

# City of Bellmead FY 2026 Annual Budget



Submitted to the Honorable Mayor & City Council



# CITY OF BELLMEAD, TEXAS ANNUAL BUDGET FOR FISCAL YEAR 2026

This budget will raise more revenue from property taxes than last year's budget by an amount of \$464,772, which is an 18.63 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 \$53,906.

### Budget Record Vote

Vote	Council Member
<b>FOR:</b>	Winget, Coleman, Gibson, Cleveland, Bainbridge, Moore
<b>AGAINST:</b>	
<b>ABSENT:</b>	

### Property Tax Rate Comparison

Rate	FY 2025	FY 2026
<b>Property Tax Rate</b>	\$0.343169	\$0.382358
<b>Debt Rate</b>	\$0.055178	\$0.052459
<b>No New Revenue Tax Rate</b>	\$0.310652	\$0.327983
<b>Voter Approval Tax Rate</b>	\$0.320311	\$0.337614
<b>De Minimis Rate</b>	\$0.379114	\$0.392559

The total amount of municipal debt obligation secured by property taxes for the City of Bellmead is \$4,192,532



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Bellmead  
Texas**

For the Fiscal Year Beginning

**October 01, 2024**

*Christopher P. Morill*

Executive Director

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# I. Budget Message & Strategic Overview

## FY 2026 Budget Overview (Budget in Brief)

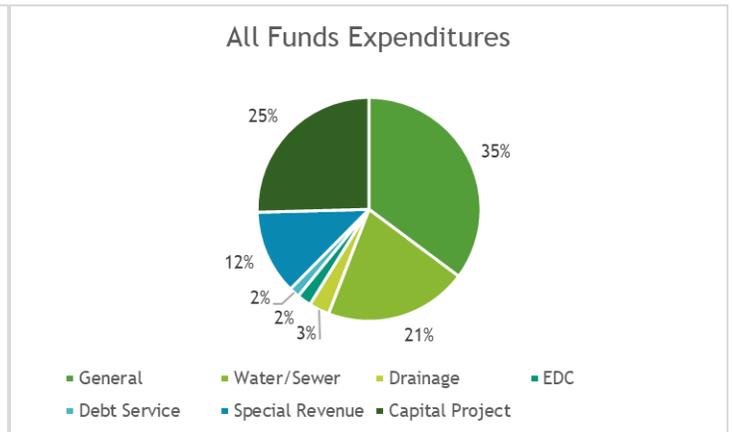
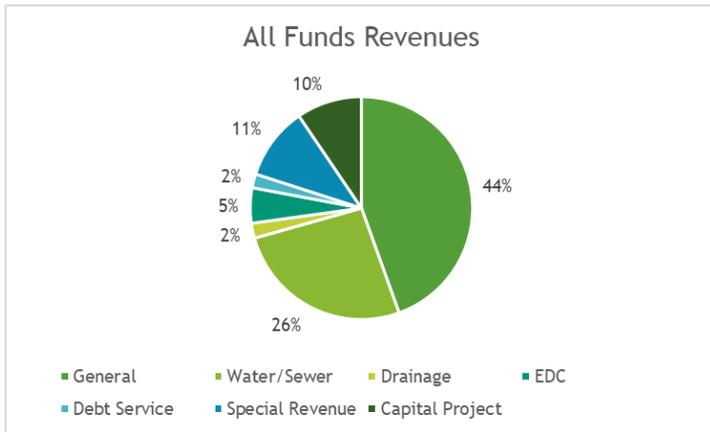
### How To Use This Document

This Budget-in-Brief summarizes the most important elements of the FY 2026 Annual Budget in a clear, high-level format. It provides an overview of major revenues and expenditures, strategic priorities, capital investments, and impacts on residents. More detailed financial schedules, department plans, policies, and performance results follow in subsequent sections.

The FY 2026 Adopted Budget reflects the City of Bellmead’s commitment to sound financial management, transparent governance, and long-term strategic planning. The budget is structurally balanced and aligns with City Council priorities to invest in infrastructure, public safety, economic development, quality of life, and workforce competitiveness.

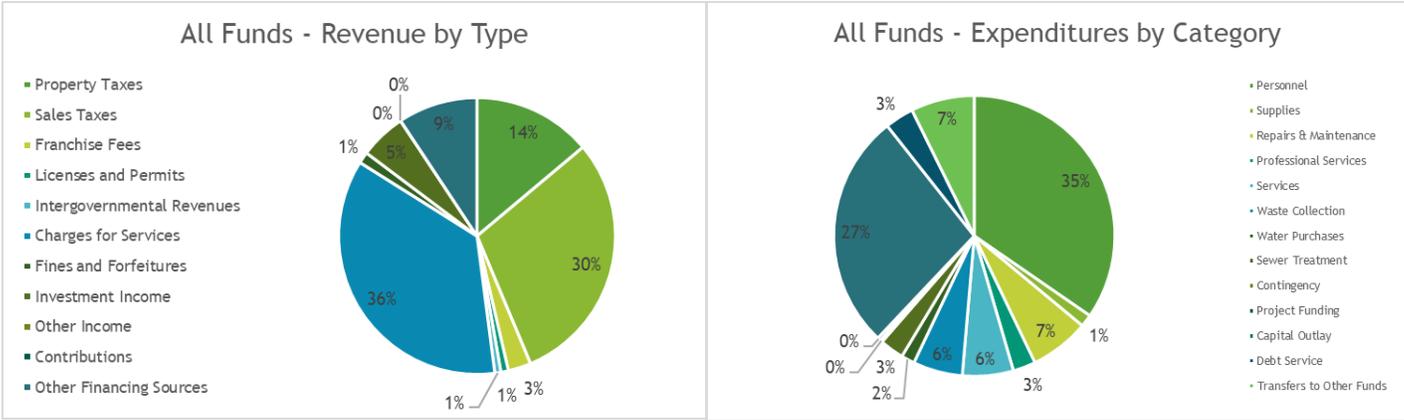
### Total FY 2026 Budget by Fund

Fund	Revenues	Expenditures
<b>General Fund</b>	\$ 9,555,938	\$ 9,555,938
<b>Water &amp; Sewer Fund</b>	\$ 5,615,377	\$ 5,615,377
<b>Drainage Fund</b>	\$ 465,186	\$ 802,441
<b>Economic Development Fund</b>	\$ 1,100,786	\$ 554,444
<b>Debt Service Fund</b>	\$ 430,353	\$ 408,357
<b>Special Revenue Funds (combined)</b>	\$ 2,264,584	\$ 3,306,442
<b>Capital Project Funds (combined)</b>	\$ 2,041,749	\$ 6,897,027
<b>Total All Funds</b>	<b>\$21,473,973</b>	<b>\$27,140,026</b>



### Year-Over-Year Comparison

Major Category	FY 2025 Adopted	FY 2026 Adopted	Change	% Change
<b>Revenues (All Funds)</b>	\$23,188,516	\$21,473,973	\$(1,714,543)	-7.39%
<b>Expenditures (All Funds)</b>	\$36,150,252	\$27,140,026	\$(9,010,226)	-24.92%
<b>Capital Funding</b>	\$15,239,559	\$ 6,897,027	\$(8,342,532)	-54.74%
<b>Ending Fund Balance</b>	<b>\$10,034,775</b>	<b>\$10,584,956</b>	<b>\$ 550,181</b>	<b>5.48%</b>



### Key FY 2026 Budget Highlights

- Structurally balanced operating budget supported by recurring revenues.
- Property tax rate: **\$0.382358** per \$100 of assessed valuation.
- Multi-year utility rate plan continues to fund infrastructure reinvestment.
- Major capital investments in streets, drainage, water and sewer systems, and facility improvements.
- Continued employee compensation improvements including **2.8% COLA and merit program**.
- Enhancements to parks, beautification projects, and public safety initiatives.
- Performance measures are aligned with strategic goals to evaluate service efficiency, financial stability, and community outcomes.
- [FY 2026 performance dashboards](#) support evidence-based decision-making.

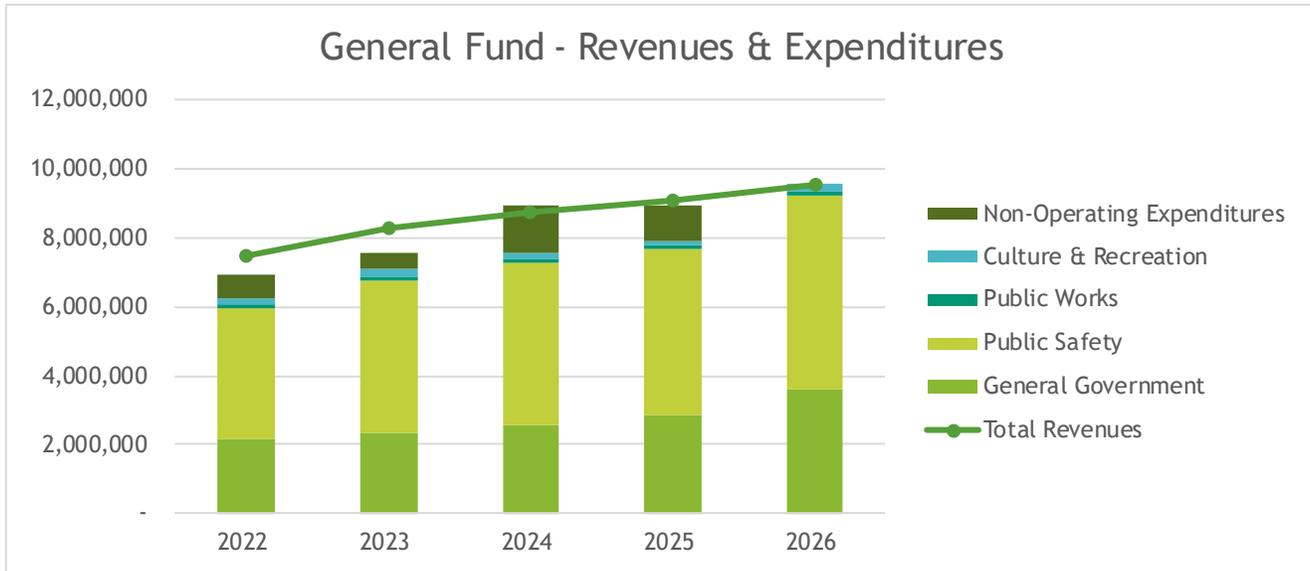
### Impact on Residents

Bellmead continues to maintain **one of the lowest residential property tax burdens** and **lowest overall utility rates** in the region.

Average utility customers using 5,000 gallons will see a **\$5.49 per month increase**, supporting required system reinvestment.

#### GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
<b>Operating Revenues</b>	7,186,984	7,837,024	8,387,138	8,637,274	9,121,867
<b>Non-Operating Revenues</b>	279,410	413,649	333,403	435,340	434,071
<b>Total Revenues</b>	7,466,394	8,250,673	8,720,540	9,072,614	9,555,938
<b>Operating Expenditures</b>					
<b>General Government</b>	2,150,419	2,314,620	2,563,310	2,863,729	3,608,553
<b>Public Safety</b>	3,825,855	4,433,144	4,702,428	4,797,630	5,599,299
<b>Public Works</b>	95,057	114,635	104,695	99,937	132,510
<b>Culture &amp; Recreation</b>	182,050	206,611	190,271	161,378	215,576
<b>Total Operating Expenditures</b>	6,253,381	7,069,010	7,560,704	7,922,673	9,555,938
<b>Non-Operating Expenditures</b>	686,124	485,083	1,341,000	1,000,000	-
<b>Total Expenditures</b>	6,939,505	7,554,093	8,901,704	8,922,673	9,555,938
<b>Net Change in Fund Balance</b>	526,889	696,580	(181,164)	149,941	-



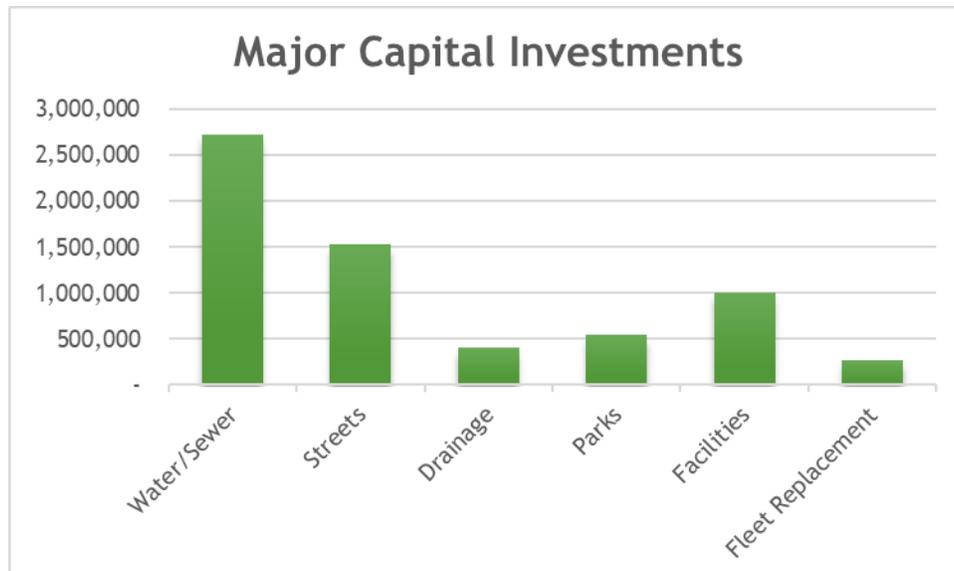
### Strategic Priorities Funded

- Public Safety & Community Confidence
- Infrastructure Investment
- Economic Development
- Quality of Life & Recreation
- High-Performing Government & Workforce Excellence

### Major Capital Investments Funded in FY 2026

- Street resurfacing & pavement rehabilitation across priority corridors
- Water/sewer system reliability upgrades and pipe replacement program
- Drainage utility and stormwater improvements
- Construction of new Public Works facility & related site improvements
- Parks and recreation improvements including grant-supported enhancements

*Capital investments are funded through a combination of General Fund support, utility revenues, ARPA funding, and grant allocations, without compromising long-term financial stability.*



The City maintains a multi-year financial forecasting model and long-range capital strategy to guide future planning. The Five-Year Forecast for the General Fund and the Water/Sewer Utility illustrate the City's long-term financial sustainability.

