
- Retain arborist to professionally and artfully trim trees to beautify the parks. (C2, C8)
- Coordinate events throughout the City to showcase parks and promote community cohesion. (C8)

**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 89,981	\$ 119,770	\$ 118,152	\$ 125,393
Supplies	\$ 13,216	\$ 7,270	\$ 8,875	\$ 9,280
Repairs & Maintenance	\$ 47,190	\$ 35,800	\$ 35,800	\$ 46,000
Services	\$ 8,745	\$ 8,482	\$ 7,479	\$ 9,192
Capital	\$ 38,798	\$ 10,000	\$ 10,000	\$ 10,000
Transfers Out	\$ 27,592	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 225,523</b>	<b>\$ 181,322</b>	<b>\$ 180,306</b>	<b>\$ 199,865</b>

**Performance Measures**

Measurement	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Facilities Maintained				
- Traditional Parks	3	3	3	3
- Restrooms	4	4	4	4
- Pavilions & shelters	12	12	12	12
- Playgrounds	6	6	6	6
- Ballfields	5	5	5	5
- Splashpads	1	1	1	1

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Public Works Director	0.15	0.15	0.15	0.15
Asst. Public Works Director	-	-	0.15	0.15
Maintenance Worker	2.00	2.00	2.00	2.00
<b>Total</b>	<b>2.15</b>	<b>2.15</b>	<b>2.30</b>	<b>2.30</b>



**Public Works - Parks**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
10-5-73-5101	Salaries-Administration	\$ 11,604	\$ 13,847	\$ 13,354	\$ 14,096
10-5-73-5103	Salaries-Supervisor	\$ -	\$ 8,586	\$ 8,424	\$ 8,721
10-5-73-5104	Salaries-Operations	\$ 53,761	\$ 60,920	\$ 60,320	\$ 62,745
10-5-73-5110	Overtime	\$ 16	\$ 1,181	\$ 1,169	\$ 1,255
10-5-73-5112	Longevity	\$ 570	\$ 680	\$ 680	\$ 749
10-5-73-5113	Certification/Education Pay	\$ -	\$ 502	\$ 390	\$ 609
10-5-73-5114	Allowances	\$ 536	\$ 585	\$ 585	\$ 720
10-5-73-5120	FICA	\$ 5,059	\$ 6,611	\$ 6,514	\$ 6,800
10-5-73-5124	Worker's Comp Insurance	\$ 1,158	\$ 2,571	\$ 2,534	\$ 2,674
10-5-73-5130	TMRS	\$ 5,937	\$ 7,181	\$ 7,076	\$ 9,430
10-5-73-5150	Group Insurance	\$ 11,340	\$ 17,106	\$ 17,106	\$ 17,594
	<b>Total Personnel</b>	<b>\$ 89,981</b>	<b>\$ 119,770</b>	<b>\$ 118,152</b>	<b>\$ 125,393</b>
10-5-73-5204	Clothing Supplies	\$ 2,029	\$ 2,080	\$ 2,025	\$ 2,050
10-5-73-5205	Janitorial Supplies	\$ 425	\$ 550	\$ 550	\$ 550
10-5-73-5207	Fuel	\$ 3,255	\$ 2,590	\$ 4,250	\$ 4,630
10-5-73-5210	Tools & Other Supplies	\$ 587	\$ 800	\$ 800	\$ 800
10-5-73-5213	Chemical Supplies	\$ 244	\$ 250	\$ 250	\$ 250
10-5-73-5215	Small Equipment	\$ 6,676	\$ 1,000	\$ 1,000	\$ 1,000
	<b>Total Supplies</b>	<b>\$ 13,216</b>	<b>\$ 7,270</b>	<b>\$ 8,875</b>	<b>\$ 9,280</b>
10-5-73-5301	Building Maintenance	\$ 64	\$ 1,000	\$ 1,000	\$ 10,000
10-5-73-5303	Parks Maintenance	\$ 2,642	\$ 28,800	\$ 28,800	\$ 30,000
10-5-73-5309	Splashpad Maintenance	\$ 42,540	\$ 3,000	\$ 3,000	\$ 3,000
10-5-73-5321	Equipment & Machinery Maint.	\$ 1,797	\$ 2,000	\$ 2,000	\$ 2,000
10-5-73-5322	Vehicle Maintenance	\$ 147	\$ 1,000	\$ 1,000	\$ 1,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 47,190</b>	<b>\$ 35,800</b>	<b>\$ 35,800</b>	<b>\$ 46,000</b>
10-5-73-5501	Electric Services	\$ 6,690	\$ 5,300	\$ 5,300	\$ 6,000
10-5-73-5511	Insurance-General Liability	\$ 14	\$ 16	\$ 16	\$ 17
10-5-73-5512	Insurance-Errors & Omissions	\$ 85	\$ 35	\$ 35	\$ 40
10-5-73-5515	Insurance-Auto	\$ 1,049	\$ 1,208	\$ 1,207	\$ 1,257
10-5-73-5516	Insurance-Rolling Stock	\$ -	\$ 61	\$ 60	\$ 102
10-5-73-5517	Insurance-Property	\$ 836	\$ 862	\$ 861	\$ 776
10-5-73-5531	Equipment Rental	\$ 70	\$ 1,000	\$ -	\$ 1,000
	<b>Total Services</b>	<b>\$ 8,745</b>	<b>\$ 8,482</b>	<b>\$ 7,479</b>	<b>\$ 9,192</b>

**Public Works - Parks Continued**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
10-5-73-5705	Machinery & Equipment	\$ 9,699	\$ 10,000	\$ 10,000	\$ 10,000
10-5-73-5706	Vehicles	\$ 29,099	\$ -	\$ -	\$ -
	<b>Total Capital</b>	<b>\$ 38,798</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
10-5-73-5961	Transfer to Fund 61	\$ 27,592	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ 27,592</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Public Works - Parks</b>	<b>\$ 225,523</b>	<b>\$ 181,322</b>	<b>\$ 180,306</b>	<b>\$ 199,865</b>
	<b>Total Public Works</b>	<b>\$ 383,534</b>	<b>\$ 258,213</b>	<b>\$ 255,830</b>	<b>\$ 301,572</b>



**Description**

The Community Development department is comprised of three divisions:

1. Code Enforcement
2. Permits
3. Building Maintenance

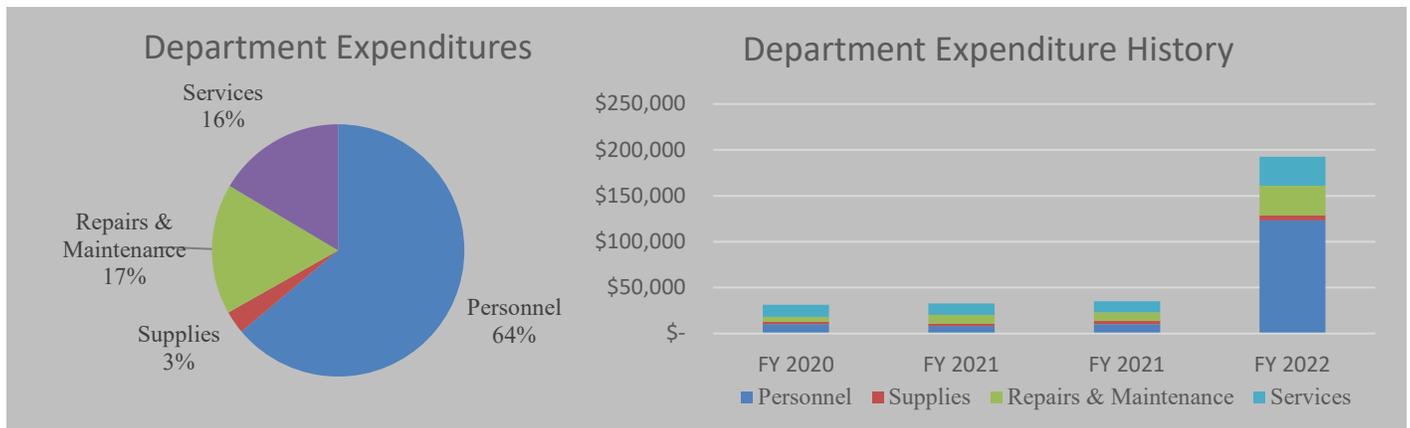
The details of these divisions follow.

**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 10,336	\$ 8,189	\$ 10,112	\$ 123,042
Supplies	\$ 2,227	\$ 2,500	\$ 3,513	\$ 5,635
Repairs & Maintenance	\$ 5,677	\$ 9,500	\$ 9,500	\$ 32,245
Services	\$ 13,257	\$ 12,638	\$ 12,070	\$ 31,709
<b>Total</b>	<b>\$ 31,497</b>	<b>\$ 32,827</b>	<b>\$ 35,195</b>	<b>\$ 192,631</b>

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Code Enforcement Officer	-	-	-	1.00
Permits Clerk	-	-	-	1.00
Maintenance Worker	0.25	0.25	0.25	0.50
<b>Total</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>2.50</b>



**Expenditure Summary**

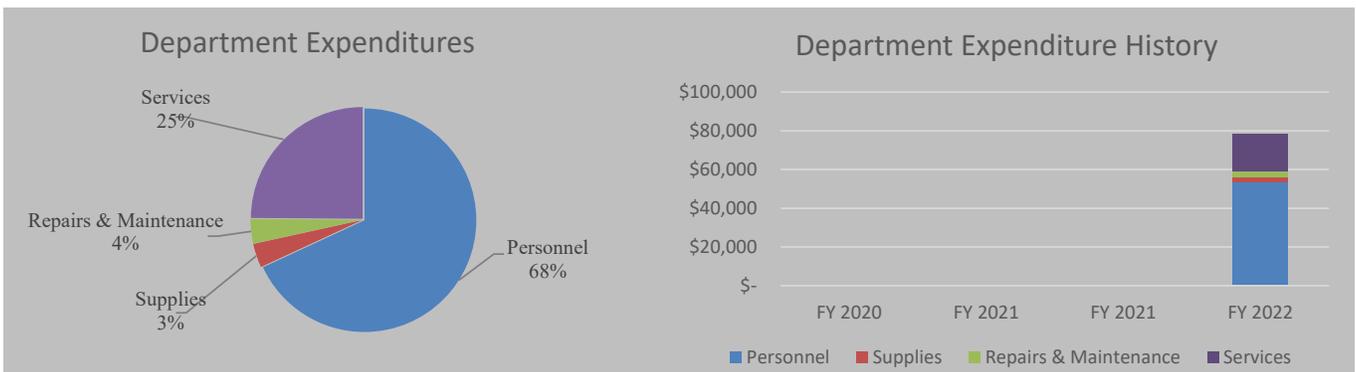
Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ -	\$ -	\$ -	\$ 53,496
Supplies	\$ -	\$ -	\$ -	\$ 2,730
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 2,800
Services	\$ -	\$ -	\$ -	\$ 19,549
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,575</b>

**Performance Measures**

Measurement	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Calls for Service	-	-	-	1,500
Citations Issued	-	-	-	80
Reports	-	-	-	100

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Code Enforcement Officer	-	-	-	1.00
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>



Community Development - Code Enforcement

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
10-5-81-5104	Salaries-Operations	\$ -	\$ -	\$ -	\$ 36,229
10-5-81-5110	Overtime	\$ -	\$ -	\$ -	\$ 1,087
10-5-81-5112	Longevity	\$ -	\$ -	\$ -	\$ 365
10-5-81-5113	Certification/Education Pay	\$ -	\$ -	\$ -	\$ 935
10-5-81-5120	FICA	\$ -	\$ -	\$ -	\$ 2,954
10-5-81-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 181
10-5-81-5130	TMRS	\$ -	\$ -	\$ -	\$ 4,096
10-5-81-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 7,649
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,496</b>
10-5-81-5201	Office Supplies	\$ -	\$ -	\$ -	\$ 125
10-5-81-5203	Postage	\$ -	\$ -	\$ -	\$ 75
10-5-81-5204	Clothing Supplies	\$ -	\$ -	\$ -	\$ 225
10-5-81-5205	Janitorial Supplies	\$ -	\$ -	\$ -	\$ 100
10-5-81-5207	Fuel	\$ -	\$ -	\$ -	\$ 1,705
10-5-81-5210	Tools and Other Supplies	\$ -	\$ -	\$ -	\$ 250
10-5-81-5215	Small Equipment	\$ -	\$ -	\$ -	\$ 250
	<b>Total Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,730</b>
10-5-81-5322	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ 2,500
10-5-81-5325	Radio Maintenance	\$ -	\$ -	\$ -	\$ 300
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,800</b>
10-5-81-5502	Communication Services	\$ -	\$ -	\$ -	\$ 240
10-5-81-5505	Mowing	\$ -	\$ -	\$ -	\$ 17,500
10-5-81-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 17
10-5-81-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 40
10-5-81-5515	Insurance-Auto	\$ -	\$ -	\$ -	\$ 277
10-5-81-5541	Training & Travel	\$ -	\$ -	\$ -	\$ 400
10-5-81-5542	Dues/Membership	\$ -	\$ -	\$ -	\$ 75
10-5-81-5571	Debris Removal	\$ -	\$ -	\$ -	\$ 1,000
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,549</b>
	<b>Total Community Dev - Code Enf</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,575</b>

**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ -	\$ -	\$ -	\$ 47,886
Supplies	\$ -	\$ -	\$ -	\$ 405
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 12,150
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,441</b>

**Performance Measures**

Measurement	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Plans Reviewed	0	0	0	15
Property Demolitions	0	0	0	7
<b>Permits:</b>				
Building	0	0	0	125
Plumbing	0	0	0	186
Mechanical	0	0	0	110
Electrical	0	0	0	169

**Staffing**

Position	0 Actual	0 Budget	0 Estimated	0 Budget
Permits Clerk	-	-	-	1.00
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>



Community Development - Permits

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
10-5-82-5104	Salaries-Operations	\$ -	\$ -	\$ -	\$ 32,618
10-5-82-5112	Longevity	\$ -	\$ -	\$ -	\$ 190
10-5-82-5113	Certification/Education Pay	\$ -	\$ -	\$ -	\$ 1,150
10-5-82-5120	FICA	\$ -	\$ -	\$ -	\$ 2,598
10-5-82-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 79
10-5-82-5130	Retirement	\$ -	\$ -	\$ -	\$ 3,602
10-5-82-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 7,649
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,886</b>
10-5-82-5201	Office Supplies	\$ -	\$ -	\$ -	\$ 250
10-5-82-5203	Postage	\$ -	\$ -	\$ -	\$ 125
10-5-82-5204	Clothing Supplies	\$ -	\$ -	\$ -	\$ 30
	<b>Total Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 405</b>
10-5-82-5323	Computer System Maintenance	\$ -	\$ -	\$ -	\$ 12,150
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,150</b>
	<b>Total Community Dev - Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,441</b>

## **Description**

---

Maintains and cleans City owned buildings and grounds surrounding the buildings to ensure a safe and attractive environment.

- Performs daily janitorial services in City buildings.
- Performs minor repairs to City buildings.
- Mows, edges and waters grounds surrounding City buildings.
- Monitors pest control and floor finishing contracts for City buildings.

## **Accomplishments**

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- Maintained cleanliness of City buildings during COVID-19 pandemic.

## **Goals**

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- Continue maintenance of City buildings to increase their longevity.

**Expenditure Summary**

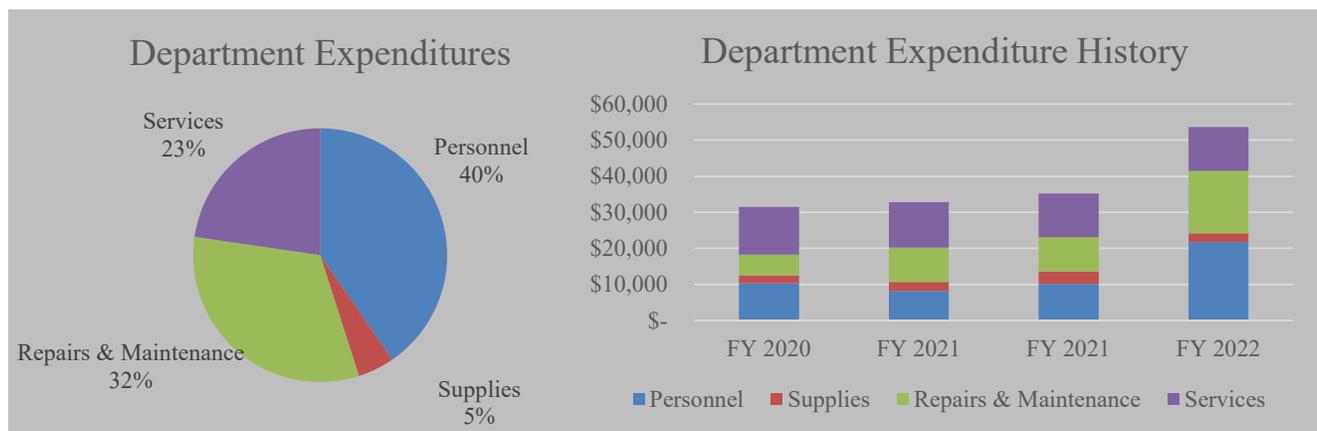
<b>Classification</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Personnel	\$ 10,336	\$ 8,189	\$ 10,112	\$ 21,660
Supplies	\$ 2,227	\$ 2,500	\$ 3,513	\$ 2,500
Repairs & Maintenance	\$ 5,677	\$ 9,500	\$ 9,500	\$ 17,295
Services	\$ 13,257	\$ 12,638	\$ 12,070	\$ 12,160
<b>Total</b>	<b>\$ 31,497</b>	<b>\$ 32,827</b>	<b>\$ 35,195</b>	<b>\$ 53,615</b>

**Performance Measures**

<b>Measurement</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Work Orders Completed	3	3	3	3

**Staffing**

<b>Position</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Maintenance Worker	0	0	0.25	0.50
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0.25</b>	<b>0.50</b>



Community Development - Building Maintenance

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
10-5-83-5104	Salaries-Operation	\$ 7,510	\$ 5,600	\$ 6,982	\$ 15,074
10-5-83-5110	Overtime	\$ -	\$ 113	\$ -	\$ 302
10-5-83-5112	Longevity	\$ -	\$ 47	\$ 46	\$ 123
10-5-83-5120	FICA	\$ 580	\$ 438	\$ 535	\$ 1,186
10-5-83-5124	WC Insurance	\$ 214	\$ 168	\$ 193	\$ 462
10-5-83-5130	TMRS	\$ 677	\$ 475	\$ 596	\$ 1,644
10-5-83-5150	Group Insurance	\$ 1,355	\$ 1,348	\$ 1,759	\$ 2,869
	<b>Total Personnel</b>	<b>\$ 10,336</b>	<b>\$ 8,189</b>	<b>\$ 10,112</b>	<b>\$ 21,660</b>
10-5-83-5205	Janitorial Supplies	\$ 1,543	\$ 1,496	\$ 1,506	\$ 1,496
10-5-83-5215	Small Equipment	\$ 685	\$ 1,004	\$ 2,007	\$ 1,004
	<b>Total Supplies</b>	<b>\$ 2,227</b>	<b>\$ 2,500</b>	<b>\$ 3,513</b>	<b>\$ 2,500</b>
10-5-83-5301	Building Maintenance	\$ 5,186	\$ 9,500	\$ 9,500	\$ 17,295
10-5-83-5321	Machinery & Equipment Maint	\$ 490	\$ -	\$ -	\$ -
	<b>Total Repairs and Maintenance</b>	<b>\$ 5,677</b>	<b>\$ 9,500</b>	<b>\$ 9,500</b>	<b>\$ 17,295</b>
10-5-83-5501	Electric Services	\$ 12,460	\$ 11,838	\$ 11,200	\$ 11,200
10-5-83-5503	Gas Services	\$ 798	\$ 800	\$ 870	\$ 960
	<b>Total Services</b>	<b>\$ 13,257</b>	<b>\$ 12,638</b>	<b>\$ 12,070</b>	<b>\$ 12,160</b>
	<b>Total Community Dev - Bldg Maint</b>	<b>\$ 31,497</b>	<b>\$ 32,827</b>	<b>\$ 35,195</b>	<b>\$ 53,615</b>

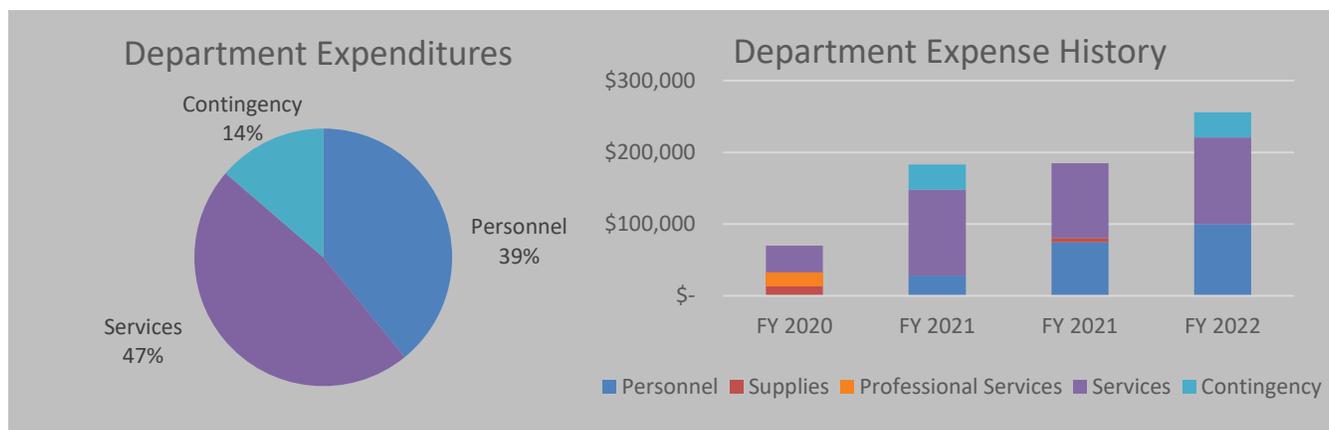
**Description**

This department contains funding for several non-departmental Budget items:

- As employees receive pay increases, for pay plan increases, funding is moved from the pay plan line item to departmental personnel line items.
- Funding for non-recurring or non-departmental items related directly to the City's Comprehensive Plan
- A contingency amount which allows the City to adjust for unbudgeted situations which may occur during the fiscal year. As these situations occur, funding is moved from the contingency line item to the departmental line item incurring the expense.
- Transfers to other funds.

**Expenditure Summary**

<b>Classification</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Personnel	\$ -	\$ 28,251	\$ 74,726	\$ 100,000
Supplies	\$ 13,468	\$ -	\$ 5,706	\$ -
Professional Services	\$ 19,286	\$ -	\$ -	\$ -
Services	\$ 37,135	\$ 119,850	\$ 104,480	\$ 120,756
Contingency	\$ -	\$ 35,000	\$ -	\$ 35,000
<b>Total</b>	<b>\$ 69,889</b>	<b>\$ 183,101</b>	<b>\$ 184,912</b>	<b>\$ 255,756</b>



Other Costs

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
10-5-90-5160	Pay Plan Costs	\$ -	\$ 28,251	\$ 74,726	\$ 100,000
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ 28,251</b>	<b>\$ 74,726</b>	<b>\$ 100,000</b>
10-5-90-5298	Ice Storm	\$ -	\$ -	\$ 5,706	\$ -
10-5-90-5299	COVID 19	\$ 13,468	\$ -	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 13,468</b>	<b>\$ -</b>	<b>\$ 5,706</b>	<b>\$ -</b>
10-5-90-5403	Accounting Services	\$ 19,286	\$ -	\$ -	\$ -
	<b>Total Professional Services</b>	<b>\$ 19,286</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
10-5-90-5502	Communication Services	\$ 12,075	\$ 8,400	\$ 7,995	\$ 8,400
10-5-90-5509	Electric Services-Street Lights	\$ -	\$ 68,000	\$ 69,100	\$ 69,100
10-5-90-5552	Social Services	\$ 22,573	\$ 25,756	\$ 25,756	\$ 25,756
10-5-90-5554	Community Programs	\$ 2,486	\$ 17,694	\$ 1,629	\$ 17,500
	<b>Total Services</b>	<b>\$ 37,135</b>	<b>\$ 119,850</b>	<b>\$ 104,480</b>	<b>\$ 120,756</b>
10-5-90-5800	Contingency	\$ -	\$ 35,000	\$ -	\$ 35,000
	<b>Total Contingency</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 35,000</b>
	<b>Total Other Costs</b>	<b>\$ 69,889</b>	<b>\$ 183,101</b>	<b>\$ 184,912</b>	<b>\$ 255,756</b>

# WATER & SEWER FUND



The Water & Sewer Fund is an enterprise fund that the City of Bellmead maintains. The Governmental Accounting Standards Board Codification, Section 1300.104, states that "the enterprise fund type may be used: to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is 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 (b) where the governing body has decided that periodic determination or revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance public policy, management control, accountability, or other purposes." These funds are not required by GASB, but are permitted.

Water and Sewer Fund – Accounts for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to administration, operations, maintenance, billing, and collection.



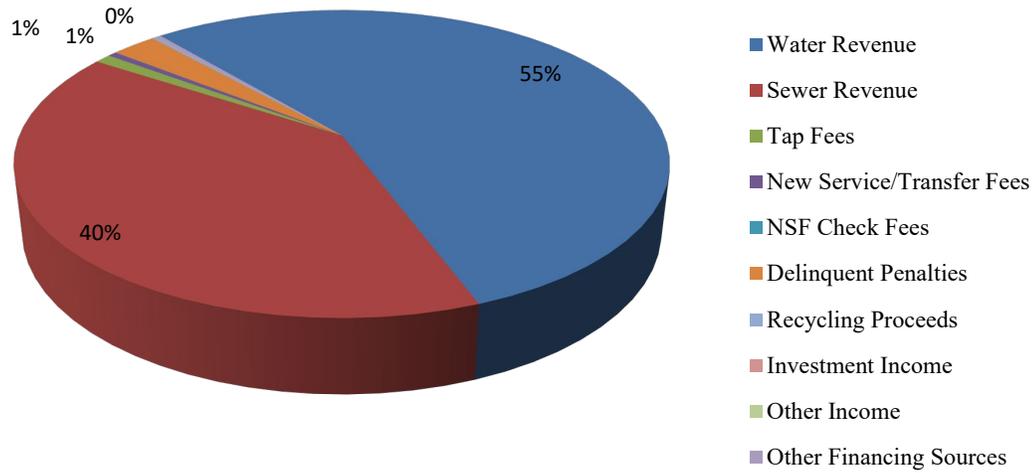
**Water & Sewer Fund  
Budget Summary  
FY 2022**

	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	Percent of Budget	% Change from FY 2020 Budget
<b>Revenues</b>						
Water Revenue	\$ 1,639,164	\$ 2,065,496	\$ 2,072,167	\$ 2,196,200	55.40%	6.33%
Sewer Revenue	977,073	1,234,767	1,195,637	1,582,700	39.92%	28.18%
Tap Fees	36,950	29,100	37,900	37,900	0.96%	30.24%
New Service/Transfer Fees	16,560	11,970	15,735	20,000	0.50%	67.08%
NSF Check Fees	1,050	800	800	800	0.02%	0.00%
Delinquent Penalties	57,012	58,700	100,180	105,000	2.65%	78.88%
Recycling Proceeds	4,684	1,000	3,224	10,000	0.25%	900.00%
Investment Income	39,263	46,400	1,799	1,700	0.04%	-96.34%
Other Income	(4,892)	500	-	-	0.00%	-100.00%
Other Financing Sources	114,504	-	24,317	10,000	0.25%	0.00%
<b>Total Revenues</b>	<b>2,881,368</b>	<b>3,448,733</b>	<b>3,451,759</b>	<b>3,964,300</b>	<b>100.00%</b>	<b>14.95%</b>
<b>Operating Expenses</b>						
Personnel	704,287	878,014	749,672	883,761	22.29%	0.65%
Supplies	108,790	121,290	117,044	129,670	3.27%	6.91%
Repairs & Maintenance	228,721	330,022	212,796	446,478	11.26%	35.29%
Professional Services	38,248	89,045	66,224	55,304	1.40%	-37.89%
Services	320,373	331,811	330,706	346,660	8.74%	4.48%
Water Purchases	339,987	409,808	393,869	399,096	10.07%	-2.61%
Sewer Treatment	418,567	826,356	825,436	710,964	17.93%	-13.96%
Bad Debt Expense	56,964	-	-	-	0.00%	0.00%
<b>Total Operating Expenses</b>	<b>2,215,937</b>	<b>2,986,346</b>	<b>2,695,747</b>	<b>2,971,933</b>	<b>74.97%</b>	<b>-0.48%</b>
<b>Non-Operating Expenses</b>						
Capital	-	105,055	105,055	277,000	6.99%	163.67%
Debt Service	485,992	502,156	499,247	498,463	12.57%	-0.74%
Transfers Out	249,042	3,021,150	1,205,150	216,904	5.47%	-92.82%
<b>Total Non-Operating Expenses</b>	<b>735,034</b>	<b>3,628,361</b>	<b>1,809,452</b>	<b>992,367</b>	<b>25.03%</b>	<b>70.12%</b>
<b>Total Expenses</b>	<b>2,950,971</b>	<b>6,614,707</b>	<b>4,505,199</b>	<b>3,964,300</b>	<b>100.00%</b>	<b>-40.07%</b>
<b>Net Change In Working Capital</b>	<b>\$ (69,603)</b>	<b>\$ (3,165,974)</b>	<b>\$ (1,053,440)</b>	<b>-</b>		
<b>Projected Working Capital Balance, Beginning</b>				<b>1,148,321</b>		
<b>Projected Working Capital Balance, Ending</b>				<b>\$ 1,148,321</b>		
<b>Minimum Working Capital Balance</b>				<b>\$ 991,075</b>		
<b>Projected Working Capital in Excess of Minimum</b>				<b>\$ 157,246</b>		

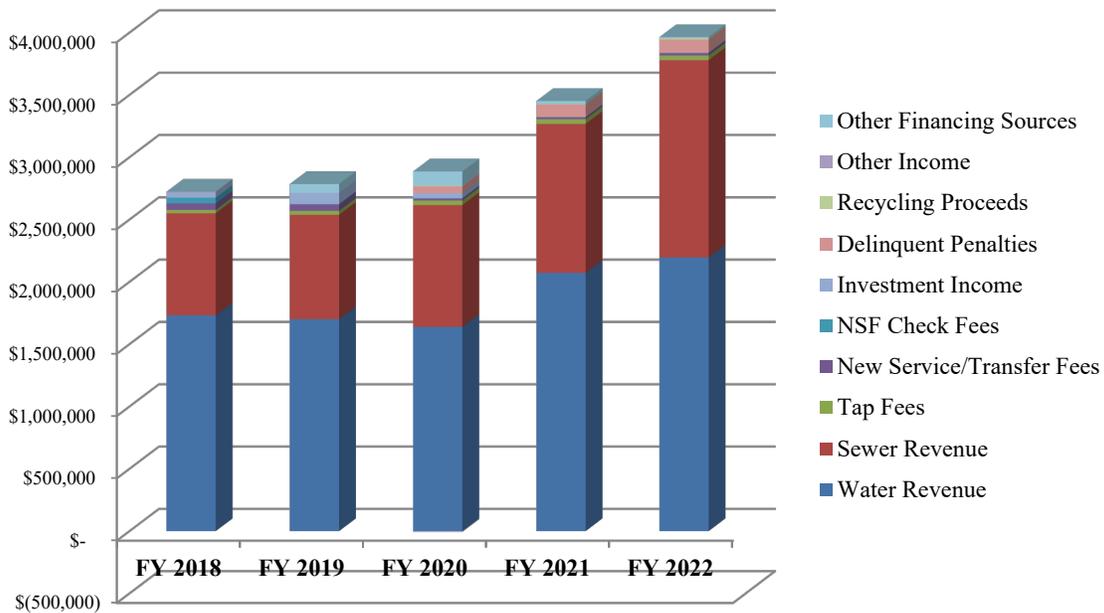
*The deferral of water/sewer rate increases in previous years has resulted in expenditures outpacing revenues. The City of Bellmead rates have been unsustainable for several years resulting in working capital decreases to fund operations, capital, and debt service. A water/sewer rate study was conducted in FY 2021 which concluded that rates must be raised significantly in FY 2022 and each year thereafter. The new rates have been incorporated into the budget.*

# Water & Sewer Fund

## FY 2022 Budget - Revenues by Source

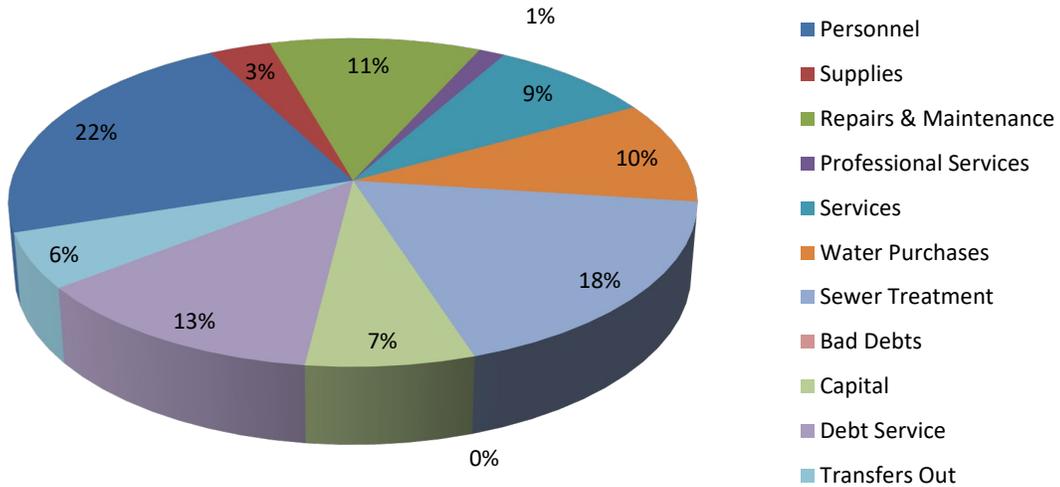


## Last Five Years - Revenues by Source

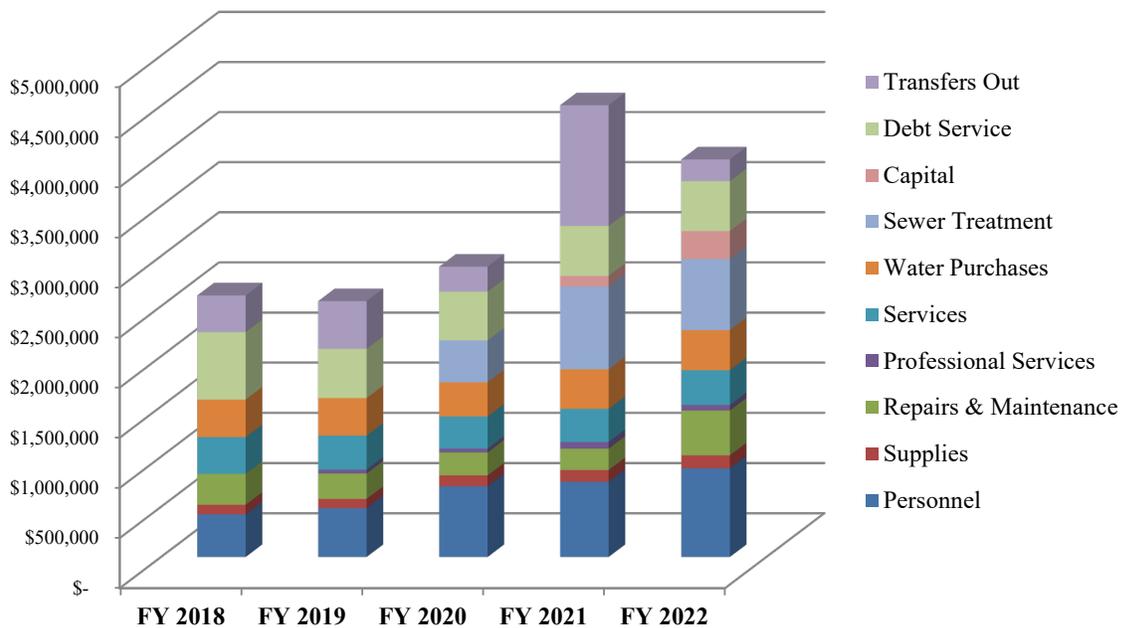


# Water & Sewer Fund

## FY 2022 Budget - Expenses by Character



## Last Five Years - Expenses by Character



**Annual Budget  
FY 2022**

**Water & Sewer Fund  
Revenues**

**Water & Sewer Fund Revenues**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
20-4431	Water - Residential	\$ 1,263,611	\$ 1,681,196	\$ 1,445,751	\$ 1,496,200
20-4432	Water - Commercial	\$ 375,553	\$ 384,300	\$ 626,416	\$ 700,000
20-4433	Sewer Revenue	\$ 977,073	\$ 1,234,767	\$ 1,195,637	\$ 1,582,700
20-4434	Tap Fees	\$ 36,950	\$ 29,100	\$ 37,900	\$ 37,900
20-4437	New Service/Transfer Fees	\$ 16,560	\$ 11,970	\$ 15,735	\$ 20,000
20-4438	NSF Check Fees	\$ 1,050	\$ 800	\$ 800	\$ 800
20-4439	Delinquent Penalties	\$ 57,012	\$ 58,700	\$ 100,180	\$ 105,000
20-4443	Recycling Proceeds	\$ 4,684	\$ 1,000	\$ 3,224	\$ 10,000
	<b>Total Charges for Services</b>	<b>\$ 2,732,493</b>	<b>\$ 3,401,833</b>	<b>\$ 3,425,643</b>	<b>\$ 3,952,600</b>
20-4611	Interest Earned	\$ 39,263	\$ 46,400	\$ 1,799	\$ 1,700
	<b>Total Investment Income</b>	<b>\$ 39,263</b>	<b>\$ 46,400</b>	<b>\$ 1,799</b>	<b>\$ 1,700</b>
20-4711	Other Income	\$ (44)	\$ 500	\$ -	\$ -
20-4712	Cash Over/Short	\$ (4,848)	\$ -	\$ -	\$ -
	<b>Total Other Income</b>	<b>\$ (4,892)</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>
20-4921	Sale of Assets	\$ -	\$ -	\$ 24,317	\$ 10,000
20-4922	Insurance Proceeds	\$ 114,504	\$ -	\$ -	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ 114,504</b>	<b>\$ -</b>	<b>\$ 24,317</b>	<b>\$ 10,000</b>
	<b>Total Water/Sewer Revenues</b>	<b>\$ 2,881,368</b>	<b>\$ 3,448,733</b>	<b>\$ 3,451,759</b>	<b>\$ 3,964,300</b>

## - WATER AND SEWER REVENUES - Revenue Assumptions

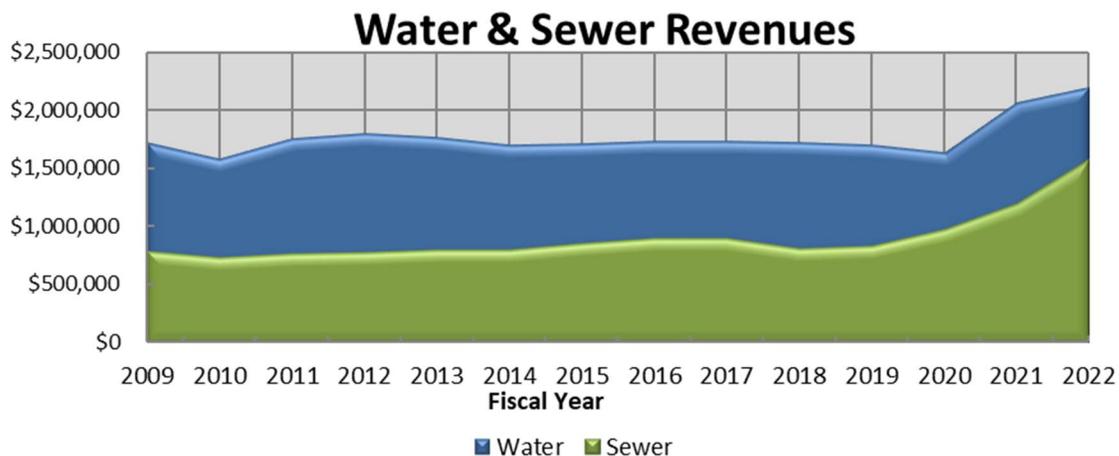
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<b>Water Revenue</b>	<b>\$2,196,200</b>
<b>Sewer Revenue</b>	<b>\$1,582,700</b>

---

In FY 2014, the City contracted with an outside firm to perform a water and sewer rate study, using information from Bellmead’s water and sewer customer base. The City implemented the proposed rate increases in FY 2015. The City chose to defer utility rate increases scheduled for FY 2016, FY 2017, FY 2018, and FY 2019. Rates were increased in FY 2020 to the recommended 2018 rates and a \$3.00 increase to the base rates of both water and sewer rates were implemented in FY 2021. A rate study was conducted in FY 2021 which concluded that rates are insufficient to fund the expenses of the water/sewer operations. Therefore, rate increases are programmed into the FY 2022 budget and are recommended going forward for the next five years.

Water sales hit record highs in FY 2012, due to extremely hot and dry conditions. Conditions were more temperate in FY 2019 and FY 2020 resulting in lower water sales. FY 2021 projections include increased revenue due to the rate increases although it has been a wet spring and early summer.



The above chart shows the elasticity of **water revenues** which are highly dependent on the weather – the hotter and dryer the weather, the more water is consumed. The chart shows a flatter trend for **sewer revenues**, because not all sewer charges are billed on total water consumption. Residential customers are billed for sewer based on their water consumption which is capped at 10,000 gallons. Non-residential customers are billed for sewer service based on 100% of their water consumption.

Water and sewer rates appear in the reference section of this document.

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<b>Tap Fees</b>	<b>\$37,900</b>
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Tap fees are charged to new customers who "tap" into the City's water and sewer systems. This revenue is highly dependent on building and construction activity within the City that is difficult

to forecast. The revenue projection is based on trend analysis, taking into account predicted construction levels. FY 2022 budgeted revenues are projected at the FY 2021 level, in anticipation of a leveling of housing activity and due to the uncertainty of the COVID-19 pandemic.

---

**New Service/Transfer Fees** **\$20,000**

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New service fees are charged for the connection and transfer of utility accounts. The amount of revenue generated by these fees normally remains stable. FY 2022 revenues are budgeted at the FY 2021 year-end projected levels.

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**NSF Payment Fees** **\$800**

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NSF payment fees are charged to customers for payments that are returned by their financial institution and payment is not issued to the City.

---

**Delinquent Penalties** **\$105,000**

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Delinquent penalties include a 10% late penalty assessed on past due utility accounts and a \$25 disconnect fee assessed prior to disconnection for non-payment. FY 2022 budget projections are based on current average monthly delinquent penalties at the time of budget development.

---

**Recycling Proceeds** **\$10,000**

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Recycling proceeds are generated when the City recycles junk metal that is either generated or found by the City. The City anticipates increased recycling proceeds in FY 2022 due to the meter replacement program that is being conducted in FY 2022.

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**Interest Income** **\$1,700**

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Interest income is projected using a cash flow analysis to estimate investable cash balances. Interest rate trends for the current year are also taken into account in developing the projection. Interest rates are expected to remain low during the coming year. The City will however, invest all idle cash in order to maximize earnings. All of the city's idle cash funds are invested in the depository bank, TexPool, TexStar, TexasClass, money market accounts, or certificates of deposit.



## **Description**

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Provides timely billing and collection of City provided water, sewer, and refuse services in a courteous and responsive manner. The Utility Collections department also:

- Maintains deposit, billing, and payment information for all City utility customers.
- Performs billing of customer utility accounts on a two-cycle per month basis.
- Processes requests for utility service connections, disconnections, and transfers.
- Handles customer inquiries and complaints about utility accounts.
- Includes funding for debt service payments on all Water/Sewer revenue bonded debt.

## **Accomplishments**

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- Implemented contract with Ameresco to begin a city-wide AMI/Meter Replacement project. (A10, F8)
- Audited utility collections to ensure all customers are classified correctly and are being charged properly for the services they are receiving. (B4)
- Implemented form letter extracts within the utility collections financial module to increase efficiency and standardization.
- Continued partnering with Public Works to correct commercial meter inventory.
- Audited citizen accounts to standardize personal information formats and merge redundant accounts, which resulted in the collection of numerous bad debt accounts. (B3)
- Implemented Tyler Content Manager software and process of attaching customer information electronically to their account.
- Implemented application requirements for commercial and residential customers to ensure equity for all.

## **Goals**

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- Monitor the progress of the implementation of the AMI/Meter Replacement project. (F8)
- Continue to monitor for water theft and fix any billing issues that may arise.

**Annual Budget  
FY 2022**

**Water & Sewer Fund  
Finance  
Utility Collections**

**Expenditure Summary**

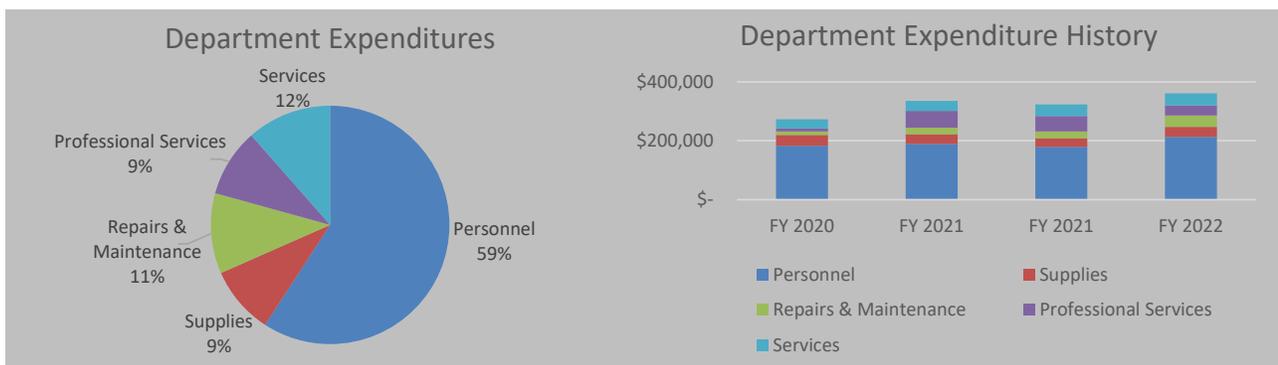
Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 182,537	\$ 189,202	\$ 179,345	\$ 213,696
Supplies	\$ 37,050	\$ 33,400	\$ 29,750	\$ 33,240
Repairs & Maintenance	\$ 12,512	\$ 22,167	\$ 22,936	\$ 39,381
Professional Services	\$ 9,848	\$ 56,536	\$ 51,724	\$ 33,304
Services	\$ 31,243	\$ 34,305	\$ 40,252	\$ 41,452
<b>Total</b>	<b>\$ 273,190</b>	<b>\$ 335,610</b>	<b>\$ 324,007</b>	<b>\$ 361,073</b>

**Performance Measures**

Measurement	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Number of Customers	3,561	3,560	3,595	3,600
ACH Customers	180	210	175	180
Bills Printed Annually	41,693	42,720	41,541	41,600
Late Notices Generated	14,873	14,823	9,342	9,100
Disconnects for Non-Payment	1,183	997	1,277	1,100
Work Orders Processed	3,709	3,600	3,570	3,600

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Assistant City Manager/CFO	0.45	0.45	0.45	0.45
Staff Accountant	0.45	0.45	0.45	0.45
Accounting Specialist	0.15	0.15	0.15	0.15
Utility Billing Specialist	0.90	0.90	0.90	0.90
Customer Service Representative	0.85	0.85	0.85	0.85
Part-Time Customer Service Rep.	-	-	0.43	0.43
<b>Total</b>	<b>2.35</b>	<b>2.35</b>	<b>3.23</b>	<b>3.23</b>



**Annual Budget  
FY 2022**

**Water & Sewer Fund  
Finance  
Utility Collections**

**Finance-Utility Collections**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
20-5-32-5101	Salaries-Administrative	\$ 48,796	\$ 50,344	\$ 47,185	\$ 52,675
20-5-32-5102	Salaries-Professional	\$ 19,950	\$ 20,412	\$ 19,561	\$ 20,749
20-5-32-5104	Salaries-Operations	\$ 67,388	\$ 65,092	\$ 61,753	\$ 65,814
20-5-32-5109	Salaries-Part Time	\$ 3,435	\$ 4,521	\$ 4,521	\$ 12,941
20-5-32-5112	Longevity	\$ 650	\$ 270	\$ 270	\$ 324
20-5-32-5113	Certification/Education Pay	\$ 2,338	\$ 3,000	\$ 3,000	\$ 3,026
20-5-32-5114	Allowances	\$ -	\$ 1,890	\$ 1,890	\$ 2,160
20-5-32-5120	FICA	\$ 9,781	\$ 10,790	\$ 9,699	\$ 12,063
20-5-32-5124	WC Insurance	\$ 324	\$ 307	\$ 258	\$ 348
20-5-32-5125	Unemployment Compensation	\$ 1,267	\$ -	\$ -	\$ -
20-5-32-5130	TMRS	\$ 11,932	\$ 11,721	\$ 11,404	\$ 16,727
20-5-32-5150	Group Insurance	\$ 16,676	\$ 20,855	\$ 19,804	\$ 26,869
	<b>Total Personnel</b>	<b>\$ 182,537</b>	<b>\$ 189,202</b>	<b>\$ 179,345</b>	<b>\$ 213,696</b>
20-5-32-5201	Office Supplies	\$ 7,395	\$ 4,050	\$ 2,500	\$ 4,000
20-5-32-5203	Postage	\$ 25,663	\$ 26,340	\$ 26,340	\$ 26,400
20-5-32-5204	Clothing Supplies	\$ 45	\$ 60	\$ 60	\$ 90
20-5-32-5210	Tools & Other Supplies	\$ 96	\$ 250	\$ 250	\$ 250
20-5-32-5215	Small Equipment	\$ 2,533	\$ 1,000	\$ -	\$ 1,000
20-5-32-5230	Employee Testing	\$ 1,318	\$ 1,700	\$ 600	\$ 1,500
	<b>Total Supplies</b>	<b>\$ 37,050</b>	<b>\$ 33,400</b>	<b>\$ 29,750</b>	<b>\$ 33,240</b>
20-5-32-5301	Building Maintenance	\$ -	\$ 750	\$ -	\$ -
20-5-32-5323	Computer System Maintenance	\$ 12,512	\$ 21,417	\$ 22,936	\$ 39,381
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 12,512</b>	<b>\$ 22,167</b>	<b>\$ 22,936</b>	<b>\$ 39,381</b>
20-5-32-5403	Accounting Services	\$ 3,603	\$ 10,124	\$ 10,124	\$ 13,300
20-5-32-5406	Information Technology Services	\$ 6,245	\$ 19,392	\$ 16,600	\$ 20,004
20-5-32-5408	Consulting Services	\$ -	\$ 27,020	\$ 25,000	\$ -
	<b>Total Professional Services</b>	<b>\$ 9,848</b>	<b>\$ 56,536</b>	<b>\$ 51,724</b>	<b>\$ 33,304</b>
20-5-32-5502	Communication Services	\$ 831	\$ 840	\$ 888	\$ 1,020
20-5-32-5506	Merchant Services	\$ 22,894	\$ 26,000	\$ 32,400	\$ 33,000
20-5-32-5511	Insurance-General Liability	\$ 29	\$ 32	\$ 31	\$ 33
20-5-32-5512	Insurance-Errors & Omissions	\$ 169	\$ 70	\$ 70	\$ 79
20-5-32-5513	Insurance-Crime/Dishonesty	\$ 343	\$ 343	\$ 343	\$ 368
20-5-32-5531	Equipment Rental	\$ 6,001	\$ 6,020	\$ 6,020	\$ 5,952
20-5-32-5541	Training & Travel	\$ 976	\$ 1,000	\$ 500	\$ 1,000
	<b>Total Services</b>	<b>\$ 31,243</b>	<b>\$ 34,305</b>	<b>\$ 40,252</b>	<b>\$ 41,452</b>
	<b>Total Finance-Utility Collections</b>	<b>\$ 273,190</b>	<b>\$ 335,610</b>	<b>\$ 324,007</b>	<b>\$ 361,073</b>

**Description**

The Public Works department is comprised of three divisions:

1. Administration
2. Water
3. Sewer

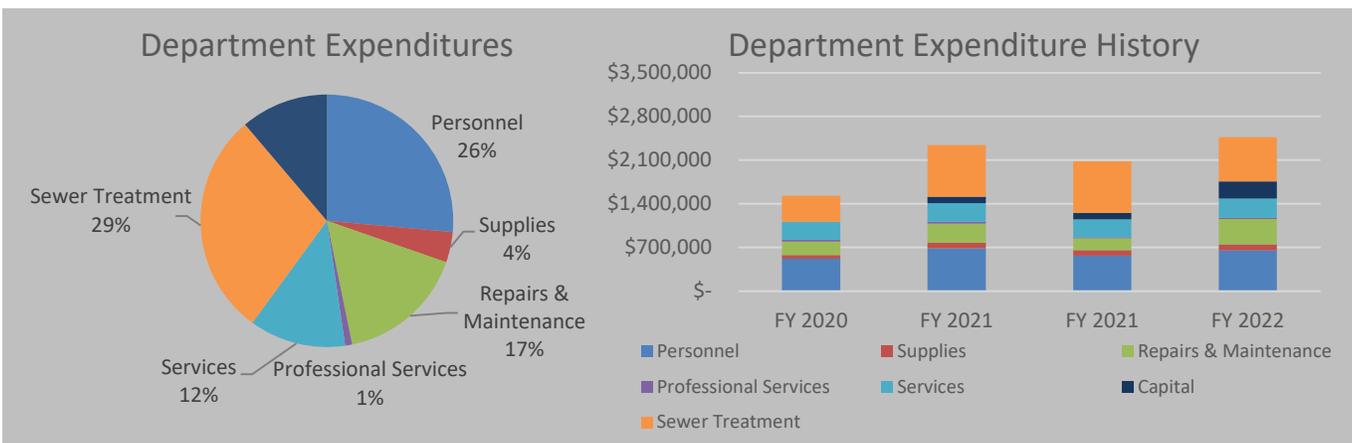
The details of these divisions follow.

**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 521,750	\$ 686,182	\$ 570,327	\$ 653,065
Supplies	\$ 57,557	\$ 87,890	\$ 87,294	\$ 96,430
Repairs & Maintenance	\$ 216,209	\$ 307,855	\$ 189,860	\$ 407,097
Professional Services	\$ 28,400	\$ 32,509	\$ 14,500	\$ 22,000
Services	\$ 289,130	\$ 297,506	\$ 290,454	\$ 305,208
Sewer Treatment	\$ 418,567	\$ 826,356	\$ 825,436	\$ 710,964
Capital	\$ -	\$ 105,055	\$ 105,055	\$ 277,000
<b>Total</b>	<b>\$ 1,531,613</b>	<b>\$ 2,343,353</b>	<b>\$ 2,082,926</b>	<b>\$ 2,471,764</b>

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
City Manager	0.25	0.25	0.25	0.25
Public Works Director	0.50	0.50	0.50	0.50
Asst. Public Works Director	-	-	0.20	0.20
Utilities Superintendent	1.00	0.60	0.60	0.60
Sr Heavy Equipment Operator	0.60	0.60	0.60	0.60
Heavy Equipment Operator	2.00	2.00	2.00	2.00
Meter Reader	2.00	2.00	3.00	3.00
Maintenance Worker	3.00	3.00	2.00	2.00
<b>Total</b>	<b>9.35</b>	<b>8.95</b>	<b>9.15</b>	<b>9.15</b>



## **Description**

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Provides administrative functions, oversight and support of Water and Sewer departmental operations. The Water and Sewer Administration also:

- Administers the City's sewer pre-treatment program.
- Administers the City's water conservation program.
- Provides supervision and administrative support for the staff of the Water and Sewer departments.
- Oversight and inspection of City infrastructure projects.

## **Accomplishments**

---

- Rehabilitated Concord and Parrish wells to improve capacity and reliability. (F3, F9)
- Completed Parrish elevated storage tank to improve City water pressure and to increase water capacity. (F9)
- Successfully guided the water and sewer departments through the 2021 Winter Storm in which 22 watermain breaks were repaired, minimizing loss of service to citizens.

## **Goals**

---

- Inventory all City owned water and sewer infrastructure to better allocate repair and maintenance resources. (F3)
- Coordinate with surrounding municipalities to complete the City's portion of the North Interceptor Project, which will eliminate the need for four lift stations and reduce costs by 40%. (F3, F6, F10)

**Annual Budget  
FY 2022**

**Water & Sewer Fund  
Public Works  
Administration**

**Expenditure Summary**

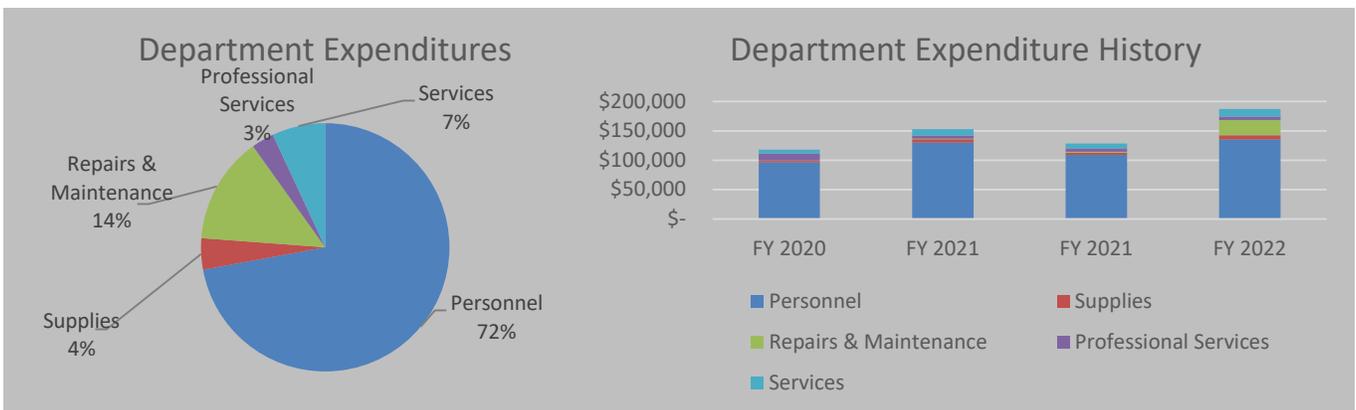
Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 96,396	\$ 130,245	\$ 109,078	\$ 134,968
Supplies	\$ 2,228	\$ 5,370	\$ 3,643	\$ 7,640
Repairs & Maintenance	\$ 721	\$ 950	\$ 1,750	\$ 26,108
Professional Services	\$ 12,024	\$ 5,509	\$ 5,500	\$ 5,500
Services	\$ 6,601	\$ 10,769	\$ 8,612	\$ 12,971
<b>Total</b>	<b>\$ 117,969</b>	<b>\$ 152,843</b>	<b>\$ 128,583</b>	<b>\$ 187,187</b>

**Performance Measures**

Measurement	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Indust. Pre-Treat. Reports	1	1	1	1
Indust. Pre-Treat. Inspec.	1	1	1	1
Sewer Flow	417,666,000	430,000,000	597,614,000	597,600,000
Total Water Cons.-Gallons	414,372,000	385,000,000	413,378,000	414,000,000
Gallons - Highest Day	1,456,000	1,000,000	1,391,000	1,400,000
Gallons - Average Day	1,132,000	950,000	1,133,000	1,100,000

**Staffing**

Position	FY 2020 Actual	FY 2021 Actual	FY 2021 Estimated	FY 2022 Budget
City Manager	0.25	0.25	0.25	0.25
Public Works Director	0.50	0.50	0.50	0.50
Asst. Public Works Director	-	-	0.20	0.20
<b>Total</b>	<b>0.75</b>	<b>0.75</b>	<b>0.95</b>	<b>0.95</b>



**Annual Budget  
FY 2022**

**Water & Sewer Fund  
Public Works  
Administration**

**Public Works - Administration**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
20-5-70-5101	Salaries-Administrative	\$ 72,784	\$ 85,156	\$ 78,126	\$ 86,572
20-5-70-5103	Salaries-Supervisory	\$ -	\$ 11,448	\$ 6,079	\$ 11,629
20-5-70-5104	Salaries-Operations	\$ 7,802	\$ -	\$ -	\$ -
20-5-70-5112	Longevity	\$ -	\$ 66	\$ 66	\$ 78
20-5-70-5113	Certification/Education Pay	\$ 520	\$ 2,527	\$ 1,300	\$ 2,527
20-5-70-5114	Allowances	\$ 1,788	\$ 3,750	\$ 3,750	\$ 4,200
20-5-70-5120	FICA	\$ 5,622	\$ 7,876	\$ 6,620	\$ 8,033
20-5-70-5124	WC Insurance	\$ 136	\$ 1,795	\$ 518	\$ 1,833
20-5-70-5130	TMRS	\$ 4,887	\$ 8,557	\$ 7,576	\$ 11,139
20-5-70-5150	Group Insurance	\$ 2,857	\$ 9,070	\$ 5,042	\$ 8,957
	<b>Total Personnel</b>	<b>\$ 96,396</b>	<b>\$ 130,245</b>	<b>\$ 109,078</b>	<b>\$ 134,968</b>
20-5-70-5201	Office Supplies	\$ 919	\$ 1,200	\$ 1,000	\$ 1,200
20-5-70-5204	Clothing Supplies	\$ 403	\$ 100	\$ 116	\$ 200
20-5-70-5205	Janitorial Supplies	\$ 905	\$ 500	\$ 500	\$ 500
20-5-70-5207	Fuel	\$ -	\$ 3,420	\$ 1,877	\$ 2,040
20-5-70-5210	Tools & Other Supplies	\$ -	\$ 150	\$ 150	\$ 3,700
	<b>Total Supplies</b>	<b>\$ 2,228</b>	<b>\$ 5,370</b>	<b>\$ 3,643</b>	<b>\$ 7,640</b>
20-5-70-5301	Building Maintenance	\$ -	\$ 150	\$ 150	\$ 24,000
20-5-70-5322	Vehicle Maintenance	\$ 422	\$ 600	\$ 600	\$ 600
20-5-70-5323	Computer System Maintenance	\$ 299	\$ 200	\$ 200	\$ 308
20-5-70-5325	Radio Maintenance	\$ -	\$ -	\$ 800	\$ 1,200
	<b>Total Repairs and Maintenance</b>	<b>\$ 721</b>	<b>\$ 950</b>	<b>\$ 1,750</b>	<b>\$ 26,108</b>
20-5-70-5404	Legal Services	\$ 924	\$ -	\$ 2,500	\$ 2,500
20-5-70-5406	Information Technology Services	\$ 3,000	\$ 5,509	\$ 3,000	\$ 3,000
20-5-70-5408	Consulting Services	\$ 8,100	\$ -	\$ -	\$ -
	<b>Total Professional Services</b>	<b>\$ 12,024</b>	<b>\$ 5,509</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>
20-5-70-5501	Electricity Services	\$ -	\$ 3,121	\$ -	\$ -
20-5-70-5502	Communication Services	\$ 2,634	\$ 2,640	\$ 2,586	\$ 2,700
20-5-70-5504	Internet Services	\$ 2,907	\$ 2,940	\$ 2,969	\$ 2,976
20-5-70-5515	Insurance - Auto	\$ -	\$ -	\$ 470	\$ 490
20-5-70-5517	Insurance - Property	\$ -	\$ -	\$ 518	\$ 467
20-5-70-5531	Equipment Rental	\$ 1,060	\$ 2,068	\$ 2,068	\$ 2,068
20-5-70-5541	Training and Travel	\$ -	\$ -	\$ -	\$ 3,225
20-5-70-5542	Dues/Memberships	\$ -	\$ -	\$ -	\$ 1,045
	<b>Total Services</b>	<b>\$ 6,601</b>	<b>\$ 10,769</b>	<b>\$ 8,612</b>	<b>\$ 12,971</b>
	<b>Total Public Works - Admin</b>	<b>\$ 117,969</b>	<b>\$ 152,843</b>	<b>\$ 128,583</b>	<b>\$ 187,187</b>



## **Description**

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Provides a safe and adequate potable water supply and distribution system which meets or exceeds the standards for a “superior” water system for the domestic, industrial and fire protection needs of the City’s customers in a manner that conserves and best utilizes crucial water resources. The Public Works Water Department:

- Maintains the City’s water distribution system, to include mains, lines, booster pumps, storage facilities, fire hydrants, and water meters.
- Maintains and installs fire hydrants, valves and other fittings as required.
- Makes service taps and installs new services.
- Constructs new and replacement water mains and service lines.
- Provides timely repair of water leaks to minimize impairment of service to customers and minimize the loss of water.
- Performs new customer connections, transfer of services, cutoffs and reconnections.
- Reads all City water meters on a monthly basis.

## **Accomplishments**

---

- Replaced old water meters with newer, more accurate meters to reduce water loss in both residential and commercial properties. (F3)
- Assisted with the development of the AMI meter replacement project, which will greatly reduce the amount of resources used to correct meter errors. (F2, F4, F8, F14)

## **Goals**

---

- Repair and replace City fire hydrants to ensure the ease of first responder access and to provide efficient water services to property developers. (D6, F4, F9)
- Oversee placement of new service water and sewer taps in an effort to encourage residential and commercial economic development. (D6, F4, F8)
- Continue to actively monitor the water system, repairing and replacing parts as needed. (F3, F8)

**Annual Budget  
FY 2022**

**Water & Sewer Fund  
Public Works  
Water**

**Expenditure Summary**

Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 288,437	\$ 310,677	\$ 309,441	\$ 340,388
Supplies	\$ 45,135	\$ 63,230	\$ 64,601	\$ 64,480
Repairs & Maintenance	\$ 140,548	\$ 163,405	\$ 108,105	\$ 273,989
Professional Services	\$ 15,216	\$ 22,000	\$ 9,000	\$ 14,000
Services	\$ 266,244	\$ 270,143	\$ 265,578	\$ 275,954
Water Purchases	\$ 339,987	\$ 409,808	\$ 393,869	\$ 399,096
Capital	\$ -	\$ 105,055	\$ 105,055	\$ 32,000
<b>Total</b>	<b>\$ 1,095,567</b>	<b>\$ 1,344,318</b>	<b>\$ 1,255,650</b>	<b>\$ 1,399,907</b>

**Performance Measures**

Measurement	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Main Line Leaks Repaired	145	100	150	150
Water Samples Taken	2,500	2,160	2,600	2,700
Meter Exchanges	1,312	2,000	2,505	2,505
New Connections	16	15	18	20
Fire Hydrants Replaced	1	4	4	4

**Staffing**

Position	FY 2020 Number	FY 2021 Number	FY 2021 Number	FY 2022 Number
Utilities Superintendent	1.00	0.60	0.60	0.60
Sr Heavy Equipment Operator	0.60	0.60	0.60	0.60
Heavy Equipment Operator	1.20	1.20	1.20	1.20
Meter Reader	2.00	2.00	3.00	3.00
Maintenance Worker	1.80	1.80	1.20	1.20
<b>Total</b>	<b>6.60</b>	<b>6.20</b>	<b>6.60</b>	<b>6.60</b>



**Annual Budget  
FY 2022**

**Water & Sewer Fund  
Public Works  
Water**

**Public Works - Water**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
20-5-75-5103	Salaries-Supervisory	\$ 86,102	\$ 51,975	\$ 55,636	\$ 52,772
20-5-75-5104	Salaries-Operations	\$ 141,358	\$ 160,618	\$ 159,345	\$ 177,286
20-5-75-5109	Contract Labor	\$ 2,210	\$ -	\$ 4,807	\$ -
20-5-75-5110	Overtime	\$ 9,467	\$ 6,243	\$ 8,000	\$ 6,902
20-5-75-5112	Longevity	\$ 555	\$ 507	\$ 507	\$ 799
20-5-75-5113	Certification/Education Pay	\$ 2,599	\$ 4,107	\$ 4,107	\$ 4,081
20-5-75-5120	FICA	\$ 18,278	\$ 17,094	\$ 17,597	\$ 18,501
20-5-75-5124	Workers' Comp Insurance	\$ 6,113	\$ 5,453	\$ 4,599	\$ 5,864
20-5-75-5130	TMRS	\$ (12,348)	\$ 18,569	\$ 19,655	\$ 25,653
20-5-75-5150	Group Insurance	\$ 34,102	\$ 46,111	\$ 35,188	\$ 48,530
	<b>Total Personnel</b>	<b>\$ 288,437</b>	<b>\$ 310,677</b>	<b>\$ 309,441</b>	<b>\$ 340,388</b>
20-5-75-5204	Clothing Supplies	\$ 8,957	\$ 5,850	\$ 6,600	\$ 6,800
20-5-75-5207	Fuel	\$ 11,515	\$ 18,580	\$ 18,701	\$ 20,380
20-5-75-5210	Tools & Other Supplies	\$ 4,354	\$ 4,500	\$ 6,000	\$ 3,000
20-5-75-5213	Chemical Supplies	\$ 15,086	\$ 29,000	\$ 28,000	\$ 29,000
20-5-75-5215	Small Equipment	\$ 5,223	\$ 5,300	\$ 5,300	\$ 5,300
	<b>Total Supplies</b>	<b>\$ 45,135</b>	<b>\$ 63,230</b>	<b>\$ 64,601</b>	<b>\$ 64,480</b>
20-5-75-5301	Building Maintenance	\$ -	\$ -	\$ -	\$ -
20-5-75-5321	Machinery & Equip Maint	\$ 8,194	\$ 11,000	\$ 3,000	\$ 3,000
20-5-75-5322	Vehicle Maintenance	\$ 7,708	\$ 8,100	\$ 5,000	\$ 5,589
20-5-75-5323	Computer System Maintenance	\$ 9,848	\$ 18,360	\$ 18,360	\$ 28,200
20-5-75-5325	Radio Maintenance	\$ -	\$ -	\$ 800	\$ 1,200
20-5-75-5340	Water Line Maintenance	\$ 39,032	\$ 44,500	\$ 43,000	\$ 100,000
20-5-75-5342	Water Well Maintenance	\$ 29,973	\$ 9,945	\$ 4,945	\$ 110,000
20-5-75-5343	Water Meters	\$ 34,749	\$ 56,500	\$ 31,000	\$ 16,000
20-5-75-5344	Fire Hydrant Maintenance	\$ 11,044	\$ 15,000	\$ 2,000	\$ 10,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 140,548</b>	<b>\$ 163,405</b>	<b>\$ 108,105</b>	<b>\$ 273,989</b>
20-5-75-5402	Engineering Services	\$ 2,085	\$ 5,000	\$ -	\$ 5,000
20-5-75-5403	Accounting Services	\$ 156	\$ -	\$ -	\$ -
20-5-75-5409	Special Services	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
20-5-75-5440	Water Samples	\$ 12,975	\$ 15,000	\$ 7,000	\$ 7,000
	<b>Professional Services</b>	<b>\$ 15,216</b>	<b>\$ 22,000</b>	<b>\$ 9,000</b>	<b>\$ 14,000</b>

**Annual Budget  
FY 2022**

**Water & Sewer Fund  
Public Works  
Water**

**Public Works - Water Continued**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
20-5-75-5501	Electric Services	\$ 231,292	\$ 230,300	\$ 230,300	\$ 234,800
20-5-75-5502	Communication Services	\$ 6,089	\$ 6,480	\$ 6,441	\$ 6,720
20-5-75-5511	Insurance-General Liability	\$ 749	\$ 1,944	\$ 1,905	\$ 1,964
20-5-75-5512	Insurance-Errors & Omissions	\$ 3,753	\$ 3,672	\$ 3,599	\$ 4,073
20-5-75-5515	Insurance-Auto	\$ 6,624	\$ 5,594	\$ 4,194	\$ 4,366
20-5-75-5516	Insurance - Rolling Stock	\$ -	\$ 1,177	\$ 1,142	\$ 1,346
20-5-75-5517	Insurance-Property	\$ 15,166	\$ 15,476	\$ 15,498	\$ 18,685
20-5-75-5522	Public Notices	\$ 220	\$ -	\$ -	\$ -
20-5-75-5531	Equipment Rental	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
20-5-75-5541	Training & Travel	\$ 1,680	\$ 2,500	\$ 500	\$ 1,000
20-5-75-5542	Dues/Memberships	\$ 671	\$ 2,000	\$ 1,000	\$ 2,000
	<b>Total Services</b>	<b>\$ 266,244</b>	<b>\$ 270,143</b>	<b>\$ 265,578</b>	<b>\$ 275,954</b>
20-5-75-5580	Water System Fees	\$ 8,764	\$ 10,000	\$ 8,800	\$ 10,000
20-5-75-5581	Raw Water	\$ 14,503	\$ 28,000	\$ 15,000	\$ 20,000
20-5-75-5582	Water Purchases-Fixed Charges	\$ 316,720	\$ 371,808	\$ 370,069	\$ 369,096
	<b>Total Water Purchases</b>	<b>\$ 339,987</b>	<b>\$ 409,808</b>	<b>\$ 393,869</b>	<b>\$ 399,096</b>
20-5-75-5703	Water Wells	\$ -	\$ 105,055	\$ 105,055	\$ -
20-5-75-5706	Vehicles	\$ -	\$ -	\$ -	\$ 32,000
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 105,055</b>	<b>\$ 105,055</b>	<b>\$ 32,000</b>
	<b>Total Public Works - Water</b>	<b>\$ 1,095,567</b>	<b>\$ 1,344,318</b>	<b>\$ 1,255,650</b>	<b>\$ 1,399,907</b>

## **Description**

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Provides an efficient sewage system to protect the public health, safety, and water quality of the community. Also, provides for the operation and maintenance of the lift stations which are a vital element of the sewer collection system. The Sewer Department also:

- Maintains the City’s sewer collection system, including mains, manholes and clean-outs.
- Installs and repairs sewer taps as needed.
- Replaces deteriorated sections of mains and service lines.
- Maintains and repairs lift stations.
- Inspects and monitors the operational status of the lift stations.

## **Accomplishments**

---

- Completed upgrade repairs to San Jacinto and Bowie Lift Stations to create a more reliable sewage system. (F3, F10)
- Updated North Interceptor Sewer designs to increase capability for the City.
- Revised the City’s sewer policy for sewer back-ups to reduce sewage system downtime.

## **Goals**

---

- Obtain competitive bids for the construction of the North Interceptor Sewer to increase sewage capacity and promote economic development. (F6)
- Update the capital equipment to create more efficiency when responding to sewer problems.

**Annual Budget  
FY 2022**

**Water & Sewer Fund  
Public Works  
Sewer**

**Expenditure Summary**

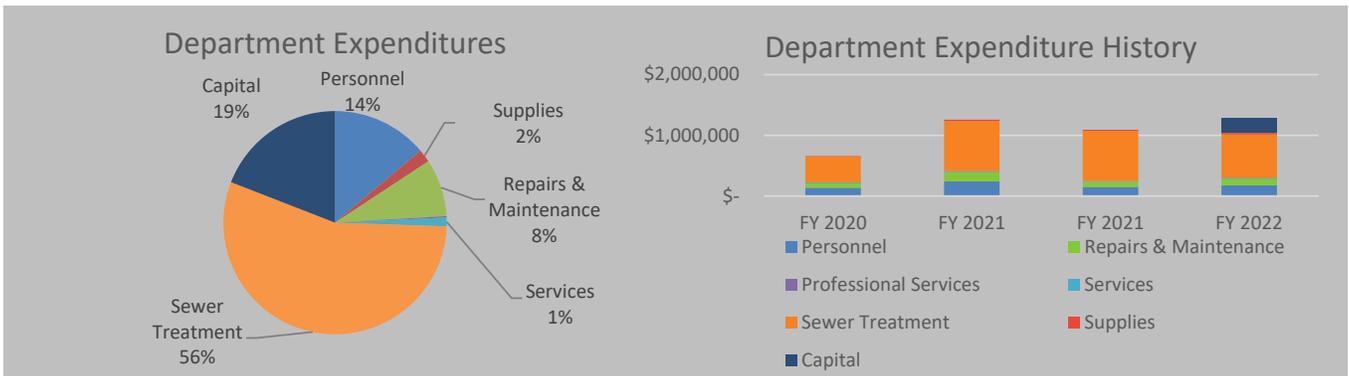
Classification	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Personnel	\$ 136,918	\$ 245,260	\$ 151,808	\$ 177,709
Supplies	\$ 10,194	\$ 19,290	\$ 19,050	\$ 24,310
Repairs & Maintenance	\$ 74,941	\$ 143,500	\$ 80,005	\$ 107,000
Professional Services	\$ 1,160	\$ 5,000	\$ -	\$ 2,500
Services	\$ 16,284	\$ 16,594	\$ 16,264	\$ 16,283
Sewer Treatment	\$ 418,567	\$ 826,356	\$ 825,436	\$ 710,964
Capital	\$ -	\$ -	\$ -	\$ 245,000
<b>Total</b>	<b>\$ 658,064</b>	<b>\$ 1,256,000</b>	<b>\$ 1,092,562</b>	<b>\$ 1,283,766</b>

**Performance Measures**

Measurement	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Feet of line rodded	30,000	40,500	50,000	50,000
Sewer stoppages removed	400	530	550	550
Lift stations maintained	8	8	8	8
Manholes Cleaned	30	32	40	40
Service Taps Made	14	15	18	20

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Utilities Superintendent	-	0.40	0.40	0.40
Sr Heavy Equipment Operator	0.40	0.40	0.40	0.40
Heavy Equipment Operator	0.80	0.80	0.80	0.80
Lift Station Mechanic	1.00	1.00	1.00	1.00
Maintenance Worker	1.20	1.20	0.80	0.80
<b>Total</b>	<b>3.40</b>	<b>3.80</b>	<b>3.40</b>	<b>3.40</b>



Annual Budget  
FY 2022

Water & Sewer Fund  
Public Works  
Sewer

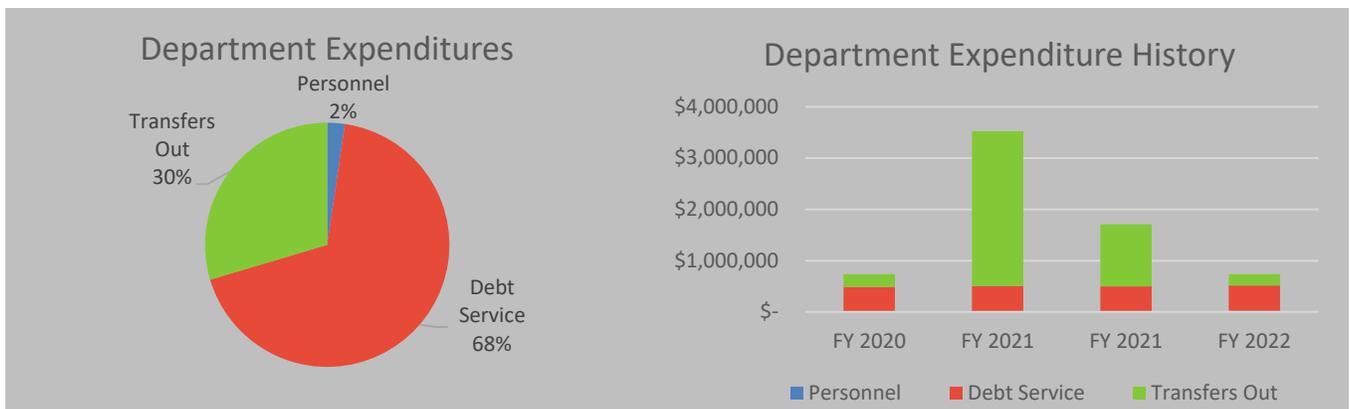
Public Works - Sewer

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
20-5-76-5103	Salaries-Supervisory	\$ 24,314	\$ 42,138	\$ 26,809	\$ 35,181
20-5-76-5104	Salaries-Operations	\$ 70,670	\$ 127,509	\$ 75,577	\$ 85,664
20-5-76-5109	Contract Labor	\$ -	\$ -	\$ 1,040	\$ -
20-5-76-5110	Overtime	\$ 4,383	\$ 3,784	\$ 5,000	\$ 2,570
20-5-76-5112	Longevity	\$ 655	\$ 1,053	\$ 1,053	\$ 1,161
20-5-76-5113	Certification/Education Pay	\$ 343	\$ 1,348	\$ 1,348	\$ 1,954
20-5-76-5120	FICA	\$ 7,541	\$ 13,451	\$ 8,362	\$ 9,680
20-5-76-5124	WC Insurance	\$ 2,267	\$ 4,179	\$ 2,321	\$ 3,077
20-5-76-5130	TMRS	\$ 8,969	\$ 14,612	\$ 9,389	\$ 13,422
20-5-76-5150	Group Insurance	\$ 17,776	\$ 37,186	\$ 20,908	\$ 25,000
	<b>Total Personnel</b>	<b>\$ 136,918</b>	<b>\$ 245,260</b>	<b>\$ 151,808</b>	<b>\$ 177,709</b>
20-5-76-5204	Clothing Supplies	\$ 986	\$ 750	\$ 750	\$ 1,000
20-5-76-5207	Fuel	\$ 7,812	\$ 11,590	\$ 13,000	\$ 17,460
20-5-76-5210	Tools and Other Supplies	\$ 950	\$ 600	\$ 600	\$ 750
20-5-76-5213	Chemical Supplies	\$ 447	\$ 2,850	\$ 2,500	\$ 3,000
20-5-76-5215	Small Equipment	\$ -	\$ 3,500	\$ 2,200	\$ 2,100
	<b>Total Supplies</b>	<b>\$ 10,194</b>	<b>\$ 19,290</b>	<b>\$ 19,050</b>	<b>\$ 24,310</b>
20-5-76-5321	Machinery & Equipment Maintenance	\$ 3,333	\$ 4,000	\$ 7,005	\$ 7,000
20-5-76-5322	Vehicle Maintenance	\$ 7,778	\$ 43,500	\$ 43,000	\$ 10,000
20-5-76-5330	Sewer Line Maintenance	\$ 45,701	\$ 66,000	\$ 10,000	\$ 50,000
20-5-76-5335	Lift Station Maintenance	\$ 18,128	\$ 30,000	\$ 20,000	\$ 40,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 74,941</b>	<b>\$ 143,500</b>	<b>\$ 80,005</b>	<b>\$ 107,000</b>
20-5-76-5402	Engineering Services	\$ 1,160	\$ 5,000	\$ -	\$ 2,500
	<b>Total Professional Services</b>	<b>\$ 1,160</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 2,500</b>
20-5-76-5501	Electric Services	\$ 14,114	\$ 14,300	\$ 14,300	\$ 14,300
20-5-76-5511	Insurance-General Liability	\$ 14	\$ 52	\$ 16	\$ 17
20-5-76-5512	Insurance-Errors & Omissions	\$ 85	\$ 98	\$ 35	\$ 40
20-5-76-5515	Insurance-Auto	\$ 1,292	\$ 1,318	\$ 1,085	\$ 1,130
20-5-76-5517	Insurance-Property	\$ 319	\$ 326	\$ 328	\$ 296
20-5-76-5542	Dues/Memberships	\$ 461	\$ 500	\$ 500	\$ 500
	<b>Total Services</b>	<b>\$ 16,284</b>	<b>\$ 16,594</b>	<b>\$ 16,264</b>	<b>\$ 16,283</b>
20-5-76-5580	Sewer Treatment--O&M	\$ 382,092	\$ 717,000	\$ 716,087	\$ 574,956
20-5-76-5581	Sewer Treatment-Fixed Costs	\$ 36,475	\$ 109,356	\$ 109,349	\$ 136,008
	<b>Total Sewer Treatment</b>	<b>\$ 418,567</b>	<b>\$ 826,356</b>	<b>\$ 825,436</b>	<b>\$ 710,964</b>
20-5-76-5705	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 245,000
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 245,000</b>
	<b>Total Public Works - Sewer</b>	<b>\$ 658,064</b>	<b>\$ 1,256,000</b>	<b>\$ 1,092,562</b>	<b>\$ 1,283,766</b>
	<b>Total Public Works</b>	<b>\$ 1,871,600</b>	<b>\$ 2,753,161</b>	<b>\$ 2,476,795</b>	<b>\$ 2,870,860</b>



**Expenditure Summary**

<b>Classification</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Personnel	\$ -	\$ 2,630	\$ -	\$ 17,000
Supplies	\$ 14,183	\$ -	\$ -	\$ -
Debt Service	\$ 485,992	\$ 502,156	\$ 499,247	\$ 498,463
Contingency	\$ 56,964	\$ -	\$ -	\$ -
Transfers Out	\$ 249,042	\$ 3,021,150	\$ 1,205,150	\$ 216,904
<b>Total</b>	<b>\$ 806,181</b>	<b>\$ 3,525,936</b>	<b>\$ 1,704,397</b>	<b>\$ 732,367</b>



**Annual Budget  
FY 2022**

**Water & Sewer Fund  
Other Costs**

**Other Costs**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
20-5-90-5160	Pay Plan Costs	\$ -	\$ 2,630	\$ -	\$ 17,000
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ 2,630</b>	<b>\$ -</b>	<b>\$ 17,000</b>
20-5-90-5299	Covid 19	\$ 14,183	\$ -	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 14,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
20-5-90-5601	Principal Payments	\$ 320,000	\$ 330,000	\$ 330,000	\$ 335,000
20-5-90-5611	Bond Interest Expense	\$ 165,369	\$ 167,906	\$ 167,906	\$ 160,688
20-5-90-5621	Fiscal Charges	\$ 623	\$ 750	\$ 623	\$ 1,775
20-5-90-5631	Arbitrage	\$ -	\$ 3,500	\$ 718	\$ 1,000
	<b>Total Debt Service</b>	<b>\$ 485,992</b>	<b>\$ 502,156</b>	<b>\$ 499,247</b>	<b>\$ 498,463</b>
20-5-90-5880	Bad Debts	\$ 56,964	\$ -	\$ -	\$ -
	<b>Total Bad Debts</b>	<b>\$ 56,964</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
20-5-90-5910	Transfer to General Fund	\$ 249,042	\$ 205,150	\$ 205,150	\$ 216,904
20-5-90-5922	Transfer to Fund 22	\$ -	\$ 2,816,000	\$ 1,000,000	\$ -
	<b>Total Transfers Out</b>	<b>\$ 249,042</b>	<b>\$ 3,021,150</b>	<b>\$ 1,205,150</b>	<b>\$ 216,904</b>
	<b>Total Other</b>	<b>\$ 806,181</b>	<b>\$ 3,525,936</b>	<b>\$ 1,704,397</b>	<b>\$ 732,367</b>



# STREET MAINTENANCE FUND



The Street Maintenance Fund is used to account for the ¼% street maintenance sales tax that was approved by voters and became effective July 1, 2010. The street maintenance sales tax may only be used for repair and maintenance of existing streets at the date the tax was adopted and must be reauthorized by voters every 4 years to remain in effect. The current street maintenance tax expires on June 30, 2022.



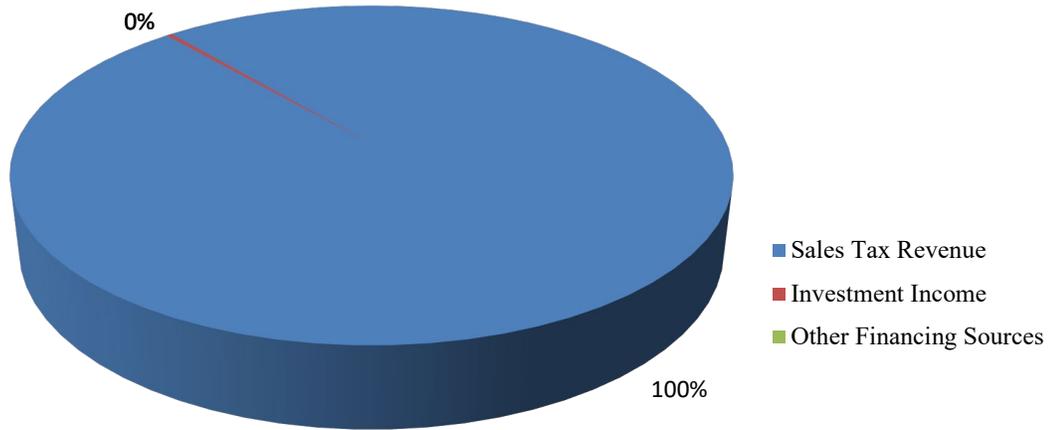
**Street Maintenance Fund  
Budget Summary  
FY 2022**

	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	Percent of Budget	% Change from FY 2021 Budget
<b>Revenues</b>						
Sales Tax Revenue	\$ 647,975	\$ 638,275	\$ 701,418	\$ 726,825	99.70%	13.87%
Investment Income	31,467	25,414	2,161	2,160	0.30%	-91.50%
Other Financing Sources	3,629	-	-	-	0.00%	0.00%
<b>Total Revenues</b>	<u>683,071</u>	<u>663,689</u>	<u>703,579</u>	<u>728,985</u>	<u>100.00%</u>	<u>9.84%</u>
<b>Operating Expenditures</b>						
Personnel	305,562	342,582	351,485	364,590	43.98%	6.42%
Supplies	20,538	27,665	28,128	30,910	3.73%	11.73%
Repairs & Maintenance	47,769	366,065	361,365	401,500	48.43%	9.68%
Professional Services	3,000	3,000	3,000	13,000	1.57%	333.33%
Services	20,485	24,377	19,000	18,959	2.29%	-22.23%
<b>Total Operating Expenditures</b>	<u>397,355</u>	<u>763,689</u>	<u>762,978</u>	<u>828,959</u>	<u>100.00%</u>	<u>8.55%</u>
<b>Non-Operating Expenditures</b>						
Capital	55,479	-	-	-	0.00%	0.00%
<b>Total Non-Operating Expenditures</b>	<u>55,479</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>0.00%</u>
<b>Total Expenditures</b>	<u>452,834</u>	<u>763,689</u>	<u>762,978</u>	<u>828,959</u>	<u>100.00%</u>	<u>8.55%</u>
<b>Net Change In Fund Balance</b>	<u>\$ 230,237</u>	<u>\$ (100,000)</u>	<u>\$ (59,399)</u>	<u>(99,974)</u>		
<b>Projected Fund Balance, Beginning</b>				<u>3,227,281</u>		
<b>Projected Fund Balance, Ending</b>				<u>\$ 3,127,307</u>		
<b>Minimum Fund Balance</b>				<u>\$ 207,240</u>		
<b>Projected Fund Balance in Excess of Minimum</b>				<u>\$ 2,920,067</u>		

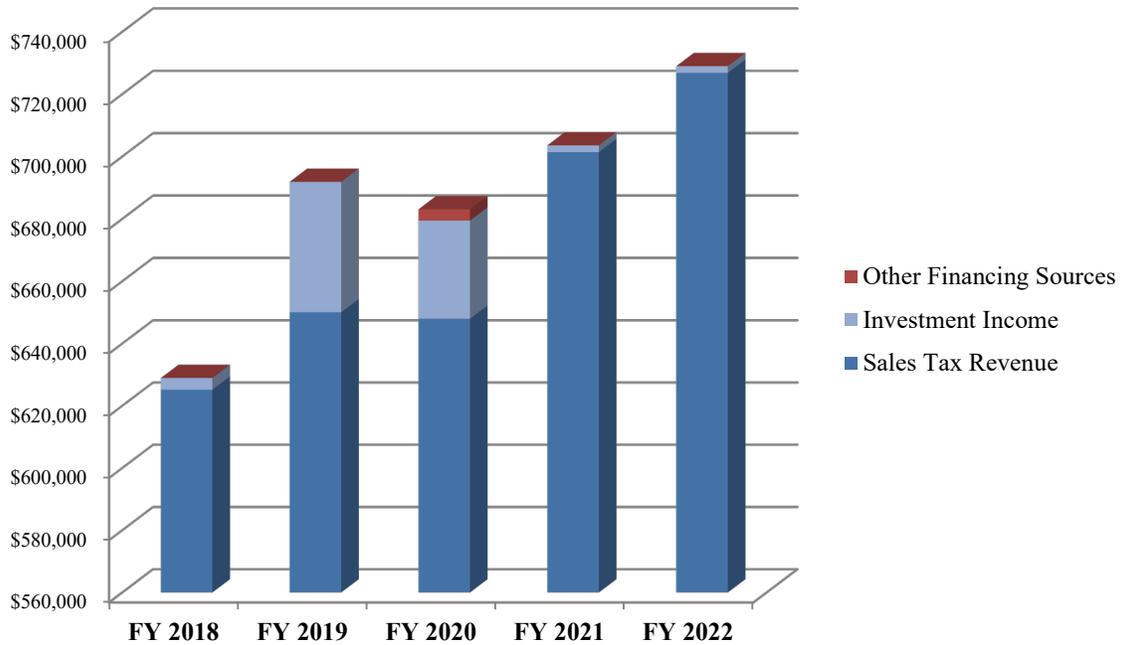
*Decrease in fund balance is planned, and results from the use of fund balance for major street rehabilitation projects.*

# Street Maintenance Fund

## FY 2022 Budget - Revenues by Source

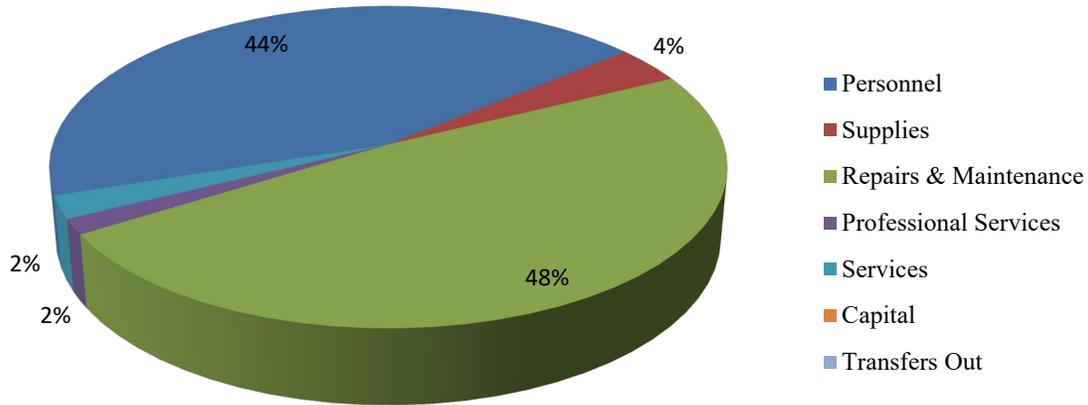


## Last Five Years - Revenues by Source

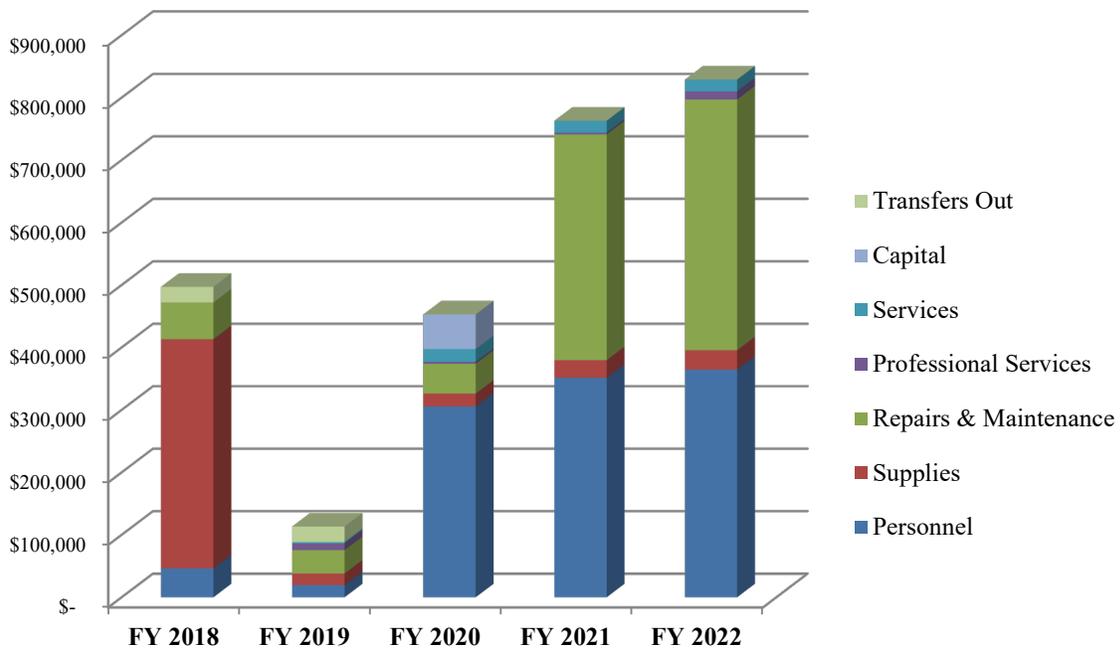


# Street Maintenance Fund

## FY 2022 Budget - Expenditures by Character



## Last Five Years - Expenditures by Character



**Street Maintenance Fund Revenues**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
70-4121	Sales Tax Revenue	\$ 647,975	\$ 638,275	\$ 701,418	\$ 726,825
	<b>Total Taxes</b>	<b>\$ 647,975</b>	<b>\$ 638,275</b>	<b>\$ 701,418</b>	<b>\$ 726,825</b>
70-4611	Interest	\$ 31,467	\$ 25,414	\$ 2,161	\$ 2,160
	<b>Total Investment Income</b>	<b>\$ 31,467</b>	<b>\$ 25,414</b>	<b>\$ 2,161</b>	<b>\$ 2,160</b>
70-4922	Insurance Proceeds	\$ 3,629	\$ -	\$ -	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ 3,629</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 683,071</b>	<b>\$ 663,689</b>	<b>\$ 703,579</b>	<b>\$ 728,985</b>

**Revenue Assumptions:**

**Sales Tax:**

The Street Maintenance Fund was created in 2011 to account for the 1/4% street maintenance sales tax that was approved by voters and became effective July 1, 2010. This additional sales tax may only be used for repair and maintenance of existing streets at the date the tax was adopted. The street maintenance tax must be reauthorized by voters every 4 years to remain in effect.