**Summary of Changes Between Proposed and Adopted Budget**

There were **no changes** between the Proposed FY 2026 Budget and the final Adopted FY 2026 Budget. All schedules, figures, and narrative amounts in this document represent both the proposed and the adopted financial plan reviewed publicly by the City Council.

# Budget Transmittal Message

August 8, 2025

Honorable Mayor, City Council, and Residents of Bellmead:

We are pleased to submit the Fiscal Year 2026 Annual Budget for the period beginning October 1, 2025, and ending September 30, 2026. This document reflects the City's continued commitment to sound financial management, strategic investment, and delivering quality public services to the residents and businesses of Bellmead.

This year's budget was developed through a collaborative process involving City Council, Administration, and Department Heads. It aligns with the Council's priorities, community expectations, and the City's mission of providing exceptional quality of life, economic vitality, and transparent governance.

## Guiding Values and Strategic Direction

Bellmead's mission is to provide exceptional quality of life, responsive city services, visionary leadership, transparent financial management, and economic growth. Our employees are our most valuable resource, and their dedication remains at the heart of our success. The City continues to uphold its core values of integrity, customer service, fiscal responsibility, and employee development.

## Strategic Budget Focus Areas

The FY 2026 budget responds to current challenges while laying the groundwork for long-term stability and growth. Key focus areas include:

**1. Shaping Bellmead's Future: Key Priorities:** To guide Bellmead's trajectory over the next 5 to 10 years, the City Manager has emphasized key areas where Council direction is vital. These include:

- **Commercial Development:** Accelerating commercial development is essential for economic vitality and expanded revenue.
- **Employee Recruitment and Retention:** Maintaining a high-quality workforce is foundational to excellent service delivery.
- **Street Improvements:** Investing in our road infrastructure remains a top priority.
- **Water Infrastructure:** Ensuring availability of high-quality water for both residential and commercial development.
- **Sewer Infrastructure:** Expanding and maintaining sewer services to meet residential and commercial growth demands.
- **Parks and Recreation:** Further developing recreational amenities to enhance quality of life.
- **Public Safety Services:** Delivering excellent police and fire services remains central to community trust and security.

**2. Employee Retention and Compensation:** The City remains focused on retaining a high-performing workforce by investing in fair and competitive compensation. While recent increases have improved market alignment, especially for public safety and public works, the City continues to experience recruitment challenges due to regional competition and inflation.

This year's budget includes a 2.8% cost-of-living adjustment for all employees to keep pace with inflation. A performance-based merit system continues to guide compensation decisions, rewarding productivity and accountability.

**3. Financial Sustainability and Transparency:** The City maintains a structurally balanced General Fund budget. Operating expenditures are fully supported by recurring revenues. Administrative transfers have been eliminated, and fund balances are preserved for one-time capital needs.

Bellmead continues to receive the GFOA Distinguished Budget Presentation Award and posts [monthly financial reports](#) to promote transparency and accountability. In FY 2026, the City will maintain disciplined spending, enhance long-term planning, and prepare for future challenges while avoiding unsustainable funding practices.

**4. Infrastructure Investment:** Ongoing investment in public infrastructure is critical to the City’s resilience and service delivery. Key funded projects in FY 2026 include:

- \$800,000 for street resurfacing and pavement rehabilitation
- \$1 million for a new Public Works facility
- Sewer and water system upgrades funded by ARPA and CDBG grants
- Drainage improvements supported by a user-funded utility established in 2023

Utility rates for water, sewer, and garbage services will increase in accordance with the City’s long-term rate plan to ensure solvency and reinvestment.

**5. Quality of Life and Community Engagement:** As Bellmead continues to grow, the demand for safe, well-maintained public spaces and community events has increased. This year’s budget includes:

- Parks enhancements through a \$150,000 TPWD grant for Brame Park
- Support for events like National Night Out and Family Dog Day
- Strategic beautification projects and partnerships with TXDOT
- Continued planning for a potential youth recreational facility, with future bond consideration pending site analysis

**6. Public Safety and Community Confidence:** Bellmead has made significant strides in reducing crime through investments in personnel, community policing, and code enforcement. The FY 2026 budget funds:

- Competitive police salaries and incentives
- Dedicated traffic enforcement and crime prevention initiatives
- Ongoing patrol vehicle replacement through a fleet plan
- Expanded coordination between police, code enforcement, and building inspection

**7. Economic Development and Growth Management:** Bellmead is positioning itself as a regional destination for business and development. Key initiatives include:

- Marketing and branding efforts to attract new investment
- Continued revitalization of commercial corridors and downtown areas
- Partnering with regional agencies on Safe Streets and Roads for All initiatives
- Tracking property value growth resulting from new commercial development, including Chick-fil-A, Caliber Collision, and Whitewater Car Wash

## Key Cost and Service Indicators for Residents

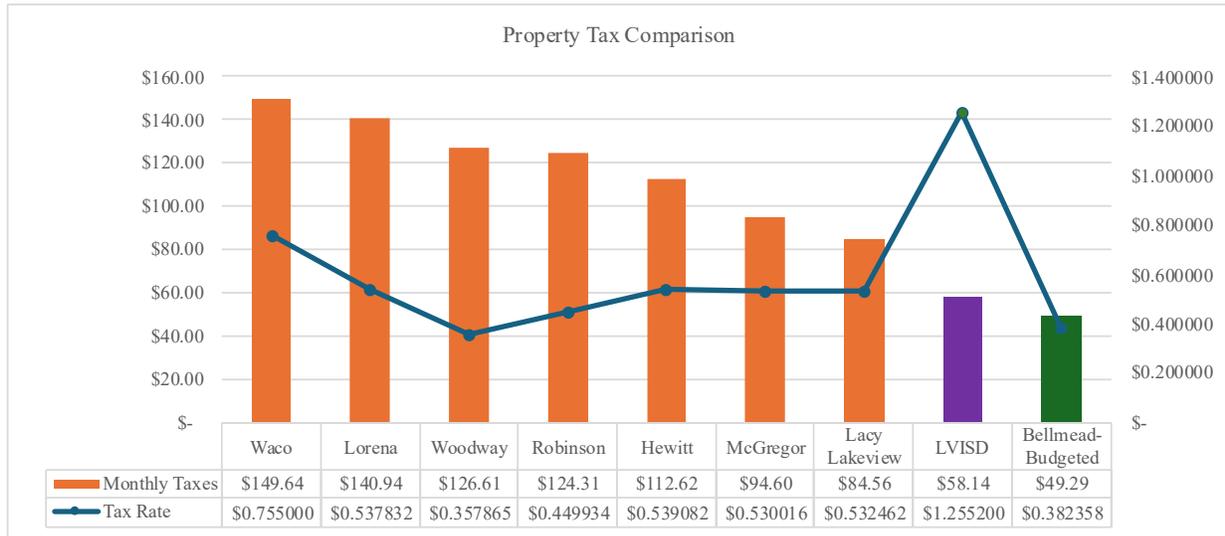
As part of our continued focus on transparency, the following summary outlines how this year’s adopted budget will affect the average household and service user:

### Property Tax Comparison

The budgeted tax rate for FY 2026 is **\$0.382358** per \$100 of assessed valuation, which includes a debt rate of **\$0.052459**.

- **No-New-Revenue Rate:** \$0.327983
- **Voter-Approval Rate:** \$0.337614
- **De Minimis Rate:** \$0.392559

The City of Bellmead not only has the lowest tax rate in the surrounding area; the city’s average residence also has the lowest monthly tax burden. This comparison is based upon each city’s tax rate and average residential assessed value.

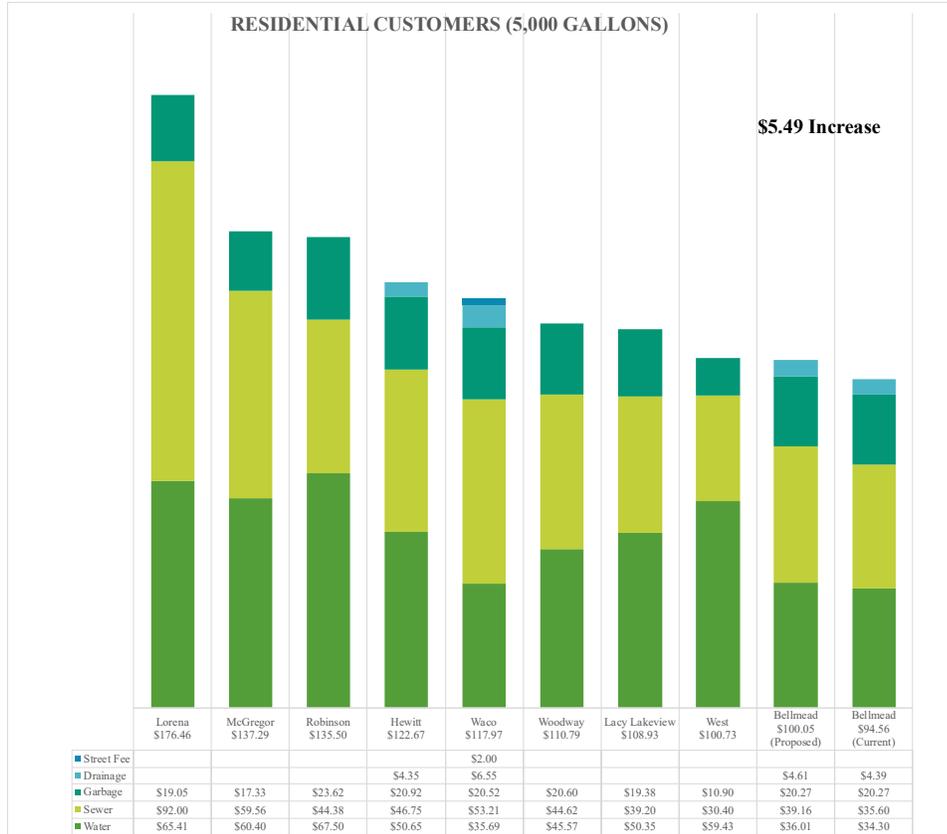


### Utility Rate Comparison

Water, sewer, and drainage rates will increase in FY 2026 under the City’s multi-year utility rate plan to support infrastructure reinvestment:

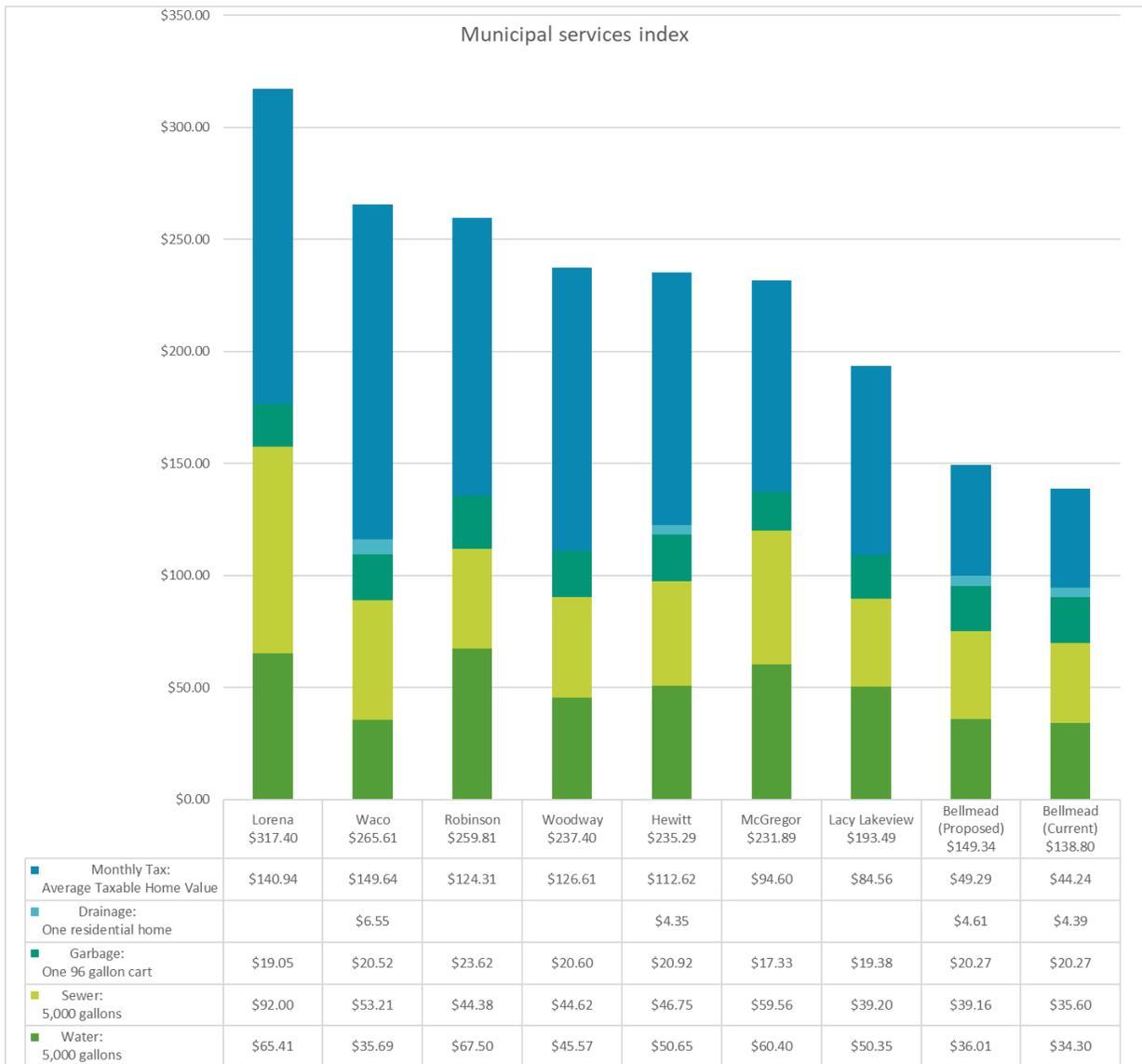
- **Water (5,000 gallons):** \$36.01
- **Sewer (5,000 gallons):** \$39.16
- **Drainage:** \$4.61 per month
- **Solid Waste:** \$20.27 per month

These adjustments ensure system reliability and compliance with future regulatory mandates. Below is a comparison of utility rates amongst surrounding communities based on an average usage of 5,000 gallons which is the average usage in Bellmead. This comparison strives to show all charges that citizens receive on their monthly utility bills. The City of Bellmead has the lowest overall monthly utility rates and is proposing a \$5.49 overall increase in this budget.



### Municipal Services Index

The City continues to deliver high-quality services while maintaining affordability compared to peer cities. Bellmead’s property tax and utility rates remain below the regional average for comparable cities.



## Conclusion

The FY 2026 budget is a forward-looking, balanced plan that reflects Bellmead’s financial strength, strategic goals, and community values. By focusing on people, infrastructure, and fiscal responsibility, we are preparing for continued success and resilience. We thank the Mayor, City Council, and residents for their guidance and support throughout this process.

Respectfully,

Yousry Zakhary  
City Manager

Karen Evans, CPA  
Assistant City Manager/CFO

# Strategic Plan

## Strategic Planning Process:

The City of Bellmead's strategic goals were created through a collaborative process involving elected officials, department heads, and community stakeholders. The process included:

- **Community Engagement:** Residents were invited to share priorities through surveys and public forums.
- **Council Workshops:** Council members participated to define focus areas and refine overarching policy goals.
- **Departmental Input:** Department heads contributed operational insights to align goals with service delivery and capacity.
- **Data Analysis:** Staff reviewed performance data and benchmarking metrics to identify areas of opportunity.
- **Annual Review:** Strategic goals are reassessed annually to incorporate emerging issues, new mandates, and community feedback.

## Mission Statement:

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

## Core Values:

- Integrity
- Outstanding Customer Service
- Fiscal Responsibility
- Our Employees

## Policy Statements:

### [Policy A: High Performing Government](#)

**Objective:** Ensure effective, efficient, and equitable delivery of superior services.

### **Action Items:**

1. Conduct annual strategic planning updates.
2. Provide continuous training to council members and staff.
3. Maximize City, County, State and National resources, to include grants and federal funds.
4. Develop effective means for handling critical issues and citizen concerns.
5. Foster communication and cooperation among elected officials, staff, and the community.
6. Promote city assets through diverse communication formats.
7. Practice open government with community involvement and accessibility.
8. Implement energy conservation practices and encourage citizens' engagement.
9. Apply new technologies to improve services and reduce costs.
10. Enhance customer satisfaction through innovation initiatives.
11. Promote community engagement through social media, user-friendly website, and other communication forms.
12. Retain and grow a skilled workforce through training, performance management, accountability, and succession planning.
13. Provide high-level safety programs for employees.
14. Support transparent and inclusive government.
15. Create initiatives to attract qualified applicants.
16. Streamline development and building code processes.

**Measurement:** Annual satisfaction surveys, performance reviews, grant acquisition metrics, and technology integration

metrics.

**Timeline:** Ongoing, with annual reviews and updates.

**Policy B: Financial Responsibility**

**Objective:** Maintain fiscal stability and transparency.

**Action Items:**

1. Practice sound fiscal management principles and run financially efficient operations.
2. Align budgets with the strategic plan.
3. Promote fiscal stability by gaining efficiencies, mitigating costs, identifying new revenue opportunities, and exploring financial partnerships.
4. Evaluate service costs and recommend appropriate fee structures.
5. Educate the council, boards, staff, and the public financial matters to ensure transparency.
6. Develop a long-term funding plan for infrastructure maintenance and capital needs.
7. Ensure financial strength through long term budgeting, responsible spending, and accurate forecasting.
8. Support state legislation to protect and diversify city funding sources.
9. Implement strategic use of debt.

**Measurement:** Quarterly financial reports, annual budget performance reviews, and public feedback.

**Timeline:** Ongoing, with specific milestones every quarter and year.

**Policy C: Quality of Life**

**Objective:** Enhance community living through cultural and recreational opportunities

**Action Items:**

1. Measure and review the impact of government actions on quality of life.
2. Create an atmosphere that attracts and retains citizens, resulting in a healthy and vibrant community.
3. Promote a healthy and vibrant community.
4. Maintain and enforce building codes to beautify public and private property.
5. Provide adequate leisure services to address diverse community needs.
6. Encourage commercial and retail development to make Bellmead a desirable place to live, work, and visit.
7. Develop Bellmead as a destination for arts, entertainment, sports, and outdoor activities.
8. Plan, design, implement, and maintain improvements to cultural, historical, and recreational facilities and programs.
9. Support educational partnerships.

**Measurement:** Community feedback surveys, participation rates in recreational programs, and educational collaboration metrics.

**Timeline:** Continuous, with major assessments biannually.

**Policy D: Economic Development**

**Objective:** Promote diverse development and balanced economic growth.

**Action Items:**

1. Implement a long-term economic development strategy.
2. Work with local and regional entities to maximize retail and commercial economic development.
3. Develop financial resources to facilitate new business investment.
4. Improve and maintain a skilled labor force, emphasizing young talent.
5. Partner with educational institutions to enhance training and employment opportunities.
6. Plan for infrastructure to meet future economic development needs.
7. Encourage development along I-35 and Loop 340 corridors.
8. Cultivate an environment attractive to employers and residential development.
9. Stimulate downtown revitalization.
10. Promote tourism to enhance economic sustainability.
11. Educate city departments about their role in economic development.
12. Develop policies to encourage tax base diversity.
13. Remove dilapidated structures citywide.

**Measurement:** Economic growth indicators, business retention rates, and downtown revitalization metrics.

**Timeline:** Immediate implementation with quarterly progress reviews.

**Policy E: Safe Community**

**Objective:** Ensure the safety and security of all residents.

**Action Items:**

1. Review staffing, equipment, training, and facilities annually to address deficiencies.
2. Evaluate new public safety technologies.
3. Develop and implement public safety initiatives for outreach and prevention.
4. Conduct regular threat assessments to measure disaster preparedness.
5. Enhance traffic safety through education and enforcement.
6. Positively impact crime trends and promote community safety.
7. Involve the community in public education initiatives to build relationships.
8. Promote fire prevention initiatives.
9. Enforce current building and city codes effectively.

**Measurement:** Crime rates, response times, and community safety perception surveys.

**Timeline:** Annual assessments with quarterly updates.

**Policy F: Essential Services**

**Objective:** Provide reliable and adaptable infrastructure and services.

**Action items:**

1. Maintain, implement, and regularly update master plans, including technology, utilities, land use, economic development, thoroughfares, parks, storm drainage, and finance.
2. Partner with agencies and service providers to enhance service delivery and ensure cost-effectiveness.
3. Prioritize infrastructure maintenance alongside new construction.
4. Continue strategic investment in city facilities, equipment, technology, and workforce.
5. Plan, design, implement, and maintain projects to improve traffic flow.
6. Utilize multi-year planning for infrastructure replacements and upgrades.
7. Develop long-term transportation and parking plans.
8. Support the development of city and non-city utilities to offer high quality services.
9. Provide reliable water supply and delivery infrastructure.

10. Ensure cost-effective wastewater infrastructure and service.
11. Provide adequate waste collection services.
12. Provide storm drainage infrastructure
13. Maintain city streets and plan for future growth.
14. Consider emerging technologies for infrastructure construction.
15. Create, maintain, and follow a comprehensive land use plan.
16. Implement thoroughfare planning and traffic management.

**Measurement:** Service reliability metrics, infrastructure condition assessments, and master plan updates.

**Timeline:** Ongoing, with major reviews every five years.

## Action Plan

<b>Policy A</b>	<b>High Performing Government</b>
<b>Objective</b>	Ensure effective, efficient, and equitable delivery of superior services.
<b>Action Item 6</b>	Promote City assets through diverse communication formats.
<b>Project Manager</b>	Karen Evans, Assistant City Manager
<b>Project Executive</b>	Yousry Zakhary, City Manager

Building on recent promotional efforts, Bellmead aims to significantly enhance its public image and community engagement through expanded communication strategies. In the upcoming fiscal years, the city will:

- Launch a citywide marketing campaign with updated aerial video tours.
- Integrate interactive business maps and video content on the updated website.
- Explore regional partnerships to amplify positive stories.
- Increase real-time engagement through data-driven social media content and live event coverage.

These strategies will further elevate Bellmead’s visibility, improve transparency, and strengthen investor and resident confidence in the city’s direction.

Action	Budgetary Impact	Funding Source	Timeline
<b>Continuing updating City and BEDC websites, keeping them current for residents and potential business contacts</b>	NA	NA	Continuously
<b>Rebrand City through a comprehensive marketing campaign including videos, 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 media to highlight Bellmead’s progress</b>	NA	NA	Continuously

### Expected Outcomes

- Increased visibility of Bellmead’s assets and opportunities.
- Improved public perception and brand image.
- Enhanced engagement with residents, businesses, and potential investors.
- Strengthened community support and pride.
- Continued transition to a more proactive, transparent communication model aligned with future development goals.

<b>Policy A</b>	<b>High Performing Government</b>
<b>Objective</b>	Ensure effective, efficient, and equitable delivery of superior services.
<b>Action Item 11</b>	Promote community engagement through social media, user-friendly websites, and other communication forms.
<b>Project Manager</b>	Karen Evans, Assistant City Manager
<b>Project Executive</b>	Yousry Zakhary, City Manager

To build a stronger and more connected community, Bellmead will expand its engagement efforts through inclusive and innovative communications. In the coming years, the city will:

- Launch additional virtual public forums and surveys to capture diverse resident feedback.
- Develop user-friendly dashboards on the website for real-time access to city services and updates.
- Improve accessibility and language inclusion across communication platforms.
- Maintain and enhance livestreaming of public meetings and events to ensure continued transparency and accessibility.

These initiatives will help foster civic pride, drive greater participation in city initiatives, and ensure all residents have equal access to information and decision-making processes.

Action	Budgetary Impact	Funding Source	Timeline
<b>Continue updating City and BEDC websites, keeping them current for residents and potential business contacts</b>	NA	NA	Continuously
<b>Develop listing of all City and BEDC properties for sale and market accordingly</b>	NA	NA	Continuously
<b>Rebrand City through a comprehensive marketing campaign including videos, 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 local and regional media</b>	NA	NA	Continuously
<b>Maintain livestreaming of council and board/commission meetings</b>	NA	PEG	Continuously
<b>Push out news flashes to educate citizens about city services, code changes, and code enforcement updates via the city website and social media</b>	NA	NA	Continuously

**Expected Outcomes**

- Increased resident participation in city events and feedback initiatives.
- Improved public understanding of city services and operations.
- Greater transparency and trust through accessible livestreams and digital content.
- Broader reach and engagement across age groups and neighborhoods.
- A more informed, involved, and unified Bellmead community.

<b>Policy A</b>	<b>High Performing Government</b>
<b>Objective</b>	Ensure effective, efficient, and equitable delivery of superior services.
<b>Action Item 12</b>	Retain and grow a skilled workforce through training, performance management, accountability, and succession planning.
<b>Project Manager</b>	Karen Evans, Assistant City Manager/CFO
<b>Project Executive</b>	Yousry Zakhary, City Manager

To meet the city’s evolving needs, Bellmead is prioritizing a strong and future-ready workforce. Key workforce development initiatives in the coming years include:

- Expanding performance-based compensation and merit pay programs.
- Increasing city-wide training offerings, including leadership development and customer service excellence.
- Launching a customer service code to unify expectations across all departments.
- Strengthening recruitment strategies for hard-to-fill positions and enhancing career pathways through succession planning.
- Conducting regular compensation reviews and engagement surveys to retain top talent.

These efforts will ensure the City of Bellmead remains a competitive employer with a service-oriented culture and a focus on excellence.

Action	Budgetary Impact	Funding Source	Timeline
<b>Circulate Council survey on expectations</b>	NA	NA	Annually
<b>Conduct customer service training for management, supervisors, and 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 a customer service code</b>	NA	NA	TBD
<b>Conduct regular department meetings for brainstorming, prioritizing and team building</b>	NA	NA	Regularly
<b>Utilize on-line training opportunities</b>	NA	NA	Regularly
<b>Cost of Living adjustments</b>	\$216,652	GF, WS, SM, BEDC	FY 2026
<b>Merit Increases</b>	\$177,500	GF, WS, SM, BEDC	FY 2026

**Expected Outcomes**

- Competitive compensation structures to attract and retain skilled staff.
- Improved service delivery through consistent, high-quality training.
- A cohesive, motivated workforce aligned with citywide goals and customer service standards.
- Clear career advancement opportunities and succession planning.
- A strong organizational culture focused on accountability, learning, and professional growth.