FY 2022 sales tax revenues were projected at the FY 2021 level plus a growth factor of 3.62% which is the five year average for the sales tax revenue stream. This budgeted amount reflects the same growth projection as in General Fund sales tax revenue.

**Interest Income:**

All of the Street Maintenance Fund's idle, investable cash is invested in the depository bank, TexPool, Texas Class, or TexStar. The projected revenue for FY 2022 was developed with a roll forward of the monthly cash balance and slightly less than current market rates of return.



## **Description**

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Provides and maintains a transportation system of streets, alleys, and sidewalks for safe and efficient vehicular and pedestrian traffic. The Streets Department also:

- Repairs potholes and patches utility cuts.
- Repairs streets for damage caused by water line breaks and failure of road base material.
- Prepares street driving surfaces for annual seal coating program.
- Reconstructs streets to upgrade driving surface and drainage.
- Performs annual crack sealing of streets to prevent water damage.
- Installs and maintains paving markers.
- Responds to emergency conditions by barricading, sandbagging, and clearing debris.
- Performs sanding of streets during icing conditions.
- Mows rights-of-way and maintains street and alley shoulders.
- Installs and maintains street name signs.

## **Accomplishments**

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- Complied with Texas Commission on Environmental Quality (TCEQ) general permit by monitoring and updating stormwater management requirements. (F12)
- Completed the planning and execution of the Williams Road rehabilitation project. (F3, F13)
- Cleaned out drain inlets, improving flow of water and reducing possibility of flooding. (F3, F12, F13)

## **Goals**

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- Develop and implement a 5-year road maintenance plan in efforts to better infrastructure quality. (F3, F6, F13)
- Reenergize a City-wide crack sealing maintenance program to increase City streets durability and life expectancy. (F3, F13)
- Develop a plan to better maintain and improve all gravel roads in the City to ensure safer driving surfaces for citizens. (F3, F13)

(Strategic Plan Goal #)

**Expenditure Summary**

<b>Classification</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Personnel	\$ 305,562	\$ 342,582	\$ 351,485	\$ 364,590
Supplies	\$ 20,538	\$ 27,665	\$ 28,128	\$ 30,910
Repairs & Maintenance	\$ 47,769	\$ 366,065	\$ 361,365	\$ 401,500
Professional Services	\$ 3,000	\$ 3,000	\$ 3,000	\$ 13,000
Services	\$ 20,485	\$ 24,377	\$ 19,000	\$ 18,959
Capital	\$ 55,479	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 452,834</b>	<b>\$ 763,689</b>	<b>\$ 762,978</b>	<b>\$ 828,959</b>

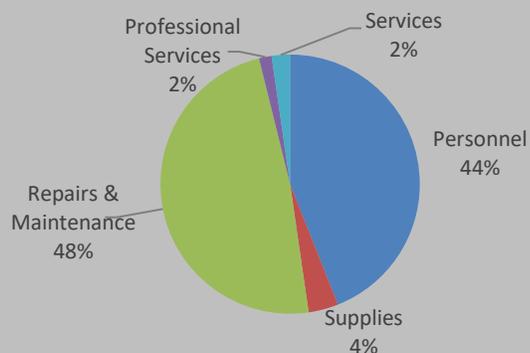
**Performance Measures**

<b>Position</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Miles of Street	79.08	79.08	79.08	79.08
Service Orders Completed	210	210	250	250
Utility Cuts Made/Repaired	260	260	320	260
Street Signs Erected/Replc.	20	20	25	25
Miles of Crack Sealing	3	2	4	4

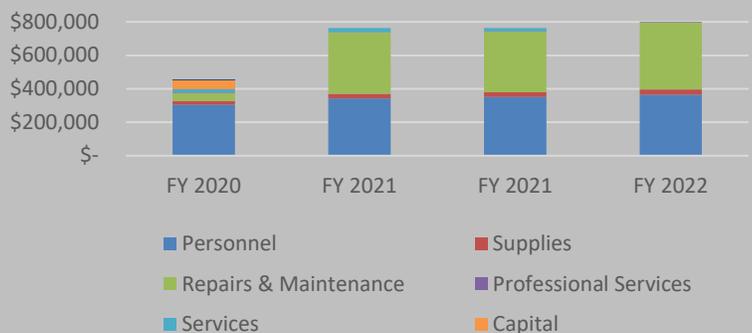
**Staffing**

<b>Position</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
City Manager	0.10	0.10	0.10	0.10
Assistant City Manager/CFO	0.05	0.05	0.05	0.05
Public Works Director	0.20	0.20	0.20	0.20
Asst. Public Works Director	1.00	1.00	0.50	0.50
Sr Heavy Equipment Operator	1.00	1.00	1.00	1.00
Heavy Equipment Operator	2.00	2.00	2.00	2.00
Maintenance Worker	2.00	2.00	2.00	2.00
<b>Total</b>	<b>6.35</b>	<b>6.35</b>	<b>5.85</b>	<b>5.85</b>

**Department Expenditures**



**Department Expenditure History**



Street Maintenance Fund

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
70-5-71-5101	Salaries-Administrative	\$ 34,535	\$ 39,657	\$ 39,657	\$ 40,482
70-5-71-5103	Salaries-Supervisory	\$ 86,670	\$ 67,500	\$ 67,500	\$ 68,593
70-5-71-5104	Salaries-Operations	\$ 93,089	\$ 126,081	\$ 126,081	\$ 132,246
70-5-71-5109	Contract Labor	\$ 6,254	\$ 5,000	\$ 10,000	\$ -
70-5-71-5110	Overtime	\$ 4,215	\$ 5,681	\$ 10,000	\$ 6,025
70-5-71-5112	Longevity	\$ 1,180	\$ 1,195	\$ 1,195	\$ 1,345
70-5-71-5113	Certification/Education Pay	\$ 1,221	\$ 3,378	\$ 2,962	\$ 4,002
70-5-71-5114	Allowances	\$ 715	\$ 1,710	\$ 1,710	\$ 1,920
70-5-71-5120	FICA	\$ 16,910	\$ 18,758	\$ 18,758	\$ 19,478
70-5-71-5124	WC Insurance	\$ 8,840	\$ 8,742	\$ 8,742	\$ 9,216
70-5-71-5130	Retirement	\$ 19,251	\$ 20,376	\$ 20,376	\$ 27,008
70-5-71-5150	Group Insurance	\$ 32,682	\$ 44,313	\$ 44,313	\$ 45,575
70-5-71-5160	Pay Plan Costs	\$ -	\$ 191	\$ 191	\$ 8,700
	<b>Total Personnel</b>	<b>\$ 305,562</b>	<b>\$ 342,582</b>	<b>\$ 351,485</b>	<b>\$ 364,590</b>
70-5-71-5204	Clothing Supplies	\$ 6,352	\$ 6,600	\$ 6,600	\$ 6,000
70-5-71-5205	Janitorial Supplies	\$ 464	\$ 25	\$ 25	\$ -
70-5-71-5207	Fuel	\$ 8,979	\$ 12,040	\$ 15,503	\$ 16,910
70-5-71-5210	Tools & Other Supplies	\$ 886	\$ 2,000	\$ 2,000	\$ 2,000
70-5-71-5213	Chemical Supplies	\$ 104	\$ 500	\$ 500	\$ 500
70-5-71-5215	Small Equipment	\$ 3,439	\$ 6,000	\$ 3,000	\$ 5,000
70-5-71-5230	Employee Testing	\$ 314	\$ 500	\$ 500	\$ 500
	<b>Total Supplies</b>	<b>\$ 20,538</b>	<b>\$ 27,665</b>	<b>\$ 28,128</b>	<b>\$ 30,910</b>
70-5-71-5304	Drainage Maintenance	\$ 4,335	\$ 20,000	\$ 20,000	\$ 20,000
70-5-71-5307	Sign Maintenance	\$ 199	\$ 5,000	\$ 5,000	\$ 4,000
70-5-71-5308	Street Maintenance	\$ 17,768	\$ 318,865	\$ 318,865	\$ 360,000
70-5-71-5321	Machinery & Equipment Maintenance	\$ 16,345	\$ 15,000	\$ 10,000	\$ 10,000
70-5-71-5322	Vehicle Maintenance	\$ 9,022	\$ 7,200	\$ 7,200	\$ 7,200
70-5-71-5323	Computer System Maintenance	\$ 100	\$ -	\$ -	\$ -
70-5-71-5325	Radio Maintenance	\$ -	\$ -	\$ 300	\$ 300
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 47,769</b>	<b>\$ 366,065</b>	<b>\$ 361,365</b>	<b>\$ 401,500</b>
70-5-71-5402	Engineering Services	\$ -	\$ -	\$ -	\$ 10,000
70-5-71-5406	Information Technology Services	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	<b>Total Professional Services</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 13,000</b>
70-5-71-5502	Communication Services	\$ 2,772	\$ 2,820	\$ 2,774	\$ 2,820
70-5-71-5511	Insurance-General Liability	\$ 496	\$ 1,295	\$ 1,269	\$ 1,308
70-5-71-5512	Insurance-Errors & Omissions	\$ 2,484	\$ 2,452	\$ 2,402	\$ 2,719
70-5-71-5515	Insurance-Auto	\$ 8,615	\$ 6,887	\$ 5,689	\$ 5,240
70-5-71-5516	Insurance - Rolling Stock	\$ -	\$ 1,923	\$ 1,866	\$ 1,872
70-5-71-5531	Equipment Rental	\$ 85	\$ 4,500	\$ 4,500	\$ 4,500
70-5-71-5541	Training & Travel	\$ -	\$ 500	\$ 500	\$ 500
70-5-71-5571	Waste Collection Services	\$ 6,034	\$ 4,000	\$ -	\$ -
	<b>Total Services</b>	<b>\$ 20,485</b>	<b>\$ 24,377</b>	<b>\$ 19,000</b>	<b>\$ 18,959</b>
70-5-71-5705	Machinery & Equipment	\$ 24,550	\$ -	\$ -	\$ -
70-5-71-5706	Vehicles	\$ 30,929	\$ -	\$ -	\$ -
	<b>Total Capital</b>	<b>\$ 55,479</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<sup>205</sup> <b>\$ 452,834</b>	<b>\$ 763,689</b>	<b>\$ 762,978</b>	<b>\$ 828,959</b>

# DEBT SERVICE FUND



Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on long-term debt of governmental funds.

**Debt Service Fund  
Budget Summary  
FY 2022**

	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	Percent of Budget	% Change from FY 2021 Budget
<b>Revenues</b>						
Ad Valorem Taxes	388,118	433,994	437,504	417,369	95.84%	-3.83%
Delinquent Property Taxes	12,318	7,500	13,826	12,000	2.76%	60.00%
Tax Penalty & Interest	4,351	5,000	6,237	6,000	1.38%	20.00%
Investment Income	3,723	3,200	219	120	0.03%	-96.25%
<b>Total Revenues</b>	<b>408,509</b>	<b>449,694</b>	<b>457,786</b>	<b>435,489</b>	<b>100.01%</b>	<b>-3.16%</b>
<b>Expenditures</b>						
Principal Payments	250,000	270,000	270,000	290,000	65.27%	7.41%
Interest Payments	168,394	160,494	160,494	151,513	34.11%	-5.60%
Fiscal Charges	577	500	577	1,725	0.39%	245.00%
Arbitrage	-	3,000	638	1,000	0.23%	-66.67%
<b>Total Expenditures</b>	<b>418,971</b>	<b>433,994</b>	<b>431,709</b>	<b>444,238</b>	<b>100.00%</b>	<b>2.36%</b>
<b>Net Change In Fund Balance</b>	<b>(10,462)</b>	<b>15,700</b>	<b>26,077</b>	<b>(8,749)</b>		
<b>Fund Balance, Beginning</b>				<b>304,506</b>		
<b>Fund Balance, Ending</b>				<b>\$ 295,757</b>		

*Decrease in fund balance is planned and results from the drawdown of excessive fund balance to restrain the interest and sinking portion of the tax rate.*

**Debt Service Fund Revenues**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
50-4111	Ad Valorem Taxes	\$ 388,118	\$ 433,994	\$ 437,504	\$ 417,369
50-4112	Delinquent Ad Valorem Taxes	\$ 12,318	\$ 7,500	\$ 13,826	\$ 12,000
50-4191	Tax Penalty and Interest	\$ 4,351	\$ 5,000	\$ 6,237	\$ 6,000
	<b>Total Ad Valorem Taxes</b>	<b>\$ 404,786</b>	<b>\$ 446,494</b>	<b>\$ 457,567</b>	<b>\$ 435,369</b>
50-4611	Interest Earned	\$ 3,723	\$ 3,200	\$ 219	\$ 120
	<b>Total Interest Income</b>	<b>\$ 3,723</b>	<b>\$ 3,200</b>	<b>\$ 219</b>	<b>\$ 120</b>
	<b>Total Debt Service Revenue</b>	<b>\$ 408,509</b>	<b>\$ 449,694</b>	<b>\$ 457,786</b>	<b>\$ 435,489</b>

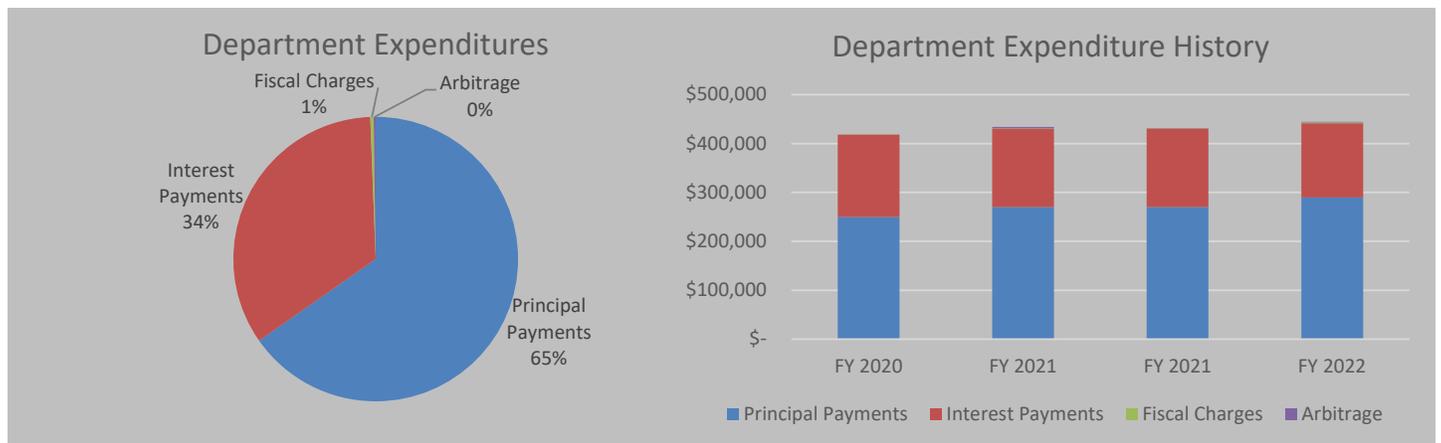
**Revenue Assumptions:**

Revenues for the Debt Service Fund are generated by ad valorem taxes and related penalties and interest. The ad valorem tax rate is comprised of two components: (1) The operations and maintenance (M&O) rate, used to fund activities of the General Fund; and (2) the debt service rate. The debt service rate is computed according to the truth-in-taxation computations established by the State of Texas. The debt service tax rate is basically the amount of payments on general obligation bonds for the coming year divided by the taxable value for the coming year.

Current tax revenue for the Debt Service Fund was computed using a debt service rate of \$.078896 per \$100 of taxable value. Delinquent tax revenues and penalty and interest are calculated as a percentage of the delinquent taxes receivable at the beginning of the fiscal year.

**Debt Service Fund**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
50-5-90-5601	Principal Payments	\$ 250,000	\$ 270,000	\$ 270,000	\$ 290,000
50-5-90-5611	Interest Payments	\$ 168,394	\$ 160,494	\$ 160,494	\$ 151,513
50-5-90-5621	Fiscal Charges	\$ 577	\$ 500	\$ 577	\$ 1,725
50-5-90-5631	Arbitrage	\$ -	\$ 3,000	\$ 638	\$ 1,000
<b>Total Debt Service Expenditures</b>		<b>\$ 418,971</b>	<b>\$ 433,994</b>	<b>\$ 431,709</b>	<b>\$ 444,238</b>



# ECONOMIC DEVELOPMENT FUND



The Bellmead Economic Development Corporation Fund is used to account for the ¼% type B sales tax that is restricted to fund the provision of land, buildings, equipment, facilities, expenditures, targeted infrastructure, and improvements that are for

- creation or retention of primary jobs for projects such as manufacturing and industrial facilities, research and development facilities, military facilities, including closed or realigned military bases, transportation facilities, sewage or solid waste disposal facilities, recycling facilities, air or water pollution control facilities, distribution centers, small warehouse facilities,
- primary job training facilities for use by institutions of higher education, regional or national corporate headquarters facilities, eligible job training classes, certain career centers and
- certain infrastructural improvements that promote or develop new or expanded business enterprises.

The Type B tax can additionally fund projects that are typically considered to be community development initiatives. For example, authorized categories under Type B include, among other items, land, buildings, equipment, facilities, expenditures, and improvements for professional and amateur sports facilities, park facilities and events, entertainment and tourist facilities, and affordable housing.

Also, the Type B tax may be expended for the development of water supply facilities or water conservation programs. In order to undertake a water supply facility or water conservation program, the facility or program must be approved by a majority of the qualified voters of the City voting in an election called and held for that purpose.



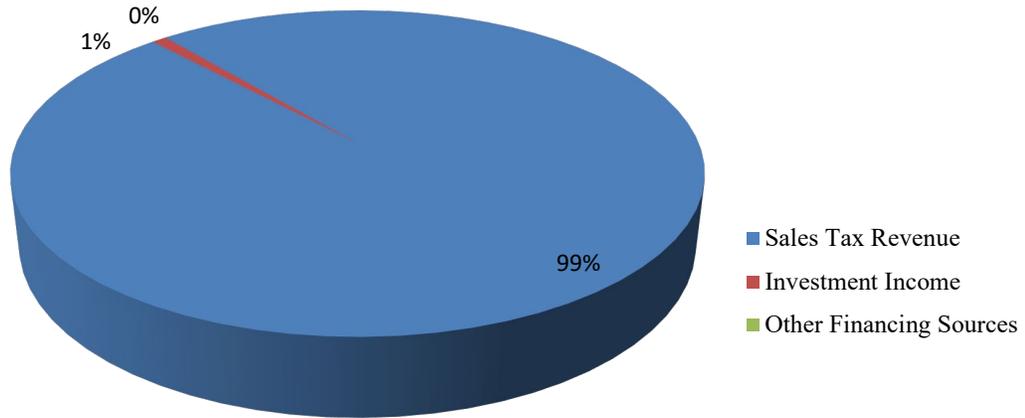
**Economic Development Fund  
Budget Summary  
FY 2022**

	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	Percent of Budget	% Change from FY 2021 Budget
<b>Revenues</b>						
Sales Tax Revenue	\$ 647,975	\$ 638,275	\$ 701,418	\$ 726,825	99.17%	13.87%
Investment Income	73,325	70,558	13,398	6,100	0.83%	-91.35%
Other Financing Sources	445,550	112,545	763,786	-	0.00%	-100.00%
<b>Total Revenues</b>	<u>1,166,851</u>	<u>821,378</u>	<u>1,478,602</u>	<u>732,925</u>	<u>100.00%</u>	<u>-10.77%</u>
<b>Operating Expenditures</b>						
Personnel	51,422	66,981	66,397	76,264	5.30%	13.86%
Supplies	1,000	2,430	500	2,430	0.17%	0.00%
Repairs & Maintenance	1,534	1,569	1,850	1,356	0.09%	-13.58%
Professional Services	15,920	94,747	11,704	103,604	7.20%	9.35%
Services	2,275	31,813	14,797	30,560	2.12%	-3.94%
<b>Total Operating Expenditures</b>	<u>72,151</u>	<u>197,540</u>	<u>95,248</u>	<u>214,214</u>	<u>14.88%</u>	<u>8.44%</u>
<b>Non-Operating Expenditures</b>						
Project Funding	5,000	325,000	40,000	250,000	17.37%	-23.08%
Transfers Out	1,635,700	1,135,700	1,135,700	975,000	67.75%	-14.15%
<b>Total Non-Operating Expenditures</b>	<u>1,640,700</u>	<u>1,460,700</u>	<u>1,175,700</u>	<u>1,225,000</u>	<u>85.12%</u>	<u>-16.14%</u>
<b>Total Expenditures</b>	<u>1,712,851</u>	<u>1,658,240</u>	<u>1,270,948</u>	<u>1,439,214</u>	<u>100.00%</u>	<u>-13.21%</u>
<b>Net Change In Fund Balance</b>	<u>(546,000)</u>	<u>(836,862)</u>	<u>207,654</u>	<u>(706,289)</u>		
<b>Projected Fund Balance, Beginning</b>				3,661,507		
<b>Projected Fund Balance, Ending</b>				<u>\$ 2,955,218</u>		
					1379.56%	
<b>Minimum Fund Balance</b>				\$ 53,554		
<b>Projected Fund Balance in Excess of Minimum</b>				<u>\$ 2,901,664</u>		

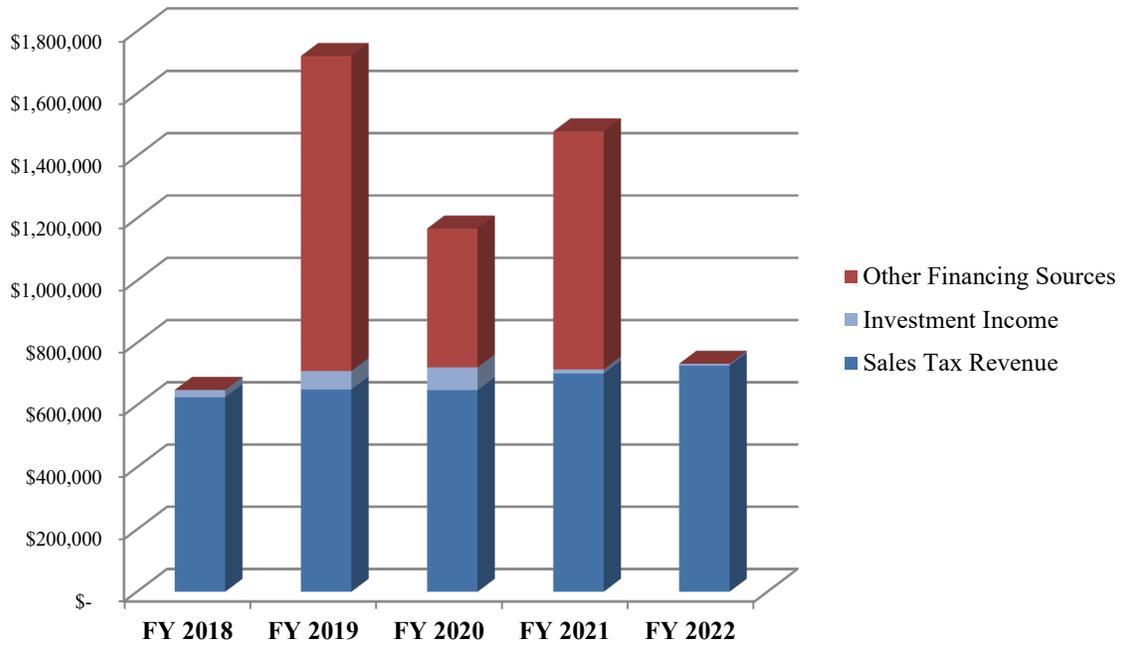
*Decrease in fund balance is planned, and results from the use of fund balance for water and sewer infrastructure projects.*

# Economic Development Fund

## FY 2022 Budget - Revenues by Source

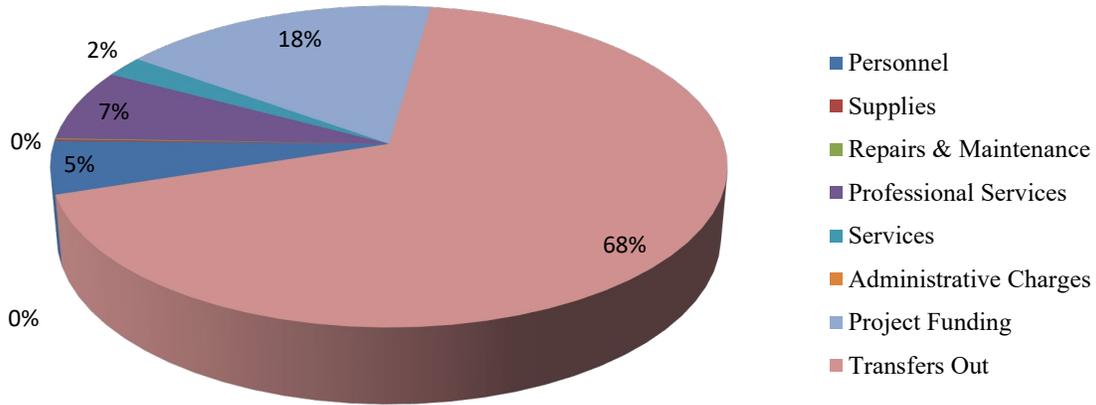


## Last Five Years - Revenues by Source

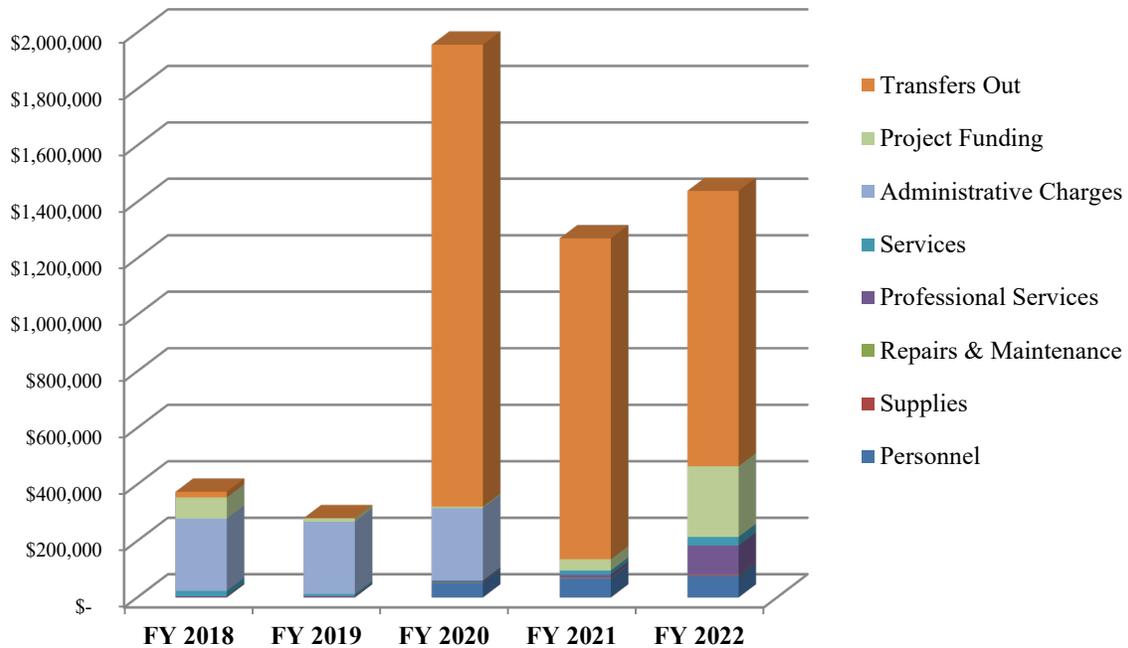


# Economic Development Fund

## FY 2022 Budget - Expenditures by Character



## Last Five Years - Expenditures by Character



**Economic Development Fund Revenues**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
35-4121	Sales Tax Revenue	\$ 647,975	\$ 638,275	\$ 701,418	\$ 726,825
	<b>Total Tax</b>	<b>\$ 647,975</b>	<b>\$ 638,275</b>	<b>\$ 701,418</b>	<b>\$ 726,825</b>
35-4611	Interest	\$ 44,972	\$ 47,153	\$ 6,069	\$ 6,100
35-4612	Interest - Note Receivable	\$ 28,353	\$ 23,405	\$ 7,329	\$ -
	<b>Total Investment Income</b>	<b>\$ 73,325</b>	<b>\$ 70,558</b>	<b>\$ 13,398</b>	<b>\$ 6,100</b>
35-4901	Note Receivable Payments	\$ 107,597	\$ 112,545	\$ 571,285	\$ -
35-4921	Sale of Assets	\$ 337,953	\$ -	\$ 192,501	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ 445,550</b>	<b>\$ 112,545</b>	<b>\$ 763,786</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 1,166,851</b>	<b>\$ 821,378</b>	<b>\$ 1,478,602</b>	<b>\$ 732,925</b>

**Revenue Assumptions:**

**Sales Tax:**

The Economic Development Fund was created in 2011 to account for the 1/4% economic development type B sales tax approved by voters on May 8, 2010. This additional sales tax may only be used for economic development purposes.

FY 2022 sales tax revenues were projected at the FY 2021 level plus a growth factor of 3.62% which is the five year average for the sales tax revenue stream. This budgeted amount reflects the same growth projection as in General Fund sales tax revenue.

**Interest Income:**

All of the Development Corporation's idle, investable cash is invested in the depository bank, TexPool, Texas Class, or TexStar. The projected revenue for FY 2022 was developed with a roll forward of the monthly cash balance and slightly less than current market rates of return.



## **Description**

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Promotes, assists, and enhances economic development activities within the City of Bellmead with a special emphasis towards assistance to base line industry.

- Serves as a liaison between the local business community and the City.
- Plans, acquires, and develops additional industrial projects within the community.
- Markets the community of Bellmead to business and industry with a goal of new business investment.
- Develops and administers financial assistance programs that provide incentives to base line industry to locate, expand, or retain operations and facilities in Bellmead and broaden the community's tax base and employment opportunities for the citizens.
- Provides materials and programs that will enhance community awareness of the value of manufacturing / distributing operations within the community.
- Develops competitive incentive programs to entice business expansion in Bellmead.

## **Accomplishments**

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- Improved community outreach and engagement by posting more frequently and regularly on City social media pages. (A6, A11, C2)
- Assisted in various community events, including Bellmead Family Dog Day. (A11, C2)
- Live streamed important City events to increase accessibility. (A6, A11)

## **Goals**

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- Continue efforts on social media to rebrand City with positive publicity by highlighting community participation and utilizing focused advertising. (A6, A11)
- Establish guidelines and standard procedures for organizing and executing future community events. (C2, C8)
- Bring businesses to downtown Bellmead, specifically including a coffee shop and a sit-down restaurant. (C2, C6, D2)
- Continue to support Capital Projects that promote economic development.

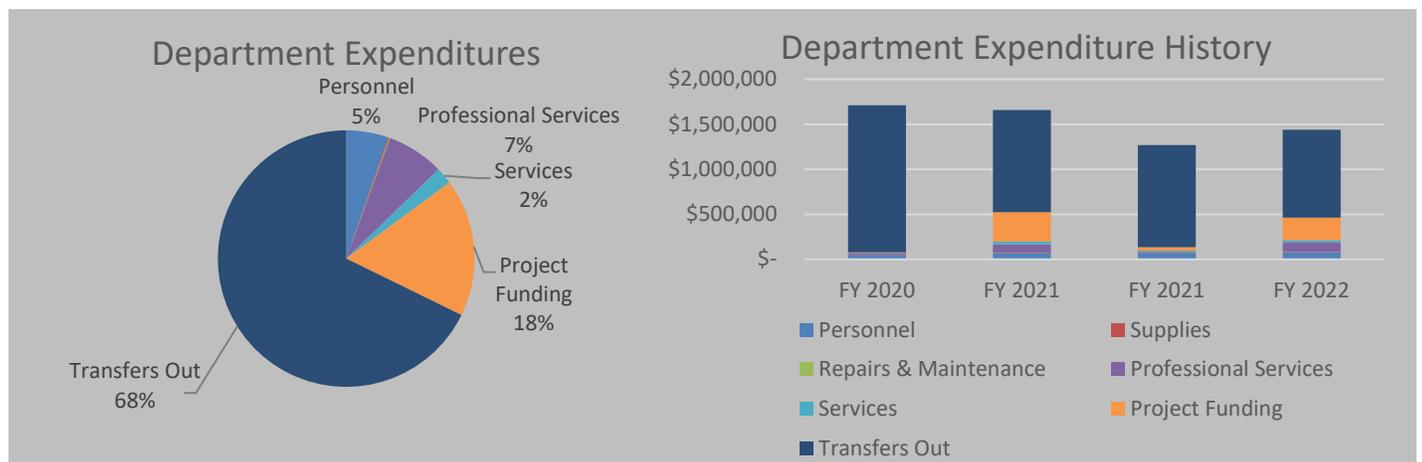
(Strategic Plan Goal #)

**Expenditure Summary**

<b>Classification</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Personnel	\$ 51,422	\$ 66,981	\$ 66,397	\$ 76,264
Supplies	\$ 1,000	\$ 2,430	\$ 500	\$ 2,430
Repairs & Maintenance	\$ 1,534	\$ 1,569	\$ 1,850	\$ 1,356
Professional Services	\$ 15,920	\$ 94,747	\$ 11,704	\$ 103,604
Services	\$ 2,275	\$ 31,813	\$ 14,797	\$ 30,560
Project Funding	\$ 5,000	\$ 325,000	\$ 40,000	\$ 250,000
Transfers Out	\$ 1,635,700	\$ 1,135,700	\$ 1,135,700	\$ 975,000
<b>Total</b>	<b>\$ 1,712,851</b>	<b>\$ 1,658,240</b>	<b>\$ 1,270,948</b>	<b>\$ 1,439,214</b>

**Staffing**

<b>Position</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
City Manager	0.15	0.15	0.15	0.15
ACM/Chief Financial Officer	0.10	0.10	0.10	0.10
Assistant to City Manager	0.20	0.20	-	-
Director of Community Dev	-	-	0.20	0.20
City Secretary	-	-	-	0.10
Administrative Assistant	0.10	0.10	0.10	-
<b>Total</b>	<b>0.55</b>	<b>0.55</b>	<b>0.55</b>	<b>0.55</b>



Economic Development - Operations

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
35-5-80-5101	Salaries-Administrative	\$ 31,307	\$ 32,699	\$ 32,301	\$ 35,457
35-5-80-5102	Salaries-Professional	\$ 7,589	\$ 13,350	\$ 13,350	\$ 20,897
35-5-80-5104	Salaries-Operations	\$ 3,995	\$ 3,857	\$ 3,857	\$ -
35-5-80-5110	Salaries-Overtime	\$ 24	\$ 116	\$ -	\$ -
35-5-80-5112	Longevity	\$ 22	\$ -	\$ -	\$ -
35-5-80-5113	Certification/Education Pay	\$ 468	\$ 676	\$ 208	\$ 1,013
35-5-80-5114	Allowances	\$ -	\$ 1,500	\$ 1,500	\$ 1,560
35-5-80-5120	FICA	\$ 3,348	\$ 3,994	\$ 3,963	\$ 4,508
35-5-80-5124	WC Insurance	\$ 105	\$ 114	\$ 113	\$ 130
35-5-80-5130	TMRS	\$ 2,837	\$ 4,338	\$ 4,305	\$ 6,251
35-5-80-5150	Group Insurance	\$ 1,729	\$ 5,300	\$ 5,300	\$ 5,448
35-5-80-5160	Pay Plan Costs	\$ -	\$ 1,037	\$ 1,500	\$ 1,000
	<b>Total Personnel</b>	<b>\$ 51,422</b>	<b>\$ 66,981</b>	<b>\$ 66,397</b>	<b>\$ 76,264</b>
35-5-80-5201	Office Supplies	\$ 424	\$ 750	\$ 500	\$ 750
35-5-80-5203	Postage	\$ 4	\$ 180	\$ -	\$ 180
35-5-80-5210	Tools & Other Supplies	\$ 180	\$ 750	\$ -	\$ 750
35-5-80-5231	Meeting Supplies	\$ 392	\$ 750	\$ -	\$ 750
	<b>Total Supplies</b>	<b>\$ 1,000</b>	<b>\$ 2,430</b>	<b>\$ 500</b>	<b>\$ 2,430</b>
35-5-80-5323	Computer System Maintenance	\$ 1,534	\$ 1,569	\$ 1,850	\$ 1,356
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 1,534</b>	<b>\$ 1,569</b>	<b>\$ 1,850</b>	<b>\$ 1,356</b>
35-5-80-5402	Engineering Services	\$ 6,848	\$ 60,000	\$ -	\$ 60,000
35-5-80-5403	Accounting Services	\$ 1,962	\$ 6,843	\$ 2,500	\$ 6,900
35-5-80-5404	Legal Services	\$ 7,110	\$ 25,000	\$ 7,500	\$ 35,000
35-5-80-5406	Information Tech Services	\$ -	\$ 2,904	\$ 1,704	\$ 1,704
	<b>Total Professional Services</b>	<b>\$ 15,920</b>	<b>\$ 94,747</b>	<b>\$ 11,704</b>	<b>\$ 103,604</b>
35-5-80-5505	Mowing Services	\$ 300	\$ 10,000	\$ 10,000	\$ 10,000
35-5-80-5511	Insurance-General Liability	\$ 119	\$ 288	\$ 282	\$ 291
35-5-80-5512	Insurance-Errors & Omissions	\$ 595	\$ 546	\$ 535	\$ 606
35-5-80-5517	Insurance-Property	\$ 175	\$ 179	\$ 180	\$ 163
35-5-80-5521	Advertising/Marketing	\$ 966	\$ 11,300	\$ 1,300	\$ 10,000
35-5-80-5522	Legal Notices	\$ -	\$ 500	\$ 500	\$ 500
35-5-80-5541	Training & Travel	\$ 120	\$ 5,000	\$ 1,000	\$ 5,000
35-5-80-5542	Dues/Memberships	\$ -	\$ 4,000	\$ 1,000	\$ 4,000
	<b>Total Services</b>	<b>\$ 2,275</b>	<b>\$ 31,813</b>	<b>\$ 14,797</b>	<b>\$ 30,560</b>
35-5-80-5571	Project Funding	\$ -	\$ 300,000	\$ -	\$ 150,000
35-5-80-5572	Local Business Grants	\$ 5,000	\$ 25,000	\$ 40,000	\$ 100,000
	<b>Total Project Funding</b>	<b>\$ 5,000</b>	<b>\$ 325,000</b>	<b>\$ 40,000</b>	<b>\$ 250,000</b>
35-5-80-5915	Transfer to Community Improvement	\$ 135,700	\$ 135,700	\$ 135,700	\$ 205,000
35-5-80-5922	Transfer to Fund 22	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 770,000
35-5-80-5965	Transfer to Fund 65	\$ 1,500,000	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ 1,635,700</b>	<b>\$ 1,135,700</b>	<b>\$ 1,135,700</b>	<b>\$ 975,000</b>
	<b>Total - Operations</b>	<b>\$ 1,712,851</b>	<b>\$ 1,658,240</b>	<b>\$ 1,270,948</b>	<b>\$ 1,439,214</b>

# SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenue that is legally restricted to expenditure for particular purposes. The City of Bellmead has the following Special Revenue Funds:

**Child Safety Fund:** To account for child safety fees collected in connection with citations issued by the City. State law requires that revenue from these fees be used for child safety infrastructure projects.

**Community Improvement Fund:** To account for funds contributed by the Bellmead Economic Development Corporation to be used for improving the appearance of the City.

**Court Technology Fund:** To account for court technology fees collected in connection with citations issued by the City. State law requires that revenue from these fees be used for technological enhancements of the Municipal Court.

**Court Security Fee Fund:** To account for court security fees collected in connection with citations issued by the City. State law requires that revenue from these fees be used for security enhancements of the Municipal Court and/or the building that houses the court.

**Truancy Prevention/Diversion Fund:** To account for court truancy prevention and diversion fees collected in connection with citations issued by the City. State law requires that revenue from these fees be used for operating or establishing a juvenile case manager program.

**Court Jury Fund:** To account for court jury fees collected in connection with citations issued by the City. State law requires that revenue from these fees be used for court jury payments.

**Hotel Occupancy Tax Fund:** To account for the levy and utilization of the local hotel occupancy tax. State law requires that revenue from this tax be used for advertising and promotion of the City.