<b>Policy B</b>	<b>Financial Responsibility</b>
<b>Objective</b>	Maintain fiscal stability and transparency.
<b>Action Item 6</b>	Develop a long-term funding plan for infrastructure maintenance and capital needs.
<b>Project Manager</b>	Karen Evans, Assistant City Manager/CFO
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead will take deliberate steps to secure sustainable infrastructure investments and financial resilience by:

- Finalizing and adopting a long-term infrastructure funding strategy.
- Integrating capital planning with master plans and comprehensive plan priorities.
- Enhancing communication and education for elected officials and citizens about statutory requirements and infrastructure funding needs.
- Creating a financial roadmap for fleet, water/sewer, street, and facility upgrades.
- Leveraging available grants and low-interest financing to support major capital investments.

These efforts will result in more predictable budgeting, better maintained infrastructure, and increased public trust in the city’s financial stewardship.

Action	Budgetary Impact	Funding Source	Timeline
<b>Update water/sewer rate schedules</b>	NA	NA	Annually
<b>Water/Sewer rate schedule updates</b>	\$25-30,000	WS	Every 5 years
<b>Develop long-term funding plan</b>	TBD	TBD	TBD
<b>Project funding expectations for the next 10 years</b>	NA	NA	Continuously
<b>Capture and document capital needs as they are discovered</b>	NA	NA	Continuously
<b>Maintain and update the fleet replacement schedule</b>	NA	NA	Continuously
<b>Parks Master Plan Update</b>	TBD	GF	FY 2028
<b>New Parks Master Plan</b>	TBD	GF	FY 2033

**Expected Outcomes**

- A clear, actionable financial plan supporting long-term infrastructure needs.
- Improved understanding and support among elected officials and residents.
- Enhanced fiscal stability and reduced emergency spending.
- Transparent decision-making and prioritization of capital projects.

<b>Policy D</b>	<b>Economic Development</b>
<b>Objective</b>	Promote diverse development and balanced economic growth.
<b>Action Item 1</b>	Implement a long-term economic development strategy.
<b>Project Manager</b>	Fred Morris, Director of Community Development
<b>Project Executive</b>	Yousry Zakhary, City Manager

The City of Bellmead will pursue a strategic and proactive approach to economic development focused on sustainable growth and quality investment. Key initiatives in the next phase include:

- Updating and adopting zoning and subdivision ordinances to support modern development practices.
- Enhancing infrastructure in targeted development areas such as Bellmead Drive, Loop 340, and U.S. Highway 84.
- Continuing the successful Façade Grant Program as a targeted incentive to support property reinvestment.
- Conducting a detailed market study to identify commercial and residential gaps.
- Promoting the city’s low property tax and utility rates as competitive advantages to attract developers and business prospects.

These strategies will ensure Bellmead continues to attract diverse development, strengthen its economic base, and improve the quality of life for residents.

Action	Budgetary Impact	Funding Source	Timeline
<b>Promote façade grants</b>	\$100,000	BEDC	Annually
<b>Continue updating City and BEDC websites to keep current for residents and potential business contacts</b>	NA	NA	Continuously
<b>Maintain and enhance the listing of all City and BEDC properties for sale and market them accordingly</b>	TBD	GF & BEDC	Continuously
<b>Rebrand City through video marketing campaigns, billboards, websites, and social media</b>	TBD	GF, HM, & BEDC	Continuously
<b>Evaluate next likely development areas</b>	NA	NA	Continuously
<b>Maintain livestreaming of council and board/commission meetings</b>	NA	PEG	Continuously
<b>Push out news flashes to educate citizens about city services and alert them to changes in codes and enforcement</b>	NA	NA	Continuously

**Expected Outcomes**

- Increased investment in key commercial corridors and underutilized sites.
- Better alignment between zoning policy and current/future land use needs.
- Stronger community partnerships and developer engagement.
- More vibrant and accessible economic hubs across Bellmead.
- Continued momentum toward a diversified and resilient local economy.
- Recognition of Bellmead’s low tax and utility rates as a draw for economic development.

<b>Policy D</b>	<b>Economic Development</b>
<b>Objective</b>	Promote diverse development and balanced economic growth.
<b>Action Item 6</b>	Plan for infrastructure to meet future economic development needs.
<b>Project Manager</b>	Fred Morris, Director of Community Development
<b>Project Executive</b>	Yousry Zakhary, City Manager

To foster a thriving business environment, Bellmead will focus on targeted efforts that enhance its visibility, improve infrastructure readiness, and promote its value as a commercial hub. Key upcoming actions include:

- Strengthening outreach to commercial developers by showcasing available properties and infrastructure capacity.
- Marketing Bellmead’s affordability and strategic location to regional business prospects.
- Expanding the city’s online and print promotional materials with updated data and visuals.
- Supporting redevelopment efforts in areas with underperforming or vacant retail sites.

Bellmead will continue using data-driven strategies and stakeholder collaboration to attract quality retail and commercial growth that supports long-term economic resilience.

Action	Budgetary Impact	Funding Source	Timeline
<b>Identify and promote sites that can accommodate new commercial/retail development</b>	NA	NA	Continuously
<b>Meet with developers to discuss needs and opportunities in the region</b>	NA	NA	Continuously
<b>Update economic development materials to market Bellmead’s low tax rate, strategic location, and available properties</b>	NA	NA	FY 2026
<b>Support redevelopment of vacant and aging commercial centers</b>	TBD	BEDC/City	Ongoing

**Expected Outcomes**

- Increased interest from commercial and retail investors.
- Revitalization of vacant or underutilized properties.
- Enhanced economic diversity and job creation.
- Stronger regional presence as a competitive, business-friendly community.

<b>Policy D</b>	<b>Economic Development</b>
<b>Objective</b>	Promote diverse development and balanced economic growth.
<b>Action Item 8</b>	Cultivate an environment attractive to employers and residential development.
<b>Project Manager</b>	Fred Morris, Director of Community Development
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead is committed to cultivating an environment attractive to employers and residential developers by using data and community input to guide economic development priorities. Future efforts will focus on:

- Evaluating ongoing development trends to identify unmet commercial, residential, or industrial needs.
- Utilizing GIS mapping and demographic analysis to pinpoint geographic and economic gaps.
- Engaging with stakeholders, residents, and local businesses to align planning priorities with real-world needs.
- Incorporating findings into BEDC strategies, zoning updates, and capital investment decisions.
- Reviewing economic performance indicators to track progress and adjust focus areas as necessary.

By systematically identifying and addressing development gaps, Bellmead will ensure more equitable, efficient, and impactful economic growth. In addition, the City will work to position itself as 'build-ready' by ensuring infrastructure (such as utilities and roadway access) is aligned with targeted growth areas and by strengthening coordinated marketing to highlight Bellmead as a development-friendly and opportunity-rich location for employers and homebuilders alike.

Action	Budgetary Impact	Funding Source	Timeline
<b>Monitor development trends and conduct gap analysis</b>	Nominal	BEDC	FY 2026–2027
<b>Use GIS to map development patterns and infrastructure coverage</b>	TBD	BEDC	FY 2026
<b>Hold stakeholder and public input sessions to refine focus areas</b>	Nominal	BEDC	FY 2026–2027
<b>Align BEDC and City economic development goals with findings</b>	NA	NA	FY 2026–2028
<b>Adjust zoning, incentives, and marketing strategies accordingly</b>	TBD	BEDC	FY 2026–2028

**Expected Outcomes**

- Better-targeted economic development efforts.
- Improved alignment between community needs and land use policies.
- Data-driven decision-making that supports sustainable growth.
- Increased investment in underserved or underutilized areas.
- Enhanced accountability and transparency in planning processes.

<b>Policy D</b>	<b>Economic Development</b>
<b>Objective</b>	Promote diverse development and balanced economic growth.
<b>Action Item 9</b>	Stimulate downtown revitalization.
<b>Project Manager</b>	Fred Morris, Director of Community Development
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead will continue its commitment to revitalizing the downtown area by building on recent investments and deepening engagement with community and business partners. Planned efforts include:

- Developing a comprehensive downtown revitalization strategy that integrates public space improvements, zoning, and infrastructure.
- Securing grant funding and leveraging BEDC resources for phased revitalization projects.
- Enhancing public amenities through landscaping, public art, lighting, and accessible pedestrian pathways.
- Encouraging redevelopment and reuse of key vacant buildings and parcels.
- Hosting recurring community events to increase foot traffic and attract new businesses.

These initiatives will transform downtown Bellmead into a vibrant, walkable, and economically active destination.

Action	Budgetary Impact	Funding Source	Timeline
<b>Obtain additional Downtown Revitalization Grants</b>	NA	Federal Funding	FY 2026
<b>Apply for Additional Federal Funding</b>	NA	NA	FY 2026
<b>Develop a comprehensive downtown revitalization plan</b>	Nominal	BEDC, City	FY 2026
<b>Conduct infrastructure assessments to identify needed improvements</b>	TBD	BEDC, City, Grants	FY 2026
<b>Collaborate with local businesses and community organizations for revitalization efforts</b>	NA	NA	Continuously
<b>Implement phased infrastructure improvements</b>	TBD	BEDC, City, Grants	FY 2026
<b>Enhance public spaces with amenities such as benches, greenery, and public art</b>	TBD	BEDC, City, Grants	FY 2026
<b>Promote downtown events and activities to attract visitors</b>	NA	NA	Continuously

**Expected Outcomes**

- Revitalized Downtown: A vibrant and attractive downtown area that attracts businesses, residents, and visitors.
- Economic Growth: Increased economic activity and investment in downtown Bellmead.
- Improved Infrastructure: Enhanced infrastructure that supports growth and development.
- Community Engagement: Stronger community ties and increased participation in downtown events and activities.
- Aesthetic Improvements: More visually appealing public spaces that enhance the quality of life for residents and visitors.

<b>Policy D</b>	<b>Economic Development</b>
<b>Objective</b>	Promote diverse development and balanced economic growth.
<b>Action Item 10</b>	Enhance tourism and recreational development.
<b>Project Manager</b>	Cory Sugg, Park and Recreation Manager
<b>Project Executive</b>	Karen Evans, Assistant City Manager

Bellmead will expand efforts to position the city as a regional tourism and recreation destination. Future priorities include:

- Creating and promoting events that highlight the city’s culture, history, and parks.
- Improving public spaces, signage, and facilities to enhance the visitor experience.
- Collaborating with regional partners to develop joint tourism marketing campaigns.
- Exploring opportunities for lodging, food, and entertainment development near key corridors.
- Maintaining and refining the newly installed wayfinding signage, while exploring additional tools to help connect visitors with key sites across the city.

These initiatives aim to increase tourism revenue, support local businesses, and foster a stronger community identity.

Action	Budgetary Impact	Funding Source	Timeline
<b>Promote Bellmead’s park system and local attractions online and via social media</b>	NA	NA	Continuously
<b>Organize and support community-wide events</b>	TBD	GF	Ongoing
<b>Improve and maintain public recreational facilities</b>	TBD	City, Grants	FY 2026 - 2027
<b>Develop a tourism enhancement plan that identifies key areas for improvement and promotion</b>	TBD	BEDC, HM	FY 2026
<b>Implement phased infrastructure improvements</b>	TBD	HM	FY 2026

**Expected Outcomes**

- Increased visitor traffic and tourism-related economic activity.
- Strengthened regional presence and branding.
- Enhanced Park facilities and community spaces.
- Greater awareness of Bellmead’s amenities and identity.
- New opportunities for small businesses in hospitality and retail sectors.

<b>Policy D</b>	<b>Economic Development</b>
<b>Objective</b>	Promote diverse development and balanced economic growth.
<b>Action Item 11</b>	Educate City departments about their role in economic development
<b>Project Manager</b>	Fred Morris, Community Development Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead recognizes that economic development is a citywide responsibility and will work to build internal capacity and shared ownership across departments. Moving forward, the City will:

- Facilitate training sessions to help departments understand how their functions support economic development.
- Foster interdepartmental collaboration on development-related processes such as permitting, inspections, infrastructure planning, and customer service.
- Develop internal guidance materials outlining departmental contributions to business retention, attraction, and image building.
- Encourage staff to identify process improvements that enhance Bellmead’s reputation as a business-friendly community.

By integrating economic development awareness into day-to-day operations, Bellmead will strengthen its service delivery, support private investment, and improve long-term outcomes for the community.

Action	Budgetary Impact	Funding Source	Timeline
<b>Conduct interdepartmental training on economic development roles and processes</b>	NA	NA	Continuously
<b>Create internal materials summarizing department-level contributions to development goals</b>	NA	NA	FY 2026
<b>Gather staff input on ways to streamline services that support business and development</b>	NA	NA	Continuously

**Expected Outcomes**

- Greater awareness of how city services contribute to economic growth.
- Improved internal collaboration and efficiency in development-related processes.
- A consistent, business-friendly experience for investors, developers, and entrepreneurs.
- Stronger alignment between City and BEDC economic development initiatives.
- Increased investment in priority growth areas.
- More effective use of local resources and incentives.
- Streamlined coordination for redevelopment and capital planning.

<b>Policy D</b>	<b>Economic Development</b>
<b>Objective</b>	Promote diverse development and balanced economic growth.
<b>Action Item 12</b>	Develop policies to encourage tax base diversity
<b>Project Manager</b>	Fred Morris, Community Development Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

To support a stable and sustainable fiscal future, Bellmead will pursue strategies that promote tax base diversification through balanced residential, commercial, and industrial growth. Key actions include:

- Reviewing and adjusting zoning and land use policies to allow for a variety of development types.
- Targeting underutilized properties for redevelopment into productive, tax-generating uses.
- Exploring policies that support mixed-use development and infill growth.
- Promoting the city’s affordability to attract a broader range of investments.

These efforts aim to broaden the tax base, reduce dependency on any single sector, and strengthen the city’s financial resilience.

Action	Budgetary Impact	Funding Source	Timeline
<b>Conduct review of zoning policies to identify opportunities for diversification</b>	NA	NA	FY 2026
<b>Identify key parcels with potential for redevelopment into mixed-use or commercial sites</b>	NA	NA	FY 2026
<b>Collaborate with stakeholders to draft supportive development policies</b>	NA	NA	FY 2026-2027

**Expected Outcomes**

- Increased variety in land use and development.
- Broader and more resilient tax base.
- Reduced fiscal vulnerability to market fluctuations.
- Enhanced community services supported by diverse revenue streams.

<b>Policy D</b>	<b>Economic Development</b>
<b>Objective</b>	Promote diverse development and balanced economic growth.
<b>Action Item 13</b>	Remove dilapidated structures citywide.
<b>Project Manager</b>	Fred Morris, Community Development Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead will continue to improve safety, aesthetics, and redevelopment potential across the city by targeting dilapidated structures for removal. Priorities for the coming years include:

- Conducting annual surveys to identify unsafe or blighted buildings.
- Allocating funding and staff resources for demolition and site cleanup.
- Coordinating with property owners on voluntary compliance and reuse plans.
- Promoting cleared sites for new housing or commercial infill development.

These efforts will help eliminate blight, protect neighborhood character, and create new opportunities for investment and growth.

Action	Budgetary Impact	Funding Source	Timeline
<b>Identify and prioritize dilapidated structures for removal</b>	NA	NA	Annually
<b>Allocate demolition funds in city budget</b>	\$100,000	Fund 15	FY 2026
<b>Engage with property owners to pursue voluntary compliance and site reuse</b>	NA	NA	Continuously
<b>Promote cleared lots for redevelopment opportunities</b>	NA	NA	Continuously

**Expected Outcomes**

- Improved public safety and neighborhood appearance.
- Increased availability of land for redevelopment.
- Stronger property values and tax base.
- More attractive and vibrant community environment.

<b>Policy E</b>	<b>Safe Community</b>
<b>Objective</b>	Ensure the safety and security of all residents.
<b>Action Item 1</b>	Review staffing, equipment, training, and facilities annually to address deficiencies.
<b>Project Manager</b>	Police & Fire Chiefs
<b>Project Executive</b>	Yousry Zakhary, City Manager

To ensure optimal public safety outcomes, Bellmead will conduct ongoing evaluations of staffing, equipment, training, and facility needs within its police, fire, and public works departments. The city will:

- Conduct annual assessments of personnel and equipment to maintain service readiness.
- Upgrade facilities and vehicles to meet modern safety and operational standards.
- Ensure staff certifications and training are up to date through proactive management.
- Invest in infrastructure that supports public safety and emergency response.
- Foster a responsive and adaptable workforce equipped to meet future challenges.

This comprehensive approach will improve service delivery, strengthen community safety, and enhance operational efficiency across departments.

Action	Budgetary Impact	Funding Source	Timeline
<b>Conduct space needs assessments of Police, Fire, and Public Works Departments</b>	TBD	GF	FY 2026
<b>Review equipment and facilities and develop replacement/enhancement plans</b>	TBD	GF	FY 2026
<b>Assess police and fire training records and address certification gaps</b>	Nominal	GF	FY 2026
<b>Increase community policing efforts and public safety education programs</b>	Nominal	GF, Grants	Continuously
<b>Develop a recruitment and retention plan for qualified public safety personnel</b>	TBD	GF	FY 2026

**Expected Outcomes**

- Enhanced safety and security for all residents.
- A well-trained, properly equipped public safety workforce.
- Increased community trust and engagement.
- Proactive maintenance and modernization of public safety infrastructure.
- Stronger capacity to respond to emergencies and public needs effectively.

<b>Policy E</b>	<b>Safe Community</b>
<b>Objective</b>	Ensure the safety and security of all residents.
<b>Action Item 2</b>	Evaluate new public safety technologies.
<b>Project Manager</b>	Police/Fire Chiefs & Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

To stay at the forefront of community protection, Bellmead will actively explore and assess new technologies that enhance the effectiveness and efficiency of its police, and fire services. Key focus areas include:

- Reviewing public safety software and systems that improve dispatch, response times, and data analytics.
- Assessing new surveillance, communications, and body-worn camera systems.
- Evaluating modern fire suppression tools to improve service delivery.
- Monitoring emerging technologies that enhance transparency and community trust, with selective adoption based on proven effectiveness.
- Seeking grants and partnerships to fund promising public safety innovations.

These efforts will support continuous improvement in public safety, making Bellmead a safer, more responsive, and future-ready city.

Action	Budgetary Impact	Funding Source	Timeline
<b>Research and evaluate emerging public safety technologies</b>	TBD	Grants, GF	FY 2026-2027
<b>Evaluate current technology systems and identify upgrade opportunities</b>	NA	NA	FY 2026
<b>Conduct cost-benefit analysis of proposed new equipment</b>	NA	NA	FY 2026
<b>Apply for grants to support technology enhancements</b>	NA	Grants	FY 2026-2027
<b>Provide training on new technology for police and fire staff</b>	TBD	GF	FY 2026-2027

**Expected Outcomes**

- Improved emergency response capabilities.
- Greater operational efficiency and situational awareness.
- Enhanced officer and public safety.
- Better data collection and reporting to support transparency.
- Improved trust and communication between the community and public safety departments.

<b>Policy E</b>	<b>Safe Community</b>
<b>Objective</b>	Ensure the safety and security of all residents.
<b>Action Item 3</b>	Develop and implement public safety initiatives for outreach and prevention.
<b>Project Manager</b>	Police/Fire Chiefs
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead is committed to building a safer and more connected community through proactive outreach and prevention programs. Key efforts will include:

- Launching educational campaigns on topics such as burglary prevention, traffic safety, and youth violence prevention.
- Expanding community policing efforts and officer visibility in neighborhoods.
- Supporting school and neighborhood outreach through safety presentations and materials.
- Collaborating with civic groups and local partners to deliver joint safety programs.
- Creating a feedback loop with residents to tailor initiatives to specific community needs.

These programs will help foster a culture of safety, empower residents with knowledge, and strengthen relationships between the public and law enforcement.

Action	Budgetary Impact	Funding Source	Timeline
<b>Develop a calendar of outreach and prevention initiatives</b>	NA	NA	FY 2026
<b>Conduct targeted education campaigns using social media and printed materials</b>	Nominal	GF	FY 2026–2027
<b>Increase officer participation in school and neighborhood events</b>	Nominal	GF	Continuously
<b>Establish partnerships with local organizations for joint programming</b>	NA	NA	FY 2026
<b>Collect and analyze community feedback to adjust outreach efforts</b>	NA	NA	Continuously

**Expected Outcomes**

- More informed and safety-conscious residents.
- Stronger connections between the police department and the community.
- Decreased incidence of preventable crimes and emergencies.
- A more collaborative approach to public safety across the city.

<b>Policy E</b>	<b>Safe Community</b>
<b>Objective</b>	Ensure the safety and security of all residents.
<b>Action Item 4</b>	Conduct regular threat assessments to measure disaster preparedness.
<b>Project Manager</b>	Police/Fire Chiefs & Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

To enhance community resilience and ensure preparedness for emergencies, Bellmead will establish a routine process for assessing potential threats and disaster readiness. Key initiatives include:

- Conducting annual threat and hazard identification assessments.
- Reviewing and updating emergency operations and continuity plans.
- Coordinating with regional emergency management partners on joint preparedness strategies.
- Providing staff training and tabletop exercises to test response protocols.
- Sharing key findings and preparedness tips with the public to promote readiness.

These actions will strengthen the city’s ability to respond effectively to natural disasters, infrastructure failures, and other emergencies.

Action	Budgetary Impact	Funding Source	Timeline
<b>Conduct annual threat and vulnerability assessments</b>	NA	NA	FY 2026–2027
<b>Update the City’s Emergency Operations Plan and Continuity Plan</b>	TBD	GF	FY 2026
<b>Participate in regional emergency preparedness exercises</b>	NA	NA	Annually
<b>Host staff training on emergency response and recovery procedures</b>	TBD	GF	FY 2026–2027
<b>Communicate key preparedness information to the public</b>	Nominal	GF	Continuously

**Expected Outcomes**

- Improved understanding of local threats and vulnerabilities.
- Enhanced interdepartmental and regional coordination.
- Increased staff readiness and response capabilities.
- Greater public awareness and preparedness.
- A more resilient and disaster-ready Bellmead.

<b>Policy E</b>	<b>Safe Community</b>
<b>Objective</b>	Ensure the safety and security of all residents.
<b>Action Item 5</b>	Enhance traffic safety through education and enforcement.
<b>Project Manager</b>	Police/Fire Chiefs & Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead will strengthen its efforts to reduce traffic-related incidents and improve roadway safety through strategic education and enforcement campaigns. Planned initiatives include:

- Increasing targeted traffic enforcement in high-incident areas.
- Partnering with schools and community groups to promote pedestrian and bicycle safety.
- Using social media and signage to educate drivers on speed limits and safe driving practices.
- Collecting and analyzing traffic data to adjust enforcement strategies as needed.
- Coordinating with regional partners on traffic calming and infrastructure improvements.

By combining proactive education and focused enforcement, Bellmead aims to make roads safer for all users.

Action	Budgetary Impact	Funding Source	Timeline
<b>Conduct high-visibility enforcement in priority areas</b>	TBD	GF	FY 2026–2027
<b>Launch education campaigns focused on pedestrians, bicycle, and driver safety</b>	Nominal	GF	FY 2026
<b>Collaborate with schools and neighborhoods on traffic safety programs</b>	NA	NA	Continuously
<b>Analyze traffic incident data to inform enforcement and education focus</b>	NA	NA	FY 2026–2027
<b>Evaluate potential infrastructure improvements for safety (e.g., signage, crosswalks)</b>	TBD	Grants, GF	FY 2026–2027

**Expected Outcomes**

- Reduced traffic accidents and injuries.
- Increased public awareness of traffic safety laws and best practices.
- Safer routes for pedestrians, cyclists, and motorists.
- Data-informed enforcement and education strategies.
- Stronger collaboration between law enforcement and the community.

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

Bellmead will deepen community relationships and improve public safety through inclusive, educational outreach. Future initiatives will focus on:

- Partnering with schools, churches, and local organizations for co-hosted safety events and workshops.
- Encouraging resident participation in community forums, safety trainings, and volunteer programs.
- Creating accessible public education materials in multiple formats.
- Highlighting the role of residents in crime prevention and emergency preparedness.
- Launching youth-focused outreach programs in schools and community centers.
- Leveraging social media and digital tools to expand participation and feedback.
- Collecting ongoing feedback to shape future public education initiatives.

These efforts will help foster a sense of shared responsibility and trust between the City and its residents.

Action	Budgetary Impact	Funding Source	Timeline
<b>Host quarterly safety workshops in partnership with community organizations</b>	TBD	GF	FY 2026–2027
<b>Distribute safety education materials</b>	Nominal	GF	FY 2026
<b>Launch “Know Your Role in Community Safety” campaign</b>	TBD	GF	FY 2026
<b>Establish feedback channels to improve outreach efforts</b>	NA	NA	Continuously
<b>Recognize community volunteers and partners in safety outreach</b>	Nominal	GF	FY 2026–2027
<b>Introduce youth safety ambassadors or peer-led initiatives in schools</b>	Nominal	GF	FY 2026–2027
<b>Launch social media Q&amp;A sessions and interactive safety updates</b>	Nominal	GF	FY 2026–2027

**Expected Outcomes**

- Stronger relationships between residents and public safety departments.
- More informed and engaged community members.
- Greater participation in safety programs and civic efforts.
- Enhanced public trust and shared commitment to a safer Bellmead.
- Broader youth involvement and digital engagement in public safety.

<b>Policy E</b>	<b>Safe Community</b>
<b>Objective</b>	Ensure the safety and security of all residents.
<b>Action Item 8</b>	Promote fire prevention initiatives
<b>Project Manager</b>	William Hlavenka, Fire Chief
<b>Project Executive</b>	Yousry Zakhary, City Manager

To reduce the risk of fire-related incidents and enhance public awareness, Bellmead will strengthen its fire prevention initiatives through education, inspection, and community engagement. Key priorities include:

- Conducting annual fire safety inspections in high-risk and commercial areas.
- Hosting fire prevention education programs in schools and community centers.
- Providing public resources on home fire safety, smoke alarm maintenance, and emergency evacuation.
- Utilizing social media and city platforms to share seasonal fire prevention tips.
- Participating in National Fire Prevention Week and related campaigns.

These strategies aim to reduce fire hazards, protect property, and save lives through proactive outreach and safety planning.

Action	Budgetary Impact	Funding Source	Timeline
<b>Conduct annual fire inspections and code compliance checks</b>	NA	NA	Annually
<b>Host fire safety presentations at schools and community events</b>	Nominal	GF	FY 2026–2027
<b>Develop and distribute fire prevention brochures and digital content</b>	Nominal	GF	FY 2026
<b>Promote seasonal safety tips through city website and social media</b>	NA	NA	Continuously
<b>Participate in Fire Prevention Week activities with public demonstrations</b>	TBD	GF	FY 2026

**Expected Outcomes**

- Increased public knowledge of fire safety practices.
- Reduced number of preventable fires.
- Improved compliance with fire codes and inspection standards.
- Stronger partnerships between the Fire Department and the community.
- A safer and more resilient Bellmead.