**CITY OF BELLMEAD**  
**Combined Annual Budget Summary**  
**Special Revenue Funds**  
**FY 2022**

	<b>FY 2020 Actuals</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
<b>Revenues</b>				
Child Safety Fund	13,327	13,200	12,665	12,665
Community Improvement Fund	163,791	140,700	143,364	205,450
Court Technology Fund	3,608	3,800	4,515	4,515
Court Security Fund	3,258	3,300	5,020	5,020
Truancy Prevention and Diversion Fund	1,601	1,505	4,405	4,405
Court Jury Fund	32	37	90	92
Hotel/Motel Fund	432,828	419,176	448,563	453,500
<b>Total Revenues</b>	<b>618,445</b>	<b>581,718</b>	<b>618,622</b>	<b>685,647</b>
<b>Operating Expenditures</b>				
Child Safety Fund	2,505	9,059	6,369	17,878
Community Improvement Fund	69,269	740,108	70,000	669,111
Court Technology Fund	13,462	12,271	11,094	12,455
Court Security Fund	4,124	10,401	3,349	10,685
Truancy Prevention and Diversion Fund	-	2,910	-	10,411
Court Jury Fund	-	67	-	214
Hotel/Motel Fund	312,519	597,810	579,429	583,257
<b>Total Operating Expenditures</b>	<b>401,879</b>	<b>1,372,626</b>	<b>670,241</b>	<b>1,304,011</b>
<b>Non-Operating Expenditures</b>				
Community Improvement Fund	-	-	-	30,000
<b>Total Non-Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>
<b>Total Expenditures</b>	<b>401,879</b>	<b>1,372,626</b>	<b>670,241</b>	<b>1,334,011</b>
<b>Net Change in Fund Balance</b>	<b>\$ 216,566</b>	<b>\$ (790,908)</b>	<b>\$ (51,619)</b>	<b>(648,364)</b>
<b>Fund Balance, Beginning</b>				<b>2,509,150</b>
<b>Fund Balance, Ending</b>				<b>\$ 1,860,786</b>

**Revenues**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
12-4372	McLennan County Child Safety Fees	\$ 12,952	\$ 12,700	\$ 12,400	\$ 12,400
	<b>Total Intergovernmental</b>	<b>\$ 12,952</b>	<b>\$ 12,700</b>	<b>\$ 12,400</b>	<b>\$ 12,400</b>
12-4511	Fines & Fees	\$ 225	\$ 350	\$ 250	\$ 250
	<b>Total Fines &amp; Forfeitures</b>	<b>\$ 225</b>	<b>\$ 350</b>	<b>\$ 250</b>	<b>\$ 250</b>
12-4611	Interest Earned	\$ 150	\$ 150	\$ 15	\$ 15
	<b>Total Investment Income</b>	<b>\$ 150</b>	<b>\$ 150</b>	<b>\$ 15</b>	<b>\$ 15</b>
	<b>Total Revenues</b>	<b>\$ 13,327</b>	<b>\$ 13,200</b>	<b>\$ 12,665</b>	<b>\$ 12,665</b>

**Expenditures**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
12-5-51-5109	Salaries-Part Time	\$ 2,015	\$ 5,778	\$ 5,778	\$ 16,240
12-5-51-5120	FICA	\$ 164	\$ 442	\$ 442	\$ 1,242
12-5-51-5124	WC Insurance	\$ 37	\$ 99	\$ 99	\$ 36
12-5-51-5160	Pay Plan Costs	\$ -	\$ 190	\$ -	\$ 300
	<b>Total Personnel</b>	<b>\$ 2,216</b>	<b>\$ 6,509</b>	<b>\$ 6,319</b>	<b>\$ 17,818</b>
12-5-51-5204	Clothing Supplies	\$ 14	\$ 50	\$ 50	\$ 60
12-5-51-5210	Tools & Other Supplies	\$ 228	\$ 2,500	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 242</b>	<b>\$ 2,550</b>	<b>\$ 50</b>	<b>\$ 60</b>
12-5-51-5307	Sign Maintenance	\$ 47	\$ -	\$ -	\$ -
	<b>Total Repairs and Maintenance</b>	<b>\$ 47</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 2,505</b>	<b>\$ 9,059</b>	<b>\$ 6,369</b>	<b>\$ 17,878</b>

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Crossing Guard	0.5	0.5	-	-
Communications Operator	-	-	0.5	0.5
<b>Total</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>

Revenues

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
15-4422	Code Enforcement Liens	\$ 22,966	\$ -	\$ 7,214	\$ -
	<b>Total Charges for Service</b>	<b>\$ 22,966</b>	<b>\$ -</b>	<b>\$ 7,214</b>	<b>\$ -</b>
15-4611	Interest Earned	\$ 5,125	\$ 5,000	\$ 450	\$ 450
	<b>Total Investment Income</b>	<b>\$ 5,125</b>	<b>\$ 5,000</b>	<b>\$ 450</b>	<b>\$ 450</b>
15-4935	Transfer from Fund 35	\$ 135,700	\$ 135,700	\$ 135,700	\$ 205,000
	<b>Total Other Financing Sources</b>	<b>\$ 135,700</b>	<b>\$ 135,700</b>	<b>\$ 135,700</b>	<b>\$ 205,000</b>
	<b>Total Revenues</b>	<b>\$ 163,791</b>	<b>\$ 140,700</b>	<b>\$ 143,364</b>	<b>\$ 205,450</b>

Expenditures

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
15-5-80-5104	Salaries-Operations	\$ -	\$ -	\$ -	\$ 51,765
15-5-80-5120	FICA	\$ -	\$ -	\$ -	\$ 3,960
15-5-80-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 245
15-5-80-5130	TMRS	\$ -	\$ -	\$ -	\$ 5,491
15-5-80-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 7,650
15-5-80-5160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 1,000
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,111</b>
15-5-80-5404	Legal Services	\$ 20,238	\$ 50,000	\$ 20,000	\$ 50,000
15-5-80-5408	Consulting Services	\$ 4,000	\$ 1,500	\$ 4,000	\$ 4,000
	<b>Total Professional Services</b>	<b>\$ 24,238</b>	<b>\$ 51,500</b>	<b>\$ 24,000</b>	<b>\$ 54,000</b>
15-5-80-5570	Demolition	\$ 45,031	\$ 688,608	\$ 45,000	\$ 500,000
15-5-80-5571	Waste Collection	\$ -	\$ -	\$ -	\$ -
15-5-80-5572	Waste Collection Events	\$ -	\$ -	\$ 1,000	\$ 15,000
	<b>Total Services</b>	<b>\$ 45,031</b>	<b>\$ 688,608</b>	<b>\$ 46,000</b>	<b>\$ 515,000</b>
15-5-80-5706	Vehicles	\$ -	\$ -	\$ -	\$ 30,000
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>
	<b>Total Expenditures</b>	<b>\$ 69,269</b>	<b>\$ 740,108</b>	<b>\$ 70,000</b>	<b>\$ 669,111</b>

**Revenues**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
26-4511	Fines & Fees	\$ 3,319	\$ 3,500	\$ 4,500	\$ 4,500
	<b>Total Tax</b>	<b>\$ 3,319</b>	<b>\$ 3,500</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>
26-4611	Interest Earnings	\$ 289	\$ 300	\$ 15	\$ 15
	<b>Total Investment Income</b>	<b>\$ 289</b>	<b>\$ 300</b>	<b>\$ 15</b>	<b>\$ 15</b>
	<b>Total Revenues</b>	<b>\$ 3,608</b>	<b>\$ 3,800</b>	<b>\$ 4,515</b>	<b>\$ 4,515</b>

**Expenditures**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
26-5-40-5202	Computer Supplies	\$ -	\$ 1,000	\$ -	\$ 1,000
26-5-40-5210	Tools & Other Supplies	\$ 96	\$ -	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 96</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>
26-5-40-5323	Computer System Maintenance	\$ 11,024	\$ 10,935	\$ 10,819	\$ 11,215
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 11,024</b>	<b>\$ 10,935</b>	<b>\$ 10,819</b>	<b>\$ 11,215</b>
26-5-40-5406	Information Technology Services	\$ 2,342	\$ 336	\$ 275	\$ 240
	<b>Total Professional Services</b>	<b>\$ 2,342</b>	<b>\$ 336</b>	<b>\$ 275</b>	<b>\$ 240</b>
	<b>Total - Expenditures</b>	<b>\$ 13,462</b>	<b>\$ 12,271</b>	<b>\$ 11,094</b>	<b>\$ 12,455</b>

**Annual Budget  
FY 2022**

**Court Security Fund**

**Revenues**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
27-4511	Fines & Fees	\$ 2,993	\$ 3,000	\$ 5,000	\$ 5,000
	<b>Total Tax</b>	<b>\$ 2,993</b>	<b>\$ 3,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
27-4611	Interest Earnings	\$ 265	\$ 300	\$ 20	\$ 20
	<b>Total Investment Income</b>	<b>\$ 265</b>	<b>\$ 300</b>	<b>\$ 20</b>	<b>\$ 20</b>
	<b>Total Revenues</b>	<b>\$ 3,258</b>	<b>\$ 3,300</b>	<b>\$ 5,020</b>	<b>\$ 5,020</b>

**Expenditures**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
27-5-40-5104	Salaries-Operations	\$ 2,494	\$ 2,288	\$ 2,288	\$ 2,507
27-5-40-5110	Overtime	\$ 8	\$ 69	\$ 69	\$ 75
27-5-40-5112	Longevity	\$ 51	\$ 54	\$ 54	\$ 57
27-5-40-5113	Certification/Education Pay	\$ -	\$ 78	\$ 26	\$ 78
27-5-40-5120	FICA	\$ 198	\$ 191	\$ 191	\$ 208
27-5-40-5124	WC Insurance	\$ 59	\$ 58	\$ 58	\$ 65
27-5-40-5130	TMRS	\$ 231	\$ 207	\$ 207	\$ 288
27-5-40-5150	Group Insurance	\$ 329	\$ 372	\$ 372	\$ 382
27-5-40-5160	Pay Plan Costs	\$ -	\$ 84	\$ 84	\$ 25
	<b>Total Personnel</b>	<b>\$3,370</b>	<b>\$3,401</b>	<b>\$3,349</b>	<b>\$3,685</b>
27-5-40-5215	Small Equipment	\$ 754	\$ -	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 754</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
27-5-40-5301	Building Maintenance	\$ -	\$ 5,000	\$ -	\$ 5,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>
27-5-40-5541	Training & Travel	\$ -	\$ 2,000	\$ -	\$ 2,000
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
	<b>Total Expenditures</b>	<b>\$ 4,124</b>	<b>\$ 10,401</b>	<b>\$ 3,349</b>	<b>\$ 10,685</b>

**Staffing**

Position	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
Bailiff	0.05	0.05	0.05	0.05
<b>Total</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>

**Annual Budget  
FY 2022**

**Truancy Prevention and Diversion Fund**

**Revenues**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
29-4511	Fines & Fees	\$ 1,599	\$ 1,500	\$ 4,400	\$ 4,400
	<b>Total Fines and Fees</b>	<b>\$ 1,599</b>	<b>\$ 1,500</b>	<b>\$ 4,400</b>	<b>\$ 4,400</b>
29-4611	Interest Earnings	\$ 2	\$ 5	\$ 5	\$ 5
	<b>Total Investment Income</b>	<b>\$ 2</b>	<b>\$ 5</b>	<b>\$ 5</b>	<b>\$ 5</b>
	<b>Total Revenues</b>	<b>\$ 1,601</b>	<b>\$ 1,505</b>	<b>\$ 4,405</b>	<b>\$ 4,405</b>

**Expenditures**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
29-5-40-5508	Truancy Prevention	\$ -	\$ 2,910	\$ -	\$ 10,411
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ 2,910</b>	<b>\$ -</b>	<b>\$ 10,411</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 2,910</b>	<b>\$ -</b>	<b>\$ 10,411</b>

**Revenues**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
31-4511	Fines & Fees	\$ 32	\$ 35	\$ 90	\$ 90
	<b>Total Fines and Fees</b>	<b>\$ 32</b>	<b>\$ 35</b>	<b>\$ 90</b>	<b>\$ 90</b>
31-4611	Interest Earnings	\$ -	\$ 2	\$ -	\$ 2
	<b>Total Investments</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ 2</b>
	<b>Total Revenues</b>	<b>\$ 32</b>	<b>\$ 37</b>	<b>\$ 90</b>	<b>\$ 92</b>

**Expenditures**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
31-5-40-5507	Juror Pay	\$ -	\$ 67	\$ -	\$ 214
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ 67</b>	<b>\$ -</b>	<b>\$ 214</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 67</b>	<b>\$ -</b>	<b>\$ 214</b>

**Hotel/Motel Fund  
Budget Summary  
FY 2022**

	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>	<b>Percent of Budget</b>	<b>% Change from FY 2021 Budget</b>
<b>Revenues</b>						
Occupancy Taxes	\$ 381,504	\$ 360,170	\$ 396,179	\$ 400,200	88.25%	11.11%
Investment Income	51,328	59,006	52,384	53,300	11.75%	-9.67%
Miscellaneous Income	(5)	-	-	-		0.00%
<b>Total Revenues</b>	<u>432,828</u>	<u>419,176</u>	<u>448,563</u>	<u>453,500</u>	<u>100.00%</u>	<u>8.19%</u>
<b>Operating Expenditures</b>						
Personnel	205,798	314,205	313,893	326,620	56.00%	3.95%
Supplies	9,520	13,550	7,534	61,460	10.54%	353.58%
Repairs & Maintenance	58,842	112,317	111,578	60,060	10.30%	-46.53%
Professional Services	903	48,702	38,202	27,100	4.65%	-44.36%
Services	37,456	109,036	108,222	108,017	18.52%	-0.93%
<b>Total Operating Expenditures</b>	<u>312,519</u>	<u>597,810</u>	<u>579,429</u>	<u>583,257</u>	<u>100.01%</u>	<u>-2.43%</u>
<b>Total Expenditures</b>	<u>312,519</u>	<u>597,810</u>	<u>579,429</u>	<u>583,257</u>	<u>100.01%</u>	<u>-2.43%</u>
<b>Net Change In Fund Balance</b>	<u>\$ 120,309</u>	<u>\$ (178,634)</u>	<u>\$ (130,866)</u>	<u>(129,757)</u>		
<b>Projected Fund Balance, Beginning</b>				<u>1,727,019</u>		
<b>Projected Fund Balance, Ending</b>				<u>\$ 1,597,262</u>		
<b>Minimum Fund Balance</b>				<u>\$ 145,814</u>		
<b>Projected Fund Balance in Excess of Minimum</b>				<u>\$ 1,451,447</u>		

*Decrease in fund balance is planned, and results from the use of fund balance to compensate for reduced revenues due to the COVID-19 pandemic and increased maintenance expenditures to upgrade the facilities which have deteriorated over the years.*

**Hotel/Motel Fund Revenues**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
40-4133	Occupancy Tax	\$ 381,504	\$ 360,170	\$ 396,179	\$ 400,200
	<b>Total Taxes</b>	<b>\$ 381,504</b>	<b>\$ 360,170</b>	<b>\$ 396,179</b>	<b>\$ 400,200</b>
40-4611	Interest Earned	\$ 17,893	\$ 25,736	\$ 1,221	\$ 1,300
40-4621	Civic Center Rentals	\$ 33,435	\$ 33,270	\$ 51,163	\$ 52,000
	<b>Total Investment Income</b>	<b>\$ 51,328</b>	<b>\$ 59,006</b>	<b>\$ 52,384</b>	<b>\$ 53,300</b>
40-4712	Cash Over/Short	\$ (5)	\$ -	\$ -	\$ -
	<b>Total Miscellaneous Inome</b>	<b>\$ (5)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 432,828</b>	<b>\$ 419,176</b>	<b>\$ 448,563</b>	<b>\$ 453,500</b>

**Revenue Assumptions:**

Hotel/Motel Fund revenues consist primarily of hotel room occupancy taxes. The current City hotel occupancy tax rate is 7%. This revenue stream is projected for each ensuing year using trend analysis and current quarterly receipts. Due to the COVID-19 pandemic and local and state stay-at-home orders, occupancy tax receipts and civic center rentals dropped off dramatically in April 2020.

## **Description**

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Provides a clean, safe, and professional environment in the City's Civic Center which citizens, businesses, and organizations can gather. The Hotel/Motel Fund also:

- Provides support services to Hotel/Motel owners.
- Creates and maintain relationships with local businesses and organizations within the City.
- Maintains and operates the Civic Center.
- Advertises rental opportunities available at the Civic Center.
- Oversees community outreach.
- Monitors and posts on City's social media accounts.

## **Accomplishments**

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- Implemented a new daily sanitation regime to keep the Civic Center presentable at all times and increase usage. (C2)
- Fixed ice machine and designed a maintenance and cleaning schedule, ensuring the machine's reliability in the future. (C2)
- Coordinated COVID-19 vaccine distribution to public with assistance from local pharmacy to promote public health. (A4)
- Streamlined customer booking process for the Civic Center to enhance customer satisfaction. (A10)
- Updated rate fees and increased booking options for the Civic Center.
- Designed radio ads to air during La Vega football games in the fall to promote the Civic Center. (A6, A11, D10)

## **Goals**

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- Plan and host a community festival to generate positive publicity for the City. (A11, C7, C8)
- Replace equipment in the Civic Center for improved functionality. (F4)
- Develop long term plan for Civic Center complex and Lions Park for future community events.

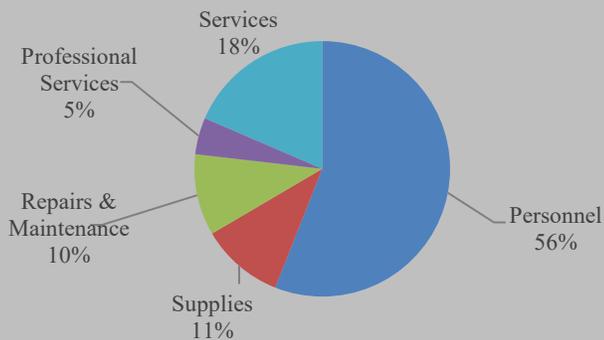
**Expenditure Summary**

<b>Classification</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Personnel	\$ 205,798	\$ 314,205	\$ 313,893	\$ 326,620
Supplies	\$ 9,520	\$ 13,550	\$ 7,534	\$ 61,460
Repairs & Maintenance	\$ 58,667	\$ 112,317	\$ 111,578	\$ 60,060
Professional Services	\$ 797	\$ 48,702	\$ 38,202	\$ 27,100
Services	\$ 36,271	\$ 109,036	\$ 108,222	\$ 108,017
<b>Total</b>	<b>\$ 311,053</b>	<b>\$ 597,810</b>	<b>\$ 579,429</b>	<b>\$ 583,257</b>

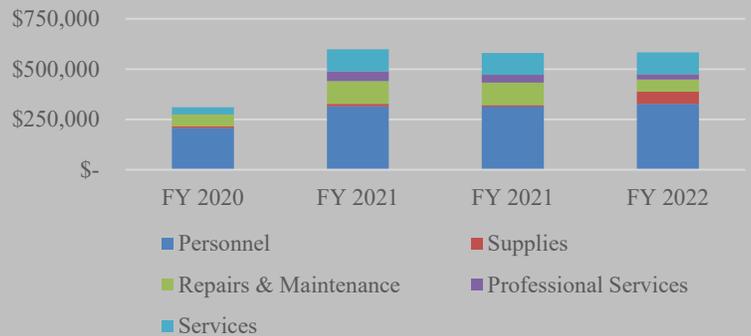
**Staffing**

<b>Position</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
City Manager	0.10	0.10	0.10	0.10
Assistant City Manager/CFO	0.05	0.05	0.05	0.05
Assistant to City Manager	0.80	0.80	-	-
Director of Community Dev	-	-	0.80	0.80
Civic Center Manager	1.00	1.00	1.00	1.00
Maintenance Worker	2.75	2.75	2.75	2.50
<b>Total</b>	<b>4.70</b>	<b>4.70</b>	<b>4.70</b>	<b>4.45</b>

**Department Expenditures**



**Department Expenditure History**



Civic Center

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
40-5-81-5101	Salaries-Administrative	\$ 19,064	\$ 21,194	\$ 20,995	\$ 21,687
40-5-81-5102	Salaries-Professional	\$ 30,356	\$ 53,398	\$ 53,398	\$ 56,621
40-5-81-5103	Salaries-Supervisory	\$ 30,666	\$ 46,899	\$ 46,364	\$ 47,988
40-5-81-5104	Salaries-Operations	\$ 77,840	\$ 83,795	\$ 83,375	\$ 82,063
40-5-81-5110	Overtime	\$ 58	\$ 2,578	\$ 2,559	\$ 2,601
40-5-81-5112	Longevity	\$ 1,390	\$ 1,649	\$ 1,649	\$ 1,753
40-5-81-5113	Certification/Education Pay	\$ 286	\$ 416	\$ 104	\$ 1,388
40-5-81-5114	Allowances	\$ -	\$ 930	\$ 930	\$ 960
40-5-81-5120	FICA	\$ 12,249	\$ 23,299	\$ 23,127	\$ 23,794
40-5-81-5124	WC Insurance	\$ 2,490	\$ 3,047	\$ 3,030	\$ 3,064
40-5-81-5130	TMRS	\$ 13,726	\$ 25,308	\$ 25,122	\$ 32,993
40-5-81-5150	Group Insurance	\$ 17,674	\$ 49,240	\$ 49,240	\$ 49,208
40-5-81-5160	Pay Plan Costs	\$ -	\$ 2,452	\$ 4,000	\$ 2,500
	<b>Total Personnel</b>	<b>\$ 205,798</b>	<b>\$ 314,205</b>	<b>\$ 313,893</b>	<b>\$ 326,620</b>
40-5-81-5201	Office Supplies	\$ 451	\$ 1,000	\$ 800	\$ 1,000
40-5-81-5203	Postage	\$ 14	\$ 220	\$ -	\$ -
40-5-81-5204	Clothing Supplies	\$ 843	\$ 600	\$ 600	\$ 600
40-5-81-5205	Janitorial Supplies	\$ 4,242	\$ 6,000	\$ 2,500	\$ 6,000
40-5-81-5207	Fuel	\$ 2,328	\$ 230	\$ 334	\$ 360
40-5-81-5210	Tools & Other Supplies	\$ 140	\$ 2,500	\$ 500	\$ 2,500
40-5-81-5213	Chemical Supplies	\$ 132	\$ 500	\$ 500	\$ 500
40-5-81-5215	Small Equipment	\$ 1,036	\$ 2,000	\$ 2,000	\$ 50,000
40-5-81-5230	Employee Testing	\$ 333	\$ 500	\$ 300	\$ 500
	<b>Total Supplies</b>	<b>\$ 9,520</b>	<b>\$ 13,550</b>	<b>\$ 7,534</b>	<b>\$ 61,460</b>
40-5-81-5301	Building Maintenance	\$ 57,723	\$ 100,000	\$ 100,000	\$ 50,000
40-5-81-5307	Sign Maintenance	\$ -	\$ 10,000	\$ 10,000	\$ 8,400
40-5-81-5321	Machinery & Equip Maintenance	\$ -	\$ 1,239	\$ 500	\$ 500
40-5-81-5322	Vehicle Maintenance	\$ 8	\$ 500	\$ 500	\$ 500
40-5-81-5323	Computer System Maintenance	\$ 937	\$ 578	\$ 578	\$ 660
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 58,667</b>	<b>\$ 112,317</b>	<b>\$ 111,578</b>	<b>\$ 60,060</b>
40-5-81-5403	Accounting Services	\$ 17	\$ 20,000	\$ 9,500	\$ -
40-5-81-5406	Information Technology Services	\$ 781	\$ 2,220	\$ 2,220	\$ 2,100
40-5-81-5499	Community Festival	\$ -	\$ 26,482	\$ 26,482	\$ 25,000
	<b>Total Professional Services</b>	<b>\$ 797</b>	<b>\$ 48,702</b>	<b>\$ 38,202</b>	<b>\$ 27,100</b>
40-5-81-5501	Electric Services	\$ 10,825	\$ 12,178	\$ 9,800	\$ 9,800
40-5-81-5502	Communication Services	\$ 8,279	\$ 8,640	\$ 8,394	\$ 8,640
40-5-81-5503	Gas Services	\$ 1,373	\$ 1,460	\$ 1,680	\$ 1,850
40-5-81-5504	Internet Services	\$ 727	\$ 840	\$ 3,097	\$ 2,760
40-5-81-5511	Insurance-General Liability	\$ 64	\$ 144	\$ 141	\$ 146
40-5-81-5512	Insurance-Errors & Omissions	\$ 314	\$ 272	\$ 266	\$ 302
40-5-81-5515	Insurance-Auto	\$ 1,351	\$ 1,379	\$ 360	\$ 375
40-5-81-5517	Insurance-Property	\$ 2,178	\$ 2,223	\$ 2,584	\$ 2,329
40-5-81-5521	Advertising/Marketing	\$ 11,160	\$ 80,900	\$ 80,900	\$ 79,000
40-5-81-5531	Equipment Rental	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
40-5-81-5541	Travel & Training	\$ -	\$ -	\$ -	\$ 1,250
40-5-81-5542	Dues	\$ -	\$ -	\$ -	\$ 565
	<b>Total Services</b>	<b>\$ 36,271</b>	<b>\$ 109,036</b>	<b>\$ 108,222</b>	<b>\$ 108,017</b>
	<b>Total Expenditures</b>	<sup>233</sup> <b>\$ 311,053</b>	<b>\$ 597,810</b>	<b>\$ 579,429</b>	<b>\$ 583,257</b>

**Annual Budget  
FY 2022**

**General Fund  
Community Services  
Senior Center**

**Expenditure Summary**

<b>Classification</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
Repairs & Maintenance	\$ 175	\$ -	\$ -	\$ -
Professional Services	\$ 105	\$ -	\$ -	\$ -
Services	\$ 1,185	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,466</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Annual Budget  
FY 2022**

**General Fund  
Community Services  
Senior Center**

**Community Services - Senior Center**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
40-5-82-5301	Building Maintenance	\$ 175	\$ -	\$ -	\$ -
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 175</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
40-5-82-5403	Accounting Services	\$ 105	\$ -	\$ -	\$ -
	<b>Total Professional Services</b>	<b>\$ 105</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
40-5-82-5501	Electric Services	\$ 387	\$ -	\$ -	\$ -
40-5-82-5502	Communications Service	\$ 120	\$ -	\$ -	\$ -
40-5-82-5503	Gas Service	\$ 345	\$ -	\$ -	\$ -
40-5-82-5517	Insurance-Property	\$ 333	\$ -	\$ -	\$ -
	<b>Total Services</b>	<b>\$ 1,185</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Senior Center</b>	<b>\$ 1,466</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CAPITAL OUTLAY

**Capital outlay** is the expenditure of funds for the acquisition of or addition to a government's fixed assets. **Fixed assets** are long-lived tangible assets including buildings and improvements, equipment, vehicles, land, and infrastructure. **Infrastructure assets** are public domain fixed assets such as roads, bridges, streets, drainage systems, water mains, and similar assets that are immovable and of value only to the government.

The City of Bellmead capital outlay requirements can be grouped into three broad categories:

1. Those of a recurring or repetitive nature;
2. Those of a one-time or non-recurring nature; and
3. Infrastructure.

An example of recurring capital outlay would be vehicles, which must be regularly replaced. This type of capital outlay will be scheduled according to a rolling replacement list that will be developed by staff and fleet maintenance. The schedule will be reviewed and revised each year during the budget process to determine which items will be funded in the budget.

One-time or non-recurring capital outlay expenditures are requested by department heads and must be justified on the basis of need, cost, and improvement of service level or operations. Department heads must rank these types of items in order of importance in making their budget request. A list of capital outlay budgeted out of operating funds for FY 2022 appears on the immediately following pages.

Standard capitalization thresholds for assets have been established for each asset class.

## Capitalization Thresholds

Class of Asset	Threshold	Residual Value
Land/land improvements	Capitalize All	N/A
Buildings/building improvements	\$100,000	10%
Facilities and other improvements	\$100,000	10%
Infrastructure	\$100,000	10%
Personal property (equipment)	\$ 5,000	10%

**CITY OF BELLMEAD**  
**Capital Outlay from Operating Funds**  
**FY 2022**

Department/Division	Amount	Priority	New	Replacement	Impact on Operating Budget	Operating Costs
<b>GENERAL FUND</b>						
<b>10-51: Police Dept - Operations</b>						
Three (3) Patrol Units - Equipped	\$ 215,100	1		✓	\$ (1,425)	Decrease in maintenance costs Increase in insurance costs
<b>10-52: Police Dept - Animal Control</b>						
Animal Control Vehicle - Equipped	\$ 48,150	1		✓	\$ (325)	Decrease in maintenance costs Increase in insurance costs
<b>10-73: Public Works - Parks</b>						
Bucket Trailer	\$ 10,000	1		✓	\$ 1,400	Decrease in maintenance costs Increase in insurance costs
<b>Total General Fund</b>	<b>\$ 273,250</b>				<b>\$ (350)</b>	
<b>WATER &amp; SEWER FUND</b>						
<b>20-75: Public Works - Water</b>						
3/4 T Pickup	\$ 32,000	1		✓	\$ (4,500)	Decrease in maintenance costs, increase in insurance costs
<b>20-76: Public Works - Sewer</b>						
Vactor Trailer	\$ 200,000	1		✓	\$ (25,000)	Decrease in maintenance costs, increase in insurance costs
Trailer Mounted Jet Rodder	\$ 45,000	2		✓	\$ (3,000)	Decrease in maintenance costs, increase in insurance costs
<b>Total Water &amp; Sewer Fund</b>	<b>\$ 277,000</b>				<b>\$ (32,500)</b>	

**CITY OF BELLMEAD**  
**Combined Annual Budget Summary**  
**Capital Projects Funds**  
**FY 2022**

	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2021</b>	<b>FY 2022</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
<b>Revenues</b>				
Governmental Grants Capital Projects Fund	\$ 827,001	\$ 546,352	\$ 208,382	\$ 546,427
Water/Sewer Capital Projects Fund	395,788	4,101,500	2,967,878	770,300
Water/Sewer Grants Fund	-	-	-	2,342,610
2014 Certificates of Obligation-Gov Portion	10,179	7,500	467	-
Governmental Capital Projects Fund	1,064,597	-	519	300
2014 Certificates of Obligation-WS Portion	1,541,277	975,432	3,000	1,400
<b>Total Revenues</b>	<b>3,838,843</b>	<b>5,630,784</b>	<b>3,180,246</b>	<b>3,661,037</b>
<b>Non-Operating Expenditures</b>				
Governmental Grants Capital Projects Fund	498,425	727,032	504,279	774,602
Water/Sewer Capital Projects Fund	-	4,057,749	221,999	3,746,500
Water/Sewer Grants Fund	-	-	-	2,342,610
2014 Certificates of Obligation-Gov Portion	16,557	1,061,658	1,053,804	-
Governmental Capital Projects Fund	-	298,833	114,526	694,165
2014 Certificates of Obligation-WS Portion	-	6,152,318	22,743	4,589,503
<b>Total Non-Operating Expenditures</b>	<b>514,982</b>	<b>12,297,590</b>	<b>1,917,351</b>	<b>12,147,380</b>
<b>Total Expenditures</b>	<b>514,982</b>	<b>12,297,590</b>	<b>1,917,351</b>	<b>12,147,380</b>
<b>Net Change in Fund Balance</b>	<b>\$ 3,323,861</b>	<b>\$ (6,666,806)</b>	<b>\$ 1,262,895</b>	<b>(8,486,343)</b>
<b>Fund Balance, Beginning</b>				<b>8,969,380</b>
<b>Fund Balance, Ending</b>				<b>\$ 483,037</b>

**Annual Budget  
FY 2022**

**Governmental Grants Capital Projects Fund**

**Revenues**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
19-4313	Grant Revenue	\$ 824,071	\$ 546,352	\$ 208,296	\$ 546,352
	<b>Total Intergovernmental</b>	<b>\$ 824,071</b>	<b>\$ 546,352</b>	<b>\$ 208,296</b>	<b>\$ 546,352</b>
19-4611	Interest Earned	\$ 2,931	\$ -	\$ 86	\$ 75
	<b>Total Interest</b>	<b>\$ 2,931</b>	<b>\$ -</b>	<b>\$ 86</b>	<b>\$ 75</b>
	<b>Total Revenues</b>	<b>\$ 827,001</b>	<b>\$ 546,352</b>	<b>\$ 208,382</b>	<b>\$ 546,427</b>

**Expenditures**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
19-5-20-5408	Planning Services	\$ -	\$ 58,352	\$ -	\$ 58,352
19-5-71-5403	Accounting Services	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
19-5-71-5404	Legal Fees	\$ 842	\$ -	\$ -	\$ -
19-5-71-5407	Administration Services	\$ -	\$ 7,600	\$ 7,600	\$ -
	<b>Total Professional Services</b>	<b>\$ 842</b>	<b>\$ 69,452</b>	<b>\$ 11,100</b>	<b>\$ 61,852</b>
19-5-71-5701	Grant Administration - DRP	\$ -	\$ 50,000	\$ 15,000	\$ 35,000
19-5-71-5702	Construction-Williams Rd.	\$ 444,813	\$ 512,516	\$ 458,115	\$ -
19-5-71-5703	Engineering Services-Williams Rd.	\$ 52,771	\$ 95,064	\$ 20,064	\$ -
19-5-71-5706	Engineering Services - DRP	\$ -	\$ -	\$ -	\$ 75,000
19-5-71-5707	Construction - DRP	\$ -	\$ -	\$ -	\$ 450,000
19-5-71-5799	Other Projects	\$ -	\$ -	\$ -	\$ 152,750
	<b>Total Capital</b>	<b>\$ 497,584</b>	<b>\$ 657,580</b>	<b>\$ 493,179</b>	<b>\$ 712,750</b>
	<b>Total Expenditures</b>	<b>\$ 498,425</b>	<b>\$ 727,032</b>	<b>\$ 504,279</b>	<b>\$ 774,602</b>



**Annual Budget  
FY 2022**

**Water/Sewer Capital Projects Fund**

**Revenues**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
22-4611	Interest	\$ 1,884	\$ 1,500	\$ 300	\$ 300
	<b>Total Investments</b>	<b>\$ 1,884</b>	<b>\$ 1,500</b>	<b>\$ 300</b>	<b>\$ 300</b>
22-4920	Transfer From WS Fund	\$ 393,904	\$ 3,100,000	\$ 1,000,000	\$ -
22-4935	Transfer From Fund 35	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 770,000
22-4960	Transfer From Fund 60	\$ -	\$ -	\$ 967,578	\$ -
	<b>Total Transfers In</b>	<b>\$ 393,904</b>	<b>\$ 4,100,000</b>	<b>\$ 2,967,578</b>	<b>\$ 770,000</b>
	<b>Total Revenues</b>	<b>\$ 395,788</b>	<b>\$ 4,101,500</b>	<b>\$ 2,967,878</b>	<b>\$ 770,300</b>

**Expenses**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
22-5-75-5702	Infrastructure	\$ -	\$ 3,207,804	\$ -	\$ 3,497,500
22-5-75-5705	Machinery & Equipment	\$ -	\$ 90,000	\$ 87,866	\$ -
22-5-75-5706	Vehicles	\$ -	\$ 249,945	\$ 134,133	\$ 24,000
22-5-75-5799	Other Projects	\$ -	\$ -	\$ -	\$ 60,000
22-5-76-5702	Infrastructure	\$ -	\$ -	\$ -	\$ 70,000
22-5-76-5705	Machinery & Equipment	\$ -	\$ 130,000	\$ -	\$ 95,000
22-5-76-5706	Vehicles	\$ -	\$ 380,000	\$ -	\$ -
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 4,057,749</b>	<b>\$ 221,999</b>	<b>\$ 3,746,500</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 4,057,749</b>	<b>\$ 221,999</b>	<b>\$ 3,746,500</b>

Capital Equipment

Account Number/Description	Amount	Priority	New	Replacement	Impact on Operating Budget	Operating Costs
<b><u>22-5-75-5702</u></b>						
Automatic Metering Infrastructure	\$ 2,797,500	1		✓	\$ (134,682)	Increase in revenues and reallocation of two meter readers
Two (2) Water Chillers	\$ 600,000	2		✓	\$ (5,000)	10% Decrease in chlorination costs
Cutoff Valves	\$ 100,000	3	✓		\$ (70,708)	Decrease in water loss, repair labor, and safety costs due to leak isolation
<b><u>22-5-75-5706</u></b>						
1/2 T Pickup w/Crew Cab	\$ 24,000	5		✓	\$ (2,800)	Decrease in maintenance costs, increase in insurance costs
<b><u>22-5-76-5702</u></b>						
CDBG Grant Match	\$ 70,000	4		✓	\$ (7,655)	Removal of lift station and decrease in maintenance costs
<b><u>22-5-76-5705</u></b>						
4x4 Backhoe	\$ 95,000	6		✓	\$ (6,000)	Decrease in maintenance costs, increase in insurance costs
<b>Total</b>	<b>\$ 3,686,500</b>				<b>\$ (226,845)</b>	

**Annual Budget  
FY 2022**

**Water/Sewer Grants Fund**

**Revenues**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
23-4313	Grant Revenue	\$ -	\$ -	\$ -	\$ 2,342,610
	<b>Total Intergovernmental</b>	\$ -	\$ -	\$ -	\$ 2,342,610
	<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ 2,342,610

**Expenditures**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Budget</b>
23-5-75-5711	Grant Administration	\$ -	\$ -	\$ -	\$ 105,418
23-5-75-5712	Construction	\$ -	\$ -	\$ -	\$ 1,987,192
23-5-75-5713	Engineering Services	\$ -	\$ -	\$ -	\$ 250,000
	<b>Total Capital</b>	\$ -	\$ -	\$ -	\$ 2,342,610
	<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ 2,342,610

**Annual Budget  
FY 2022**

**2014 Certificates of Obligation - Gov Portion**

**Revenues**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
60-4611	Interest Earned	\$ 10,179	\$ 7,500	\$ 467	\$ -
	<b>Total Investment Income</b>	<b>\$ 10,179</b>	<b>\$ 7,500</b>	<b>\$ 467</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 10,179</b>	<b>\$ 7,500</b>	<b>\$ 467</b>	<b>\$ -</b>

**Expenditures**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
60-5-61-5706	Vehicles	\$ 16,557	\$ 51,874	\$ 51,874	\$ -
	<b>Total Capital</b>	<b>\$ 16,557</b>	<b>\$ 51,874</b>	<b>\$ 51,874</b>	<b>\$ -</b>
60-5-51-5925	Transfer to Fund 25	\$ -	\$ 29,352	\$ 29,352	\$ -
60-5-61-5925	Transfer to Fund 25	\$ -	\$ 5,000	\$ 5,000	\$ -
60-5-75-5922	Transfer to Fund 22	\$ -	\$ 975,432	\$ 967,578	\$ -
	<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ 1,009,784</b>	<b>\$ 1,001,930</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 16,557</b>	<b>\$ 1,061,658</b>	<b>\$ 1,053,804</b>	<b>\$ -</b>

**Annual Budget  
FY 2022**

**Governmental Capital Projects Fund**

**Revenues**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
61-4611	Interest Earned	\$ -	\$ -	\$ 519	\$ 300
	<b>Total Investment Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 519</b>	<b>\$ 300</b>
61-4910	Transfer From General Fund	\$ 1,064,597	\$ -	\$ -	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ 1,064,597</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 1,064,597</b>	<b>\$ -</b>	<b>\$ 519</b>	<b>\$ 300</b>

**Expenditures**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
61-5-20-5704	Facilities	\$ -	\$ -	\$ -	\$ 50,000
61-5-51-5705	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 165,365
61-5-51-5706	Vehicles	\$ -	\$ 204,000	\$ 114,526	\$ 173,400
61-5-51-5708	Computer Equipment	\$ -	\$ 30,000	\$ -	\$ -
61-5-51-5799	Other Capital Equipment	\$ -	\$ 64,833	\$ -	\$ 70,000
61-5-71-5705	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 95,000
61-5-71-5706	Vehicles	\$ -	\$ -	\$ -	\$ 90,400
61-5-73-5704	Facilities	\$ -	\$ -	\$ -	\$ 50,000
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 298,833</b>	<b>\$ 114,526</b>	<b>\$ 694,165</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 298,833</b>	<b>\$ 114,526</b>	<b>\$ 694,165</b>

Capital Equipment

Account Number/Description	Amount	Priority	New	Replacement	Impact on Operating Budget	Operating Costs
<b>61-5-20-5704</b>						
Municipal Complex Fencing/Security	\$ 50,000	1	✓		\$ 100	Insurance costs
<b>61-5-51-5705</b>						
Mobile CAD/RMS/Electronic Citations	\$ 65,000	2	✓		\$ 6,435	Annual maintenance costs
In Car Video System	\$ 100,365	7		✓		
<b>61-5-51-5706</b>						
Two (2) Patrol Units - Equipped	\$ 143,400	3		✓	\$ (950)	Decrease in maintenance costs, increase in insurance costs
Detective Vehicle	\$ 30,000	4		✓	\$ (445)	Decrease in maintenance costs, increase in insurance costs
<b>61-5-71-5705</b>						
4x4 Backhoe	\$ 95,000	5		✓	\$ (6,000)	Decrease in maintenance costs, increase in insurance costs
<b>61-5-71-5706</b>						
5 Yard Dump Truck	\$ 90,400	6		✓	\$ (5,000)	Decrease in maintenance costs, increase in insurance costs
<b>61-5-73-5704</b>						
Splash Pad Canopy	\$ 50,000	8	✓		\$ 100	Insurance costs
<b>Total</b>	<b>\$ 624,165</b>				<b>\$ (5,760)</b>	

**Annual Budget  
FY 2022**

**2014 Certificates of Obligation - WS Portion**

**Revenues**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
65-4611	Interest	\$ 41,277	\$ -	\$ 3,000	\$ 1,400
	<b>Total Investment Income</b>	<b>\$ 41,277</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 1,400</b>
65-4935	Transfer from Fund 35	\$ 1,500,000	\$ -	\$ -	\$ -
65-4960	Transfer from Fund 60	\$ -	\$ 975,432	\$ -	\$ -
	<b>Total Transfers In</b>	<b>\$ 1,500,000</b>	<b>\$ 975,432</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 1,541,277</b>	<b>\$ 975,432</b>	<b>\$ 3,000</b>	<b>\$ 1,400</b>

**Expenditures**

Account Number	Account Name	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget
65-5-76-5404	Legal Services	\$ -	\$ 957	\$ 1,000	\$ -
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ 957</b>	<b>\$ 1,000</b>	<b>\$ -</b>
65-5-75-5712	Water Tower	\$ -	\$ 205,000	\$ 21,743	\$ 50,000
65-5-75-5799	Other Projects	\$ -	\$ 946,361	\$ -	\$ 209,503
65-5-76-5721	Sewer Interceptor	\$ -	\$ 5,000,000	\$ -	\$ 4,330,000
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 6,151,361</b>	<b>\$ 21,743</b>	<b>\$ 4,589,503</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 6,152,318</b>	<b>\$ 22,743</b>	<b>\$ 4,589,503</b>

City of Bellmead  
Capital Improvements Program Budget  
FY 2022-2026

<b>Project Name</b>	Old Parrish Water Tower Demolition	<b>Priority #</b>	2
<b>Project Status</b>	Continuing Project	<b>Department</b>	Public Works
<b>CCMR #</b>		<b>Division</b>	Water
<b>Construction FY</b>	FY 2021	<b>Account #</b>	Fund 65
<b>Estimated Start</b>	November 2021	<b>Requestor</b>	City Manager
<b>Estimated Completion</b>	February 2022		

Describe/justify the project and explain how it ties into the City's mission.

Dismantling and removal of the Old Parrish Water Tower down to the concrete foundation to include disassembly of the 500,000 gallon riveted storage tank. Successful contractor will be responsible for traffic control and detouring of traffic in/around the project area. Successful contractor will also be responsible for receipt and disposal of the scrap metal. Demolition anticipated between November 2021 and February 2022.

FUNDING SOURCES						
Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5 Year Total
Water/Sewer Capital Project Funds	\$ 50,000					\$ 50,000
						0
						0
						0
						0
<b>Total</b>	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,000

PROJECT COSTS BUDGET								
Components	Projected Cost Through 9/30/2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027 to Completion	Total Project Cost
Design/Engineering								\$ 0
Property Acquisition								0
Construction								0
Equipment								0
Other								0
<b>Total</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

ANNUAL OPERATING IMPACT							
Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5 Year Total	Other
Personnel						\$ 0	Project Type: Non-Recurring
Operating						0	
Capital Outlay						0	
<b>Total</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	Project #:

Notes:

City of Bellmead  
Capital Improvements Program Budget  
FY 2022-2026

<b>Project Name</b>	North Sewer Interceptor	<b>Priority #</b>	1
<b>Project Status</b>	Continuing Project	<b>Department</b>	Public Works
<b>CCMR #</b>		<b>Division</b>	Sewer
<b>Construction FY</b>	FY 2022	<b>Account #</b>	Fund 65
<b>Estimated Start</b>	FY 2022	<b>Requestor</b>	City Manager
<b>Estimated Completion</b>			

Describe/justify the project and explain how it ties into the City's mission.

The sewer interceptor project will provide capacity for a large area of the City which is not currently served as well as an another under-served area in which the infrastructure is insufficient. The project will be a great boost to the local economy and will open a large area of the City which is ideal for future commercial development.

This is a \$28 million joint project with the City of Waco, City of Lacy Lakeview, and Texas State Technical College.

FUNDING SOURCES						
Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5 Year Total
2014 Certificate of Obligation	\$ 3,471,095					\$ 3,471,095
Bellmead Economic Development Corporation	2,700,000					2,700,000
						0
						0
						0
<b>Total</b>	<b>\$ 6,171,095</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,171,095</b>

PROJECT COSTS BUDGET								
Components	Projected Cost Through 9/30/2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027 to Completion	Total Project Cost
Design/Engineering	\$ 358,381							\$ 358,381
Property Acquisition	312,714							312,714
Construction		2,670,000	700,000	670,000		145,000	145,000	4,330,000
Equipment								0
Other								0
<b>Total</b>	<b>\$ 671,095</b>	<b>\$ 2,670,000</b>	<b>\$ 700,000</b>	<b>\$ 670,000</b>	<b>\$ 0</b>	<b>\$ 145,000</b>	<b>\$ 145,000</b>	<b>\$ 5,001,095</b>

ANNUAL OPERATING IMPACT							
Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5 Year Total	Other
Personnel	\$ 34,279	\$ 26,477	\$ 27,272	\$ 21,067	\$ 21,699	\$ 130,794	Project Type: Non-Recurring
Operating	23,455	18,119	18,663	14,417	14,850	89,504	
Capital Outlay						0	
<b>Total</b>	<b>\$ 57,734</b>	<b>\$ 44,596</b>	<b>\$ 45,935</b>	<b>\$ 35,484</b>	<b>\$ 36,549</b>	<b>\$ 220,298</b>	Project #:

Notes:

Lift Station personnel and operating costs reduce by 37% with the elimination of 4 lift stations over the next 5 years.

# TAX INFORMATION

## TAX RATE

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All taxable property within the City is subject to the assessment, levy, and collection of a continuing, direct annual ad valorem tax sufficient to provide for the payment of principal and interest on all general obligation tax debt within the limits prescribed by law. Article XI, Section 5, of the Texas Constitution is applicable to the City and limits its maximum ad valorem tax rate to \$2.50 per \$100 assessed valuation for all City purposes. The City's FY 2022 rate is well this limit.

By each September 1, or as soon thereafter as practicable, the City Council adopts a tax rate per \$100 assessed valuation for the current year. The tax rate consists of two components: (1) a rate for funding of maintenance and operations expenditures, and (2) a rate for debt service.

## STATE REQUIREMENTS

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Under the State Tax Code, the City must annually calculate and publicize its "no-new-revenue tax rate" and "voter-approval tax rate". The City Council may not adopt a tax rate that produces more revenue than in the prior year until it has held a public hearing on the proposed revenue increase. The hearing is held following a published notice to the taxpayers and otherwise complying with the Tax Code. If the adopted tax rate exceeds the voter-approval tax rate, an election shall be held to determine whether to reduce the tax rate adopted for the current year to the voter-approval rate.

"No-new-revenue tax rate" means the rate that will produce last year's maintenance and operation tax levy (adjusted) from this year's values (adjusted). "Adjusted" means lost values are not included in the calculation of last year's taxes and new values are not included in this year's taxable values.

"Voter-approval tax rate" means the rate that will produce last year's maintenance and operation tax levy (adjusted) multiplied by 1.035 plus a rate that will produce this year's debt service from this year's values (unadjusted) divided by the anticipated tax collection rate.

## PAYMENT OF TAXES

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Current tax notices are mailed out in early October of each year. Current taxes are due by January 31 of each year and incur penalty and interest after that date. There is a 15% attorney fee added after July 1. The penalty and interest rates are as follows:

<u>Month of Payment</u>	<u>Penalty</u>	<u>Interest</u>	<u>Total</u>
February	6%	1%	7%
March	7%	2%	9%
April	8%	3%	11%
May	9%	4%	13%
June	10%	5%	15%
July	12%	6%	18%

**CITY OF BELLMEAD**  
**Annual Budget**  
**FY 2022**

**- Tax Structure -**

		<u>% of Appraised</u>	<u>Taxes Lost</u>
Total Appraised Value	\$ 647,656,858		
Cap on Homestead Increases	<u>\$ (17,255,361)</u>	2.66%	\$ (64,740)
Total Assessed Value	\$ 630,401,497		
Charitable Organizations	\$ (46,540)	0.01%	\$ (175)
Disaster Damage	\$ (7,682)	0.00%	\$ (29)
Veterans' Partial Exemptions	\$ (857,445)	0.13%	\$ (3,217)
Veterans' 100% HS Exemption	\$ (8,980,523)	1.39%	\$ (33,694)
Totally Exempt Property	\$ (76,120,197)	11.75%	\$ (285,593)
Over 65 Exemptions	\$ (4,545,660)	0.70%	\$ (17,055)
Pollution Control	\$ (6,050)	0.00%	\$ (23)
Solar	<u>\$ (30,893)</u>	<u>0.00%</u>	<u>\$ (116)</u>
Total Exemptions	\$ (90,594,990)	16.65%	\$ (404,640)
Net Taxable Value	<u>\$ 539,806,507</u>	83.35%	
Tax Rate per \$100 Valuation	\$ 0.375187		
Estimated Tax Levy	<u>\$ 2,025,284</u>		
<b>Estimated Collections at 98%</b>	<b><u>\$ 1,984,778</u></b>		

**- Comparison of Taxable Value, Levy, and Rates -**

	FY 2019	FY 2020	FY 2021	FY 2022
Taxable Value	\$ 454,827,358	\$ 478,261,950	\$ 489,110,300	\$ 539,806,507
Maint & Oper Tax Rate	\$ 0.228781	\$ 0.275518	\$ 0.287381	\$ 0.296291
Debt Service Tax Rate	<u>\$ 0.091218</u>	<u>\$ 0.084481</u>	<u>\$ 0.090473</u>	<u>\$ 0.078896</u>
Total Tax Rate	\$ 0.319999	\$ 0.359999	\$ 0.377854	\$ 0.375187
Tax Levy	\$ 1,455,443	\$ 1,721,738	\$ 1,848,123	\$ 2,025,284



Each \$1,000,000 of taxable valuation at 98% collection produces \$ 3,677

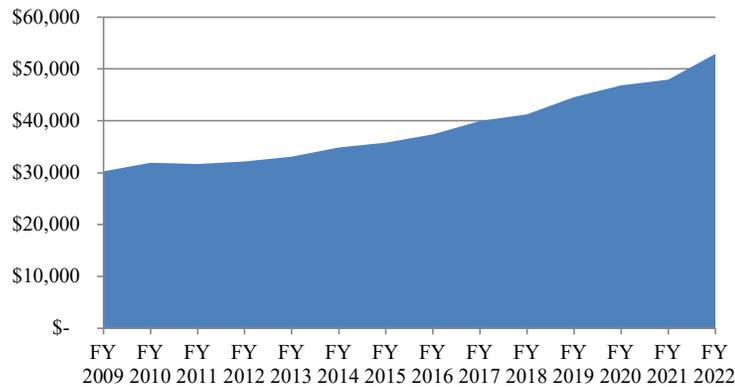


Each \$0.01 of tax at 98% collection produces \$ 52,901

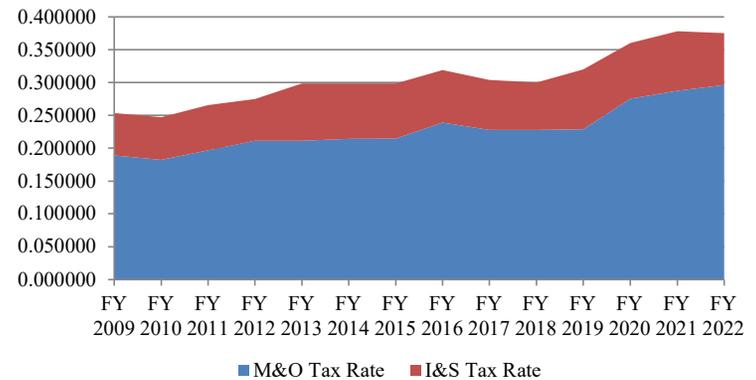
**CITY OF BELLMEAD**  
**Annual Budget**  
**FY 2022**  
**- HISTORICAL TAX DATA -**

Fiscal Year	Tax Year	M&O Tax Rate	I&S Tax Rate	Total Tax			Tax Levy	Each \$0.01 of tax @ 98% collection
				Rate*	Appraised Value	Taxable Value		
FY 2009	2008	0.188720	0.064590	0.253310	\$ 335,992,247	\$ 308,924,786	\$ 782,537	\$ 30,275
FY 2010	2009	0.182080	0.064890	0.246970	\$ 361,054,855	\$ 325,553,912	\$ 804,020	\$ 31,904
FY 2011	2010	0.196930	0.068630	0.265560	\$ 381,359,099	\$ 323,436,875	\$ 858,919	\$ 31,697
FY 2012	2011	0.211140	0.063360	0.274500	\$ 384,849,677	\$ 328,284,022	\$ 901,140	\$ 32,172
FY 2013	2012	0.211100	0.087510	0.298610	\$ 395,483,168	\$ 337,419,716	\$ 1,007,569	\$ 33,067
FY 2014	2013	0.214190	0.084420	0.298610	\$ 431,981,516	\$ 356,138,881	\$ 1,063,466	\$ 34,902
FY 2015	2014	0.214410	0.084200	0.298610	\$ 440,329,950	\$ 365,356,062	\$ 1,090,990	\$ 35,805
FY 2016	2015	0.239000	0.079610	0.318610	\$ 457,978,401	\$ 381,613,115	\$ 1,215,858	\$ 37,398
FY 2017	2016	0.227990	0.075770	0.303760	\$ 488,208,902	\$ 407,683,002	\$ 1,238,378	\$ 39,953
FY 2018	2017	0.227640	0.072350	0.299990	\$ 472,798,926	\$ 420,512,494	\$ 1,261,495	\$ 41,210
FY 2019	2018	0.228781	0.091218	0.319999	\$ 531,139,947	\$ 454,827,358	\$ 1,455,443	\$ 44,573
FY 2020	2019	0.275518	0.084481	0.359999	\$ 588,097,023	\$ 478,261,950	\$ 1,721,738	\$ 46,870
FY 2021	2020	0.287381	0.090473	0.377854	\$ 586,601,366	\$ 489,110,300	\$ 1,848,123	\$ 47,933
FY 2022	2021	0.296291	0.078896	0.375187	\$ 647,656,858	\$ 539,806,507	\$ 2,025,284	\$ 52,901

**Each \$0.01 of Tax @ 98% Collection**



**Total Tax Rate**







## BONDED DEBT

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The cost of acquisition for large capital items and the construction of infrastructure sometimes exceeds the amount of funding available from operating revenues and resources. When this occurs, the City may issue long-term debt obligations, typically bonds and certificates of obligation. These issues require greater legal formality than bank loans and some may also require voter approval.

### TYPES OF DEBT

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**General obligation debt** is backed by the full faith and credit of the city; in other words, the debt is guaranteed by a pledge of ad valorem taxes.

**Revenue debt** is payable from a specific source of revenue and does not affect the ad valorem tax rate. Revenue debt typically has a "coverage" requirement pursuant to the debt covenants. Coverage is the ratio of net pledged revenues to related debt service for a specific year.

**Combination debt** is backed by a cross-pledge of taxes and revenues from a specific source of revenue. The City's combination debt is repaid with a combination of ad valorem taxes, water and sewer revenues, and sales tax revenues.

**Notes payable** is the principal due on a formal written promise to pay between two entities.

A schedule of outstanding debt issues and debt service requirements appears on the immediately following pages.

### DEBT LIMIT

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No direct funded debt limitation is imposed on the city under current State law or the City Charter. Article XI, Section 5, of the Texas Constitution is applicable to the city, and limits its maximum ad valorem rate to \$2.50 per \$100 of assessed valuation for all City purposes. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.25 of the maximum tax rate for general obligation debt service. The City's FY 2022 tax rate is well below all the aforementioned limits.

Assessed Value, 2021 (FY 2022) Tax Roll	\$630,401,497
Limit on Amount Designated for Debt Service	<u>          x 1.25%</u>
Legal Debt Limit	\$ 7,880,019
General Obligation Debt Service FY 2022	\$ 444,238

# City of Bellmead Annual Budget FY 2022 City Wide Debt

Issue	Maturity Date	---Interest Rates---		Original Issue	Outstanding 10/01/21
		Low	High		
2014 CO's	9/30/2034	2.00%	3.75%	8,500,000	6,405,000
2016 CO's	9/30/2036	2.00%	3.00%	2,400,000	1,905,000
2018 CO's	9/30/2038	3.00%	5.00%	1,995,000	1,775,000

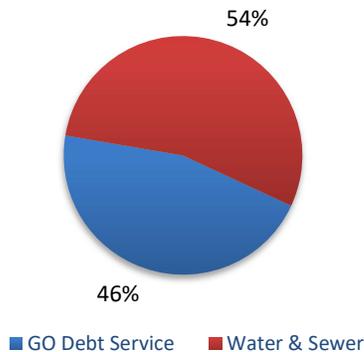
<b>Total Bonded Debt</b>	<b>\$ 12,895,000</b>	<b>\$ 10,085,000</b>
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**By Fund:**

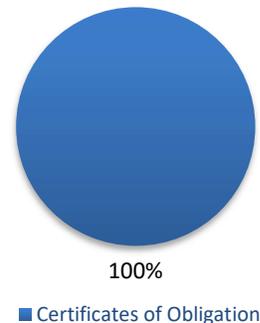
Issue	Last Maturity Date	---Interest Rates---		Original Issues	Outstanding 10/01/21
		Low	High		
GO Debt	8/1/2039	2.00%	5.00%	\$ 5,995,000	\$ 4,610,000
Water & Sewer	8/15/2033	0.40%	5.00%	6,900,000	5,475,000

<b>Total Bonded Debt</b>	<b>\$ 12,895,000</b>	<b>\$ 10,085,000</b>
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**Debt Outstanding - Fund**



**Debt Outstanding - Type**



**City of Bellmead  
Annual Budget  
FY 2022  
City Wide Debt  
Schedule of Requirements**

Fiscal Year	2014 CO's		2016 CO's		2018 CO's		Annual Totals		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
FY 2022	415,000	193,413	105,000	52,900	105,000	65,888	625,000	312,201	937,201
FY 2023	425,000	183,697	105,000	50,800	75,000	61,388	605,000	295,885	900,885
FY 2024	435,000	173,213	110,000	48,650	80,000	57,513	625,000	279,376	904,376
FY 2025	440,000	161,725	110,000	45,900	85,000	53,388	635,000	261,013	896,013
FY 2026	460,000	149,350	115,000	42,525	85,000	49,138	660,000	241,013	901,013
FY 2027	470,000	135,975	120,000	39,000	90,000	44,763	680,000	219,738	899,738
FY 2028	485,000	121,650	125,000	35,325	95,000	40,138	705,000	197,113	902,113
FY 2029	500,000	106,563	125,000	31,575	100,000	36,263	725,000	174,401	899,401
FY 2030	520,000	90,301	130,000	27,750	105,000	33,188	755,000	151,239	906,239
FY 2031	530,000	72,576	135,000	23,775	105,000	30,038	770,000	126,389	896,389
FY 2032	555,000	53,588	140,000	19,650	110,000	26,744	805,000	99,982	904,982
FY 2033	575,000	33,094	140,000	15,450	115,000	23,156	830,000	71,700	901,700
FY 2034	595,000	11,157	145,000	11,175	115,000	19,419	855,000	41,751	896,751
FY 2035	-	-	150,000	6,750	120,000	15,600	270,000	22,350	292,350
FY 2036	-	-	150,000	2,250	125,000	11,463	275,000	13,713	288,713
FY 2037	-	-	-	-	130,000	7,000	130,000	7,000	137,000
FY 2038	-	-	-	-	135,000	2,363	135,000	2,363	137,363
<b>Totals</b>	<b>\$ 6,405,000</b>	<b>\$ 1,486,302</b>	<b>\$ 1,905,000</b>	<b>\$ 453,475</b>	<b>\$ 1,775,000</b>	<b>\$ 577,450</b>	<b>\$ 10,085,000</b>	<b>\$ 2,517,227</b>	<b>\$ 12,602,227</b>

**City of Bellmead  
Annual Budget  
FY 2022  
General Obligation Debt  
Schedule of Bonded Debt**

Issue	Purpose	Maturity Date	---Interest Rates---		Original Issue	Outstanding 10/01/21
			Low	High		
2014 CO's - GO Portion	Public Safety Vehicles, Street Improvements	9/30/2034	2.00%	3.75%	4,000,000	2,835,000
2018 CO's	Public Safety Vehicles	9/30/2038	3.00%	5.00%	1,995,000	1,775,000
<b>Total General Obligation Debt</b>					<b>\$ 5,995,000</b>	<b>\$ 4,610,000</b>

**City of Bellmead  
Annual Budget  
FY 2022  
General Obligation Debt  
Schedule of Requirements**

Fiscal Year	2014 CO's GO Portion		2018 CO's		Annual Totals		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
FY 2022	185,000	85,625	105,000	65,888	290,000	151,513	441,513
FY 2023	185,000	81,347	75,000	61,388	260,000	142,735	402,735
FY 2024	190,000	76,775	80,000	57,513	270,000	134,288	404,288
FY 2025	195,000	71,719	85,000	53,388	280,000	125,107	405,107
FY 2026	205,000	66,219	85,000	49,138	290,000	115,357	405,357
FY 2027	210,000	60,250	90,000	44,763	300,000	105,013	405,013
FY 2028	215,000	53,875	95,000	40,138	310,000	94,013	404,013
FY 2029	220,000	47,213	100,000	36,263	320,000	83,476	403,476
FY 2030	230,000	40,038	105,000	33,188	335,000	73,226	408,226
FY 2031	235,000	32,188	105,000	30,038	340,000	62,226	402,226
FY 2032	245,000	23,788	110,000	26,744	355,000	50,532	405,532
FY 2033	255,000	14,719	115,000	23,156	370,000	37,875	407,875
FY 2034	265,000	4,969	115,000	19,419	380,000	24,388	404,388
FY 2035	-	-	120,000	15,600	120,000	15,600	135,600
FY 2036	-	-	125,000	11,463	125,000	11,463	136,463
FY 2037	-	-	130,000	7,000	130,000	7,000	137,000
FY 2038	-	-	135,000	2,363	135,000	2,363	137,363
<b>Totals</b>	<b>\$ 2,835,000</b>	<b>\$ 658,725</b>	<b>\$ 1,775,000</b>	<b>\$ 577,450</b>	<b>\$ 4,610,000</b>	<b>\$ 1,236,175</b>	<b>\$ 5,846,175</b>

**City of Bellmead  
Annual Budget  
FY 2022  
Water & Sewer Debt  
Schedule of Bonded Debt**

Issue	Purpose	Maturity Date	--Interest Rates-- Low High		Original Issue	Outstanding 10/01/21
2014 CO's - Revenue Portion	Water Storage Tank, Sewer Interceptor, WS Improvements	9/30/2034	2.00%	3.75%	\$ 4,500,000	\$ 3,570,000
2016 CO's	Utility System Improvements	9/30/2036	2.00%	3.00%	\$ 2,400,000	\$ 1,905,000
<b>Total Revenue Debt</b>					<b>\$ 6,900,000</b>	<b>\$ 5,475,000</b>

**City of Bellmead  
Annual Budget  
FY 2022  
Water & Sewer Debt  
Schedule of Requirements**

Fiscal Year	2014 CO's Revenue Portion		2016 CO's		Annual Totals		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
FY 2022	230,000	107,788	105,000	52,900	335,000	160,688	495,688
FY 2023	240,000	102,350	105,000	50,800	345,000	153,150	498,150
FY 2024	245,000	96,438	110,000	48,650	355,000	145,088	500,088
FY 2025	245,000	90,006	110,000	45,900	355,000	135,906	490,906
FY 2026	255,000	83,131	115,000	42,525	370,000	125,656	495,656
FY 2027	260,000	75,725	120,000	39,000	380,000	114,725	494,725
FY 2028	270,000	67,775	125,000	35,325	395,000	103,100	498,100
FY 2029	280,000	59,350	125,000	31,575	405,000	90,925	495,925
FY 2030	290,000	50,263	130,000	27,750	420,000	78,013	498,013
FY 2031	295,000	40,388	135,000	23,775	430,000	64,163	494,163
FY 2032	310,000	29,800	140,000	19,650	450,000	49,450	499,450
FY 2033	320,000	18,375	140,000	15,450	460,000	33,825	493,825
FY 2034	330,000	6,188	145,000	11,175	475,000	17,363	492,363
FY 2035	-	-	150,000	6,750	150,000	6,750	156,750
FY 2036	-	-	150,000	2,250	150,000	2,250	152,250
<b>Totals</b>	<b>\$ 3,570,000</b>	<b>\$ 827,577</b>	<b>\$ 1,905,000</b>	<b>\$ 453,475</b>	<b>\$ 5,475,000</b>	<b>\$ 1,281,052</b>	<b>\$ 6,756,052</b>



# FIVE YEAR FORECASTS



This section presents five-year forecasts for the City’s major operating funds to provide a financial tool by which future budgets and actual results of operations can be monitored. A financial forecast provides prospective financial statements that present an entity’s expected financial position, results of operations, and cash flows for one or more future periods. This five-year forecast attempts to do just that. The scope of this year’s five-year forecast is limited to revenues and expenditures for the City’s major operating funds: General Fund, Water and Sewer Fund, Street Maintenance Fund, and Economic Development Fund.

The City’s financial position over the past decade has been very heavily dependent upon sales tax revenues. The City has also heavily relied upon other funds to subsidize the General Fund and deferred routine maintenance and capital expenditures to maintain a low tax rate. The BEDC Fund has also maintained large fund balances and deferred economic development opportunities. If these trends continue, the City’s current financial position will begin to deteriorate, and the fund balance will deplete over time.

The importance of the forecast lies not in the numbers, but in the discussion it encourages on the policy issues and strategies that can be implemented in the event these scenarios become reality.

A statement of revenues, expenditures, and changes in fund balance has been prepared for each major fund. Revenues are depicted by sources while expenditures, or expenses, are presented by operating division or program area. The projections behind the forecast for each operating division are at the category of expense level. A category of expense is defined as salaries, benefits, supplies, maintenance, repairs, support services, and capital outlay. Each forecast provides a column showing the percentage change between FY 2017 and FY 2026.

Finally, a bar graph is presented after each forecast showing the fund projections over a five-year period including a comparison between the revenues, expenditures, ending fund balance and the fund balance requirement, (as required by City Financial Governance Policy).

The bar graph reflects the application of the most recent five-year historical trend for the specific fund’s actual revenue collections and expenditures. Due to the City’s conservative budgeting practices, revenues historically exceed budget, while expenditures historically are realized less than budget.

The forecasts attempt to provide the reader, along with City staff, a look into the future as to where the City will be financially. It is important for the user of the forecasts to understand that these estimates are based on various statistical methods and are not representation of fact.

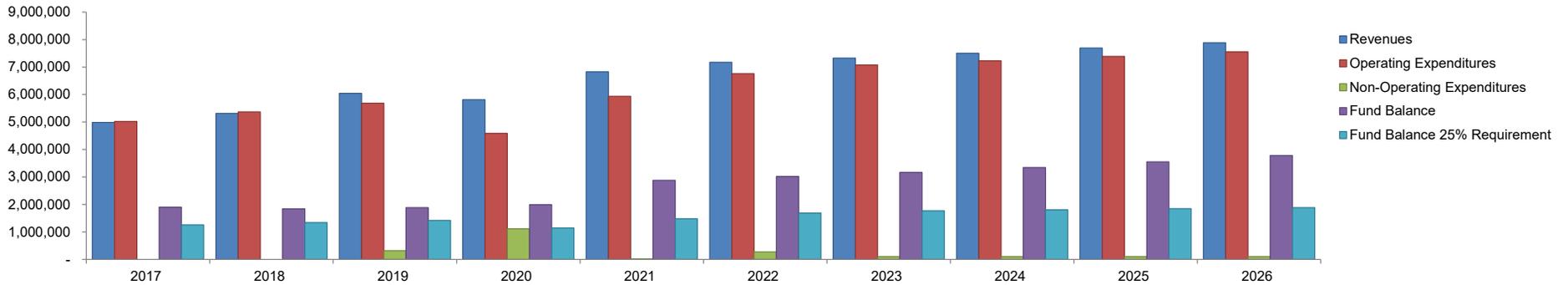
**GENERAL FUND**  
**Five Year Forecast**  
**FY 2022**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2017-2026 % Change
<b>Revenues</b>											
Property Taxes	927,814	968,976	1,033,854	1,314,227	1,430,626	1,643,410	1,709,146	1,777,512	1,848,613	1,922,557	107.21%
Sales Taxes	2,448,878	2,549,899	2,660,639	2,666,605	2,877,959	2,983,800	3,073,314	3,165,513	3,260,479	3,358,293	37.14%
Franchise Taxes	503,812	498,024	514,688	484,867	539,346	542,600	548,026	553,506	559,041	564,632	12.07%
Licenses and Permits	38,732	38,878	57,055	92,864	103,994	121,095	122,911	124,755	126,626	128,526	231.83%
Intergovernmental Revenues	8,759	10,234	7,410	75,299	82,487	92,009	92,009	92,009	92,009	92,009	950.45%
Charges for Services	24,724	7,897	677,203	705,489	1,404,692	1,405,200	1,419,252	1,433,445	1,447,779	1,462,257	5,814.32%
Fines and Forfeitures	222,307	216,151	159,479	135,422	163,239	158,000	152,470	147,134	141,984	137,015	(38.37%)
Investment Income	37,334	43,874	37,187	19,303	2,345	7,400	7,400	7,400	7,400	7,400	(80.18%)
Other Income	28,787	19,634	(7,572)	7,098	3,457	3,500	3,500	3,500	3,500	3,500	(87.84%)
Other Financing Sources	744,840	956,927	906,499	311,488	218,830	216,904	198,215	200,484	203,296	206,152	(72.32%)
<b>Total Revenues</b>	<b>4,985,987</b>	<b>5,310,494</b>	<b>6,046,442</b>	<b>5,812,660</b>	<b>6,826,975</b>	<b>7,173,918</b>	<b>7,326,244</b>	<b>7,505,258</b>	<b>7,690,727</b>	<b>7,882,341</b>	<b>58.09%</b>
<b>Operating Expenditures</b>											
<b>General Government</b>											
City Council	8,451	6,904	13,485	18,447	35,018	35,617	36,329	37,056	37,797	38,553	356.19%
Administration-City Manager	369,512	380,115	301,190	159,012	217,855	254,962	260,061	265,262	270,568	275,979	(25.31%)
Administration-City Secretary	21,488	17,013	82,618	92,969	99,903	102,149	104,192	106,276	108,401	110,569	414.56%
Finance-Operations	463,332	505,427	465,822	199,217	220,589	248,626	253,599	258,670	263,844	269,121	(41.92%)
Finance-Solid Waste	-	-	706,630	718,785	962,242	1,284,330	1,322,860	1,362,546	1,403,422	1,445,525	N/A
Building Maintenance	12,890	10,269	19,609	31,497	35,195	53,615	54,687	55,781	56,897	58,035	350.23%
Other Costs	215,641	201,623	129,512	69,889	184,912	255,756	260,871	266,089	271,410	276,839	28.38%
	1,091,314	1,121,351	1,718,866	1,289,817	1,755,713	2,235,055	2,292,599	2,351,680	2,412,339	2,474,620	126.76%
<b>Public Safety</b>											
Municipal Court	193,661	199,234	225,410	147,093	144,224	141,844	144,681	147,574	150,526	153,537	(20.72%)
Police-Operations	2,010,629	2,206,693	2,089,647	1,789,077	2,223,230	2,554,111	2,670,193	2,723,597	2,778,069	2,833,630	40.93%
Police-Code Compliance	116,475	100,154	83,520	271,916	234,206	162,400	165,648	168,961	172,340	175,787	50.92%
Police-VCLG	-	-	-	-	45,521	55,558	56,669	57,803	58,959	60,138	N/A
Police-VAWA CID	-	-	-	-	65,199	72,214	73,658	75,131	76,634	78,167	N/A
Fire-Suppression	1,050,584	1,188,856	1,124,374	697,508	1,094,650	1,159,363	1,182,550	1,206,201	1,230,325	1,254,932	19.45%
Fire-Inspections	-	-	1,625	72,615	126,937	89,535	91,326	93,152	95,015	96,916	N/A
<b>Total Public Safety</b>	<b>3,371,349</b>	<b>3,694,937</b>	<b>3,524,576</b>	<b>2,978,208</b>	<b>3,933,968</b>	<b>4,235,025</b>	<b>4,384,726</b>	<b>4,472,420</b>	<b>4,561,868</b>	<b>4,653,106</b>	<b>38.02%</b>
<b>Public Works</b>											
Streets	377,936	346,077	274,953	70,583	-	-	-	-	-	-	(100.00%)
Fleet	116,553	136,685	121,123	87,428	75,524	101,707	103,741	105,816	107,932	110,091	(5.54%)
Parks	63,809	72,113	48,525	159,132	170,306	189,865	293,662	299,536	305,526	311,637	388.39%
<b>Total Public Works</b>	<b>558,298</b>	<b>554,875</b>	<b>444,601</b>	<b>317,144</b>	<b>245,830</b>	<b>291,572</b>	<b>397,403</b>	<b>405,352</b>	<b>413,459</b>	<b>421,728</b>	<b>(24.46%)</b>
<b>Total Operating Expenditures</b>	<b>5,020,961</b>	<b>5,371,163</b>	<b>5,688,043</b>	<b>4,585,169</b>	<b>5,935,511</b>	<b>6,761,652</b>	<b>7,074,728</b>	<b>7,229,452</b>	<b>7,387,666</b>	<b>7,549,454</b>	<b>50.36%</b>

**GENERAL FUND  
Five Year Forecast  
FY 2022**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2017-2026 % Change
<b>Non-Operating Expenditures</b>											
Capital Outlay	-	-	193,057	50,365	10,000	273,250	100,000	100,000	100,000	100,000	N/A
Transfers Out	-	-	125,742	1,064,597	-	-	-	-	-	-	N/A
<b>Total Non-Operating Expenditures</b>	-	-	318,799	1,114,962	10,000	273,250	100,000	100,000	100,000	100,000	N/A
<b>Total Expenditures</b>	5,020,961	5,371,163	6,006,842	5,700,130	5,945,511	7,034,902	7,174,728	7,329,452	7,487,666	7,649,454	52.35%
<b>Net Change in Fund Balance</b>	(34,974)	(60,669)	39,600	112,529	881,464	139,016	151,515	175,807	203,061	232,887	(765.89%)
<b>Fund Balance, Beginning</b>	1,939,900	1,904,926	1,844,257	1,883,857	1,996,386	2,877,851	3,016,867	3,168,383	3,344,189	3,547,250	82.86%
<b>Fund Balance, Ending</b>	\$ 1,904,926	\$ 1,844,257	\$ 1,883,857	\$ 1,996,386	\$ 2,877,851	\$ 3,016,867	\$ 3,168,383	\$ 3,344,189	\$ 3,547,250	\$ 3,780,137	98.44%
<b>Fund Balance Reserve</b>	37.94%	34.34%	33.12%	43.54%	48.49%	44.62%	44.78%	46.26%	48.02%	50.07%	
<b>Fund Balance Reserve 25%</b>	\$ 1,104,611	\$ 1,181,656	\$ 1,251,369	\$ 1,008,737	\$ 1,305,812	\$ 1,690,413	\$ 1,768,682	\$ 1,807,363	\$ 1,846,916	\$ 1,887,363	

**Forecast based upon Historical Trends**



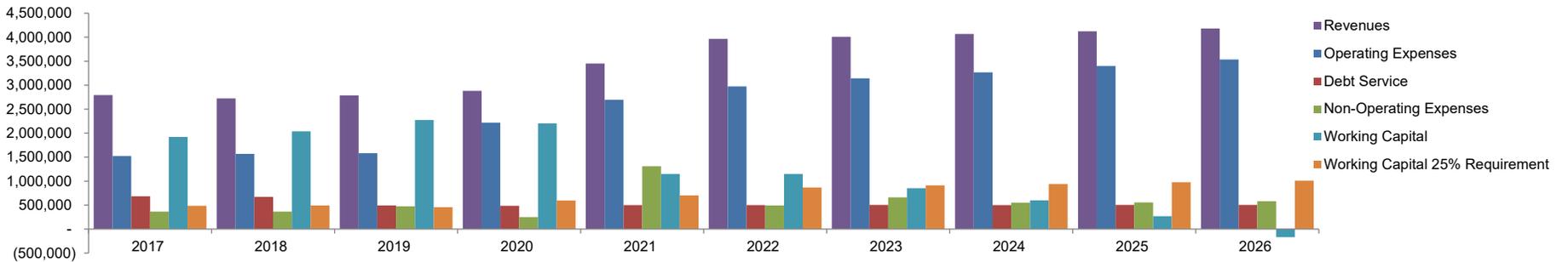
**WATER & SEWER FUND**  
**Five Year Forecast**  
**FY 2022**

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-2026	
	Actual	Actual	Actual	Actual	Estimated	Forecast	Forecast	Forecast	Forecast	Forecast	% Change	
<b>Revenues</b>												
Water Revenue	\$ 1,734,830	\$ 1,731,568	\$ 1,700,972	\$ 1,639,164	\$ 2,072,167	\$ 2,196,200	\$ 2,218,162	\$ 2,240,344	\$ 2,262,747	\$ 2,285,375	31.73%	
Sewer Revenue	904,836	819,189	837,502	977,073	1,195,637	1,582,700	1,614,354	1,646,641	1,679,574	1,713,165	89.33%	
Tap Fees	11,833	26,750	31,850	36,950	37,900	37,900	38,279	38,662	39,048	39,439	233.30%	
New Service/Transfer Fees	50,490	52,795	52,370	16,560	15,735	20,000	20,200	20,402	20,606	20,812	-58.78%	
NSF Check Fees	-	45,600	1,010	1,050	800	800	808	816	824	832	N/A	
Delinquent Penalties	-	-	-	57,012	100,180	105,000	106,050	107,111	108,182	109,263	N/A	
Recycling Proceeds	-	-	-	4,684	3,224	10,000	10,100	10,201	10,303	10,406	N/A	
Investment Income	21,947	38,532	87,418	39,263	1,799	1,700	1,717	1,734	1,752	1,769	-91.94%	
Other Income	69,785	9,007	1,884	(4,892)	-	-	-	-	-	-	-100.00%	
Other Financing Sources	-	-	72,343	114,504	24,317	10,000	-	-	-	-	N/A	
<b>Total Revenues</b>	<b>2,793,721</b>	<b>2,723,441</b>	<b>2,785,349</b>	<b>2,881,368</b>	<b>3,451,759</b>	<b>3,964,300</b>	<b>4,009,670</b>	<b>4,065,910</b>	<b>4,123,036</b>	<b>4,181,062</b>	<b>49.66%</b>	
<b>Expenses</b>												
<b>Operating Expenses</b>												
Personnel	514,702	425,118	486,409	704,287	749,672	883,761	960,274	989,082	1,018,755	1,049,317	103.87%	
Supplies	98,390	95,425	92,163	108,790	117,044	129,670	132,263	134,909	137,607	140,359	42.66%	
Repairs & Maintenance	129,483	308,329	253,120	228,721	212,796	446,478	468,802	492,242	516,854	542,697	319.13%	
Professional Services	-	-	38,638	38,248	66,224	55,304	56,963	58,672	60,432	62,245	N/A	
Services	409,830	365,565	339,655	320,373	330,706	346,660	357,060	367,772	378,805	390,169	-4.80%	
Water Purchases	369,643	374,668	373,870	339,987	393,869	399,096	419,051	440,003	462,004	485,104	31.24%	
Sewer Treatment	-	-	-	418,567	825,436	710,964	746,512	783,838	823,030	864,181	N/A	
Bad Debt Expense	-	-	-	56,964	-	-	-	-	-	-	N/A	
<b>Total Operating Expenses</b>	<b>1,522,048</b>	<b>1,569,105</b>	<b>1,583,855</b>	<b>2,215,937</b>	<b>2,695,747</b>	<b>2,971,933</b>	<b>3,140,925</b>	<b>3,266,517</b>	<b>3,397,486</b>	<b>3,534,072</b>	<b>132.19%</b>	
<b>Debt Service</b>												
Debt Service	682,306	672,064	491,223	485,992	499,247	498,463	502,906	500,688	503,150	505,088	-25.97%	
<b>Total Debt Service</b>	<b>682,306</b>	<b>672,064</b>	<b>491,223</b>	<b>485,992</b>	<b>499,247</b>	<b>498,463</b>	<b>502,906</b>	<b>500,688</b>	<b>503,150</b>	<b>505,088</b>	<b>-25.97%</b>	

**WATER & SEWER FUND**  
**Five Year Forecast**  
**FY 2022**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2017-2026 % Change
<b>Non-Operating Expenses</b>											
<b>Capital Outlay</b>											
Facilities	-	-	-	-	-	-	250,000	250,000	250,000	250,000	N/A
Motor Vehicles	-	-	-	-	-	32,000	24,000	-	-	25,000	N/A
Machinery & Equipment	-	-	-	-	-	245,000	90,000	-	-	-	N/A
Computer Equipment	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Capital Outlay</b>	-	-	-	-	-	277,000	364,000	250,000	250,000	275,000	NA
<b>Infrastructure Projects</b>											
Waterwells	-	-	-	-	105,055	-	100,000	100,000	100,000	100,000	N/A
<b>Total Infrastructure</b>	-	-	-	-	105,055	-	100,000	100,000	100,000	100,000	NA
<b>Transfers Out</b>											
Transfer to General Fund	365,432	365,432	365,430	249,042	205,150	216,904	198,215	200,484	203,296	206,152	-43.59%
Transfer to Fund 22	-	-	-	-	1,000,000	-	-	-	-	-	N/A
Transfer Out	-	-	110,000	-	-	-	-	-	-	-	N/A
<b>Total Transfers Out</b>	365,432	365,432	475,430	249,042	1,205,150	216,904	198,215	200,484	203,296	206,152	-43.59%
<b>Total Non-Operating Expenses</b>	365,432	365,432	475,430	249,042	1,310,205	493,904	662,215	550,484	553,296	581,152	59.03%
<b>Total Expenses</b>	2,569,786	2,606,601	2,550,508	2,950,971	4,505,199	3,964,300	4,306,046	4,317,689	4,453,931	4,620,312	79.79%
<b>Net Change</b>	223,935	116,840	234,841	(69,603)	(1,053,440)	-	(296,376)	(251,779)	(330,895)	(439,250)	-296.15%
<b>Working Capital, Beginning</b>	1,695,749	1,919,684	2,036,524	2,271,364	2,201,761	1,148,321	1,148,321	851,945	600,166	269,271	-84.12%
<b>Working Capital, Ending</b>	\$ 1,919,684	\$ 2,036,524	\$ 2,271,364	\$ 2,201,761	\$ 1,148,321	\$ 1,148,321	\$ 851,945	\$ 600,166	\$ 269,271	\$ (169,979)	-108.85%
<b>Working Capital Reserve</b>	87.09%	90.87%	109.46%	81.49%	35.94%	33.09%	23.38%	15.93%	6.90%	-4.21%	
<b>Working Capital Reserve - 25%</b>	\$ 484,958	\$ 493,057	\$ 456,517	\$ 594,424	\$ 702,899	\$ 867,599	\$ 910,958	\$ 941,801	\$ 975,159	\$ 1,009,790	

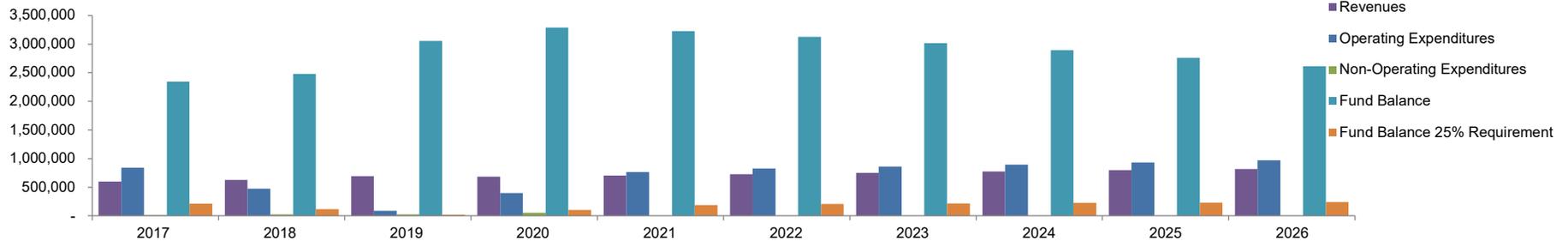
**Forecast based upon Historical Trends**



**STREET MAINTENANCE FUND**  
**Five Year Forecast**  
**FY 2022**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2017-2026 % Change
<b>Revenues</b>											
Sales Tax Revenue	\$ 598,386	\$ 625,163	\$ 650,045	\$ 647,975	\$ 701,418	\$ 726,825	\$ 748,630	\$ 771,089	\$ 794,221	\$ 818,048	36.71%
Investment Income	1,754	3,770	41,837	31,467	2,161	2,160	2,182	2,203	2,225	2,248	28.15%
Other Financing Sources	-	-	-	3,629	-	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>600,140</b>	<b>628,933</b>	<b>691,882</b>	<b>683,071</b>	<b>703,579</b>	<b>728,985</b>	<b>750,811</b>	<b>773,292</b>	<b>796,447</b>	<b>820,296</b>	<b>36.68%</b>
<b>Expenses</b>											
<b>Operating Expenditures</b>											
Personnel	4,447	46,265	19,387	305,562	351,485	364,590	375,528	386,794	398,397	410,349	9127.55%
Supplies	801,695	366,902	18,639	20,538	28,128	30,910	31,528	32,159	32,802	33,458	-95.83%
Repairs & Maintenance	35,264	58,850	37,503	47,769	361,365	401,500	421,575	442,654	464,786	488,026	1283.92%
Professional Services	-	-	10,582	3,000	3,000	13,000	13,390	13,792	14,205	14,632	N/A
Services	-	-	2,186	20,485	19,000	18,959	19,528	20,114	20,717	21,339	N/A
<b>Total Operating Expenditures</b>	<b>841,406</b>	<b>472,017</b>	<b>88,297</b>	<b>397,355</b>	<b>762,978</b>	<b>828,959</b>	<b>861,549</b>	<b>895,511</b>	<b>930,908</b>	<b>967,803</b>	<b>15.02%</b>
<b>Non-Operating Expenditures</b>											
Capital	-	-	-	55,479	-	-	-	-	-	-	N/A
Transfers to General Fund	10,000	25,000	25,000	-	-	-	-	-	-	-	-100.00%
<b>Total Non-Operating Expenses</b>	<b>10,000</b>	<b>25,000</b>	<b>25,000</b>	<b>55,479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Total Expenses</b>	<b>851,406</b>	<b>497,017</b>	<b>113,297</b>	<b>452,834</b>	<b>762,978</b>	<b>828,959</b>	<b>861,549</b>	<b>895,511</b>	<b>930,908</b>	<b>967,803</b>	<b>13.67%</b>
<b>Net Change</b>	<b>(251,266)</b>	<b>131,916</b>	<b>578,585</b>	<b>230,237</b>	<b>(59,399)</b>	<b>(99,974)</b>	<b>(110,737)</b>	<b>(122,219)</b>	<b>(134,461)</b>	<b>(147,507)</b>	<b>-41.29%</b>
<b>Fund Balance, Beginning</b>	<b>2,597,208</b>	<b>2,345,942</b>	<b>2,477,858</b>	<b>3,056,443</b>	<b>3,286,680</b>	<b>3,227,281</b>	<b>3,127,307</b>	<b>3,016,570</b>	<b>2,894,350</b>	<b>2,759,889</b>	<b>6.26%</b>
<b>Fund Balance, Ending</b>	<b>\$ 2,345,942</b>	<b>\$ 2,477,858</b>	<b>\$ 3,056,443</b>	<b>\$ 3,286,680</b>	<b>\$ 3,227,281</b>	<b>\$ 3,127,307</b>	<b>\$ 3,016,570</b>	<b>\$ 2,894,350</b>	<b>\$ 2,759,889</b>	<b>\$ 2,612,382</b>	<b>11.36%</b>
<b>Fund Balance Reserve</b>	<b>278.81%</b>	<b>524.95%</b>	<b>3461.55%</b>	<b>827.14%</b>	<b>422.98%</b>	<b>377.26%</b>	<b>350.13%</b>	<b>323.21%</b>	<b>296.47%</b>	<b>269.93%</b>	
<b>Fund Balance Reserve - 25%</b>	<b>\$ 210,352</b>	<b>\$ 118,004</b>	<b>\$ 22,074</b>	<b>\$ 99,339</b>	<b>\$ 190,744</b>	<b>\$ 207,240</b>	<b>\$ 215,387</b>	<b>\$ 223,878</b>	<b>\$ 232,727</b>	<b>\$ 241,951</b>	

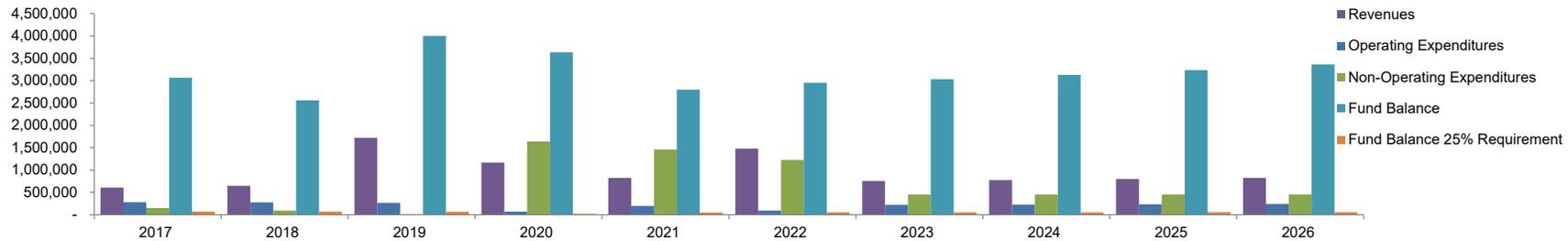
**Forecast based upon Historical Trends**



**ECONOMIC DEVELOPMENT FUND**  
**Five Year Forecast**  
**FY 2022**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2017-2026 % Change
<b>Revenues</b>											
Sales Tax Revenue	\$ 598,386	\$ 625,253	\$ 650,043	\$ 647,975	\$ 701,418	\$ 726,825	\$ 748,630	\$ 771,089	\$ 794,221	\$ 818,048	36.71%
Investment Income	9,313	23,388	59,525	73,325	13,398	6,100	5,490	4,941	4,447	4,002	-57.03%
Note Receivable Payments	-	-	102,880	107,597	571,285	-	-	-	-	-	N/A
Sale of Property	-	-	-	337,953	192,501	-	-	-	-	-	N/A
Transfer from Fund 30	-	-	908,185	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>607,699</b>	<b>648,641</b>	<b>1,720,633</b>	<b>1,166,851</b>	<b>1,478,602</b>	<b>732,925</b>	<b>754,120</b>	<b>776,030</b>	<b>798,668</b>	<b>822,050</b>	<b>35.27%</b>
<b>Expenses</b>											
<b>Operating Expenditures</b>											
Personnel	-	-	-	51,422	66,397	76,264	78,552	80,908	83,336	85,836	N/A
Supplies	1,600	1,080	637	1,000	500	2,430	2,479	2,528	2,579	2,630	64.39%
Repairs & Maintenance	-	-	-	1,534	1,850	1,356	1,424	1,495	1,570	1,648	N/A
Administrative Charges	256,000	256,000	256,000	-	-	-	-	-	-	-	-100.00%
Professional Services	7,209	3,211	4,185	15,920	11,704	103,604	106,712	109,913	113,211	116,607	1517.52%
Services	15,288	18,769	7,091	2,275	14,797	30,560	31,477	32,421	33,394	34,396	124.98%
<b>Total Operating Expenditures</b>	<b>280,097</b>	<b>279,060</b>	<b>267,913</b>	<b>72,151</b>	<b>95,248</b>	<b>214,214</b>	<b>220,643</b>	<b>227,266</b>	<b>234,089</b>	<b>241,117</b>	<b>-13.92%</b>
<b>Non-Operating Expenditures</b>											
Project Funding	149,950	75,000	12,500	5,000	40,000	250,000	250,000	250,000	250,000	250,000	66.72%
Transfer to Fund 10	-	20,000	-	-	-	-	-	-	-	-	N/A
Transfer to Fund 15	-	-	-	135,700	135,700	205,000	205,000	205,000	205,000	205,000	N/A
Transfer to Fund 22	-	-	-	-	1,000,000	770,000	-	-	-	-	N/A
Transfer to Fund 65	-	-	-	1,500,000	-	-	-	-	-	-	N/A
<b>Total Non-Operating Expenses</b>	<b>149,950</b>	<b>95,000</b>	<b>12,500</b>	<b>1,640,700</b>	<b>1,175,700</b>	<b>1,225,000</b>	<b>455,000</b>	<b>455,000</b>	<b>455,000</b>	<b>455,000</b>	<b>203.43%</b>
<b>Total Expenses</b>	<b>430,047</b>	<b>374,060</b>	<b>280,413</b>	<b>1,712,851</b>	<b>1,270,948</b>	<b>1,439,214</b>	<b>675,643</b>	<b>682,266</b>	<b>689,089</b>	<b>696,117</b>	<b>61.87%</b>
<b>Net Change</b>	<b>177,652</b>	<b>274,581</b>	<b>1,440,220</b>	<b>(546,000)</b>	<b>207,654</b>	<b>(706,289)</b>	<b>78,477</b>	<b>93,763</b>	<b>109,579</b>	<b>125,933</b>	<b>-29.11%</b>
<b>Fund Balance, Beginning</b>	<b>2,889,163</b>	<b>3,066,815</b>	<b>2,559,633</b>	<b>3,999,853</b>	<b>3,453,853</b>	<b>3,661,507</b>	<b>2,955,218</b>	<b>3,033,694</b>	<b>3,127,457</b>	<b>3,237,037</b>	<b>12.04%</b>
<b>GASB Adjustment</b>	<b>-</b>	<b>(781,763)</b>	<b>-</b>	<b>N/A</b>							
<b>Fund Balance, Ending</b>	<b>\$ 3,066,815</b>	<b>\$ 2,559,633</b>	<b>\$ 3,999,853</b>	<b>\$ 3,453,853</b>	<b>\$ 3,661,507</b>	<b>\$ 2,955,218</b>	<b>\$ 3,033,694</b>	<b>\$ 3,127,457</b>	<b>\$ 3,237,037</b>	<b>\$ 3,362,970</b>	<b>9.66%</b>
<b>Fund Balance Reserve</b>	<b>1094.91%</b>	<b>917.23%</b>	<b>1492.97%</b>	<b>4786.97%</b>	<b>3844.16%</b>	<b>1379.56%</b>	<b>1374.93%</b>	<b>1376.12%</b>	<b>1382.82%</b>	<b>1394.75%</b>	
<b>Fund Balance Reserve - 25%</b>	<b>\$ 70,024</b>	<b>\$ 69,765</b>	<b>\$ 66,978</b>	<b>\$ 18,038</b>	<b>\$ 23,812</b>	<b>\$ 53,554</b>	<b>\$ 55,161</b>	<b>\$ 56,817</b>	<b>\$ 58,522</b>	<b>\$ 60,279</b>	

**Forecast based upon Historical Trends**





### A. Introduction

The basic policies related to the City's financial and budgetary policies were formalized on March 25, 2019. In May 2021, the policies were amended by Ordinance No. 2021-042 to revise and update the amended and restated financial policies as a result of the Texas Property Tax reform and Transparency Act of 2019.