<b>Policy E</b>	<b>Safe Community</b>
<b>Objective</b>	Ensure the safety and security of all residents.
<b>Action Item 9</b>	Enforce current building and city codes effectively
<b>Project Manager</b>	Fred Morris, Community Development Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead will prioritize consistent and proactive enforcement of building and city codes to support public safety, promote community standards, and encourage responsible development. Strategic priorities include:

- Conducting regular inspections of new construction, renovations, and property maintenance.
- Providing training and resources for staff to ensure up-to-date enforcement practices.
- Increasing public awareness of code requirements and the benefits of compliance.
- Leveraging technology to streamline inspection reporting and case management.
- Strengthening coordination across departments for effective enforcement.

Through these efforts, Bellmead aims to preserve neighborhood quality, protect public health, and maintain a safe, attractive community.

Action	Budgetary Impact	Funding Source	Timeline
<b>Conduct routine inspections for code compliance</b>	NA	NA	Continuously
<b>Offer ongoing training for code enforcement staff</b>	TBD	GF	FY 2026–2027
<b>Develop and distribute educational materials on city codes</b>	Nominal	GF	FY 2026
<b>Utilize code enforcement software to track and report violations</b>	TBD	GF	FY 2026–2027
<b>Improve internal communication between departments on code cases</b>	NA	NA	Continuously

**Expected Outcomes**

- Increased compliance with city codes and ordinances.
- Safer buildings and neighborhoods.
- Improved public understanding of property maintenance standards.
- More efficient and transparent code enforcement process.
- Enhanced community appearance and livability.

<b>Policy F</b>	<b>Essential Services</b>
<b>Objective</b>	Provide reliable and adaptable infrastructure and services.
<b>Action Item 1</b>	Maintain, implement, and regularly update master plans, including technology, utilities, land use, economic development, thoroughfares, parks, storm drainage, and finance.
<b>Project Manager</b>	Yousry Zakhary, City Manager
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead will continue developing and updating its suite of long-range planning documents to guide future growth and ensure infrastructure and services remain efficient and aligned with community priorities. Key focus areas include:

- Maintaining a unified schedule for reviewing and updating major master plans.
- Aligning departmental planning efforts with adopted goals and capital improvement strategies.
- Ensuring public input and stakeholder collaboration are central to the planning process.
- Using data and mapping tools to support accurate projections and prioritization.
- Linking master plans to annual budgeting and performance measures for better implementation.

This comprehensive, integrated planning approach will help the City of Bellmead achieve orderly development, optimize investments, and meet the evolving needs of residents and businesses.

Action	Budgetary Impact	Funding Source	Timeline
<b>Establish and maintain a planning schedule for major master plans</b>	NA	NA	FY 2026
<b>Update utility, thoroughfare, drainage, and land use plans</b>	TBD	GF, WS	FY 2026–2028
<b>Review and align departmental planning documents with master plans</b>	NA	NA	FY 2026–2027
<b>Use GIS and analytics tools to support plan updates and capital forecasts</b>	TBD	GF	FY 2026–2027
<b>Integrate plan goals into budget development and CIP prioritization</b>	NA	NA	FY 2026–2027

**Expected Outcomes**

- More consistent and proactive infrastructure and land use planning.
- Stronger coordination between departments and capital investment decisions.
- Increased transparency and public trust through inclusive planning.
- Timely and relevant master plan updates that guide development and service delivery.
- Enhanced ability to secure external funding through aligned and data-driven plans.

<b>Policy F</b>	<b>Essential Services</b>
<b>Objective</b>	Provide reliable and adaptable infrastructure and services.
<b>Action Item 3</b>	Prioritize infrastructure maintenance alongside new construction.
<b>Project Manager</b>	Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead is committed to balancing new development with the upkeep of existing infrastructure. As the city grows, strategic maintenance will be prioritized to extend asset life, manage costs, and support quality service delivery. Key efforts include:

- Conducting routine condition assessments of water, sewer, streets, and drainage systems.
- Allocating funds within the CIP specifically for maintenance and rehabilitation projects.
- Using asset management systems and GIS to schedule preventative maintenance.
- Coordinating maintenance projects with planned capital improvements to reduce disruption.
- Educating the public on infrastructure investments and the value of ongoing upkeep.

This approach will ensure Bellmead’s infrastructure remains safe, functional, and aligned with future growth.

Action	Budgetary Impact	Funding Source	Timeline
<b>Conduct regular condition assessments on major infrastructure systems</b>	TBD	GF, WS	FY 2026–2027
<b>Use asset management software to plan and track preventative maintenance</b>	TBD	GF	FY 2026
<b>Coordinate rehabilitation projects with new development plans</b>	NA	NA	Continuously
<b>Share maintenance plans and updates with the community</b>	Nominal	GF	Continuously

**Expected Outcomes**

- Reduced long-term infrastructure costs through preventative maintenance.
- Extended lifespan and reliability of critical systems.
- Improved coordination between maintenance and new development.
- Transparent and strategic investment in core infrastructure.
- Greater public confidence in infrastructure decision-making.

<b>Policy F</b>	<b>Essential Services</b>
<b>Objective</b>	Provide reliable and adaptable infrastructure and services.
<b>Action Item 4</b>	Continue strategic investment in city facilities, equipment, technology, and workforce.
<b>Project Manager</b>	Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead will continue to strengthen essential city operations through ongoing investment in modern facilities, updated equipment, integrated technology, and skilled personnel. Strategic priorities include:

- Evaluating facility needs across departments and planning for phased upgrades.
- Replacing outdated vehicles and equipment with safer, more efficient alternatives.
- Expanding the use of technology to streamline service delivery and communication.
- Supporting staff development through professional training and retention strategies.
- Aligning investments with long-term financial planning and capital improvement goals.

This multi-pronged approach ensures Bellmead remains responsive, efficient, and well-equipped to meet both current and future service demands.

Action	Budgetary Impact	Funding Source	Timeline
<b>Conduct citywide facility assessments to prioritize improvements</b>	TBD	GF	FY 2026–2027
<b>Replace aging vehicles and field equipment as part of annual budget planning</b>	TBD	GF, WS	Annually
<b>Invest in software and tools that improve service coordination and tracking</b>	TBD	GF	FY 2026
<b>Provide ongoing training and certifications for city staff</b>	TBD	GF	Continuously
<b>Review capital and workforce investment needs as part of long-term financial planning</b>	NA	NA	FY 2026–2027

**Expected Outcomes**

- Safer and more efficient work environments.
- Greater operational reliability and service quality.
- Increased employee satisfaction and retention.
- More transparent and strategic use of capital and operating funds.
- Improved public service responsiveness across departments.

<b>Policy F</b>	<b>Essential Services</b>
<b>Objective</b>	Provide reliable and adaptable infrastructure and services.
<b>Action Item 5</b>	Plan, design, implement, and maintain projects to improve traffic flow.
<b>Project Manager</b>	Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

To support mobility, economic activity, and public safety, Bellmead will invest in transportation infrastructure projects that improve traffic flow and reduce congestion. Key focus areas include:

- Coordinating with TxDOT and regional partners to support intersection and signal improvements under their jurisdiction.
- Identifying high-congestion areas and prioritizing projects based on data and safety needs.
- Pursuing grant funding to support transportation improvements.
- Integrating traffic planning into land use, development, and capital project decisions.
- Monitoring traffic patterns and gathering public input to guide future improvements.

This approach will help create a more efficient and user-friendly transportation network for residents, visitors, and businesses.

Action	Budgetary Impact	Funding Source	Timeline
<b>Evaluate traffic patterns and identify congestion points</b>	NA	NA	FY 2026
<b>Support planning and coordination for intersection or signal upgrades with TxDOT</b>	TBD	GF, Grants	FY 2026–2028
<b>Integrate traffic flow improvements into CIP and development review processes</b>	NA	NA	FY 2026–2027
<b>Apply for state and federal transportation funding</b>	NA	Grants	FY 2026–2027
<b>Engage the public through surveys and feedback opportunities</b>	Nominal	GF	FY 2026

**Expected Outcomes**

- Smoother traffic flow and reduced delays.
- Safer roadways for drivers, pedestrians, and cyclists.
- Greater efficiency in capital project planning.
- Increased access to funding opportunities.
- More responsive transportation improvements based on community needs.

<b>Policy F</b>	<b>Essential Services</b>
<b>Objective</b>	Provide reliable and adaptable infrastructure and services.
<b>Action Item 9</b>	Provide reliable water supply and delivery infrastructure.
<b>Project Manager</b>	Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead will ensure the continued reliability and sustainability of its water infrastructure by proactively maintaining, upgrading, and expanding its systems. Strategic priorities include:

- Conducting condition assessments of water lines, pumps, and storage systems.
- Planning and implementing replacements and upgrades based on risk and capacity needs.
- Integrating water system improvements into long-term capital and master planning.
- Coordinating with regional agencies on water supply and conservation strategies.
- Engaging the community on the value of water infrastructure and responsible use.

These efforts will help provide safe, consistent water service that meets the needs of current and future residents and businesses.

Action	Budgetary Impact	Funding Source	Timeline
<b>Assess condition and capacity of existing water infrastructure</b>	TBD	WS	FY 2026–2027
<b>Replace or rehabilitate aging water lines and facilities</b>	TBD	WS, Grants	FY 2026–2028
<b>Coordinate water system upgrades with development and capital planning</b>	NA	NA	Continuously
<b>Participate in regional water planning efforts</b>	NA	NA	FY 2026–2027
<b>Educate the public on water system investments and conservation</b>	Nominal	WS	FY 2026

**Expected Outcomes**

- Improved water quality, reliability, and pressure.
- Reduced water loss through proactive maintenance.
- Greater resilience to growth, drought, and system stress.
- Increased public awareness of water infrastructure value.
- Better alignment between water planning and community development.

<b>Policy F</b>	<b>Essential Services</b>
<b>Objective</b>	Provide reliable and adaptable infrastructure and services.
<b>Action Item 10</b>	Ensure cost-effective wastewater infrastructure and service.
<b>Project Manager</b>	Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead will continue to maintain a dependable and financially responsible wastewater system that protects public health and supports growth. Key strategies will include:

- Following the recent completion of a major lift station replacement project, Bellmead will conduct condition assessments of sewer lines and other lift stations to identify future repair and replacement needs.
- Implementing rehabilitation projects to reduce inflow and infiltration.
- Evaluating long-term capital needs and incorporating them into utility master plans.
- Seeking grant and funding opportunities to offset capital improvement costs.
- Promoting public awareness of the importance of wastewater management.

These investments will ensure efficient, environmentally sound wastewater services for current and future residents.

Action	Budgetary Impact	Funding Source	Timeline
<b>Assess post-project infrastructure conditions and plan for next phase of improvements</b>	TBD	WS	FY 2026–2027
<b>Identify and prioritize rehabilitation projects to reduce inflow and infiltration</b>	TBD	WS	FY 2026–2028
<b>Align wastewater improvements with land use and development plans</b>	NA	NA	Continuously
<b>Seeking state and federal funding support</b>	NA	Grants	FY 2026–2028
<b>Educate residents on sewer maintenance best practices</b>	Nominal	WS	FY 2026

**Expected Outcomes**

- Improved reliability and efficiency of the wastewater system.
- Reduced risk of system failures and environmental impacts.
- Increased cost-effectiveness through planned maintenance.
- Greater public understanding of wastewater operations.
- Alignment of infrastructure investment with future development.

<b>Policy F</b>	<b>Essential Services</b>
<b>Objective</b>	Provide reliable and adaptable infrastructure and services.
<b>Action Item 12</b>	Provide storm drainage infrastructure
<b>Project Manager</b>	Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead will continue to address stormwater management needs by upgrading and expanding its storm drainage infrastructure—recognizing that a lack of flood studies in past developments has contributed to significant flooding challenges citywide. These improvements will reduce localized flooding, protect property, and support long-term development goals. Priorities include:

- Requiring drainage studies for all new development in recognition of the city's flood zone designation.
- Identifying and mapping drainage problem areas using field data and community input.
- Updating the City’s stormwater master plan to guide capital investments.
- Coordinating drainage improvements with roadway, utility, and development projects.
- Applying for state and federal funding to support drainage upgrades.
- Educating the public about proper stormwater management and pollution prevention.

By focusing on infrastructure, planning, and community engagement, Bellmead will enhance resilience and safety for residents and businesses.

Action	Budgetary Impact	Funding Source	Timeline
<b>Identify priority drainage areas through condition assessment and community feedback</b>	TBD	GF	FY 2026–2027
<b>Update the comprehensive storm drainage master plan</b>	TBD	GF	FY 2026–2027
<b>Integrate stormwater projects into CIP and development review</b>	NA	NA	Continuously
<b>Require drainage studies as part of the permitting process for new construction</b>	NA	NA	Continuously
<b>Seek grant opportunities to fund major drainage improvements</b>	NA	Grants	FY 2026–2028
<b>Provide public education on stormwater best practices</b>	Nominal	GF	FY 2026

**Expected Outcomes**

- Reduced flooding risk and property damage.
- Improved stormwater management infrastructure.
- Better coordination between drainage and capital projects.
- Increased access to external funding for storm system improvements.
- More informed community supporting clean and effective stormwater practices.

<b>Policy F</b>	<b>Essential Services</b>
<b>Objective</b>	Provide reliable and adaptable infrastructure and services.
<b>Action Item 13</b>	Maintain city streets and plan for future growth.
<b>Project Manager</b>	Public Works Director
<b>Project Executive</b>	Yousry Zakhary, City Manager

Bellmead will continue to invest in the maintenance and strategic expansion of its street network to ensure safety, efficiency, and alignment with future development. With growth underway and new demands on aging infrastructure, key priorities include:

- Conducting regular pavement condition assessments to guide maintenance schedules.
- Prioritizing repairs and resurfacing projects based on traffic volume, condition, and community impact.
- Coordinating street maintenance with utility work and capital projects to reduce disruption.
- Planning future roadway extensions and improvements in coordination with land use and development trends.
- Seeking funding partnerships with TxDOT and other agencies to support major road improvements.

These efforts will enhance mobility, preserve infrastructure investments, and prepare Bellmead for continued residential and commercial growth.

Action	Budgetary Impact	Funding Source	Timeline
<b>Perform citywide pavement condition assessments</b>	TBD	GF	FY 2026–2027
<b>Develop a street maintenance and resurfacing schedule</b>	TBD	GF	FY 2026
<b>Align street improvements with planned development and utility work</b>	NA	NA	Continuously
<b>Identify and prioritize long-range roadway expansion projects</b>	NA	NA	FY 2026–2028
<b>Collaborate with TxDOT and MPO on regional mobility planning</b>	NA	NA	Continuously

**Expected Outcomes**

- Safer, smoother streets with fewer service disruptions.
- Improved planning and coordination of infrastructure investments.
- Increased readiness for population and economic growth.

## Performance Measures

**Performance measurement** is a vital management tool that helps quantify and assess the quality of services provided by the City of Bellmead. It seeks to answer the fundamental questions: “How well are we doing?” and “How well should we be doing?”

While cities often track data on workloads and expenditures, metrics that reflect **efficiency, effectiveness, and service outcomes** are less common. For example, a city may know how many streets it maintains, but not the condition of those streets or how satisfied residents are with them. This gap in meaningful data limits the ability of staff, elected officials, and the public to evaluate productivity, accomplishments, or overall service quality.

To address this, Bellmead has implemented a performance measurement and management program that focuses on **outcomes, accountability, and continuous improvement**. The program is aligned with the City’s strategic goals and includes both broad goals and specific, measurable, time-bound objectives. These performance measures will continue to evolve over time to support better decision-making and improved service delivery.

### NC - Not Collected

*It indicates that data for this measure was not collected during the reporting period. This typically occurs when a new performance measure is introduced, data systems are being developed, or tracking procedures are not yet in place.*

### General Fund

#### City Council

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
A7	Percentage of board/commission vacancies filled within 60 days	60 days	80%	60%	50%
A7, A14	Board/Commissions vacancy rate	<10%	15.38%	23.08%	19.23%
A14	Percentage of posted public meetings held	100%	100%	100%	100%
B5	Timely adoption of budget and tax rate in accordance with statutory deadlines	Yes	Yes	Yes	Yes
A5	Documented ethics complaints regarding Council or Board/Commission members	0	1	0	0
A5	Progress toward adoption of a formal Council and Board Code of Conduct	Adoption	Drafted	Reviewed	Tabled

**Administration - City Secretary**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
A14	Percentage of public information requests fulfilled within statutory limitations.	100%	100%	100%	100%
A9	Average days to fulfill records retrieval requests	5	6	5	4
A14	Percentage of public meetings supported and recorded by the City Secretary's Office.	100%	100%	100%	100%
A14	Completion and filing of municipal election documents per required deadlines.	Yes	Yes	Yes	Yes

**Finance - Operations**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
A3/B1	Maintain at least an AA- bond rating from recognized credit agencies annually.	AA-	AA-	AA-	AA-
A3/B1/B7	Ensure fiscal sustainability by maintaining a fund balance of at least 22% of General Fund operating expenditures (equivalent to 90 days of operations) annually.	25%	49.32%	51.12%	41.15%
A3/B4	Achieve a minimum 97% annual collection rate for current property taxes.	97%	97.13%	96.85%	92.35%
A3/B3	Exceed the 3-month Treasury Bill rate in investment earnings for at least three quarters each fiscal year.	3 qtrs	0 qtrs	2 qtrs	4 qtrs
A3	Exceed Texas sales tax revenue returns	Yes	Yes	Yes	Yes
A14/B5	Produce an annual ACFR that meets GFOA Certificate of Achievement criteria.	Yes	Yes	Yes	Yes
B1	Auditor management letter comments for improvement.	0	5	2	0
A14/B5	Produce an investment policy that meets PFIA and GTOT Certification standards.	Yes	Yes	Yes	Yes
A14	Percentage of monthly financial reports published within 20 days of month-end.	100%	0%	0%	0%
A14, B5	Ensure greater financial transparency by obtaining all six transparency stars from the Comptroller's office		0	0	2

**Finance - Solid Waste**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
<b>D8</b>	Participation rate in regional household hazardous waste drop-off events	≥ 10%	.004%	.01%	.005%

**Finance - Human Resources**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
<b>A12</b>	Employee turnover rate	< 15%	16.25%	20.38%	36.68%
<b>A12</b>	Employee tenure in years	10	5.94	5.30	3.18
<b>D4</b>	Average time to fill for open positions	≤ 45 calendar days	NC	NC	NC
<b>A12</b>	Percentage of new hires completing onboarding within 30 days	≥ 95%	NC	NC	100%
<b>D5</b>	Number of employee training sessions held annually	≥ 6 sessions	3	3	3
<b>A14</b>	Completion rate of annual personnel file audits	100% of active personnel files reviewed	0%	0%	0%
<b>A12</b>	Exit interviews completed and analyzed within 30 days of separation	≥ 90% of eligible separations	8%	8%	0%

**Municipal Court**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
<b>B1, E6</b>	Clear at least 50% of issued warrants each fiscal year.	50%	7.53%	523%	432%
<b>B1, E6</b>	Case clearance rate (cases closed vs. filed)	65%	116%	107%	68%
<b>E6</b>	Time to get court case disposed/resolved	120 days	180 days	180 days	180 days
<b>E6</b>	Age of active cases pending court	180 days	180 days	180 days	180 days
<b>E6</b>	Trial date certainty: number of times cases are set for trial	<3	1	1	1
<b>B1, E6</b>	Collection rate on outstanding fines and fees	65%	88%	71%	71%
<b>A11, E6, E7</b>	Number of community outreach events	≥ 4 events	NC	NC	1
<b>E6</b>	Juvenile pre-trial diversion compliance rate	≥ 90%	NC	NC	72%

**Police Operations**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
E1	Recognized Agency accreditation by the Texas Police Chief’s Association	Yes	No	No	No
E6	Percentage of stolen property recovered.	60%	63%	63%	71.9%
E6	Respond to emergency calls in under 2 minutes on average.	<2:00	1:55	1:57	1:51
E3, E7	Number of community outreach events conducted	≥ 6 annually	4	5	10
E6	Crime rate per 1,000 population (UCR Part I offenses)	Yearly reduction	28.17	38.94	31.53
E1	Percentage of officers completing annual TCOLE training hours	100%	100%	100%	100%
E6	Number of narcotics-related arrests and search warrants executed	≥ 12 annually	6	7	8
E6	Traffic enforcement contacts	≥ 2,000 annually	4,188	3,983	3,567
E9	Number of “Broken Windows” enforcement actions (e.g., junk vehicles)	≥ 200 annually	100	130	94
E3	Number of Citizens Police Academy participants enrolled	≥ 10 new participants	13	6	0
E3	Citizens Police Academy completion rate	≥ 85% of enrolled participants	100%	100%	0%
B1, E2	Grant funding secured for communication/capital upgrades	≥ 1 award/year	4	2	3

**Police – Animal Control**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
A4, F2	Number of animals returned to owners via microchip	≥ 75 annually	101	83	78
A11, E3	Participation in Bellmead Family Dog Day event	≥ 100 attendees	180	120	150
C3, C9, E7	Educational outreach events conducted in schools	≥ 3 annually	2	1	1
A4, F2	Reduction in Bellmead animals transported to outside shelter	≥ 10% yearly reduction	-16.36%	160.87%	-21.67%
A11, E3	Number of original community engagement posts per month	≥ 4/month	>4/month	>4/month	>4/month

**Police - Communications**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
E1, E6	Answer 90% of emergency calls within 10 seconds.	10 seconds	87.06%	77.28%	78.90%
E1, E6	Abandoned call rate	< 5%	7.84%	8.30%	2.94%
A12	Annual incident-based training hours per dispatcher	≥ 20 hours	8	16	16
E2	Computer-Aided Dispatch downtime incidents	≤ 2/year	1	2	1
A14	Monthly Quality Assurance reviews of recorded calls		Quarterly	Quarterly	Quarterly
A12	Turnover rate	≤ 20%	37.5%	40%	37.5%

**Fire - Suppression**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
E1	ISO fire rating	Class 1	Class 3	Class 3	Class 3
E1/E6	Respond to fire calls within 5 minutes on average per incident.	5 min	4:45	4:37	4:26
E1	Contain structural fires to confines of building.	98%	100%	100%	100%
F4	Fire hydrants inspected & serviced	≥ 95%	NC	NC	NC

**Fire - Investigations**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
E4, E9	Percentage of commercial properties inspected annually	≥ 95%	90%	100%	100%
E9	Fire code violation cases resolved without escalation	≥ 90%	90%	90%	90%
E8	Percentage of new plan reviews completed within 10 business days	≥ 95%	100%	100%	100%
A14	Fire investigation reports completed within 10 business days of scene clearance	≥ 90%	100%	100%	100%
E7	Number of community presentations and events conducted	≥ 4 annually	3	3	4

**Fleet**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
A9	Percentage of fleet on a preventive maintenance schedule	≥ 95%	NC	NC	90%
A12, F4	Average turnaround time for standard vehicle repairs	≤ 3 business days	3	3	2

**Community Development – Inspections**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
<b>C2</b>	Affiliation established with Keep Texas Beautiful	Yes	No	No	No
<b>C4</b>	Percentage of construction inspections completed on time	≥ 95%	80%	90%	95%
<b>A16/E3/E6/E9</b>	Average time from complaint to inspection	≤ 3 business days	4	3	3
<b>A16/E9</b>	Achieve at least 98% voluntary compliance in response to code enforcement actions.	98%	90%	85%	90%
<b>E9/D13</b>	Percentage of red-tagged dilapidated buildings abated	75%	60%	75%	75%

**Community Development - Planning**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
<b>A14</b>	Average processing time for permits and licenses	≤ 3 business days	5	4	3
<b>C4</b>	Percentage of complete site plan reviews returned within 10 business days	≥ 95%	85%	90%	95%
<b>A14</b>	Percentage of contractor licenses reviewed and verified before issuance	100%	90%	95%	100%
<b>A14</b>	Percentage of records (permits, plats) digitized and properly filed	≥ 95%	85%	90%	95%
<b>A16</b>	Number of staff SOPs developed and implemented	≥ 3 new procedures	2	3	4

**Water/Sewer Utility**

**Utility Collections**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
<b>B4/F9</b>	Bad debts written off as a percentage of total billed	< 1.50%	0.31%	0.08%	0.13%

**Public Works Administration**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
<b>F6, F10</b>	Percentage of capital projects on schedule	≥ 90%	NC	NC	100%
<b>A4</b>	Customer service response time for utility inquiries	≤ 2 business days	NC	NC	1
<b>A14, F9</b>	Lead and Copper Rule Compliance status	100% compliant	NC	NC	100%
<b>F3</b>	Infrastructure inventory completion rate	≥ 85% of system mapped	NC	NC	90%
<b>A3</b>	CIP grant or funding applications submitted	≥ 2 annually	1	3	0

**Water Services**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
<b>F9/F10/F12</b>	Unaccounted for water loss	<15%	10.34%	4.06%	7.01%
<b>F9</b>	Percentage of water quality tests passed	100%	NC	NC	100%
<b>F3</b>	SCADA system fully operational at well sites	Yes by Q3 FY 2026	No	No	No
<b>F9</b>	Known lead service lines replaced	≥ 10 per year	0	0	0
<b>F3</b>	Average response time to water main breaks	≤ 2 hours	NC	NC	1 Hr

**Sewer Services**

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
<b>A10/F8</b>	Change in Sewer Flows	≤5%	1.27%	9.7%	9.26%
<b>F3</b>	Emergency sewer line or manhole repairs completed within 24 hours	≥ 95%	NC	NC	95%
<b>F3</b>	Manhole condition inventory completion	100% by Q4 FY 2030	0%	0%	0%
<b>F10</b>	Known I&I sources repaired or replaced	≥ 15 annually	0	1	0
<b>E1</b>	Training hours per staff member	≥ 12 annually	NC	NC	4

Drainage Fund

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
<b>F12</b>	Ditches and culverts cleaned on scheduled rotation	≥ 95% compliance	NC	NC	75%
<b>F12</b>	Stormwater permit compliance maintained	100%	NC	NC	100%
<b>A4</b>	Damaged grates/inlets replaced	≥ 90% within 10 days	NC	NC	100%
<b>F3</b>	Stormwater infrastructure inspection rate	≥ 100% of high-priority areas annually	NC	NC	80%
<b>F13</b>	Street miles swept for debris and sediment	≥ 100% annually	NC	NC	25%
<b>A11</b>	Stormwater awareness posts or materials shared	≥ 4 annually	NC	NC	4

Hotel/Motel Fund

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
<b>C2/C7</b>	Host at least 225 Civic Center rentals annually.	225	232	251	245
<b>C7</b>	Cancellation Rate	<5%	NC	6.68%	11.02%

Street Maintenance Fund

Strategic Goal	Performance Measure	Target	FY 2023	FY 2024	FY 2025
<b>F3/F6</b>	Lbs. of crack sealing completed	≥ 20,000	0	11,250	24,750
<b>F3/F6</b>	Square yards of City streets resurfaced	≥ 60,000	83,077.2	50,372	71,523.67
<b>A10/F8</b>	Repair of utility cuts within 10 days.	95%	86%	75%	98%
<b>A10/F8</b>	Complete work orders within 5 days.	95%	92%	98%	98%
<b>F13</b>	Street name signs replaced	≥ 200 signs	0	186	200
<b>F13</b>	Rights-of-way mowed and cleared on regular schedule	≥ 95% compliance	NC	NC	85%
<b>A12</b>	Staff maintenance/safety training hours per employee	≥ 10 annually	NC	NC	4

## Long-Term Financial Plan

This section presents five-year forecasts for the City's major operating funds, providing a crucial financial tool for monitoring future budgets and actual results of operations. These prospective financial statements offer insights into the City's expected financial position, results of operations, and cash flow for one or more future periods. This year's forecast focuses on revenues and expenditures for the City's major operating funds: General Fund and Water and Sewer Fund.