The intent of the City's policies is to protect public assets and to foster reliance on public information for decision making purposes at all levels both internally and externally. The policies establish a framework within which the Mayor, City Council, City Manager, Chief Financial Officer, and all department directors shall establish the presence of integrity, ethics, competence, and a positive control environment. Managers and supervisory personnel are responsible for establishing, executing, and maintaining the financial policies and procedures at the detail level within their specific divisions.

### B. General Policies

- |   |               |
|---|---------------|
| 1. With respect to the interpretation and application of these policies, the City shall comply with all applicable federal and state laws, the City Charter and Code of City Ordinances, Governmental Accounting Standards Board (GASB) standards, and all bond covenants, whether existing or hereafter provided, and associated ordinances relating to all budget, accounting, reporting, disclosure, and finance activities, and financial policies. In any conflict between these policies and such governing law, standards or documents, such governing law, standards, or documents shall prevail. | In Compliance |
| 2. The City will seek out, apply for, and effectively administer Federal, State, and other grants that address the City's priorities and policy objectives and provide a positive benefit to the city.  | In Compliance |

### C. General Fund Reserve Policies

- |   |               |
|---|---------------|
| 1. The City will maintain Fund Balance as additional insurance against disasters, emergencies, and economic instability. The City's desired minimum unassigned Fund Balance for any given fiscal year is 25% of General Fund expenditures for that fiscal year, excluding debt service payments and transfers for pay-as-you-go capital expenditures. | In Compliance |
| 2. If unassigned fund balance falls below 22%, the City shall refrain from making additional appropriations from fund balance based upon a timetable deemed adequate by the City Council, not to exceed three years.  | In Compliance |
| 3. Unassigned fund balance more than 25% above may be appropriated for non-recurring capital projects or programs.  | In Compliance |

### D. Enterprise Funds Reserve Policy

- |   |               |
|---|---------------|
| 1. Enterprise funds shall maintain a working capital balance of 25% of operating expenses (including operating transfers out and debt service payments) to mitigate financial risk. | In Compliance |
| 2. Working capital in excess of the 25% minimum may be appropriated for non-recurring capital projects or programs.   | In Compliance |

## E. Special Revenue Fund Reserve Policy

1. The City will maintain an unassigned fund balance of 25% of operating expenditures in the hotel/motel tax fund, child safety fund, and the court security fund. In Compliance

## F. Interfund Transfers

1. Fund balance in excess of 25% in the General Fund may be transferred to the Capital Projects Fund. In Compliance
2. Working capital in excess of the 25% minimum may be transferred to the enterprise Capital Projects Fund. In Compliance

## G. Operating Budget Policies - Revenues and Expenditures

1. The City will adopt a Balanced Budget annually, with each fiscal year's budget presented to and passed by City Council before the beginning of that fiscal year and in accordance with state law, the City Charter, and local ordinances. In Compliance
2. Each enterprise fund of the City shall maintain revenues which support the full (direct and indirect) cost of the services provided. In Compliance

## H. Debt Management Policies

1. It is the City's goal to at maintain base bond ratings of AA. In Compliance
2. Any capital project financed through the issuance of bonds shall be financed for a period not to exceed the lesser of 25 years or the average expected life of the assets. In Compliance
3. The City shall monitor all outstanding debt for the purposes of identifying refunding opportunities. In Compliance

## I. Accounting, Auditing and Financial Reporting Policies

1. Single Audit Report or other audits of Federal and State grant funds will be performed in compliance with applicable provisions of the Single Audit Act, applicable Office of Management and Budget Circulars, and other relevant federal, state, and local rules and regulations. In Compliance
2. Annual financial statements will be prepared in accordance with Generally Accepted Accounting Principles. In Compliance
3. An annual audit will be performed by an independent public accounting firm in accordance with Generally Accepted Government Auditing Standards and the opinion will be included in the Comprehensive Annual Financial Report. In Compliance
4. To the extent practicable, all Component Units of the City must follow all City accounting, audit, and financial reporting policies. In Compliance



# City of Bellmead

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## Financial Governance Policies

**May 11, 2021**  
**Resolution 2021-042**

## **I. INTRODUCTION**

The City of Bellmead financial policies set forth the basic framework for the fiscal management of the City. These policies were developed within the parameters established by applicable provisions of the Texas Local Government Code, the Texas Property Tax Code, the City of Bellmead Charter, the Government Financial Officers Association, and the Governmental Accounting Standards Board. The policies are intended to assist the City Council and City staff in evaluating current activities and proposals for future programs while maintaining a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, long-term planning, accountability, and transparency.

All financial policies will be reviewed annually by the City Council and updated, revised, or refined as deemed necessary. Policies adopted by the City Council are guidelines, and occasionally, exceptions may be required. However, exceptions to stated policies will be specifically identified, and the need for the exception will be documented and fully explained prior to receiving City Council consent for the variance.

Upon adoption of these financial policies, City Council authorizes the City Manager to interpret the policies, implement all policies, and manage the City within the boundaries of the policies.

## **II. ANNUAL BUDGET**

### **A. FISCAL YEAR**

The fiscal year of the City of Bellmead shall begin the 1<sup>st</sup> day of October and shall end on the last day of September of each calendar year. Such fiscal year shall also constitute the accounting and budget year.

### **B. BUDGET PROCESS**

At the beginning of the budget process each year, the City Council will review the financial policies and have strategic discussions to determine the City Council's priorities. The City Council will provide the City Manager specific direction of their priorities by resolution.

Operating departments shall submit their annual budgets to the City Manager within fiscal parameters provided by the City Manager's Office. Departments will focus on accomplishing their core mission and stay within the budget parameters set by the City Manager. The City Manager will balance the operating budget against current revenue prior to submitting it to the City Council.

The City Manager shall prepare and submit to City Council a proposed budget in accordance with the guidelines set forth in the City Charter, Article V and the guidance set forth in the financial policies.

**C. BUDGET TIMELINE**

Date	Event	Governing Source
January 1 <sup>st</sup> – March 31 <sup>st</sup>	Financial Policies review.	<ul style="list-style-type: none"> <li>City of Bellmead Financial Policies requires an annual review of the Financial Policies.</li> </ul>
July 25 <sup>th</sup>	Certified tax roll received from Appraisal District.	<ul style="list-style-type: none"> <li>Property Tax Code 26.01(a) requires Chief Appraiser to submit certified roll by July 25<sup>th</sup>.</li> </ul>
August 1 <sup>st</sup> – August 27 <sup>th</sup>	<p>City Manager submits proposed budget to City Council.</p> <p>City Council sets the time and place of the public hearing on the budget.</p>	<ul style="list-style-type: none"> <li>City of Bellmead Financial Policies III(D) states the City Manager will submit proposed budget after receipt of certified roll.</li> <li>Local Government Code 102.005 requires the proposed budget be submitted to the municipal clerk before the 30<sup>th</sup> day before the tax rate is adopted.</li> <li>City Charter V(40) requires budget to be submitted to City Council between 30 and 90 days prior to the beginning of fiscal year.</li> <li>City Charter V(44) requires City Council to fix the time and place of a public hearing on the budget at the meeting it is submitted.</li> </ul>
August 7 <sup>th</sup>	Tax rates (voter-approval and no-new-revenue rates) submitted to City Council.	<ul style="list-style-type: none"> <li>Property Tax Code 26.04(e) states rates must be submitted to City Council by August 7<sup>th</sup> or as soon thereafter as practicable.</li> </ul>
August 7 <sup>th</sup> – August 27 <sup>th</sup>	City Council sets preliminary tax rate.	<ul style="list-style-type: none"> <li>Local Government Code 140.010(f) requires a notice to be published not later than the later of September 1<sup>st</sup> or the 30<sup>th</sup> day after the City receives the certified tax roll if the preliminary rate exceeds the lower of the no-new-revenue or voter-approval rate.</li> </ul>
August 16 <sup>th</sup> – September 27 <sup>th</sup>	Budget public hearing(s) held.	<ul style="list-style-type: none"> <li>Local Government Code 102.006(b) requires a public hearing to occur after the 15<sup>th</sup> day the proposed budget is filed with the municipal clerk.</li> <li>City Charter V(45)&amp;(46) requires a public hearing to be held on the budget. City Council may make changes to the proposed budget after the public hearing. If changes are made to the budget, a 2<sup>nd</sup> public hearing is required.</li> </ul>
August 16 <sup>th</sup> – September 27 <sup>th</sup>	Tax rate public hearing held.	<ul style="list-style-type: none"> <li>Property Tax Code Section 26.06(a) requires a public hearing if tax rate exceeds the no-new-revenue rate.</li> </ul>
August 16 <sup>th</sup> - September 27 <sup>th</sup>	<p>Adopt the Budget.</p> <p>Set the tax rate.</p>	<ul style="list-style-type: none"> <li>City Charter V(49) requires the budget to be adopted by September 27<sup>th</sup> or the budget as</li> </ul>

		<p>submitted by the City Manager is deemed to be adopted.</p> <ul style="list-style-type: none"> <li>• City of Bellmead Financial Policies III(I)(2) states the City Council will adopt the tax rate by September 27<sup>th</sup>.</li> </ul>
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**D. BUDGET PRESENTATION**

The City Manager shall present the budget in a manner that shows expenditures and revenues for the last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the ensuing fiscal year in accordance with the City Charter, Article V.

The City Manager shall submit the proposed budget after receipt of the certified tax roll, and no later than the thirtieth (30) day before the start of the new fiscal year in accordance with the City Charter.

**E. BUDGET FILING**

The budget and all supporting schedules shall be filed with the City Secretary when submitted to the City Council and shall be a public record for inspection by anyone.

Upon final adoption, the budget shall be in effect for the fiscal year. A copy of the budget, as finally adopted, shall be filed with the City Secretary, the Clerk of McLennan County, and the State Comptroller of Public Accounts at Austin (Local Government Code §102.009(d)). The final budget will also be posted on the City website (Local Government Code §102.008(2)).

**F. PUBLIC HEARINGS**

A public hearing shall be conducted by the City Council, allowing interested citizens to express their opinions concerning items of expenditures or revenues. The City Council shall set the hearing for a date occurring no earlier than the 16th day after the date the proposed budget is filed with the City Secretary but before the date the City Council makes its tax levy (Local Government Code §102.006).

The notice of hearing shall be published not less than 10 days nor more than 30 days before the hearing (Local Government Code §102.0065).

After conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the Budget, except items in proposed expenditures fixed by law. Before inserting any additional item or increasing any item of appropriation, it must cause to be published a notice setting forth the nature of the proposed increases and fixing a place and time, not less than five days after

publication, at which the City Council will hold a public hearing thereon (City Charter, Article V, Section 46).

After such further hearing, the City Council may insert the additional item or items, and make the increase or increases, to the amount in each case indicated by the published notice, or to a lesser amount, but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such total proposed expenditures (City Charter, Article V, Section 47).

## **G. BUDGET ADOPTION**

The budget shall be adopted by the favorable vote of a majority of the members of the whole City Council (City Charter, Article V, Section 48). The budget shall be finally adopted not later than the twenty-seventh day of the last month of the fiscal year. Should the City Council take no action on or prior to such day, the budget as submitted by the City Manager shall be deemed to have been finally adopted by the City Council (City Charter, Article V, Section 49). If the City Council does not adopt a tax rate, the tax rate for that year will be the lower of the no-new-revenue rate or the tax rate adopted the previous year (Texas Property Tax Code §26.05(b)(2)(c)).

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named. The City Council may only spend City funds in strict compliance with the budget, except in an emergency (Local Government Code §102.009(b)). This does not prevent the City Council from making changes in the budget for municipal purposes (Local Government Code §102.010).

From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year. Upon adoption, the City may only levy taxes in accordance with the budget. (Local Government Code §102.009(a))

The total estimated expenditures of each fund shall not exceed the total estimated resources of the fund (prospective income plus cash on hand). The classification of revenue and expenditure accounts shall conform as nearly as local conditions will permit to the uniform classification as promulgated by the Governmental Accounting Standards Board (GASB). (City Charter, Article V, Section 53)

## **H. REVENUE PROJECTIONS**

When developing the annual budget, the City Manager shall project revenues

from each source based on actual collections from the preceding year and estimated collections of the current fiscal year, while considering known circumstances that will impact revenues for the new fiscal year. To maintain stability in service delivery, the City shall use a realistic, objective, and analytical approach when preparing revenue estimates. To protect the City's financial integrity, the City will maintain a diversified and stable revenue system to shelter it from fluctuations in any one revenue source. The City of Bellmead will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees, and charges.

## I. PROPERTY TAXES

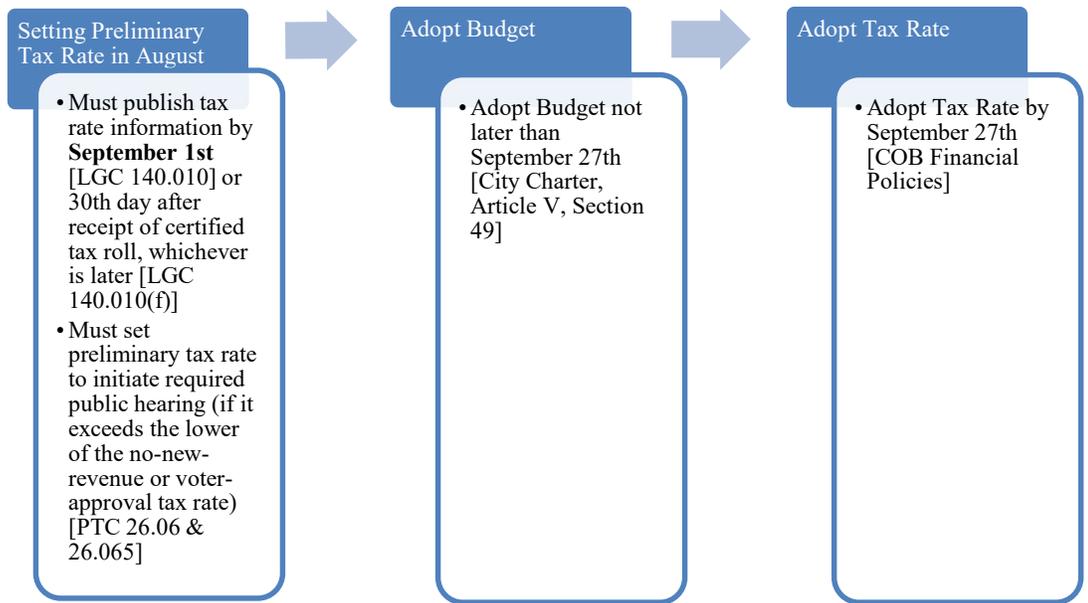
### 1. TAX RATE TYPES

For every annual budget, the City of Bellmead shall levy two property tax rates: operation/maintenance and interest/sinking.

- The interest/sinking levy shall be enough for meeting all principal and interest payments associated with the City's outstanding general obligation debt for that budget year. The interest/sinking levy and related expenditures shall be accounted for in the Debt Service Fund.
- The operation/maintenance levy shall have two components.
  - The first for operation/maintenance expenditures that will be accounted for in the General Fund.
  - The second for capital improvement projects that will be accounted for in the capital improvement program fund. The amount for capital improvement projects will be any portion of the tax levy in excess of the voter-approval rate.

### 2. SETTING TAX RATE

The City Council shall adopt a tax rate not later than the twenty-seventh day of the last month of the fiscal year. The annual tax rate must be set by ordinance. All actions related to the setting of the tax rate must be in accordance with Texas Property Tax Code and Local Government Code.



### 3. PROPERTY TAX POLICIES

The City of Bellmead will levy the lowest tax rate on the broadest tax base to achieve its mission and goals. Mandated exemptions will be provided to homeowners, senior citizens, and disabled citizens. Minimal additional exemptions will be provided. The City may consider providing tax abatements or other incentives to encourage development.

## III. BASIS OF ACCOUNTING AND BUDGETING

### A. CONFORMANCE TO ACCOUNTING PRINCIPLES AND RECOMMENDED PRACTICES

The City’s accounting practices, and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

### B. ORGANIZATION OF FUNDS AND ACCOUNTS

The financial transactions of the City of Bellmead are accounted for and recorded in individual funds and account groups. In general, the City will maintain the minimum number of funds consistent with legal and managerial requirements.

#### C. BUDGET BASIS

Budgets shall be prepared and adopted on a basis consistent with generally accepted accounting principles for all governmental funds and proprietary funds.

#### D. ENCUMBRANCES

Encumbrance accounting shall be used. Outstanding encumbrances are reported as assignments of fund balances and do not constitute expenditures or liabilities since the amounts will be expended the subsequent fiscal year.

#### E. GASB STATEMENT 34

The issuance of Statement 34 by GASB has influenced the creation and reporting of individual funds. GASB 34 essentially mandates dual accounting systems: one for government-wide (i.e. the government as a single entity) reporting and another for individual fund reporting. Under GASB 34 for individual funds, the City will continue utilizing the accounting and budgeting processes as described above. However, because GASB 34 mandates the flow of economic resources measurement focus and accrual basis of accounting for the government-wide reporting, extensive reconciliation must be performed to present aggregated fund information in the government-wide reporting model. Therefore, operating funds will be created with the objective of minimizing the reconciliation necessary for government-wide reporting.

### IV. BUDGET ADMINISTRATION

#### A. LEVEL OF CONTROL

All expenditures of the City of Bellmead shall be made in accordance with the annual budget. The legal level of control (the level at which expenditures may not legally exceed appropriations) is the fund. During the fiscal year, conditions may arise that require modifications to the budget.

#### B. AMENDING THE BUDGET

Texas law provides for two types of expenditure budget amendments.

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##### 1. AMENDMENTS

The City Council may amend or change the budget by resolution. Resolutions amending the budget must be filed with the City Secretary. The City Secretary will attach the amendment to the original budget (Local

Government Code §102.009(c) and Local Government Code §102.010). All approved budget amendments must also be filed with the Clerk of McLennan County (Local Government Code §102.009(d)).

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2. TRANSFERS

Transfers between expenditure accounts will be approved in accordance with City Charter, Article VII, Section 61.

**V. AUDITING AND FINANCIAL REPORTING**

The City shall comply with prevailing federal, state, and local statutes and regulations, as well as current professional principles and practices.

**A. MONTHLY FINANCIAL REPORTING**

Monthly reports shall be prepared comparing expenditures and revenues to the current budget. Explanatory notes and charts may be included, as needed. A summary report on the contracts awarded, capital projects completed, and status of the City's various capital programs may be included in the monthly reports.

The monthly report will be provided to City Council through the City Manager (City Charter, Article VII, Section 60(3)) within thirty (30) days following the conclusion of each calendar month.

**B. ANNUAL FINANCIAL REPORTING**

Following the conclusion of the fiscal year, the Finance Department shall prepare a Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting and financial reporting principles established by GASB. The document shall also satisfy all criteria of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program.

The CAFR shall include the results of the annual audit prepared by independent certified public accountants designated by the City Council. The CAFR shall be filed with the City Secretary within 180 days of fiscal year end (Local Government Code §103.003).

## C. EXTERNAL AUDIT

Not less than thirty (30) nor more than sixty (60) days prior to the end of each fiscal year, the City Council shall designate qualified Certified Public Accountants who, as of the end of the fiscal year, shall make an independent audit of accounts and other evidences of financial transactions of the city government and shall submit their report to the City Council (City Charter, Article III, Section 31).

## D. SELECTION OF AUDITORS

No later than every five years, the City shall request proposals from qualified independent firms of certified public accountants to perform an annual audit of the books of account, records and transactions, opine on the CAFR and Single Audit Report and report the results and recommendations to City Council. The Audit Committee shall review all proposals and submit their recommendation to the City Council for approval. The City is under no obligation to change auditors.

# VI. REVENUES

## A. ACCEPTANCE OF DONATED PROPERTY

Any donation of unrestricted cash may be accepted. Restricted cash donations or other gifts offered to the City must be approved in writing by the City Manager prior to acceptance. The determination to accept or reject the donation will be based upon the best interest of the City, considering such things as projected operating, maintenance, and insurance costs. Solicitations for donations to the City by any City employee, department, or organization must be approved by the City Manager.

## B. USER FEES

User fees shall be reviewed annually to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary. The City Council shall approve fees except when formally delegated to the City Manager. The fee review will occur mid-year and will not be part of the budget process.

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### 1. GOVERNMENTAL FUNDS

The City shall establish user charges and fees at a level to recover all costs associated with the service (Full Cost Recovery). Charges shall be imposed at the full cost recovery level unless it is determined that policy, legal, or market factors require lower fees. Full cost recovery includes:

- Direct costs associated with providing the service.
- Building and equipment depreciation.
- Section, division supervision or clerical support, etc.
- Citywide and departmental indirect costs.

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2. ENTERPRISE FUNDS

It is the intention of the City that all utilities and enterprise funds be self-supporting. Utility rates and enterprise fund user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, bond coverage requirements, provide funding for capital improvements, and provide adequate levels of working capital. The City shall seek to eliminate all forms of subsidization to utility/enterprise funds from the General Fund.

User fees, particularly utility rates, should identify the relative costs of serving different classes of customers to the extent possible.

Free services will be provided to no one.

C. ADMINISTRATIVE SERVICES CHARGES

The City shall establish a method to annually determine the administrative services charges provided by the General Fund to enterprise funds. The enterprise funds shall pay the General Fund for services rendered.

D. SUPPLEMENTARY FUNDING

Where possible, the City of Bellmead will maximize its financial resources by obtaining supplementary funding through contributions and agreements with other public and private agencies for the provision of public services or the construction of capital improvements.

E. GRANTS

The City will only utilize grants that meet the objectives and priorities identified by the City Council. Advance knowledge of how the City will pick up or abandon costs when a grant ends is required. Section XX of this document provides more information on the management of grants.

F. USE OF ONE-TIME REVENUES

The City shall use one-time revenues for one-time expenditures.

## **G. USE OF UNPREDICTABLE REVENUES**

The City shall exercise caution with the use of unpredictable revenues for ongoing expenditures by directing such to one-time expenditures.

## **H. REVENUE COLLECTION AND ADMINISTRATION**

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall, to the full extent allowed by state law, pursue collection of all delinquent taxes and other overdue payments owed the City.

## **I. WRITE-OFF OF UNCOLLECTIBLE ACCOUNTS**

The City shall monitor payments due to the City (accounts receivable). The City Manager or designee has the authority to periodically write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective.

# **VII. OPERATING EXPENDITURES**

The City shall ensure fiscal stability and the effective and efficient delivery of services, through identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditure of available resources.

## **A. CURRENT FUNDING BASIS**

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled to not exceed current revenues plus the planned use of fund balance. (The Fund Balance/Working Capital Policy Statements shall guide the use of fund balance.)

## **B. AVOIDANCE OF OPERATING DEFICITS**

The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit (i.e., projected expenditures in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of fund balance within the Fund Balance/Working Capital Policy Statements. Expenditure deferrals into the following fiscal year or use of one-time revenue sources for operating purposes shall be avoided.

## C. PURCHASING

The City shall have a purchasing policy that ensures the City conducts its purchasing and procurement functions efficiently and effectively, fully complying with applicable Federal and State laws, City ordinances, and in accordance with established internal controls. The City Manager will determine the method of purchase that provides the best value to the City in all instances when a method other than competitive sealed bidding is considered being used (Local Government Code § 252.021(C)).

The City may refuse to enter into any contract or other transaction with any person or entity that is indebted to the City (Local Government Code § 252.0436(A)).

The City Council delegates to the City Manager the authority to approve all contract change orders that involve an increase or decrease to the original contract of \$50,000 or less (Local Government Code § 252.048(C)).

The City Council delegates to the City Manager the authority to approve all purchases up to the legal limit established by state statute.

## D. ANNUAL APPROPRIATION

The annual budget appropriations shall equal the estimated revenues and match recurring revenues with recurring expenditures to the extent possible. The budget will be established in a manner to minimize the impact on the quality and scope of city services.

## E. CONTINUOUS IMPROVEMENT

The City Manager shall strive to undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. As appropriate, the privatization and contracting of services with other governmental agencies or private entities will be evaluated as alternative approaches to service delivery. Programs that are determined to be unresponsive, inefficient, and/or ineffective shall be reduced in scope or eliminated.

## F. PERSONNEL EXPENDITURES

The City shall have a personnel policy that ensures the City conducts its human resource and payroll functions efficiently and effectively, fully complying with applicable Federal and State laws, City ordinances, and in accordance with established internal controls.

Personnel expenditures will reflect the optimal staffing needed to provide established quality and scope of city services. To attract and retain employees necessary for providing high-quality service, the City shall maintain a compensation and benefit package competitive with relevant public and private sector employers.

#### **G. MAINTENANCE OF CAPITAL ASSETS**

The City shall strive to maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels. Future maintenance costs will be estimated and planned for at the time a capital project is approved.

### **VIII. FUND BALANCE**

The purpose of this policy is to establish guidelines for governmental fund balances in accordance with Governmental Accounting Standards Board Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions.

#### **A. GOVERNMENTAL FUND BALANCES**

The City recognizes that unassigned fund balance is an important measure of economic stability. It is the goal of the City to achieve and maintain an unassigned fund balance in the General Fund equal to 25% of operating expenditures to mitigate financial risk that can occur from unforeseen revenue fluctuations, significant unanticipated expenditures, and natural disasters.

The annual budget shall be presented to City Council with the General Fund reflecting an ending unassigned fund balance in the current budget year which is no less than 22% of that fund's annual operating expenditures. The City considers a balance less than 22% to be cause for concern, barring unusual or deliberate circumstances. If unassigned fund balance falls below the established minimum, the City shall refrain from making additional appropriations from fund balance and shall appropriate funds in future budgets to replenish the fund balance based upon a timetable deemed adequate by the City Council, not to exceed three years.

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#### **1. DEBT SERVICE FUND**

The City will maintain an unassigned fund balance in the General Debt Service Fund of 25% of annual expenditures.

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## 2. CAPITAL PROJECTS FUNDS

The City will maintain reserves in Capital Projects Funds that will not exceed the amount needed to fully fund the approved projects set forth in the five-year Capital Improvement Plan.

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## 3. SPECIAL REVENUE FUNDS

The City will maintain an unassigned fund balance of 25% of operating expenditures (including operating transfers out and debt service payments) in the following special revenue funds:

- Hotel/Motel Tax Fund
- Child Safety Fund
- Court Security Fund

## B. ORDER OF FUND EXPENDITURE

The City will utilize funds in the following spending order:

- Restricted
- Committed
- Assigned
- Unassigned

## C. FUND BALANCE APPROPRIATIONS

General Fund unassigned fund balances in excess of 25% above may be appropriated for non-recurring capital projects or programs. The City of Bellmead will exercise diligence in avoiding the appropriation of fund balance for recurring operating expenditures. In the event fund balance is appropriated for recurring operating expenditures to meet the needs of the community, the budget document shall include an explanation of the circumstances requiring the appropriation and the methods to be used to address the future use of fund balance for operating expenditures.

## D. NON-GOVERNMENTAL FUND BALANCES

Insofar as the above policies and fund balance categories do not apply to proprietary funds, the City recognizes the need to apply a different minimum balance policy to the proprietary funds, in order to ensure continued operation in the event of a natural disaster or significant shortfall in revenues. The proprietary funds will pay (where

applicable) their fair share of general and administrative expenses, in-lieu-of-property taxes, and/or franchise fees.

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1. ENTERPRISE FUNDS

The City will maintain a working capital balance (current assets minus current liabilities) of 25% of operating expenses (including operating transfers out and debt service payments) to mitigate financial risk. The annual budget shall be presented to Council with each proprietary fund reflecting an ending working capital balance that is no less than 25% of operating expenses.

Working capital balances in excess of 25% may be appropriated for non-recurring capital projects or programs. Should working capital fall below the minimum, the City shall refrain from making additional appropriations from fund net assets. If a proprietary fund is temporarily unable to pay all expenses, then the City Manager may waive general and administrative expenses, in-lieu-of-property taxes, and/or franchise fees until the fund is able to pay them. The City Council may pay out-of-pocket expenses that a fund is temporarily unable to pay with inter-fund loans, to be repaid at a future date.

## **IX. INTER-FUND LOANS**

Inter-fund loans are amounts provided between funds of the City of Bellmead with a requirement for repayment.

### **A. SHORT-TERM BORROWING**

The City Manager is authorized to approve temporary inter-fund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 45 days. The most common use of inter-fund borrowings under this circumstance is for grant programs where costs are incurred before drawdowns are initiated and received. However, receipt of funds is typically received shortly after the request for funds has been made.

### **B. REVIEW AND APPROVAL**

All inter-fund loan proposals must be reviewed and approved by the Chief Financial Officer and the City Manager or designee.

#### C. FUNDING SOURCE FOR LOANS

The funding source of all inter-fund loans must be idle cash on deposit in a fund. During the term of the loan, the outstanding balance at any time must not be needed to finance normal operations. Adequate documentation (i.e., cash flow analysis) is required to support that loaned funds are idle.

#### D. USE OF LOAN PROCEEDS

Inter-fund loans must only be made to finance short-term operating or capital needs of the borrowing fund. Short-term is defined as a period up to five (5) years.

#### E. REPAYMENT SOURCE

The borrowing funds must have an identified revenue stream for the repayment of all principal and interest incurred. Management must provide documentation of ability to repay the obligation, and the department incurring the loan must execute an agreement described in section F below. Loans will not be approved if the obligor fund cannot substantiate the ability to finance current business and capital operations, make agreed upon loan repayments, and maintain sufficient cash to meet emergency needs.

#### F. REPAYMENT TERM

All inter-fund loans must be repaid in no more than five (5) years from the date loan documents are executed.

#### G. LEGAL DOCUMENTATION

All inter-fund loans are approved by the City Council and are consummated by loan agreements. Those agreements will stipulate the loan purpose, the loan amount, the term, repayment source, interest rate, and other information as required.

#### H. REPAYMENT

All idle City cash is pooled and invested to earn a return. The lending fund should recover this foregone investment revenue. Therefore, inter-fund loans are interest bearing except for advance funding for grants, reimbursement resolutions, or when senior management finds it appropriate to forego the payment of interest. The interest rate charged and paid must comply with all applicable laws and regulations. At a minimum the rate charged will equal the weighted average return earned on the City's pooled cash.

## I. PROPRIETARY FUND LOANS

Excess pledged revenues can be used to make loans to other City Funds. Before making that determination, the proprietary fund must cover all obligations for Operation and Maintenance Expenses, Debt Service Expenses, Debt Service Coverage, Transfers to the General Fund, and Operation Reserve Requirement.

### 1. PURPOSE OF THE LOAN

To fund non-proprietary fund capital projects for which there is no other viable funding source, and which total amount falls between a minimum and maximum threshold.

### 2. AGREEMENT

A formal written agreement between the proprietary fund and the receiving fund, clearly defining the terms and conditions of the agreement should be in place.

### 3. DETERMINATION OF SURPLUS

Prior to a loan agreement being made, a determination of surplus must be made by meeting the following criteria:

- There are sufficient excess pledged revenues
- Coverage amounts meet or exceed the recommended ratios; and
- The reserve requirements are met.

## X. INTER-FUND TRANSFERS

### A. OPERATING FUNDS

Inter-fund transfers are used to pay for actual general and administrative costs in the General Fund and to charge franchise fees to Proprietary Funds. Franchise fees (street rental fees) are assessed for the General Fund to gain back a portion of costs for the wear and tear on its streets, alleys, and rights-of-way and shall be limited to 5% of actual revenues within the applicable proprietary funds.

All inter-fund transfers between the operating funds must be authorized by City Council. This authorization is obtained by approval of the Annual Budget or through budget amendment.

## B. CAPITAL PROJECTS FUNDS

### 1. GENERAL FUND

Fund balances in excess of 25% in the General Fund may be transferred to the Capital Projects Fund.

### 2. BOND FUNDS

Surplus bond proceeds may be transferred to:

- Another bond fund of the same purpose.
- The debt service fund to reduce outstanding debt.
- Operating funds due to reimbursement resolutions approved by City Council

## C. ENTERPRISE FUNDS

Working capital in excess of 25% in the enterprise funds may be transferred to the enterprise capital projects fund.

## XI. CAPITAL EQUIPMENT/PROJECT EXPENDITURES

The City shall annually review the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance, and replacement costs shall be fully costed, considered, and built into the long-term operating budget forecast.

### A. CAPITALIZATION THRESHOLD

The GFOA recommends that "best practice" guidelines be followed in establishing capitalization thresholds for tangible capital-type items. Accordingly, the following criteria are followed:

- Individual items costing \$5,000 or more and capital projects whose total cost (in the aggregate) exceeds \$100,000 or more will be capitalized and depreciated according to GASB rules.
- Tangible, capital assets will only be capitalized if they have an estimated useful life of at least two years following the date of acquisition.
- Capitalization thresholds will be applied to individual items rather than groups or similar items.

- Only capital improvements that lengthen the estimated useful life of an asset or increase service capacity (effectiveness or efficiency) will be capitalized. Repairs and maintenance for an asset to retain its value are not capitalized.
- Records and procedures will be established to ensure adequate control over non-capitalized tangible assets. Departments must submit a certified report of all non-capitalized tangible assets to the Finance Department annually. It shall be the responsibility of the individual department directors to maintain records sufficient to demonstrate compliance with this policy.

## B. CAPITAL EQUIPMENT

The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets (i.e., Fleet). Within the resources available each year, the City shall replace these assets according to the aforementioned schedule.

Expenditures for new (not replacement) capital equipment shall be made only to enhance employee productivity, improve quality of service, or expand scope of service.

## C. CAPITAL PROJECT EXPENDITURES

Capital projects are defined as non-recurring expenditures for improvements that exceed \$100,000 and have useful lives exceeding one year. Examples include water and wastewater line replacement, street resurfacing, building construction and renovation, major software and hardware projects, and park improvements.

Capital projects will be constructed to:

- Protect, maintain, or improve the community's quality of life and economic vitality,
- Provide significant rehabilitation of City infrastructure for sustained service, and
- Support and service new development.

All projects shall be prioritized based on an analysis of current needs and resource availability. Capital project expenditures will not be authorized by the City Council without identification of an adequate funding source. Potential funding sources include, but are not limited to, reserve funds, debt issuances, matching fund revenues, user fees, grants, or reallocation of existing capital funds with the recognition that construction of previously authorized capital projects may be delayed or postponed.

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### 1. CAPITAL IMPROVEMENT PROGRAM (CIP)

The City will develop a multi-year plan for capital projects which identifies all projects likely to be constructed within a five-year horizon. The multi-year plan will reflect for each project the likely source of funding and attempt to quantify the project's impact to future operating expenditures. Costs incurred for advanced planning of capital projects may be funded from reimbursement of appropriate debt or operating funds via a reimbursement resolution approved by City Council.

Capital improvement planning and programming shall include the following categories for the determination of funding for individual projects: design costs, right-of-way costs, utility construction/adjustment costs, construction costs, appropriate contingency funds, furnishings and equipment, and direct project administration services provided by City employees or contractors.

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A) PROJECT MANAGER

Every CIP project will have a qualified project manager who will prepare the project proposal, ensure that required phases are completed on schedule, authorize all project expenditures, ensure that all regulations and laws are observed, and periodically report project status.

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B) CAPITAL PROJECTS REVIEW COMMITTEE

A committee will be organized by the City Manager or designee to review project proposals, determine project phasing, recommend project managers, review and evaluate the draft CIP budget document, and report CIP progress on an ongoing basis.

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C) CIP APPROPRIATION

The City's annual CIP appropriation for study, design, acquisition, and/or construction is based on the projects designated by the City Council through adoption of the Annual Budget.

Accordingly, project appropriations are generally made when contracts are awarded. If project costs at the time of bid award are less than the budgeted amount, the balance will be unappropriated and returned to fund balance or allocated to another project. If project costs at the time of bid award are greater than budget amounts, several options are available which may include:

- Eliminate the project.
- Defer the project for consideration.
- Re-scope or change the phasing of the project to meet the existing budget.
- Transfer funding from another specified lower priority project.
- Appropriate additional resources as necessary from fund balance.

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D) CIP BUDGET CARRYOVER

Appropriations for CIP projects lapse three years after budget adoption due to lack of activity. Projects which lapse from lack of project account appropriations may be resubmitted for inclusion in a subsequent CIP. Project accounts, which have been appropriated, will not lapse until completion of the project.

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2. CAPITAL PROJECTS FUND

A Capital Projects Fund shall be established and maintained to accumulate reimbursements from other governmental agencies for the prior purchase of real property assets, proceeds from an occasional sale of surplus real property as approved by City Council, and transfers from the General Fund unassigned fund balance. This fund shall only be used to pay for non-routine and one-time expenditures such as land and building purchases, capital maintenance and repairs, construction projects, feasibility, design, and engineering studies related to such projects, capital equipment and vehicles, and technology improvements. Expenditures from this fund should be aimed at protecting the health and safety of citizens and employees, protecting the existing assets of the City, ensuring public access to City facilities and information, and promoting community-wide economic development.

### 3. UTILITY CAPITAL EXPENDITURES

The City of Bellmead uses three funding sources for utility capital expenditures. First, utility rates will be designed to provide sufficient funding for a depreciation reserve which accumulates resources to replace or rehabilitate aging infrastructure. Second, the multi-year financial plan provides debt strategies to finance needed capital items. Third, annual transfers are made to capital rehabilitation and renewal projects from utility operations to maintain adequate funding for capital items.

## D. FINANCING

The City recognizes that there are three basic methods of financing capital needs. Funding may be budgeted and covered by current revenues, may come from fund balance, or borrowed through the issuance of debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, certificates of participation, tax notes, and other obligations permitted to be issued or incurred under Texas law. Guidelines for assuming debt are set forth in the Debt Policy Statements.

## E. SURPLUS BOND FUNDS

Surplus project funds may become available after the completion of a specific, authorized bond project or may result when a bond project is modified or eliminated without being simultaneously replaced by another eligible project. Surplus bond funds may be used for projects consistent with the authorized purpose of the bonds per the bond covenant to:

- Finance cost overruns on bond projects within the same bond proposition;
- Fund emergency projects;
- Reduce outstanding debt at the end of the bond program; and
- Fund newly identified projects within the authorized purposes of an approved bond proposition only after all authorized projects/categories within the same proposition are substantially complete. A project would be considered substantially complete when design has been fully completed, construction is substantially underway, and staff has prepared cost projections that include ample contingencies to complete the project in the event unforeseen costs should arise.

## **XII. TEXAS MUNICIPAL RETIREMENT SYSTEM**

### **A. PARTICIPATING EMPLOYEES**

City employees of all departments shall be required to participate in the Texas Municipal Retirement System (TMRS).

### **B. EMPLOYEE ELIGIBILITY**

To be eligible for retirement benefits, employees must be considered full-time and work more than 1,000 hours per year.

### **C. CALCULATION OF TOTAL EARNINGS**

For purposes of calculating TMRS contributions, the total earnings that are paid by the City to an employee will constitute the basis of the calculation.

### **D. CONTRIBUTIONS TO THE TMRS**

All TMRS eligible employees of the City shall make contributions to the TMRS system at the rate of six percent (6%) of their individual earnings.

The City shall match employee contributions made by participating employees to the TMRS at the rate of two to one.

### **E. EMPLOYEE VESTING AND RETIRMENT ELIGIBILITY**

TMRS eligible employees will vest after five (5) years of service.

Employees will be eligible to retire after five (5) years of service at the age of sixty (60); or after twenty-five (25) years of service at any age.

### **F. REMITTANCE TO TMRS**

The City Manager is directed to budget for and remit to the TMRS, the City's contributions and the amounts which shall be deducted from the compensation or payroll of employees, in accordance with this policy.

### **G. UPDATED SERVICE CREDITS**

It is the policy of the City to provide annual updated service credits including transfer credits at the rate of 100% of the base Updated Service Credit.

### **H. INCREASE IN RETIREMENT ANNUITIES**

It is the policy of the City to provide annual annuity increases in accordance with the TMRS Act at the rate of 70% of the percentage change in Consumer Price Index as provided in the TMRS Act.

### **XIII. DEBT**

The City will attempt to support capital projects with appropriations from operating revenues or excess fund balances (i.e. “pay-as-you-go”) to minimize the issuance of debt.

#### **A. PRINCIPLES**

- To minimize interest payments on issued debt, the City will maintain a rapid debt retirement policy by issuing debt with maximum maturities not exceeding the lesser of 25 years or the useful life of the improvement. Retirement of debt principal will be structured to ensure constant annual debt payments.
- The City will attempt to maintain base bond ratings (prior to insurance) equivalent to AA. The City shall continue to seek to enhance its credit quality by frequent contact and visits with the rating agencies, and monitoring the current trends and guidance from the agencies.
- When needed to minimize annual debt payments, the City will obtain insurance for new debt issues.
- Generally, competitive sale is preferred to a negotiated sale.
- In order to minimize the impact of debt issuance on the property tax rate and to assist the City in meeting its arbitrage requirements, the City will consider the sequential sale of bonds for the purpose of financing capital projects.

#### **B. USE OF DEBT FINANCING**

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets and equipment that cannot be prudently acquired from either current revenues, assigned fund balance, or net position, and to fund infrastructure improvements and additions. The useful life of the asset or project should exceed the payout schedule of any debt the City assumes.

## C. ASSUMPTION OF ADDITIONAL DEBT

The City shall not assume more tax-supported general-purpose debt than it retires each year without conducting an objective analysis as to the City's ability to assume and support additional debt service payments. When appropriate, self-supporting revenue bonds shall be considered before general obligation bonds.

## D. AFFORDABILITY TARGETS

### 1. GENERAL OBLIGATION BONDS

The City shall use an objective analytical approach to determine whether it can afford to assume new general-purpose debt (General Obligation bonds, tax notes, and Certificates of Obligation) beyond what it retires each year. This process shall take into consideration any potential impact to the City's credit ratings, the growth in the City's taxable assessed value, and the targeted debt service tax rate. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether to assume new debt shall be based on these cost and benefits, the current conditions of the municipal bond market, and the City's ability to "afford" new debt as determined by the aforementioned standards. The City will target that the interest and sinking tax rate for the repayment of debt is at or below 25% of the total tax rate.

### 2. REVENUE BONDS

Revenue bonds are secured solely by the revenues of an enterprise fund. As a result, the credit markets look at the type of enterprise securing the payment of debt service on the bonds to determine the level of security necessary for the purchase of the bonds.

Whether revenue bonds can be secured with gross revenues of the enterprise or net revenues (i.e., those revenues remaining after paying costs of operation and maintenance) is often determined by law. Coverage requirements, and the need for and level of reserve funds to provide additional security in support of revenue bonds, are subject to rating agency review and market standards.

### 3. CERTIFICATES OF OBLIGATION

Certificates of Obligation may be issued without public election to finance any public work project or capital improvement, as permitted by State law.

However, it is the policy of the City to utilize Certificates of Obligation to finance public improvements for special circumstances and only after determining the City's ability to assume additional debt based on the standards identified above. Those special circumstances in which Certificates might be issued include, but are not limited to:

- Advance design of projects to get them “shovel ready” and accurately determine the bond amount.
- Cost overruns on a general obligation bond-financed capital improvement have occurred;
- “Emergency” conditions require a capital improvement to be funded rapidly including an evaluation of projects that are deemed to be non-discretionary and requires City action;
- Financial opportunities unexpectedly arise to leverage funds from other entities and reduce the City's capital cost for a community improvement;
- A capital improvement is a revenue-producing facility, but due to the nature of the project or the time it takes for the facility to become operational and produce revenues, the improvement may not generate sufficient revenues throughout the life of the improvement to support the indebtedness secured solely by the revenues to be produced by the improvement;
- It would be more economical to issue Certificates of Obligation rather than issuing revenue bonds; and
- The timing of the construction of a capital improvement and the expense of calling a bond election for a single proposition would, in the opinion of staff and with the approval of the City Council, warrant the issuance of Certificates of Obligation to finance the capital improvement.

#### E. CALL PROVISIONS

Call provisions for bond issues shall be made as short as possible without penalty consistent with the lowest interest cost to the City. When possible, all bonds shall be callable only at par.

#### F. SALE PROCESS

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue or market conditions warrants a negotiated sale.

#### G. TIMING OF SALES

The City may use the cash received through the issuance of notes pursuant to the appropriation authority that may be available in accordance with the commercial paper programs to begin capital projects approved under those programs. The City may also consider using reimbursement resolutions and its cash to initiate certain projects. Consideration should be given to any lost interest earnings on the City's cash compared to the anticipated interest expense associated with the issuance of obligations by the City. This process will improve the City's ability to time its entry into the long-term fixed rate market and to manage its debt issuances and debt payments in order to minimize the impact on tax rates and utility rates.

#### H. RATING AGENCY PRESENTATIONS

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff shall prepare the necessary materials and presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Moody's, Standard & Poor's, and Fitch.

#### I. CONTINUING DISCLOSURE

The City is committed to providing continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. City staff will update financial and pertinent credit information within six months of the end of the City's fiscal year and at such other times as may be indicated by material changes in the City's financial situation.

#### J. DEBT REFUNDING

City staff shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule the present value savings of a particular advance refunding (i.e., bonds that are paid off on a date that is more than 90 days after the date the refunding bonds are issued) should exceed 3.5% of the par amount of the refunded maturities.

#### K. POST BOND ISSUANCE FEDERAL TAX COMPLIANCE

The City has issued or will issue from time to time bonds, notes or other tax-exempt obligations (collectively, the "Bonds"). The City is required by the terms of Section 103 and 141 through 150 of the Internal Revenue Code of 1986, as amended ("Code"), and the U.S. Treasury Regulations promulgated thereunder ("Regulations"), to preserve the tax-exempt status of its Bonds subsequent to their

issuance. Further, the Code and the Regulations impose record retention requirements on the City with respect to its Bonds.

#### **XIV. CASH MANAGEMENT**

Deposits of cash shall be made daily. The timing and availability of funds shall be analyzed in order to maximize interest earnings from investments. City staff shall monitor and manage activity in the City's bank accounts to optimize the availability of funds and interest earned. Written guidelines on cash handling, accounting, segregation of duties, and other financial matters shall be maintained.

##### **A. POOLED CASH**

In order to provide liquidity adequate to meet the needs and demands of providing governmental services including unanticipated reductions in revenues or unplanned increases in expenditures, cash balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense.

##### **B. SELECTION OF DEPOSITORY BANK**

The City will undertake a comprehensive review of its banking needs and seek competitive proposals for bank services on a regular basis. The bank shall be chosen by the City Council for a multi-year period, and banking services proposals shall be reviewed by the Investment Committee. In general, the City will seek proposals from depository banks every five years, although it is under no obligation to change.

#### **XV. INTERNAL CONTROLS**

The City shall establish and maintain an internal control structure designed to provide reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles.

## A. BASIC ELEMENTS OF INTERNAL CONTROL

### 1. AUTHORIZATION

All transactions are properly authorized by management.

### 2. COMPUTER DATA PROCESSING

Procedures shall be designed to control development, modification, and maintenance of computer programs; use and changes to data maintained on computer files; application controls, for example, edits that verify vendor numbers for check writing.

The Finance Department will establish application controls and user access levels to the City's financial system.

### 3. SEGREGATION OF DUTIES

The organizational plan should separate functional responsibilities. Procedures designed to detect errors and irregularities should be performed by persons other than those who are able to approve them, and those persons should be made aware of the avenues available to them for reporting those errors and irregularities, including but not limited to their chain-of-command, Chief Financial Officer, and City Manager.

### 4. EXECUTION OF TRANSACTIONS

There is reasonable assurance that transactions are executed as authorized.

### 5. RECORDING OF TRANSACTIONS

Transactions are recorded as necessary to permit preparation of financial statements in conformance to statutory requirements and accounting principles generally accepted in the United States, and to maintain accountability for assets.

### 6. ACCESS TO ASSETS

Access to assets and records should be permitted only with management's authorization.

### 7. PERIODIC INDEPENDENT VERIFICATION

The records should be checked against the assets by someone other than the persons responsible for the records or the assets, and the person checking the records should be made aware of his or her avenues for reporting irregularities or errors, including but not limited to his or her chain-of-command, Chief Financial Officer, or City Manager. Examples of independent verification are monthly bank reconciliations and periodic counts of inventory.

#### **B. WRITTEN PROCEDURES**

Written procedures will be maintained by the Finance Department for all functions involving the handling of cash and securities. These procedures shall embrace sound internal control principles.

#### **C. FINANCE DEPARTMENT RESPONSIBILITIES**

The Finance Department shall issue internal control procedures based upon deficiencies that have been identified by City staff or the independent auditors. Finance shall ensure that a good faith effort is made to implement all independent auditor recommendations pertaining to internal control. The Finance Department will administer an “in-house audit” program to regularly and systematically review and monitor internal control procedures and compliance with federal and state regulatory requirements pertaining to internal controls or financial reporting.

#### **D. DEPARTMENT HEAD RESPONSIBILITIES**

Each department head is responsible to ensure that internal control procedures, including those issued by the Finance Department, are followed throughout the department.

### **XVI. ECONOMIC DEVELOPMENT FUNDING**

The City may use authorized funding sources for promoting new development or redevelopment within the City that will promote economic improvement, stimulate commercial activity, generate additional sales tax, and that will enhance the property tax base and economic vitality of the City.

#### **A. POSITIVE BUSINESS ENVIRONMENT**

The City shall endeavor, through its regulatory and administrative functions, to provide a positive business environment in which local businesses can grow, flourish, and create jobs. The City Council and City staff will be sensitive to the needs, concerns, and issues facing local businesses.

**B. COMMITMENT TO BUSINESS EXPANSION, DIVERSIFICATION, AND JOB CREATION**

The City shall encourage and participate in economic development efforts to expand Bellmead's economy and tax base and to increase local employment. These efforts shall not only focus on newly developing areas but on all areas where development can generate additional jobs and other economic benefits.

**C. INCREASE NON-RESIDENTIAL SHARE OF TAX BASE**

The City's economic development program shall seek to expand the non-residential share of the tax base to decrease the tax burden on residential homeowners.

**D. COORDINATION OF EFFORT**

The City's economic development program shall encourage close cooperation with other local jurisdictions, chambers of commerce, and groups interested in promoting the economic well-being of this area.

**E. INCENTIVES/FINANCING**

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**1. GENERAL FUND**

Funding may be provided directly from the General Fund or through transfers from the General Fund to the Economic Development Corporation.

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**2. WATER AND SEWER FUND**

Funding may be provided through transfers from the Water and Sewer Fund to the Economic Development Corporation.

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**3. 380 AGREEMENTS**

Available resources may be used to fund economic development for residential and business purposes through tax incentives authorized by the Texas Local Government Code Chapter 380.

#### 4. TAX INCREMENT FINANCING

Tax increment financing may be used to fund economic development projects for new development and redevelopment through ad valorem taxes generated on the incremental growth of real property in tax increment reinvestment zones as authorized by Texas Property Tax Code Chapter 311.

### **XVII. E-COMMERCE**

The City shall fully utilize available technologies to expedite cash payments and receipts, enhance employee productivity, and provide customer satisfaction.

#### **A. FULLY INTEGRATED FINANCIAL SYSTEMS**

All E-Commerce systems and procedures must fully and transparently integrate with the City's financial and accounting systems, its depository bank systems, and any other City information system which interfaces with an E-Commerce system.

#### **B. EMERGING TECHNOLOGIES**

The City will work closely with its depository bank and other financial partners to evaluate and implement the standard industry accepted technologies that prove to be efficient and effective in pursuit of the City's E-Commerce goals.

#### **C. VENDOR E-PAYMENTS**

The City will actively migrate vendor payments from paper checks to other forms of payment, including but not limited to:

- Automated Clearing House (ACH) payments;
- Wire transfers; and
- Virtual credit cards payments.

#### **D. DIRECT DEPOSITS**

The City will actively migrate payroll payments from paper checks, to electronic formats, including but not limited to direct deposits.

#### **E. INTERNET PAYMENT OPTIONS**

Working with its depository bank and other financial partners, the City will seek to develop and implement internet payment options of best practices which will allow customers and citizens to pay bills due the City conveniently and securely.

**F. FUNDING FOR SERVICE FEES**

The City will work towards building the cost of e-payments into the cost of products and services rather than having an add-on fee.

**G. INFORMATION SECURITY**

The City will employ security measures consistent with best practice to ensure the integrity and confidentiality of customer and citizen data that is stored or is a component of transactions utilizing the City's information technology infrastructure or that of its service providers.

**XVIII. FINANCIAL CONSULTANTS**

The City shall seek out and employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. Financial advisors and consultants that provide professional services as defined by Texas Government Code 2254 and Local Government Code 252.022 are exempted from competitive bidding requirements.

If exempted from competitive bidding requirements, the professional service provider shall be selected using requests for qualifications and based upon demonstrated expertise relative to the scope of work to be performed. Non-exempted service providers will be selected following competitive bidding requirements. Examples of services provided by financial advisors and consultants include but are not limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact modeling.

**XIX. GRANTS**

The City shall seek, apply for, and effectively administer federal, state, and foundation grants-in-aid that address the City's current priorities and policy objectives

**A. GUIDELINES**

The City shall apply, and facilitate the application by others, for only those grants that are consistent with the objectives and high priority needs previously identified by City Council. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be identified, planned, and considered prior to applying for a grant.

**B. INDIRECT COSTS**

The City shall recover full indirect costs unless the funding agency does not permit it. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

**C. REVIEW**

All grant submittals shall be reviewed by the Finance Department for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified prior to application. If there is a future year's obligation, the source of funding shall be identified prior to application to ensure available cash-flow to meet those obligations.

**D. PROGRAM TERMINATION**

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available unless alternate funding is identified and programmed into the long-term financial plan.

**XX. WAIVING LIENS FOR DEMOLITION OF DANGEROUS BUILDINGS OR HEALTH AND SAFETY ABATEMENTS**

**A. PURPOSE**

This policy establishes the guidelines for waiving and releasing liens placed on property by the City, and specifically covers those liens placed for demolition of a dangerous building or abatement of health and safety violations.

**B. DEMOLITION AND HEALTH AND SAFETY ABATEMENT**

Pursuant to Chapter 4 of the City of Bellmead Code of Ordinances, dangerous buildings or structures are a public nuisance and shall be abated. The City shall comply with all requirements in state law and Chapter 4, as may be amended in the future, in demolishing dangerous buildings.

Nuisances found in Chapter 13 of the City of Bellmead Code of Ordinances include high weeds and grass; dangerous weeds over 48 inches; accumulation of litter, trash or rubbish; littering by depositing or dumping; allowing unsanitary conditions; care of premises; and accumulation of fill dirt. These are considered public nuisance pursuant to Chapter 13. The City shall comply with all requirements in state law and Chapter 13, as may be amended, in abatement of public nuisances.

#### C. FUNDING

Demolition of dangerous buildings shall be completed using any funds available to the responsible department, including the City's general fund and community improvement fund as allowed. Abatement of health and safety nuisances shall be completed using any available funds.

#### D. PLACEMENT OF LIEN

If the owner(s) of property fails to reimburse the City for the costs of demolishing a dangerous building or abatement of a health and safety violation, after the City has given required notice and time to pay, the City shall place a lien on real property on which the violation occurred. The lien shall accrue interest at the rate provided by law until the lien is paid or otherwise released.

#### E. PROCEDURE FOR WAIVING LIENS

Liens may be waived when McLennan County Tax Appraisal District has placed a property into trust for failing to sell in previous sheriff's sales and the City did not previously waive liens. When a property is in trust, the City is responsible for maintenance of the property and may not place additional liens for any abatement to remedy the violation. By the time a property is placed in trust, the City has also made multiple unsuccessful attempts to collect on the liens placed during demolition.

If the City elects to intervene as a party to a foreclosure for delinquent taxes by the McLennan County Tax Appraisal District, liens are not waived but instead are extinguished in the foreclosure process.

The City shall not waive liens at the request of a property owner unless, after investigation by City staff, it is determined that the lien was placed in error.

The City Council shall retain authority to waive liens not outlined in this policy and upon any finding of a public purpose.

When liens are waived, the City will prepare a release of lien to be filed in the McLennan County records.

**F. PUBLIC PURPOSE**

The public purpose served by waiving outstanding liens is to make the properties more marketable by McLennan County Tax Appraisal District at sheriff's sales, since often the liens exceed the value of the property and discourage buyers. It will also reduce the amount of time and money the City spends maintaining the real property placed in trust.

**G. WAIVER OF INTEREST ON LIENS**

The City makes various attempts to collect outstanding liens, which includes administrative fees and interest that accrues by law from the time of filing with McLennan County. Property owners often claim no knowledge of the lien or that a property management company should be responsible. As stated above, the City shall not waive liens at the request of a property owner. The City may waive interest and/or administrative fees on a lien where there is a benefit to the City. Such requests shall be reviewed by the City Manager or designee for approval.



# City of Bellmead

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## Investment Policy

**February 9, 2021**  
**Resolution 2021-007**

## **I. SCOPE**

The Investment Policy applies to the investment activities of the Government of the City of Bellmead (the “City”). These policies serve to satisfy the statutory requirements of the Texas Government Code Chapters 2256 (the “Public Funds Investment Act” or the “Act”) and 2257 (the “Collateral Act”) to define and adopt a formal investment policy. This Policy will be reviewed and adopted by resolution of the City Council at least annually according to the Act.

All financial assets of all funds of the City, including the General Fund, Water and Sewer Utility Fund, Capital Projects Funds, Special Revenue Funds, Debt Service Funds, and all other funds that may be created by the City from time to time, and any funds held in the City’s custody, unless expressly prohibited by law or unless it is in contravention of any depository contract between the City and any depository bank. The Bellmead Economic Development Corporation shall be incorporated as a component unit.

## **II. INVESTMENT OBJECTIVES**

### **A. SAFETY**

Safety of principal is the foremost objective of the City. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of investments. Diversification strategies shall be determined and revised periodically.

### **B. LIQUIDITY**

The investment portfolio will remain sufficiently liquid to enable the City to pay current obligations as they become due. Portfolio maturities will be structured to meet the obligations of the City first, and then to achieve the highest return of interest consistent with the objectives of this Policy. When the City has funds that will not be needed to meet current-year obligations, maturity restraints will be imposed based upon the investment strategy for each fund.

### **C. PUBLIC TRUST**

Investment Officers shall seek to act responsibly as custodians of the public trust. Investment Officers shall avoid any transaction that might impair public confidence in the City’s ability to govern effectively.

#### D. YIELD

It will be the objective of the City to earn the optimum rate of return allowed on its investments within the constraints imposed by its safety and liquidity objectives, investment strategies for each fund, and state and federal law governing investment of public funds.

### III. INVESTMENT COMMITTEE

#### A. MEMBERS

The members of the City's Investment Committee shall be the Mayor of the City (or his/her designee), the City Manager, the Chief Financial Officer, and the Accountant. The Investment Committee shall receive quarterly reports, as outlined in this Policy, and monitor the results and performance of the investment portfolio.

#### B. SCOPE

The Investment Committee shall include in its deliberations such topics as: investment strategy, return on investments, economic outlook, portfolio diversification, maturity structure, potential risk to the City's funds, independent training sources, and authorized broker/dealers.

#### C. PROCEDURES

The Investment Committee shall provide for minutes of its meetings. Any member may request a special meeting, and three members shall constitute a quorum. The Investment Committee shall establish its own rules of procedure.

### IV. RESPONSIBILITY AND CONTROL

#### A. DELEGATION

Management responsibility for the investment program is hereby delegated to the Chief Financial Officer, who is responsible for all investment decisions and activities. The Chief Financial Officer and City Manager shall be the City's Investment Officers. Investment Officers are authorized to deposit, withdraw, invest, transfer, execute documentation, and otherwise manage City funds according to this Policy. The Chief Financial Officer may designate specific City personnel to assist with various investment-related activities. The Chief Financial Officer shall be responsible for all transactions and compliance with the internal controls, to ensure that the safekeeping, custodial, and collateral duties are

consistent with this Investment Policy.

#### B. MANAGEMENT AND INTERNAL CONTROLS

The Chief Financial Officer shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed by the Investment Committee and with the independent auditor. The controls shall be designed to reasonably prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City. Dual control of all investment activities will consistently be maintained by the Chief Financial Officer.

#### C. INVESTMENT MANAGEMENT FIRM

The City Council may contract with an investment management firm, registered under the Investment Advisor's Act of 1940 (15 U.S.C. Section 80b-1 et seq.) to provide for the investment and management of the funds of the City. The contract will be for a term no longer than two (2) years. Renewal or extension of the contract must be in compliance with the Act.

#### D. TRANSACTION AUTHORITY

Certain signatory responsibilities are required to transact investments. Positions authorized as depository signatories shall be the City Manager, Chief Financial Officer, City Clerk, and the Accounting Manager.

The persons holding these positions are also designated as authorized to transact wire transfers in accordance with the goals and objectives of the City's investment strategy.

Bonding of all those individuals authorized to place, purchase, or sell investment instruments shall be required.

#### E. PRUDENCE

In accordance with the Act, investments shall be made with the exercise of due care, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their own capital as well as the probable income to be derived. Investment of funds shall be governed by the following investment objectives, in order of priority: preservation and safety of principal; maintenance of adequate liquidity; and achievement of risk-appropriate yield. This investment principle shall be applied in the context of managing the overall investment portfolio.

An Investment Officer, when acting in accordance with written procedures and exercising due diligence, shall be relieved of personal responsibility for an individual investment's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments. In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration: (1) the investment of all funds, or funds under the control of the City, over which the Investment Officer had responsibility rather than a consideration as to the prudence of a single investment; and (2) whether the investment decision was consistent with the written Investment Policy.

#### F. TRAINING, QUALITY AND CAPABILITY OF INVESTMENT MANAGEMENT

It is the City's policy to provide training as required by the Act for the Investment Officers. Authorized Investment Officers will be required to complete 10 hours of training within 12 months of assuming duties. In order to ensure the quality, capability and competency of all Investment Officers in making investment decisions training shall be provided through courses and seminars offered by the independent sources approved by the Investment Committee. After the initial training requirement, at a minimum, all Investment Officers must attend training at least every two years and accumulate 8 hours of training. The two-year period shall begin on the first day of the City's fiscal year and consist of the two consecutive fiscal years after that date.

### V. ETHICS

#### A. CONFLICTS OF INTEREST

Officers and employees directly involved in the investment process, including members of the Investment Committee and those authorized as depository signatories, shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

#### B. DISCLOSURE

Such employees shall disclose to the City Manager any material financial interests they have in business organizations that conduct business with the City and shall further disclose any large personal financial or investment positions, as defined by the Public Funds Investment Act, that could be related to the performance of the City's portfolio. Disclosure items include:

1. the employee owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization.
2. funds received by the employee from the business organization exceed 10 percent of the employee's gross income for the previous year; or
3. the employee has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the employee.

Such employees shall subordinate their personal investment transactions to those of the City, particularly about the timing of purchases and sales.

If any Investment Officer has a personal business relationship with an entity or is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City, the Investment Officer must file a statement disclosing that personal business interest or relationship with the City Council and with the Texas Ethics Commission in accordance with the Act.

## **VI. REPORTING INVESTMENT EARNING EVALUATION**

### **A. QUARTERLY REPORTS**

In accordance with the Act, not less than quarterly, the Investment Officers shall prepare and submit to the City Council a written report of investment transactions for all funds for the preceding reporting period within a reasonable time after the end of the period. The report must:

1. describe in detail the investment position of the City on the date of the report;
2. be prepared jointly by all Investment Officers;
3. be signed by each Investment Officer;
4. contain a summary statement of each pooled fund group that states the:
  - a.) beginning market value for the reporting period;
  - b.) ending market value for the period; and
  - c.) fully accrued interest for the reporting period.
5. state the book value and market value of each separately invested asset at the beginning and end of the reporting period by the type of asset and fund type invested; market valuations obtained by the City shall be from sources believed to be accurate and representative of the investment's true value;
6. state the maturity date of each separately invested asset that has a maturity date;
7. state the account or fund or pooled group fund in the City for which each individual

- investment was acquired;
8. state the compliance of the investment portfolio of the City as it relates to:
    - d.) the investment strategy expressed in the City's Investment Policy; and
    - e.) relevant provisions of the Act; and
  9. state the rate of return on the investment portfolio.

The quarterly investment reports shall be reviewed by the City's independent auditors as part of the City's annual audit and the result of this review shall be reported to the City Council.

## **B. ANNUAL REPORT**

Within a reasonable time after the end of the fiscal year, the Chief Financial Officer shall present an annual report on the investment program activity. The annual report shall include 12-month performance information and shall suggest improvements that might be made in the investment program. The annual report may be a component of the fourth quarter investment report.

## **C. NOTIFICATION OF INVESTMENT CHANGES**

It shall be the duty of the Chief Financial Officer to notify the City Council of any significant changes in current investment methods and procedures prior to their implementation, regardless of whether they are authorized by this Policy or not.

## **D. PERFORMANCE STANDARDS**

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles that is consistent with risk limitations and cash flow needs of the City. Given this strategy, the basis used by Investment Officers to determine whether market yields are being achieved shall be the average return on 90-day or 180-day U.S. Treasury Bills. "Weighted average yield to maturity" shall be the portfolio performance measurement standard.

# **VII. INVESTMENT TYPES**

## **A. ACTIVE PORTFOLIO MANAGEMENT**

The City intends to pursue an active vs. a passive portfolio management philosophy. That is investments may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade.

## B. ELIGIBLE INVESTMENTS

Financial assets of the City may be invested in:

1. Obligations of the United States or its agencies and instrumentalities, including the Federal Home Loan Banks;
2. Direct obligations of the State of Texas or its agencies and instrumentalities;
3. Financial institution deposits with a state or national bank, savings and loan association, or credit union, that meets the requirements of the Act and are fully insured or collateralized in accordance with Section I. SAFEKEEPING AND CUSTODY.
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm of not less than A or its equivalent;
6. A fully collateralized repurchase agreement, as defined in the Act, if it:
  - a.) has a defined termination date;
  - b.) is secured by cash and obligations described by Section 2256.009 (a) (1) of the Act; and
  - c.) requires the securities being purchased by the City to be pledged to the City, held in the City's account, and deposited at the time the investment is made with the City or with a third party selected and approved by the City; and
  - d.) is placed through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in this State.

Notwithstanding any law, the term of any reverse security repurchase agreement may not exceed 90 days after the date the reverse security repurchase agreement is delivered. Money received by the City under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature not later than the expiration date stated in the reverse security repurchase agreement.

7. Eligible investment pools if the City Council by resolution authorizes investment

in the particular pool. An investment pool shall invest the funds it receives from the City in authorized investments permitted by the Act. Investment pools must be continuously rated AAAM or the equivalent by at least one nationally recognized rating service.

8. Money market mutual funds continuously rated AAAM or the equivalent that are registered with and regulated by the Securities and Exchange Commission, whose investment objectives include seeking to maintain a stable net asset value of \$1.0000 per share. The money market mutual funds must provide the City with a prospectus and other information required by federal law. The City may not invest funds under its control in an amount that exceeds 10% of the total assets of any individual money market mutual fund.

#### C. CREDIT RATINGS

Not less than quarterly, the Investment Officers will monitor the current credit rating of each held investment that has an Act required minimum rating. Any investment that requires a minimum rating does not qualify during the period the investment does not have the minimum rating. All prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating. The City is not required to liquidate investments that were authorized investments at the time of purchase.

#### D. LENGTH OF INVESTMENTS

The City shall invest in instruments with scheduled maturity not to exceed the limitation of the specific investment strategy at the time of purchase.

#### E. DIVERSIFICATION

It shall be the policy of the City to diversify the investment portfolio. Diversification strategies shall be determined and revised periodically by the Investment Committee. In establishing specific diversification strategies, the following general constraints shall apply:

1. Limiting investments to avoid over concentration in investments from a specific issuer or business sector, where appropriate,
2. Limiting investments with higher credit risk,
3. Investing in instruments with varying maturities and in accordance with the City's cash flow projections, and
4. Continuously investing a portion of the portfolio in readily available funds such as local government investment pools, financial institution deposits, money market mutual funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

## **F. PROHIBITED INVESTMENTS**

The following investment instruments are strictly prohibited:

1. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal;
2. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;
3. Collateralized Mortgage Obligations with a stated final maturity greater than ten years;
4. Collateralized Mortgage Obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index;
5. The City will not invest in derivatives. For the purposes of this Policy, the definition of derivatives includes instruments which have embedded features that alter their character or income stream or allow holders to hedge or speculate on a market or spreads between markets that are external to the issuer or are not correlated on a one-to-one basis to the associated index or market.

## **VIII. SELECTION OF BANKS AND BROKER/DEALERS**

### **A. SELECTION PROCESS**

Primary Depositories shall be selected through the City's banking services procurement process, which shall include a formal request for application (RFA) as per State legislation and the City's purchasing policy. In selecting primary depositories, the credit worthiness of institutions shall be considered, and the Chief Financial Officer shall conduct a comprehensive review of prospective depositories' credit characteristics and financial history.

### **B. INSURABILITY**

Financial institutions seeking to establish eligibility for the City's funds shall submit financial statements, evidence of Federal insurance and other information as required by the Chief Financial Officer.

## C. COLLATERALIZED DEPOSITS

All financial institution deposits shall be insured or collateralized in compliance with applicable State law. The City reserves the right, in its sole discretion, to accept or reject any form of insurance or collateralization pledged towards City deposits. Financial institutions serving as the City's depositories will be required to sign a depository agreement with the City. The collateralized deposit portion of the agreement shall define the City's rights to the collateral in case of default, bankruptcy, or closing and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- The agreement must be in writing;
- The agreement must be executed by the depository and the City contemporaneously with the acquisition of the asset;
- The agreement must be approved by the Board of Directors or designated committee of the depository and a copy of the meeting minutes must be delivered to the City; and
- The agreement must be part of the depository's "official record" continuously since its execution.

The Bellmead Economic Development Corporation, where applicable, shall also comply with these requirements.

## D. BROKER/DEALERS AND APPROVED LIST

All broker/dealers who desire to become qualified for investment transactions with the City must be recommended by the Chief Financial Officer and approved by the Investment Committee. Applications will be reviewed on a periodic basis and submitted to the Investment Committee for approval. The Chief Financial Officer will maintain a list of broker/dealers authorized to provide investment services to the City. The authorized list of broker/dealers will, at a minimum, be reviewed and approved on an annual basis, and any broker/dealers who fail to meet the standards of this Policy shall be removed from the list. All broker/dealers who desire to become qualified for investment transactions must supply the following, as appropriate:

1. Proof of registration with the Texas State Securities Board.
2. Proof of Financial Industry Regulatory Authority (FINRA) membership.
3. Audited financial statements.

## E. COMPETITIVE ENVIRONMENT

All trades, purchases and sales, executed for the City, excluding transactions with money market mutual funds and local government investment pools which are deemed to be made at prevailing market rates, will be done through a documented competitive solicitation process. Competitive quotes must be solicited from at least three qualifying institutions for any investment transaction. For those situations where it may be impractical or unreasonable to receive three quotes for a transaction due to rapidly changing market conditions, initial security offering, or limited secondary market availability, documentation of a competitive market survey of comparable investments or an explanation of the specific circumstance must be included with the transaction record.

#### **F. INVESTMENT POLICY**

In accordance with the Act, a written copy of this Investment Policy shall be presented to any person seeking to sell to the City an authorized investment or act as Investment Advisor. A qualified representative of a local government investment pool or discretionary investment management firm (e.g. business organization) seeking to sell an authorized investment or perform investment advisory services shall execute a written instrument substantially to the effect that the qualified representative has:

1. Received and thoroughly reviewed the Investment Policy; and
2. Acknowledged that the organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of investment transactions conducted between the City and the organization in accordance with the Act.

#### **IX. SAFEKEEPING AND CUSTODY**

The City shall contract with a third party for the safekeeping and custody of securities either owned by the City as a part of its investment portfolio or held as collateral to secure financial institution deposits, share certificates or repurchase agreements. The securities will be held in an account in the name of the City as evidenced by safekeeping or pledge receipts of the institution with which the securities are deposited.

#### **A. INSURANCE OR COLLATERAL**

All deposits of City funds with financial institutions shall be secured by pledged collateral in accordance with Chapter 2257 of the Texas Government Code. Securities pledged as collateral for deposits must maintain a market value equal to no less than 102% of the uninsured deposits, including accrued interest. Federal Home Loan Bank Letters of Credit pledged as collateral must be equal to no less than 100% of the uninsured deposits, including accrued interest. Federal Home Loan Bank Letters of Credit pledged for certificates of deposit must expire at least two business days beyond the maturity date of

the certificate of deposit. Repurchase agreements shall be documented by a specific agreement noting the collateral pledged in each agreement. Collateral shall be reviewed at least monthly to assure the market value equals or exceeds the collateralization requirement for the related bank balances.

#### B. PLEDGED COLLATERAL AGREEMENTS

All custodial arrangements shall be in accordance with a Custodial Agreement approved by the Investment Officers, which clearly defines the procedural steps for gaining access to the collateral should the City determine that the City's funds are in jeopardy. The custodian institution, or Custodian, shall be the Federal Reserve Bank or an institution not a branch of the firm pledging the collateral. A Depository Agreement shall include the signatures of the City and the firm pledging the collateral and may include the Custodian. The Custodial and Depository Agreements shall address acceptance, substitution, release and valuation of collateral.

#### C. COLLATERAL DEFINED

The City shall accept only the following as collateral:

1. Cash.
2. FDIC and NCUSIF insurance coverage.
3. A bond, certificate of indebtedness, or note of the United States or its agencies and instrumentalities, or other evidence of indebtedness that is guaranteed as to the principal and interest by the United States or its agencies and instrumentalities.
4. Obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas or its agencies and instrumentalities.
5. A bond of the State of Texas or of a county, city or other political subdivision of the State of Texas having been rated as investment grade (investment rating no less than "A" or its equivalent) by a nationally recognized rating agency, with a remaining maturity of ten (10) years or less.

The use of a letter of credit issued to the City by a Federal Home Loan Bank may be considered by the City to meet the required bank depository collateral requirements.

#### D. SUBJECT TO AUDIT

All collateral shall be subject to inspection and audit by the City or the City's independent auditors.

## **E. DELIVERY VS. PAYMENT**

All security transactions shall be purchased using the delivery vs. payment method. That is, funds shall not be wired or paid until verification has been made that the security was received by the City's Safekeeping Agent or Trustee. The security shall be held in the account of the City. The Trustee's or Safekeeping Agent's records shall assure the notation of the City's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the City.

## **F. STANDARDS OF OPERATION**

The Chief Financial Officer shall develop and maintain written administrative procedures for the operation of the investment program, consistent with this Investment Policy.

# **X. INTERNAL CONTROLS**

## **A. INTERNAL CONTROLS**

The Chief Financial Officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. Accordingly, as part of the annual audit, the Chief Financial Officer shall establish a process for independent review by the external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

1. Control of collusion - Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
2. Separation of transaction authority from accounting and record keeping - By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.
3. Custodial safekeeping - Securities purchased from any bank or broker/dealer, including appropriate collateral shall be placed with an independent third party for custodial safekeeping.
4. Avoidance of physical delivery securities - Book entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.

5. Clear delegation of authority to subordinate staff members - Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is contingent on the various staff positions and their respective responsibilities.
6. Written confirmation of telephone transactions for investments and wire transfers - Due to the potential for error and improprieties arising from telephone transactions, all telephone transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax or email if on letterhead and the custodial safekeeping institution has a list of authorized signatures.

## XI. INVESTMENT STRATEGIES

### A. INVESTMENT STRATEGIES

In accordance with the Act, a separate written investment strategy will be developed for each of the fund-types under the City's control. Each investment strategy must describe the investment objectives for the particular fund-type using the following priorities of importance:

1. Understanding of the suitability of the investment to the financial requirements of the City;
2. Preservation and safety of principal;
3. Liquidity;
4. Marketability of the investment if the need arises to liquidate the investment before maturity;
5. Diversification of the investment portfolio;
6. Yield; and
7. Maturity restrictions.

### B. FUND STRATEGIES

The investment strategies to be employed by the City are:

#### 1. OPERATING FUNDS

Suitability - Any investment eligible in the Investment Policy is suitable for Operating Funds.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations will occur. However, managing the weighted average days to maturity of each fund's portfolio to less than 270 days

and restricting the maximum allowable maturity to two years will minimize the price volatility of the portfolio.

Liquidity - Operating Funds require the greatest short-term liquidity of any of the fund-types. Short-term financial institution deposits, investment pools and money market mutual funds will provide daily liquidity and may be utilized as a competitive yield alternative to fixed maturity investments.

Marketability - Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash flow requirement. Historical market “spreads” between the bid and offer prices of a particular security-type of less than a quarter of a percentage point will define an efficient secondary market.

Diversification - Investment maturities should be staggered throughout the budget cycle to provide cash flow based on the anticipated operating needs of the City. Diversifying the appropriate maturity structure up to the two-year maximum will reduce interest rate risk.

Yield - Attaining a competitive market yield for comparable security-types and portfolio restrictions is the desired objective. The yield of a rolling three-month Treasury Bill portfolio will be the minimum yield objective.

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## 2. DEBT SERVICE FUNDS

Suitability - Any investment eligible in the Investment Policy is suitable for Debt Service Funds.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations will occur. However, by managing Debt Service Funds to not exceed the debt service payment schedule the market risk of the overall portfolio will be minimized.

Liquidity - Debt Service Funds have predictable payment schedules. Therefore, investment maturities should not exceed the anticipated cash flow requirements. Short-term financial institution deposits, investments pools and money market mutual funds may provide a competitive yield alternative for short-term fixed maturity investments. A singular repurchase agreement, or similar structured investment, may be utilized if disbursements are allowed in the amount necessary to satisfy any debt service payment. This investment structure is commonly referred to as a flexible repurchase agreement.

Marketability - Securities with active and efficient secondary markets are not necessary as the event of an unanticipated cash flow requirement is not probable.

Diversification - Market conditions influence the attractiveness of fully extending maturity to the next “unfunded” payment date. Generally, if investment rates are

anticipated to decrease over time, the City is best served by locking in most investments. If the interest rates are potentially rising, then investing in shorter and larger amounts may provide an advantage. At no time shall the debt service schedule be exceeded in an attempt to bolster yield.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio restrictions is the desired objective. The yield of a rolling three-month Treasury Bill portfolio shall be the minimum yield objective.

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### 3. SPECIAL REVENUE FUNDS

Suitability - Any investment eligible in the Investment Policy is suitable for Special Revenue Funds.

Safety of Principal - All investments will be of high quality with no perceived default risk. Market fluctuations will occur. However, by managing Special Revenue Funds to balance the short-term and long-term anticipated cash flow requirements of the specific revenue/expense plan, the market risk of the Fund's portfolio will be minimized. No stated final investment maturity shall exceed the shorter of the anticipated cash flow requirement or two years.

Liquidity - A portion of the Special Revenue Funds are reasonably predictable. However, unanticipated needs or emergencies may arise. Selecting investment maturities that provide greater cash flow than the anticipated needs will reduce the liquidity risk of unanticipated expenditures. Short-term financial institution deposits, investment pools and money market mutual funds will provide daily liquidity and may be utilized as a competitive yield alternative to fixed maturity investments.

Marketability - Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash flow requirement. Historical market "spreads" between the bid and offer prices of a particular security-type of less than a quarter of a percentage point will define an efficient secondary market.

Diversification - Investment maturities should be staggered throughout the budget cycle to provide cash flow based on the anticipated needs of the City. Diversifying the appropriate maturity structure up to the two-year maximum will reduce interest rate risk.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio structures is the desired objective. The yield of a rolling three-month Treasury Bill portfolio will be the minimum yield objective.

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### 4. CAPITAL PROJECT FUNDS

Suitability - Any investment eligible in the Investment Policy is suitable for Capital Project Funds.

Safety of Principal - All investments will be of high quality with no perceived default risk. Market price fluctuations will occur. However, by managing Capital Project Funds to not exceed the anticipated expenditure schedule the market risk of the overall portfolio will be minimized. No stated final investment maturity shall exceed the shorter of the anticipated expenditure schedule, the IRS temporary period for tax-exempt bond proceeds, or five years.

Liquidity - Most capital improvements programs have reasonably predictable draw down schedules. Therefore, investment maturities should generally follow the anticipated cash flow requirements. Short-term financial institution deposits, investment pools and money market mutual funds will provide readily available funds generally equal to at least one month's anticipated cash flow needs, or a competitive yield alternative for short-term fixed maturity investments. A singular repurchase agreement, or similar investment structure, may be utilized if disbursements are allowed in the amount necessary to satisfy any expenditure request. This investment structure is commonly referred to as a flexible repurchase agreement.

Marketability - Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash flow requirement. Historical market "spreads" between the bid and offer prices of a particular security-type of less than a quarter of a percentage point will define an efficient secondary market.

Diversification - Market conditions and arbitrage regulations influence the attractiveness of staggering the maturity of fixed rate investments for bond proceeds. Generally, if investment rates exceed the applicable cost of borrowing, the City is best served by locking in most investments. If the cost of borrowing cannot be exceeded, then concurrent market conditions will determine the attractiveness of diversifying maturities or investing in shorter and larger amounts. At no time shall the anticipated expenditure schedule be exceeded in an attempt to bolster yield.

Yield - Achieving a positive spread to the cost of borrowing is the desired objective, within the limits of the Investment Policy's risk constraints. The yield of a rolling six-month Treasury Bill portfolio will be the minimum yield objective.

## **XII. POLICY**

### **A. EXEMPTION**

Any investment currently held that does not meet the guidelines of this Policy shall be exempted from the requirements of this Policy. At maturity or liquidation, such monies shall be reinvested only as provided by this Policy.

## B. AMENDMENT

The City Council shall review the Investment Policy, and incorporated investment strategies, annually. Amendments must be approved by the Investment Committee and adopted by the City Council. The City Council shall annually adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed and approved the Investment Policy and investment strategies, even if there are no changes from the previous document.

**XIII. APPENDIX A**

**Sample Investment Policy Certification**

This certification is executed on behalf of the **City of Bellmead** (the Investor) and \_\_\_\_\_ (the Business Organization) pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code (the Act) in connection with investment transactions conducted between the Investor and the Business Organization.

The undersigned Qualified Representative of the Business Organization hereby certifies on behalf of the Business Organization that:

1. The undersigned is a Qualified Representative of the Business Organization offering to enter an investment transaction with the Investor as such terms are used in the Public Funds Investment Act, Chapter 2256, Texas Government Code and
2. The Qualified Representative of the Business Organization has received and reviewed the Investment Policy furnished by the Investor and
3. The Qualified Representative of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Business Organization and the Investor that are not authorized by the Investor's Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the Investor's entire portfolio or requires an interpretation of subjective investment standards or relates to investment transactions of the entity that are not made through accounts or other contractual arrangements over which the business organization has accepted discretionary investment authority.

---

\_\_\_\_\_  
(Firm)

Qualified Representative of the Business Organization

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

# CITY OF BELLMEAD

## Master Fee Schedule



Adopted:  
March 10, 2020; Amended July 14, 2020; Amended September  
1, 2020; Amended November 10, 2020; Amended January 12,  
2021, Amended May 11, 2021, Amended August 10, 2021,  
Amended September 14, 2021

## **General Fees**

Return Checks, Bank Drafts and Credit Card Fees	\$35 per occurrence
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### **Municipal Court Fees**

Municipal Court Credit Card Processing Fee	Lessor of \$5 or 5% of charge
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### **Bound Publications**

Budget	\$35
CAFR	\$35
Charter	\$15
Comprehensive Plan	\$25
Notary Services not City Business Related	\$5

**Publication Information Fees** – In accordance with Government Code, Chapter 552

## **Public Safety Fees**

### **Police Department Records**

Accident Reports	\$6.00 per copy
Solicitors Permit	\$100 per person
Replacement Permit	\$20 per person

### **Animal Control**

Registration for Potbellied Pigs	\$5.00 per pet
Microchip Fee	\$15.00 per pet
Kennel Fee (SUP required in R-1, R-1A, R-2 Zoning)	\$150 per breeding pet, per year up to 3 breeding pets per residence
Animal Reclaim Fee Impounded at City of Waco	\$100 per claim
Animal Reclaim Fee Impounded with Bellmead	1 + hrs \$50; \$25 charge each additional day per claim

## **Nuisance Abatement**

<b>By City:</b>	
Grass Mowing/Lot Cleanup (includes personnel)	\$100 per hour (2 hour minimum)
Debris Removal/Haul Costs	\$100 per hour per piece of City Equipment (includes operator) + disposal cost + 20% of disposal cost
Additional personnel	\$25 per hour
<b>By Vendor:</b>	
Grass Mowing/Lot Cleanup/Debris Removal	Actual cost + 20%

## **Emergency Management: Hazardous Materials & Major Incident Responses**

Engine	\$160 per hour, 1 hour minimum
Command Vehicle	\$100 per hour, 1 hour minimum
Police Vehicle	\$100 per hour, 1 hour minimum
Other, (Public Works, barricades, etc.)	\$100 per hour, 1 hour minimum
Additional Personnel	\$50 per hour, 1 hour minimum
City Supplied Water (as determined by calculating pumping time and rate)	\$5.50 per 1,000 gallons
Bulldozer (includes operator)	\$100 per hour, 2 hours minimum
Backhoe (includes operator)	\$100 per hour, 2 hours minimum
Dump Truck (includes operator)	\$100 per hour, 2 hours minimum
Sand (per cubic yard)	\$25, minimum 3 yards
Other Approved Absorbent as needed/required	Actual cost + 10%
Other Items Necessary to Control/Contain Incident	Actual cost + 10%
Disposal of Debris	Actual cost + 10%
Damaged Fire Hose	\$800 per 100' section + shipping and handling

## Utility Rates

<b>Water Rates</b>	
<b>Residential</b>	
0-2,000 Gallons	\$19.21
2,000-5,000 Gallons	\$3.55/1,000 Gallons
5,001-15,000 Gallons	\$4.15/1,000 Gallons
15,001-25,000 Gallons	\$4.90/1,000 Gallons
>25,000 Gallons	\$5.65/1,000 Gallons
<b>Sprinkler (Irrigation)</b>	
0-2,000 Gallons	\$20.77
2,000-5,000 Gallons	\$5.65/1,000 Gallons
5,001-15,000 Gallons	\$6.60/1,000 Gallons
15,001-25,000 Gallons	\$7.80/1,000 Gallons
>25,000 Gallons	\$9.00/1,000 Gallons
<b>Commercial</b>	
<b>Demand Charge:</b>	
¾" or less	\$31.20
1"	\$36.40
1.5"	\$49.30
2"	\$64.90
3"	\$101.30
4"	\$153.20
6"	\$282.90
8"	\$438.60
10"	\$620.30
12"	\$1139.30
<b>Volumetric Rate:</b>	
0-2,000 Gallons	\$ -
2,001-15,000 Gallons	\$4.15/1,000 Gallons
15,001-25,000 Gallons	\$4.90/1,000 Gallons
>25,000 Gallons	\$5.65/1,000 Gallons
<b>Outside City Limits</b>	<b>150% of City Rate</b>

## Wastewater Rates

### Residential

0-1,000 Gallons	\$15.66
1,001 -7,500 Gallons	\$3.26/1,000 Gallons
7,501 – 10,000 Gallons	\$3.75/1,000 Gallons
> 10,000 Gallons	\$0.00/1,000 Gallons

### Commercial

0-1,000 Gallons	\$16.31
1,000 – 10,000 Gallons	\$3.92/1,000 Gallons
> 10,000 Gallons	\$4.50/1,000 Gallons

Outside City Limits 150% of City Rate

## Solid Waste Rates

### Residential

Residential Unit	\$17.50 Monthly
Additional Carts (limit 2)	\$5.00 per Cart
Replacement Carts	\$65.00 per Cart

### Commercial

Small Business Unit	\$35.00 Monthly
Additional Carts (limit 2)	\$10.00 per Cart
Replacement Carts	\$65.00 per Cart

Outside City Limits 150% of City Rate

## Dumpsters – monthly fee

	1x Week	2x Week	3x Week	4x Week	5x Week	6x Week
2 yard	\$80.00	\$122.00	\$171.00	\$216.00	\$261.00	\$352.00
3 yard	\$86.00	\$124.00	\$180.00	\$226.00	\$293.00	\$363.00
4 yard	\$92.00	\$157.00	\$188.00	\$242.00	\$300.00	\$415.00
6 yard	\$147.00	\$261.00	\$373.00	\$466.00	\$543.00	\$698.00
8 yard	\$182.00	\$280.00	\$400.00	\$501.00	\$615.00	\$834.00

Extra Pickup (in addition to regularly scheduled pickups) \$80.00 / pickup

Lock/Enclosure Service \$15 monthly

Wheels/Casters \$25 monthly

Caster/Lock Installation Fee \$75 per Container

## Compactors – monthly fee

6 yard compactor Negotiable

8 yard compactor Negotiable

## Utility Deposits

<b>Residential</b>	
Non-Owner/Renter	\$200
Homeowner	\$150
<b>Commercial</b>	
¾" Meter	\$250
1" Meter	\$350
1 ½" Meter	\$600
2" Meter	\$800
4" Meter	\$1,000
6" Meter	\$1,200
Fire Hydrant Meter	\$1,200

### **Solid Waste Commercial Dumpsters/Compactors**

All dumpster/compactor billing accounts are required to maintain a deposit in the amount equal to one monthly haul charge which will be applied to the final bill.

## Other Utility Charges

Initial Connection Fee	\$30
Initial Connection Fee – After 4:00 pm	\$50
Disconnection Fees	\$50
Reconnection Fees after hour 4:00 pm (additional fee)	\$25
Transfer Fee	\$30
Service Fee	\$50
Re-read Fees – after original read and one re-read	\$25
Meter Testing Fee (per statute)	\$25
Tampering with Meter Fee	\$500
Late Penalty (per statute)	10%

## Utility Taps

<b>Water Taps</b>	
Residential - ¾ inch – Water Tap add on	\$1,800
Commercial – 1 inch – Water Tap add on	\$2,000
Commercial - 1 ½ inch – Water Tap add on	\$2,500
Commercial - 2 inch – Water Tap add on	\$3,000
Larger than 2 inch – Water Tap add on actual cost-plus 20%	

<b>Wastewater Taps</b>	
Wastewater Tap Fee - 4 inch	\$1,800
Wastewater Tap Fee - 6 inch	\$2,000
Wastewater Tap Fee - 8 inch	Actual cost-plus 20%
Manhole Set	Actual cost-plus 20%

## **Community Development Fees**

Zoning Change Application Fee	\$250
Variance Application Fee	\$150
Specific Use Permit	\$300
Zoning Verification Letter	\$75

## **Subdivision and Developments**

Minor Plats	\$200 per plat
Preliminary Plat Fee	\$200 per plat
Final Plat, Re-plat, and Amended Subdivision	\$250 per plat
Placing Traffic Control Devices and Street Name Signs. Applies to replacement signs due to accidents or vandalism.	\$300.00 for each sign assembly (typically includes pole, stop or yield sign and street name sign).
Third Party review	Actual cost + 10%

## **Planned Unit Development (PUD)**

PUD Concept Plan (Zoning)	\$350
PUD Preliminary & Final Plan (Subdivision)	\$300

**\*City may add actual engineering and attorney charges to the customer.**

## **Manufactured Home and Recreational Vehicle Parks**

License Fee	\$10 per space – no less than \$150 Total Charge
Transfer Fee	\$125

## **Business Licenses**

Bond for those requiring payment before delivery of services – Individual Permit or Master	\$1,000 or \$5,000 per permit
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### **Food Establishment Fees**

License Fee	\$75 per year – Seating 0-10
License Fee	\$100 per year – Seating 11-30
License Fee	\$150 per year – Seating 31-50
License Fee	\$250 per year – Seating 51-100
Late Payment Fee	\$10 per month
Reinstatement of Suspended License	\$50 per re-instatement
Certificate of Occupancy	\$150 per license
Temporary Certificate of Occupancy	\$150 per license (Valid for 30 days)
Occupational License	\$75 annually

### **Alcoholic Beverage Licenses**

Private Club	\$10 per license annually
On-Premise	\$75 per license annually
Off-Premise	\$30 per license annually
Mixed Beverage	\$375 per license annually

**Alcohol License and Permit Fees** – One-half (1/2) of the state license and permit fees for each permit issued for premises located with the city

**Occupation Tax** – one fourth (1/4) of the rate of the tax imposed under Texas Statutes Section 2153.451(b) for coin-operated machines

### **Merchant Permits**

Bond for those requiring payment before delivery of services – Individual Permit or Master	\$1,000 or \$5,000 per permit
Mobile Food Vendor Permit (Food Truck)	\$75 per year
Re-Inspection Fee	\$50 per re-inspection

### **Temporary Food Establishment Permits**

Events: 1-14 days	\$25 per vendor
Events: With a Coordinator	\$75 per event
Late Payment Fee	Double the Original Amount

### **Garage Sale Permits**

Garage Sale – 3 days	\$10 per permit
Garage Sale Sign Violation	\$50 per violation per day

### **Special Event Permits**

Application Fee	\$100
Damage and Cleaning Deposit	\$100
Bellmead Fire Department	\$250 for each hour of standby per fire company
Bellmead Police Department	\$50 per hour, per officer (minimum 4 hours)
Enclosed Tent and Bounce House	\$75 * flame retardant certificate required
Food Vendor (truck or tent)	\$75 * McLennan County Health Permit required
Sales Vendor	\$75
Alcohol Sales	\$150 * temp TABC License for the specific location required

## **Building Permits**

**Note: Work without obtaining a permit will result in a penalty fee = Double Permit Fee**

### **New Residential Construction Including Additions**

Single Family Construction Permit	\$200 for first 1,000 sq. ft. + 0.20 per sq. ft.
Duplex Construction Permit	\$250 for first 1,250 sq. ft. + 0.20 per sq. ft.
Multi-Family Construction Permit	\$250 for first 1,250 sq. ft. + 0.20 per sq. ft.
Electrical Permit	\$0.20 per square foot (\$200min)
Plumbing	\$0.20 per square foot (\$200min)
Mechanical	\$0.20 per square foot (\$200min)
Plan Review	\$50.00
Third Party Review	Actual Cost + 10%

### **Repairs/Remodel**

Building Permit	\$85
Electrical	\$85
Mechanical	\$85
Plumbing	\$85

### **Residential – General Permits**

Carport Permit	\$75
Concrete Pad	\$30 (Driveway, Patio)
Deck/Patio Permit	\$50
Deck/Patio Cover	\$35
Deck/Patio Enclosure	\$85
Demolition	\$100
Fence Permit	\$30
Garage Enclosure	\$90
Gas Test	\$40
Grading Permit	\$50
Irrigation System with backflow	\$50 per permit
Irrigation Heads	\$1 per head
Moving a Building or Structure	\$250
Non-Permit Inspection	\$35 per inspection
Re-Inspection	\$35 per re-inspection
Roof Permit	\$35 per permit
Storage Building	\$0.20 per square foot
Solar Photovoltaic System	\$200.00
Swimming Pool Permit	\$100 per permit
Temporary-Pole (T-Pole)	\$50 per permit

## **New Commercial Construction Including Additions**

New Commercial Permit	\$250 for first 1,250 sq. ft. + 0.20 per sq. ft.
Electrical Permit	\$0.20 per square foot (\$250 min)
Plumbing	\$0.20 per square foot (\$250 min)
Mechanical	\$0.20 per square foot (\$250 min)
Plan Review	\$50.00
Third Party Review	Actual Cost + 10%

## **Commercial – General Permits**

Backflow Annual Permit Fee	\$25
Installation Backflow Device	\$40
* Each Additional Backflow Device	\$10
Commercial Demolition	\$200
Concrete Pad	\$150 for first 1,000 sq. ft. + .05 per additional sq. ft.
Gas Test	\$40
Grading Permit	\$50
Moving a Building or Structure	\$250 per permit
Network Nodes/Communication -Application Fee	\$450 for up to 5 Network Nodes, and \$200 for each additional Network Node on a permit (up to 30, per Sec. 284.152 Tex. Loc. Gov't Code)
Node Support Poles – Application Fee	\$500
Network Nodes – Annual Rental Rate (City Property)	\$1,000
Roof Permit	\$100.00 for the 1 <sup>st</sup> 1,250 square feet + \$0.10 per additional square foot.
Solar Photovoltaic System	\$250.00

## **Sign Permits**

Signs less than 30 Sq. Ft.	\$25 per permit
Signs more than 30 Sq. Ft.	\$50 per permit
Sign Demolition	\$150 per permit
Sign Electrical Permit	\$150 per sign
Commercial/Billboard Sign	\$150 per sign

## **Fire Protection Permits**

Fire Sprinkler System	\$65
*Per Head	\$0.30
Fire Underground Main	\$65
*Fire Main Backflow Device	\$10 (New)
Fire Pump	\$65
Standpipe System	\$65
*Per Outlets	\$5
Fire Alarm System	\$50
*Per Device	\$1
Hood & Duct System	\$40
*Per Nozzle	\$2.50
Commercial Paint Spray Booth	\$55
*Per Head	\$2.50
Other Fire Suppression System	\$35
*Per Head	\$2.50
Fireworks Storage	\$300 with a Specific Use Permit

## **Other Required Permits**

Construct street, drive approach, sidewalk, street intersection, curb, and gutter	\$35
To open, dig in, remove the surface from, excavate, or bore/tunnel under any street, sidewalk, alley, public way, right-of-way, or place	\$50 per dig

## **Storage Tank Removal/Installation Permits**

First Tank - Installation	\$80
Additional Tanks (at same location)	\$25
*Each dispensing nozzle	\$2
First Tank – Removal	\$65
Additional Tanks (at same location)	\$25
*Each dispensing nozzle	\$2
Re-Inspection on any permit issued (flat fee)	\$165 per inspection
*After Hours/Partial Inspection	\$200

## Civic Center Deposits/Fees

<b>Deposits</b>		<b>Maximum Capacity</b>
Auditorium		\$200 (300 People)
Lions Room		\$200 (100 People)
Senior Room		\$200 (100 People)
Senior Center – Currently Unavailable		70 People
<b>Rentals</b>		
<b>Auditorium:</b>	Monday – Thursday	8 hours - \$350 per booking
	Friday – Sunday	8 hours - \$700 per booking
	Monday – Thursday	All Day 8am-Midnight - \$475 per booking
	Friday – Sunday	All Day 8am-Midnight - \$945 per booking
<b>Lions Room:</b>	Monday – Thursday	4 hours - \$185 per booking
	Friday – Sunday	4 hours - \$265 per booking
	Monday – Thursday	8 hours - \$250 per booking
	Friday – Sunday	8 hours - \$350 per booking
	Monday – Thursday	All Day 8am-Midnight - \$335 per booking
	Friday – Sunday	All Day 8am-Midnight - \$475 per booking
<b>Senior Room:</b>	Monday – Thursday	4 hours - \$205 per booking
	Friday – Sunday	4hours - \$345 per booking
	Monday – Thursday	8 hours - \$275 per booking
	Friday – Sunday	8 hours - \$450 per booking
	Monday – Thursday	All Day 8am-Midnight - \$370 per booking
	Friday – Sunday	All Day 8am-Midnight - \$605 per booking
<b>Senior Center – Currently Unavailable</b>		
<b>Any additional hour added:</b>		\$100 per hour
<b>Non-Profit Organizations:</b>		\$25 per hour, per booking
<b>Alcohol *</b> - \$50 per officer, per hour (minimum 4 hours)		
Extra hours- \$100 per hour (any room)		
<b>Accessories</b> - Projector/WIFI (no charge)		
*A City of Bellmead Police Officer is required to be present at any event in which alcohol is served and/or consumed.		

## **Civic Center Rental Rate for Non-Profit Organizations**

<b>Deposits</b>	<b>Maximum Capacity</b>
Auditorium	\$0.00 (300 People)
Lions Room	\$0.00 (100 People)
Senior Room	\$0.00 (100 People)
Senior Center – Currently Unavailable	70 People

<b>Rentals</b>	
<b>Auditorium:</b> Monday – Thursday (Daytime Meetings/Events)	\$25 per hour
Monday – Thursday (Evening Meetings/Events)	\$350 per booking (8 hours)

<b>Lions Room:</b> Monday – Thursday (Daytime Meetings/Events)	\$25 per hour
Monday – Thursday (Evening Meetings/Events)	\$250 per booking (8 hours)

<b>Senior Room:</b> Monday – Thursday (Daytime Meetings/Events)	\$25 per hour
Friday – Thursday (Evening Meetings/Events)	\$275 per booking (8 hours)

**Senior Center** – Currently Unavailable

**Alcohol \*** - \$50 per officer, per hour (minimum 4 hours)

Extra hours- \$100 per hour (any room)

**Accessories** - Projector/WIFI (no charge)

\*A City of Bellmead Police Officer is required to be present at any event in which alcohol is served and/or consumed.

## **Civic Center Security Rates**

<b>Security Fee</b>	<b>Hours</b>	<b>Fees</b>	<b>Number of Officers Required</b>
Auditorium	5 hrs. Max	\$50 per hour, per officer (minimum 4 hours)	2
Lions Room	5 hrs. Max	\$50 per hour, per officer (minimum 4 hours)	1
Senior Room	5 hrs. Max	\$50 per hour, per officer (minimum 4 hours)	1
Senior Center	Not Permitted	Not Permitted	Not Permitted

**Note: Security is required for teenage events and events with alcohol.**

## **Brame Park Rental Fees (2 hour minimum)**

Pavilion A	\$25 per hour
Pavilion B	\$25 per hour
Pavilion C	\$15 per hour
Pavilion D	\$25 per hour
Pavilion E	\$15 per hour
Damage/Cleaning Deposit (Pavilion A-E)	\$100
Full Park Rental	\$600 all day
Damage/Cleaning Deposit (Full Park)	\$300

# 2021 Tax Rate Calculation Worksheet

Date: 08/10/2021 03:37 PM

## Taxing Units Other Than School Districts or Water Districts

### City of Bellmead

**254-799-2436**

Taxing Unit Name

Phone (area code and number)

**3015 Bellmead Dr, Waco, TX 76705**

**<https://bellmead.com>**

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$457,153,887
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$457,153,887
<b>4. 2020 total adopted tax rate.</b>	\$0.377854/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
A. Original 2020 ARB values:	\$0

<b>B. 2020 values resulting from final court decisions:</b>	\$0
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$41,542,733
<b>B. 2020 disputed value:</b>	\$6,231,410
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$35,311,323
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$35,311,323
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$492,465,210
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$1,842,720
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$192,000
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$2,034,720
<b>11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$0
<b>B. 2021 productivity or special appraised value:</b>	\$0
<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$2,034,720
<b>13. 2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$490,430,490
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$1,853,111
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded	\$1,993

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$1,855,104
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>  A. <b>Certified values:</b>  B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:  C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:  D. <b>Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>  E. <b>Total 2021 value.</b> Add A and B, then subtract C and D.	\$516,637,196  \$0  \$0  \$0  \$516,637,196
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>  A. <b>2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>  B. <b>2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup>  C. <b>Total value under protest or not certified:</b> Add A and B.	\$19,405,058  \$0  \$19,405,058
<b>20. 2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$0
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$536,042,254

<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$7,564,590
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$7,564,590
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$528,477,664
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.351027/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.287381/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$492,465,210
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$1,415,251
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$1,516
<b>B. 2020 taxes in TIF</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
<b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$1,516
<b>E. Add Line 30 to 31D.</b>	\$1,416,767
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$528,477,664
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.268084/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
<b>A. 2021 state criminal justice mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p><b>B. 2020 state criminal justice mandate:</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p><b>B. 2020 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p><b>B. 2020 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p><b>B. 2020 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
<b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
<b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
<b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$0.000000/\$100
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
<b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.268084/\$100
<b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
<b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
<b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.	\$0.000000/\$100
<b>C.</b> Add Line 40B to Line 39.	\$0.268084/\$100
<b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.277466/\$100
<b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.289530/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> <li>1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p><b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses</li> </ol> <p>A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup> Enter debt amount.</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)</p> <p>D. Subtract <b>amount paid</b> from other resources.</p> <p>E. <b>Adjusted debt.</b> Subtract B, C, and D from A.</p>	<p>\$444,613</p> <p>\$16,915</p> <p>\$0</p> <p>\$0</p> <p>\$427,698</p>
<p><b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector.<sup>28</sup></p>	\$21,696
<p><b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.</p>	\$406,002
<p><b>45. 2021 anticipated collection rate.</b></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.<sup>29</sup></p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	<p>96.00%</p> <p>104.00%</p> <p>99.00%</p> <p>96.00%</p> <p>96.00%</p>
<p><b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E</p>	\$422,918
<p><b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$536,042,254
<p><b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	\$0.078896/\$100

<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.356362/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.368426/\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.042(a)

<sup>28</sup>Tex. Tax Code Section 26.012(7)

<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

<sup>31</sup>Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet	Amount/Rate
<p><b>51. Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.<sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p><b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>33</sup></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>34</sup></p> <p>- or -</p> <p><b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p><b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$536,042,254
<p><b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.000000/\$100
<p><b>55. 2021 NNR tax rate, unadjusted for sales tax.</b><sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.351027/\$100
<p><b>56. 2021 NNR tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.351027/\$100
<p><b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b><sup>36</sup> Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.368426/\$100
<p><b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.</p>	\$0.368426/\$100

<sup>31</sup>Reserved for expansion

<sup>34</sup>Tex. Tax Code Section 26.041(d)

<sup>32</sup>Tex. Tax Code Section 26.041(d)

<sup>35</sup>Tex. Tax Code Section 26.04(c)

<sup>33</sup>Tex. Tax Code Section 26.041(i)

<sup>36</sup>Tex. Tax Code Section 26.04(c)

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

<b>Voter-Approval Protection for Pollution Control Worksheet</b>	<b>Amount/Rate</b>
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$536,042,254
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.368426/\$100

<sup>37</sup>Tex. Tax Code Section 26.045(d)

<sup>38</sup>Tex. Tax Code Section 26.045(i)

## SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Unused Increment Rate Worksheet	Amount/Rate
<b>63. 2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.010168
<b>64. 2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
<b>65. 2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0.000000/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.368426/\$100

<sup>39</sup>Tex. Tax Code Section 26.013(a)

<sup>40</sup>Tex. Tax Code Section 26.013(c)

<sup>41</sup>Tex. Tax Code Section 26.0501(a) and (c)

<sup>42</sup>Tex. Tax Code Section Local Gov't Code Section 120.007(d), effective Jan. 1, 2022

<sup>43</sup>Tex. Tax Code Section 26.063(a)(1)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

<b>De Minimis Rate Worksheet</b>	<b>Amount/Rate</b>
<b>68. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.268084/\$100
<b>69. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$536,042,254
<b>70. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$0.093276
<b>71. 2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.078896/\$100
<b>72. De minimis rate.</b> <sup>23</sup> Add Lines 68, 70 and 71.	\$0.440256/\$100

<sup>44</sup>Tex. Tax Code Section 26.012(8-a)

<sup>45</sup>Tex. Tax Code Section 26.063(a)(1)

## SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year<sup>47</sup>.

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
<p><b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>74. Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.<sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p><b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.</p>	N/A
<p><b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

<b>78. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>79. Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
<b>80. 2021 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

<sup>46</sup>Tex. Tax Code Section 26.042(b)

<sup>47</sup>Tex. Tax Code Section 26.042(f)

<sup>48</sup>Tex. Tax Code Section 26.042(c)

<sup>49</sup>Tex. Tax Code Section 26.042(b)

<sup>50</sup>Tex. Tax Code Section 26.04(c-2) and (d-2)

### SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

#### No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.351027/\$100

Indicate the line number used: 26

#### Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.368426/\$100

Indicate the line number used: D49

#### De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.440256/\$100

### SECTION 9: Taxing Unit Representative Name and Signature

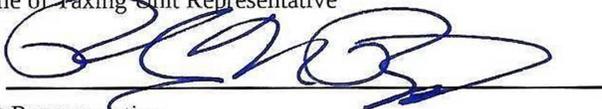
Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.<sup>50</sup>

**print here** Randy H Riggs

Printed Name of Taxing Unit Representative

**sign here**

Taxing Unit Representative



9-15-2021  
Date

**CITY OF BELLMEAD  
RESOLUTION 2021-060**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELLMEAD, TEXAS, DESIGNATING THE MCLENNAN COUNTY TAX ASSESSOR/COLLECTOR TO CALCULATE THE NO-NEW REVENUE TAX RATE AND THE VOTER APPROVAL TAX RATE FOR THE CITY OF BELLMEAD**

**WHEREAS**, the State legislature amended the Texas Tax Code in 2019 as part of its Property Tax reform;

**WHEREAS**, Texas Tax Code Sections 26.04 (c) and 26.17 (e) now require an officer or an employee designated by the governing body to calculate the no-new-revenue tax rate and the voter-approval tax rate for the taxing unit after the assessor submits the certified appraised roll; and

**WHEREAS**, the McLennan County Tax Assessor/Collector calculates the rates by contract.

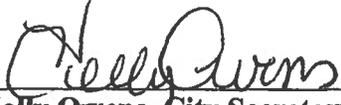
**NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BELLMEAD, TEXAS, THAT:**

The McLennan County Tax Assessor/Collector is hereby designated as a qualified professional to calculate the no-new revenue tax rate and the voter-approval tax rate for the City of Bellmead.

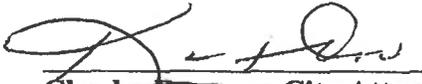
**PASSED AND APPROVED THIS 13<sup>TH</sup> DAY OF JULY 2021.**

  
\_\_\_\_\_  
**Gary Moore, Mayor**

**ATTEST:**

  
\_\_\_\_\_  
**Holly Owens, City Secretary**

**APPROVED AS TO FORM & LEGALITY:**

  
\_\_\_\_\_  
**Charles Buenger, City Attorney**  
Kathleen F. Dow, Assistant City Attorney



**CITY OF BELLMEAD  
ORDINANCE NO. 2021-18**

**AN ORDINANCE OF THE CITY OF BELLMEAD, TEXAS AMENDING THE MASTER FEE SCHEDULE ATTACHED AS EXHIBIT “A”, FOR THE CITY OF BELLMEAD TO INCLUDE FEES ASSOCIATED WITH CHAPTER 22, WATER, SEWER AND SEWAGE DISPOSAL, SECTION 22-26, WATER AND WASTEWATER RATE SCHEDULE; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH, PROVIDING FOR SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Bellmead underwent a Comprehensive Water and Wastewater Cost of Service and Rate Design Study; and,

**WHEREAS**, the purpose of the Comprehensive Water and Wastewater Cost of Service and Rate Design Study was to ensure the water and wastewater rates are sufficient to support the operational requirements of the Water and Wastewater Distribution systems as well as any outstanding debt service requirements; and,

**WHEREAS**, the Comprehensive Water and Wastewater Cost of Service and Rate Design Study identified the need to amend the Water and Wastewater rates within the Water system rate structure, and,

**WHEREAS**, the utility related Miscellaneous fees need to be updated to reflect current market costs, and,

**WHEREAS**, the City Council desires to have the Master Fee Schedule amended annually during the budget process to amend or remove existing fees and does so by this Ordinance; and,

**WHEREAS**, in the event there is a conflict between a fee listed in the Master Fee Schedule, this ordinance is not intended to abolish or change any fee hereto established that is not listed in the Master Fee Schedule.

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLMEAD, TEXAS:**

**SECTION 1:** That from and after the effective date of this Ordinance, the fees and charges set out in the Master Fee Schedule attached hereto Exhibit “A” shall be collected on behalf of the City. Other sections, fees or charges not referenced in Exhibit “A” shall remain unaffected by this Ordinance.

**SECTION 2:** That in the event of a conflict between a fee set out in the Master Fee Schedule and the provision of any other City ordinance or resolution, the provisions of the Master Fee Schedule shall prevail; however, this Ordinance shall not amend, abolish, or change any fee heretofore all purposes until amended by ordinance or resolution or transferred to the Master Fee Schedule.

**SECTION 3:** That all ordinances or resolutions or parts of ordinances or resolutions in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict.

**SECTION 4:** That should any section or part of any section, paragraph or clause of this ordinance be declared invalid or unconstitutional for any reason, it shall not invalidate or impair the validity, force or effect of any other section or sections or part of a section or paragraph of this ordinance.

**SECTION 5:** That the Code of Ordinances of the City of Bellmead, Texas, as amended shall remain in full force and effect, save and except as amended by this ordinance.

**THE ABOVE RATES SHALL BECOME EFFECTIVE ON THE 1ST DAY OF OCTOBER, 2021.**

**PASSED ON FIRST READING ON THE 13<sup>TH</sup> DAY OF JULY, 2021.**

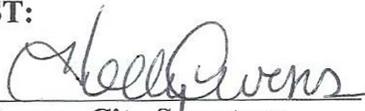
**PASSED ON SECOND READING ON THE 10<sup>TH</sup> DAY OF AUGUST, 2021.**

**PASSED ON THIRD READING ON THE 10<sup>TH</sup> DAY OF AUGUST, 2021.**

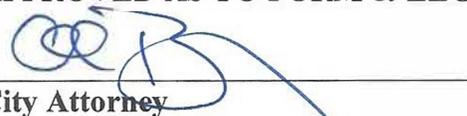
**CITY OF BELLMEAD, TEXAS**

  
\_\_\_\_\_  
**Gary Moore, Mayor**

**ATTEST:**

  
\_\_\_\_\_  
**Holly Owens, City Secretary**

**APPROVED AS TO FORM & LEGALITY:**

  
\_\_\_\_\_  
**City Attorney**



**CITY OF BELLMEAD, TEXAS  
ORDINANCE 2021-24**

**AN ORDINANCE OF THE CITY OF BELLMEAD, TEXAS,  
ADOPTING THE BUDGET FOR THE CITY OF BELLMEAD,  
TEXAS FOR FISCAL YEAR 2022; PROVIDING FOR AN  
EFFECTIVE DATE; DECLARING AN EMERGENCY; AND  
FINDING AND DETERMINING THAT THE MEETING AT  
WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE  
PUBLIC AS REQUIRED BY LAW.**

**WHEREAS**, the City Manager of the City of Bellmead, Texas, has prepared a budget for the fiscal year October 1, 2021 through September 30, 2022 and has filed same with the City Secretary, presented it to the City Council which held a public hearing on same, all after due notice as required by statute; and,

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

**SECTION I.**

That the City Council of the City of Bellmead, Texas does hereby adopt the Budget for the City of Bellmead, Texas, for the fiscal year October 1, 2021 through September 30, 2022, as filed with the City Secretary on August 6, 2021, which is incorporated herein as though copied herein verbatim.

**SECTION II.**

This ordinance shall become effective for the fiscal year 2021-22 as provided in the City of Bellmead Charter.

**PASSED AND APPROVED** on its first reading this the 14th day of September 2021.

**PASSED AND APPROVED** on its second reading this the 14th day of September 2021.

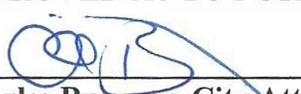
**PASSED AND ADOPTED** on its third reading this the 14th day of September 2021.

  
\_\_\_\_\_  
Gary Moore, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Holly Owens, City Secretary

**APPROVED AS TO FORM AND LEGALITY:**

  
\_\_\_\_\_  
Charles Buenger, City Attorney



**CITY OF BELLMEAD, TEXAS  
RESOLUTION 2021-074**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELLMEAD, TEXAS;  
RATIFYING THE PROPERTY TAX REVENUE INCREASE REFLECTED IN THE  
ANNUAL BUDGET FOR THE FISCAL YEAR OCTOBER 1, 2021, THROUGH  
SEPTEMBER 30, 2022.**

**WHEREAS**, in accordance with Local Government Code Section 102.007(c), adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax revenue increase reflected in the budget; and,

**WHEREAS**, this budget will raise more revenue from property taxes than last year's budget by an amount of \$90,253, which is a 4.70 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$28,381.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF BELLMEAD, TEXAS:**

That the above findings are hereby found to be true and correct and are incorporated herein in their entirety.

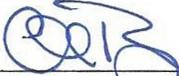
**PASSED AND APPROVED THIS THE 14th DAY OF SEPTEMBER 2021.**

  
\_\_\_\_\_  
**Gary Moore, Mayor**  
**City of Bellmead, Texas**

**ATTEST:**

  
\_\_\_\_\_  
**Holly Owens**  
**City Secretary**

**APPROVED AS TO FORM & LEGALITY:**

  
\_\_\_\_\_  
**Charles Buenger**  
**City Attorney**



**CITY OF BELLMEAD, TEXAS  
RESOLUTION 2021-075**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELLMEAD, TEXAS;  
TO APPROVE THE INTEREST AND SINKING TAX RATE FOR THE FISCAL YEAR  
2022.**

**WHEREAS**, Section 26.05(a) of the Texas Tax Code requires taxing units to comply with truth-in-taxation laws in adopting their tax rates. The City’s proposed tax rate consists of two components, each of which must be approved separately. The two components include 1) maintenance and operation and 2) interest and sinking (debt service); and,

**WHEREAS**, the total proposed tax rate is 37.5187¢ per \$100 valuation. The interest and sinking component of the tax rate is 7.8896¢ per \$100 valuation; and,

**WHEREAS**, the interest and sinking component will generate \$417,369 at the City’s historical collection rate of 98%.

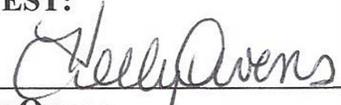
**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF  
BELLMEAD, TEXAS:**

That the above findings are hereby found to be true and correct and are incorporated herein in their entirety.

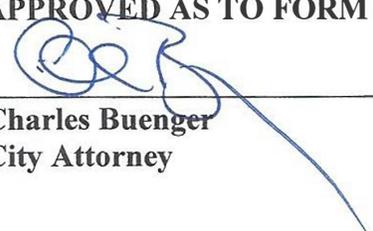
**PASSED AND APPROVED THIS THE 14th DAY OF SEPTEMBER 2021.**

  
\_\_\_\_\_  
**Gary Moore, Mayor**  
**City of Bellmead, Texas**

**ATTEST:**

  
\_\_\_\_\_  
**Holly Owens**  
**City Secretary**

**APPROVED AS TO FORM & LEGALITY:**

  
\_\_\_\_\_  
**Charles Buenger**  
**City Attorney**



**CITY OF BELLMEAD  
RESOLUTION 2021-076**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELLMEAD, TEXAS  
APPROVING THE MAINTENANCE AND OPERATION TAX RATE FOR FISCAL  
YEAR 2022.**

**WHEREAS**, Section 26.05(a) of the Texas Tax Code requires taxing units to comply with truth-in-taxation laws in adopting their tax rates. The City's proposed tax rate consists of two components, each of which must be approved separately. The two components include 1) maintenance and operation and 2) interest and sinking (debt service); and,

**WHEREAS**, The total proposed tax rate is 37.5187¢ per \$100 valuation. The maintenance and operation component of the tax rate is 29.6291¢ per \$100 valuation; and,

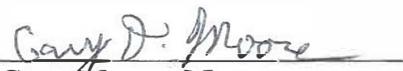
**WHEREAS**, The maintenance and operation component will generate \$1,567,410 at the City's historical collection rate of 98%.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE  
CITY OF BELLMEAD, TEXAS:**

That the above findings are hereby found to be true and correct and are incorporated herein in their entirety.

That the City County for the City of Bellmead, Texas hereby approves the maintenance and operation tax rate for Fiscal Year 2022.

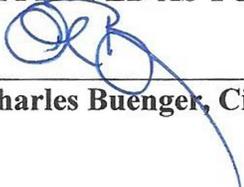
**PASSED AND APPROVED THIS THE 14<sup>th</sup> DAY OF SEPTEMBER 2021.**

  
\_\_\_\_\_  
Gary Moore, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Holly Owens, City Secretary

**APPROVED AS TO FORM & LEGALITY:**

  
\_\_\_\_\_  
Charles Buenger, City Attorney



**CITY OF BELLMEAD  
ORDINANCE NO. 2021-25**

**AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2021 FOR THE CITY  
OF BELLMEAD, TEXAS AND PROVIDING AN EFFECTIVE DATE.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLMEAD,  
TEXAS:**

**SECTION I.**

That there be and is hereby levied an ad valorem tax of \$0.296291 on each one hundred dollars of property owned and situated within the City Limits of the City of Bellmead, Texas, both real and personal and mixed, for General Fund maintenance and operating purposes for the tax year 2021.

**SECTION II.**

That there be and is hereby levied for the use of the City of Bellmead, for the tax year 2021 for permanent improvements, an ad valorem tax of \$0.078896 on each one hundred dollars of real, personal and mixed property owned and situated in the City Limits of the City of Bellmead, Texas, for the payment of principal and interest on all outstanding bonds and lease payments, not otherwise provided for, of the City of Bellmead.

**SECTION III.**

Wherefore, the combined tax rate in accordance with V.T.C.A. Tax Code Section 26.05 shall be \$0.375187 on each one hundred dollars of real, personal, and mixed property of owned and situated within the City Limits of the City of Bellmead, Texas.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS  
THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 9.30 PERCENT AND WILL RAISE  
TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY  
APPROXIMATELY \$5.62.**

**SECTION IV.**

This Ordinance shall become effective as provided by the Charter of the City of Bellmead, Texas.

**PASSED AND APPROVED** on its first reading this the 14<sup>th</sup> day of **September, 2021.**

**PASSED AND ADOPTED** on its second reading this the 14<sup>th</sup> day of **September, 2021.**

**PASSED AND ADOPTED** on its third and final reading this the 14<sup>th</sup> day of **September, 2021.**



Gary D. Moore  
Gary Moore, Mayor

ATTEST:

Holly Owens  
Holly Owens, City Secretary

APPROVED AS TO FORM AND LEGALITY:

Charles Buenger  
Charles Buenger, City Attorney

# GLOSSARY

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**Accrual Basis of Accounting:** A basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. For example, in accrual accounting, revenue that was earned on April 1<sup>st</sup>, but for which payment was not received until July 10<sup>th</sup>, is recorded as revenue on April 1<sup>st</sup>, regardless of when the payment is received.

**Actual Tax Rate:** A taxing unit's actual tax rate used to levy taxes in the applicable tax year.

**Ad Valorem Taxes:** Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate in compliance with the State Property Tax Code.

**Appropriation Ordinance:** The official enactment by the City Council to establish legal authority for City official to obligate and expend resources.

**Assessed Valuation:** The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes. (Note: Property values are established by the Bell County Appraisal District.)

**Attrition:** A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**Audit:** An independent examination of the accounts and records of the City by Certified Public Accountants to ascertain the accuracy of the financial statements provided by the City.

**Authorized Positions:** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Unassigned) Fund Balance:** This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Balance Sheet:** A financial statement that discloses the asset liabilities, reserves and balances of a specific governmental fund as of a specific date.

**Balanced Budget:** Total estimated expenditures shall not exceed the total estimated resources of each fund.

**Base Budget:** Cost of continuing the existing levels of service in the current budget year.

**Beginning Fund Balance:** Cash available in a fund from the prior year after payment of the prior year's expenses and deductions for prior year's encumbrances.

**Bond:** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenues bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

**Bond Refinancing/Refunding:** The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

# GLOSSARY

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**Budget:** A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

**Capital Equipment Project:** A capital project for items such as equipment, vehicles, tools, or similar items.

**Capital Expenditures:** Expenditures for fixed assets such as equipment, remodeling, minor building improvements and vehicles that are funded from operating budgets. These items generally have a life expectancy of five years or less.

**Capital Improvements Program (CIP):** A management tool used to assist in the scheduling, planning, and execution of a series of capital improvements over a period of time. The CIP is updated annually. It sets forth the estimated expenditures by year and specifies the resources estimated to be available to finance the project expenditures. Capital improvements refer to additional investment in basic facilities owned by the City with life expectancy greater than five years.

**Capital Improvements Project:** A capital project for the new construction or expansion of infrastructure or facilities.

**Capital Maintenance Project:** A capital project for the remodel, reconstruction, or rehabilitation of infrastructure or facilities.

**Capital Outlay:** Expenditures for fixed assets, such as equipment, remodeling, minor improvements and vehicles that are funded from the operation budget. Since long-term financing is not necessary and expenditures of this type are of such recurring character, these items are not part of the Capital Improvements Program.

**Capital Project:** A non-recurring expenditure that exceeds \$100,000 and has a useful life exceeding one year.

**Capital Projects Fund:** A governmental fund established to account for resources used for the acquisition of large capital improvements and non-recurring expenditures other than those acquisitions accounted for in proprietary or trust funds.

**Cash Flow:** The net cash balance at any given time.

**Chief Financial Officer (CFO):** All references to the Chief Financial Officer are understood to be the Chief Financial Officer or designee.

**City Manager:** All references to the City Manager are understood to be the City Manager or designee.

**Debt:** A bond, warrant, certificate of obligation, or other evidence of indebtedness owed by a taxing unit that is payable solely from property taxes in installments over a period of more than one year, not budgeted for payment from maintenance and operations funds, and secured by a pledge of property taxes, or a payment made under contract to secure indebtedness of a similar nature issued by another political subdivision on behalf of the taxing unit.

**Debt Service:** The cash that is required for a particular period to cover the repayment of interest and principal on a debt. Debt Service is projected on an annual basis.

# GLOSSARY

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**Debt Service Fund:** The Debt Service Fund, also known as Interest and Sinking Fund, was established to account for funds needed to make principal and interest payments on outstanding bonds when due. The fund also reflects paying agent fees and a reserve of not less than 30 days principal and interest obligations for the next fiscal year.

**Deferred Inflows of Resources:** Resources that flow into a fund during the fiscal year but are related to a future period. Deferred Inflows have a negative effect on net position, similar to liabilities. (Examples include property taxes levied in the current year to finance the subsequent year's budget).

**Deferred Outflow Resources:** Resources that flow out of a fund during the fiscal year but are related to a future period. Deferred Outflows have a positive effect on net position, similar to assets. (Examples include resources provided to a grantee before the grantee has met related time requirements, but after all other eligibility criteria have been met).

**Department:** The basic organizational unit of government which is functionally unique in its delivery of services.

**Depreciation:** The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

**Division:** A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Encumbrance:** The commitment of appropriated funds related to unfilled contracts for goods and services including purchase orders. The purpose of encumbrance accounting is to prevent further expenditure of funds considering obligations and commitments already made.

**Enterprise Fund:** A governmental accounting fund in which the services provided are financed and operated in the same manner as those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water, wastewater, airport, drainage utilities and solid waste.

**Expenditure:** Refers to the value of goods and services *received* during a period of time, regardless of when they were *used* (accrual basis of accounting) or *paid* for (cash basis of accounting).

**Expense:** Refers to the value of goods and services *used* during a period of time, regardless of when they were *received* (modified accrual basis of accounting) or *paid* for (cash basis of accounting).

**Fiduciary Fund:** Fiduciary funds are used to account for resources that a government holds a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

**Employee Benefit Trust Fund:** Employee benefit trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.

**Finance Department:** The Finance Department is the department responsible for the corporate financial operations of the City.

# GLOSSARY

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**Fixed Assets:** Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Function:** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**Fund:** An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Commonly used funds in public accounting are: General fund, capital projects funds, special revenue funds, debt service funds, and enterprise funds.

**Fund Accounting:** Fund accounting segregates monies according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

**Fund Balance:** The difference between fund assets and deferred outflows of resources and fund liabilities and deferred inflows of resources of governmental funds. Fund Balance is broken up into five categories:

**Non-spendable Fund Balance:** Includes amounts that are not in spendable form or are required to be maintained intact. Examples are consumable inventories.

**Restricted Fund Balance:** Includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and donations.

**Committed Fund Balance:** Includes amount that can be used only for the specific purposes determined by a formal action (for example, legislation, resolution, and ordinance) of the City Council. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

**Assigned Fund Balance:** The portion of the fund balance of a governmental fund that represents resources set aside by the government for a particular purpose. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

**Unassigned Fund Balance:** Represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund. Unassigned amounts are technically available for any purpose.

**GAAP:** Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**General Fund:** The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes most of the basic operating services, such as fire and police protection, finance, sanitation, parks and recreation, libraries, general administration.

# GLOSSARY

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**General Obligation Bonds:** Bonds whose principal and interest is backed by the full faith, credit and taxing powers of the government.

**Goal:** A goal is a long-term, attainable target for an organization.

**Governmental Funds:** Governmental funds are used to account for the government's general government activities primarily supported by taxes, grants, and other similar revenue sources. There are five different types of governmental funds including: General Fund, Special Revenue Funds, General Debt Service Fund, Capital Project Funds, and Permanent Funds. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting.

**General Fund:** The main operating fund which is used to account for and report all financial resources not accounted for and reported in another fund. The General Fund Finances many of the basic municipal functions, such as general administration and public safety.

**Special Revenue Funds:** Governmental fund type used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

**Capital Projects Funds:** Governmental fund type used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

**Debt Service Funds:** Governmental fund type used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

**Infrastructure:** Structures and equipment such as highways, bridges, buildings and public utilities such as water and sewer systems.

**Interfund Transfers:** The movement of monies between funds of the same governmental entity.

**Internal Controls:** The plan of organization and all of the coordinated methods and measures adopted within the City to safeguard assets, check the accuracy and reliability of its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

**Accounting Controls:** The plan of organization and all the methods and procedures that are concerned mainly with, and relate directly to, the safeguarding of assets and reliability of financial records.

**Administrative Controls:** The plan of organization and all the methods and procedures that are concerned mainly with operational efficiency and adherence to managerial policies and usually relate only indirectly to the financial records.

**Maintenance and Operations:** Any lawful purpose other than debt service for which a City may spend property tax revenues.

## GLOSSARY

**Modified Accrual Basis of Accounting:** Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectable within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all material revenues are susceptible to accrual. Ad valorem, sales, franchise, and other tax revenues recorded in the General Fund and ad valorem tax revenues recorded in the Debt Service Fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on investments) are recorded as revenues when received in cash because they are generally not measurable and available. A sixty-day availability period is used for revenue recognition for all governmental fund revenues.

Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due. Compensated absences, claims, and judgments are recorded when the obligations are expected to be paid from current available financial resources.

**Net Position:** Net position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a proprietary fund.

**No-New-Revenue Tax Rate:** Tax rate for the current tax year that will raise the same amount of property tax revenue for the City from the same properties in both the preceding tax year and the current tax year.

**Non-Recurring Item:** An expenditure that has not occurred in the previous two years and is not expected to occur in the following years.

**Operating Expenditures (Governmental Funds):** An expenditure incurred in carrying out the City’s day-to-day activities. Operating Expenditures include such things as payroll, employee benefits and pension contributions, transportation, and travel.

**Operating Expenses (Proprietary Funds):** An expense incurred in carrying out the City’s day-to-day activities. Operating Expenses include such things as payroll, employee benefits and pension contributions, transportation and travel, amortization and depreciation. Notwithstanding the foregoing, with respect to a City Enterprise for which obligations, secured in whole or in part by the revenues of such Enterprise for which obligations, secured in whole or in part by the revenues of such enterprise (such as the City’s Water and Sewer System), have been issued or incurred, Operating Expenses shall be determined in accordance with State law and terms of the ordinances pursuant to which such obligations were issued or incurred.

**Pay-As-You-Go-Financing:** The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.

**Performance Measure:** An identifiable unit of measuring the effectiveness and efficiency of providing services. Data collected to determine how effectively or efficiently a program is achieving its objectives.

**Pooled Cash:** The sum of unrestricted cash and investments of several accounting funds that are consolidated for cash management and investment purposes. Investment income or expenditure is allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

# GLOSSARY

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**Program:** A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.

**Proprietary Fund:** A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. (Enterprise Fund examples: Water and Sewer Fund, and Drainage Utility Fund; Internal Service Fund examples: Fleet Maintenance Fund, Information Systems Fund).

**Enterprise Fund:** Enterprise funds are used to account for those activities that are business-like in nature, and include the Water & Sewer, Drainage, Solid Waste, and Aviation funds. Enterprise fund types are accounted for on a flow of economic resource measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. These funds are supported largely by user charges.

**Internal Service Fund:** Proprietary fund type used to report an activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

**Reserve (Governmental Funds):** Reserves refers only to the portion of Fund Balance that is intended to provide stability and respond to unplanned events or opportunities. See associated Reserve Policy for specific details.

**Reserve (Proprietary Funds):** Reserve refers only to the portion of Working Capital that is intended to provide stability and respond to unplanned events or opportunities. See associated Reserve Policy for specific details.

**Revenue Appropriation:** A designated portion of a fund to be allocated and appropriated to the reserve of the fund to meet potential liabilities during the fiscal year.

**Revenue Bonds:** Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

**Risk Management:** An organized attempt to protect a government's assets against accidental loss in the most economical method.

**Special Revenue Funds:** Special revenue funds are used to account for resources allocated to specific purposes. A special revenue fund continues in existence if governmental resources are allocated to its specific purposes.

**Strategy:** A strategy is a specific, measurable, and observable result of an organization's activity which advances the organization toward its goal.

**Target:** A performance measure target is the desired level of a service or activity.

**Tax Levy:** The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual Tax Ordinance.

**Tax Rate:** The amount of tax levied for each \$100 of assessed valuation.



## GLOSSARY

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**Trust Fund:** The Trust Fund was established to account for all assets received by the City that are a trust and not accounted for in other funds. The Trust Fund is accounted for as an expendable trust fund.

**Unrestricted Net Position:** The portion of a fund's net position that is not restricted for a specific purpose.

**Voter-approval Tax Rate:** The highest tax rate that the City may adopt without holding an election to seek voter approval of the rate.

**Working Capital:** An accounting term defined as current assets less current liabilities in a proprietary fund. Working Capital is used to express the Reserves available in proprietary funds for use.

# ACRONYMS

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AICP: American Institute of Certified Planners  
AMCC: Association of Mayors, Council members & Commissioners  
AP: Accounts Payable  
APA: American Planning Association  
APWA: American Public Works Association  
AWWA: American Water Works Association  
BEDC: Bellmead Economic Development Corporation  
BOAT: Building Official Association of Texas  
CAFR: Comprehensive Annual Financial Report (audit)  
FY: Fiscal Year  
GAAFR: Governmental Accounting, Auditing, and Financial Reporting  
GAAP: Generally Accepted Accounting Procedures  
GASB: Governmental Accounting Standards Board  
GF: General Fund  
GFOA: Government Finance Officers Association  
GFOAT: Government Finance Officers Association of Texas  
GIS: Geographic Information System  
HIPAA: Health Insurance Portability and Accountability Act  
HMAC: Hot Mixed Asphalted Concrete  
ICMA: International City/County Management Association  
IEDC: International Economic Development Council  
IPMA: International Public Management Association  
ISO: International Organization for Standardization  
LF: Linear foot  
NAIOP: National Association of Industrial & Office Properties  
NFPA: National Fire Protection Association  
NLC: National League of Cities  
NTCAR: North Texas Commercial Association of Realtors  
O&M: Operations and maintenance  
P/R: Payroll  
P&Z: Planning and Zoning  
PC: Personal Computer  
PW: Public Works  
R&M: Repair and maintenance  
ROW: Right of way  
RV: Recreational Vehicle  
SBCCI: Southern Building Code Congress International  
SCADA: Supervisory Control and Data Acquisition  
SCBA: Self-Contained Breathing Apparatus  
SHRM: Society for Human Resource Management  
SIDC: Southern Industrial Development Council  
SRT: Special Response Team  
TAMIO: Texas Association of Municipal Information Officers  
TAV: Taxable Assessed Valuations  
TCCA: Texas Court Clerks Association  
TCEQ: Texas Commission on Environmental Quality  
TCFP: Texas Commission on Fire Protection



## ACRONYMS

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TCLEDDS: Texas Commission on Law Enforcement Data Distributions System  
TCOLE: Texas Commission on Law Enforcement  
TCMA: Texas City Managers Association  
TEDC: Texas Economic Development Council  
TIDC: Texas Industrial Development Council  
TIRZ: Tax Increment Reinvestment Zone  
TLETS: Texas Law Enforcement Telecommunications System  
TMCA: Texas Municipal Clerks Association  
TMHRA: Texas Municipal Human Resource Association  
TML: Texas Municipal Leagues  
TMPA: Texas Municipal Personnel Association  
TMRS: Texas Municipal Retirement System  
TPWA: Texas Public Works Association  
TWUA: Texas Water Utilities Association  
TXU: Texas Utilities  
VAWA: Violence Against Women Act  
VCLG: Victim Coordinator and Liaison Grant  
WMARSS: Waco Metropolitan Area Regional Sewage System  
W&S: Water and Sewer