### Historical Financial Context

Over the past decade, Bellmead's financial position has been heavily reliant on sales tax revenues. The City has also depended on subsidies from other funds to support the General Fund and has deferred routine maintenance and capital expenditures to maintain a low property tax rate. Similarly, utility rates have been kept at minimal levels, deferring necessary system maintenance and improvements. This deferment has led to critical infrastructure needs, which are now being addressed through planned rate increases and capital improvements.

### Economic Development and Investment

The Bellmead Economic Development Corporation (BEDC) has historically maintained large fund balances, deferring economic development opportunities. However, starting in FY 2020, the BEDC began investing in the City's infrastructure. These investments, alongside the state's upgrades to Interstate 35, have spurred significant economic development in Bellmead.

### Importance of the Forecast

The value of the five-year forecast lies not only in the numbers but also in the discussions it stimulates regarding policy issues and strategic responses to potential scenarios. It encourages proactive planning and strategy formulation to address future financial challenges.

### Structure of the Forecast

A statement of revenues, expenditures, and changes in fund balance has been prepared for each major fund. Revenues are categorized by sources, while expenditures are presented by operating division or program area. Expense categories include salaries, benefits, supplies, maintenance, repairs, support services, and capital outlay. Each forecast includes a column showing the percentage change between FY 2020 and FY 2029.

### Visualization

A bar graph is included after each forecast, illustrating fund projections over a five-year period. This graph compares revenues, expenditures, ending fund balance, and the fund balance requirement as mandated by the City's Financial Governance Policy. The graph reflects the application of the most recent five-year historical trend for actual revenue collections and expenditures. Due to the City's conservative budgeting practices, revenues historically exceed budget expectations, while expenditures are generally realized below budgeted amounts.

### Forecasting Methodology

Revenue projections are based on trend analyses over three, five, or ten years with gradual rate increases to bring the City in line with rates of surrounding communities. Expense projections use the current Consumer Price Index (CPI) to estimate future costs. These forecasts provide a forward-looking view of the City's financial trajectory, helping staff and stakeholders understand potential future scenarios.

## Capital and Infrastructure Investments

The forecasts also include projections for future investments in capital and infrastructure. These investments are critical for addressing deferred maintenance, accommodating growth, and ensuring the sustainability of the city's infrastructure. Planned capital improvements are factored into the expenditure projections, ensuring that the forecasts provide a comprehensive view of the city's financial future.

The city has included the following future funding items in the **Water and Sewer Fund** forecast:

- 2026 - \$1.5 million for adding a variable frequency drive at each of our five well sites
- 2027 - \$1.8 million for the N. Sewer interceptor project phases 2B, 2C, and 5A
- 2029 - \$5 million for a 6<sup>th</sup> well site in an undeveloped section of Bellmead.

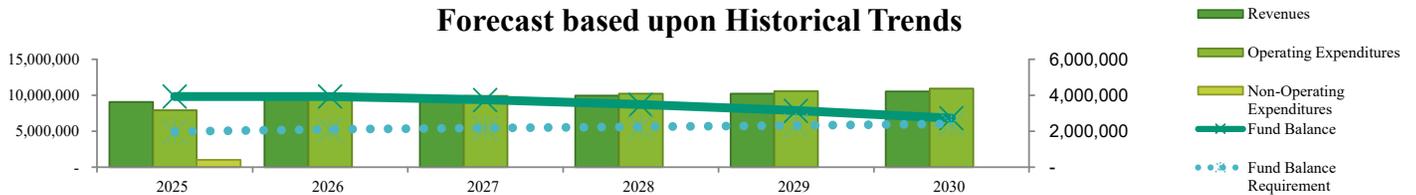
## Conclusion

These five-year forecasts offer a glimpse into Bellmead's financial future, helping to ensure that the City remains financially healthy and capable of supporting its growing community. While these projections are based on statistical methods and historical trends, they are not definitive predictions but rather tools to guide informed decision-making and strategic planning.

The inclusion of future capital and infrastructure investments underscores the city's commitment to maintaining and improving essential services and facilities. This proactive approach ensures that Bellmead can meet future challenges and opportunities, maintaining fiscal responsibility and supporting community development.

	2025 Estimated	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2025-2030 % Change
<b>Revenues</b>							
Property Taxes	1,961,885	2,264,278	2,343,528	2,425,551	2,510,445	2,598,311	32.44%
Sales Taxes	3,717,167	3,864,900	3,980,847	4,100,272	4,223,281	4,349,979	17.02%
Franchise Taxes	563,307	571,734	577,451	583,226	589,058	594,949	5.62%
Licenses and Permits	191,555	190,700	193,561	196,464	199,411	202,402	5.66%
Intergovernmental Revenues	982	1,275	1,275	1,275	1,275	1,275	29.84%
Charges for Services	1,731,887	1,746,480	1,763,945	1,781,584	1,799,400	1,817,394	4.94%
Fines and Forfeitures	268,592	276,600	284,898	293,445	302,248	311,315	15.91%
Investment Income	195,288	199,200	199,200	199,200	199,200	199,200	2.00%
Other Income	1,611	1,700	1,700	1,700	1,700	1,700	5.52%
Contributions	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Other Financing Sources	435,340	434,071	332,111	363,410	392,962	424,926	(2.39%)
<b>Total Revenues</b>	<b>9,072,614</b>	<b>9,555,938</b>	<b>9,683,516</b>	<b>9,951,128</b>	<b>10,223,980</b>	<b>10,506,451</b>	<b>15.80%</b>
<b>Operating Expenditures</b>							
<b>General Government</b>							
City Council	25,335	61,795	63,525	65,304	67,132	69,012	172.40%
Administration-City Manager	185,174	255,200	262,346	269,691	277,243	285,005	53.91%
Administration-City Secretary	97,434	137,526	141,377	145,335	149,405	153,588	57.63%
Finance-Operations	280,285	393,191	404,200	415,518	427,152	439,113	56.67%
Finance-Solid Waste	1,528,201	1,561,913	1,605,647	1,650,605	1,696,822	1,744,333	14.14%
Finance-Human Resources	140,744	147,275	151,399	155,638	159,996	164,476	16.86%
Community Development - Inspections	213,082	301,953	310,408	319,099	328,034	337,219	58.26%
Community Development - Planning	153,667	182,929	188,051	193,316	198,729	204,294	32.95%
Building Maintenance	109,685	230,589	237,045	243,683	250,506	257,520	134.78%
Other Costs	130,124	336,182	345,595	355,272	365,219	375,446	188.53%
	2,863,729	3,608,553	3,709,592	3,813,461	3,920,238	4,030,005	40.73%
<b>Public Safety</b>							
Municipal Court	128,925	158,634	163,076	167,642	172,336	177,161	37.41%
Police - Operations	2,519,847	3,118,124	3,205,431	3,295,184	3,387,449	3,482,297	38.19%
Police - Animal Control	175,058	134,782	138,556	142,435	146,424	150,524	(14.01%)
Police - Communications	416,400	490,437	516,430	543,801	572,622	602,971	44.81%
Fire-Suppression	1,431,146	1,557,925	1,640,495	1,727,441	1,818,996	1,915,402	33.84%
Fire-Inspections	126,253	139,397	146,785	154,565	162,757	171,383	35.74%
<b>Total Public Safety</b>	<b>4,797,630</b>	<b>5,599,299</b>	<b>5,810,773</b>	<b>6,031,068</b>	<b>6,260,583</b>	<b>6,499,739</b>	<b>35.48%</b>
Public Works - Fleet	99,937	132,510	136,220	140,034	143,955	147,986	48.08%
Culture & Recreation	161,378	215,576	221,612	227,817	234,196	240,754	49.19%
<b>Total Operating Expenditures</b>	<b>7,922,673</b>	<b>9,555,938</b>	<b>9,878,198</b>	<b>10,212,381</b>	<b>10,558,972</b>	<b>10,918,483</b>	<b>37.81%</b>
<b>Non-Operating Expenditures</b>							
Transfers to Capital Projects Fund	1,000,000	-	-	-	-	-	(100.00%)
<b>Total Non-Operating Expenditures</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.00%)</b>
<b>Total Expenditures</b>	<b>8,922,673</b>	<b>9,555,938</b>	<b>9,878,198</b>	<b>10,212,381</b>	<b>10,558,972</b>	<b>10,918,483</b>	<b>22.37%</b>
<b>Net Change</b>	<b>149,941</b>	<b>-</b>	<b>(194,683)</b>	<b>(261,253)</b>	<b>(334,992)</b>	<b>(412,032)</b>	<b>(374.80%)</b>
<b>Fund Balance, Beginning</b>	<b>3,782,770</b>	<b>3,932,711</b>	<b>3,932,711</b>	<b>3,738,028</b>	<b>3,476,776</b>	<b>3,141,783</b>	<b>(16.94%)</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,932,711</b>	<b>\$ 3,932,711</b>	<b>\$ 3,738,028</b>	<b>\$ 3,476,776</b>	<b>\$ 3,141,783</b>	<b>\$ 2,729,751</b>	<b>(30.59%)</b>
<b>Fund Balance Reserve</b>	<b>49.64%</b>	<b>41.15%</b>	<b>37.84%</b>	<b>34.04%</b>	<b>29.75%</b>	<b>25.00%</b>	

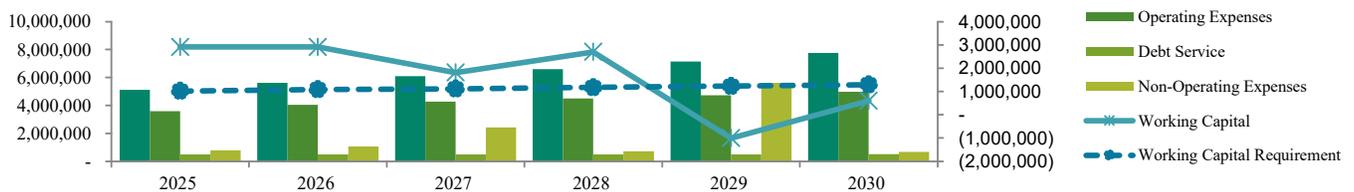
**Forecast based upon Historical Trends**



**Water & Sewer Fund  
Five Year Forecast**

	2025	2026	2027	2028	2029	2030	2025-2030
	Estimated	Forecast	Forecast	Forecast	Forecast	Forecast	% Change
<b>Revenues</b>							
Water Revenue	\$ 2,662,151	\$ 2,921,502	\$ 3,146,166	\$ 3,388,106	\$ 3,648,651	\$ 3,929,232	47.60%
Sewer Revenue	2,023,637	2,277,792	2,493,954	2,730,631	2,989,768	3,273,497	61.76%
WMARRS Revenue	45,145	37,400	38,040	38,690	39,352	40,025	-11.34%
Service Fees	26,821	28,583	28,609	28,634	28,660	28,686	6.95%
Tap Fees	46,610	49,300	57,898	67,995	79,854	93,780	101.20%
Delinquent Penalties	133,910	130,700	142,711	155,827	170,147	185,783	38.74%
Recycling Proceeds	2,582	2,600	2,600	2,600	2,600	2,600	0.70%
Investment Income	164,183	167,500	174,200	181,168	188,415	195,951	19.35%
Other Income	(73)	-	-	-	-	-	-100.00%
Other Financing Sources	1,525	-	-	-	-	-	-100.00%
<b>Total Revenues</b>	<b>5,106,491</b>	<b>5,615,377</b>	<b>6,084,177</b>	<b>6,593,651</b>	<b>7,147,446</b>	<b>7,749,554</b>	<b>51.76%</b>
<b>Expenses</b>							
<b>Operating Expenses</b>							
Personnel	1,078,773	1,473,860	\$ 1,551,975	\$ 1,634,229	\$ 1,720,843	\$ 1,812,048	67.97%
Supplies	159,548	154,285	162,462	171,073	180,139	189,687	18.89%
Repairs & Maintenance	562,650	535,000	563,355	593,213	624,653	657,760	16.90%
Professional Services	193,129	113,823	119,856	126,208	132,897	139,941	-27.54%
Services	579,258	598,379	630,093	663,488	698,653	735,681	27.00%
Water Purchases	391,715	417,276	439,392	462,679	487,201	513,023	30.97%
Sewer Treatment	619,124	750,732	790,521	832,418	876,537	922,993	49.08%
Bad Debt Expense	3,600	5,000	5,000	5,000	5,000	5,000	38.89%
<b>Total Operating Expenses</b>	<b>3,587,797</b>	<b>4,048,355</b>	<b>4,262,653</b>	<b>4,488,308</b>	<b>4,725,924</b>	<b>4,976,133</b>	<b>38.70%</b>
<b>Debt Service</b>							
Debt Service	491,528	496,656	502,906	500,688	503,150	505,088	2.76%
<b>Total Debt Service</b>	<b>491,528</b>	<b>496,656</b>	<b>502,906</b>	<b>500,688</b>	<b>503,150</b>	<b>505,088</b>	<b>2.76%</b>
<b>Non-Operating Expenses</b>							
<b>Capital Outlay</b>							
Motor Vehicles	-	11,500	24,000	-	-	25,000	N/A
Machinery & Equipment	-	-	90,000	131,000	-	-	N/A
<b>Total Capital Outlay</b>	<b>-</b>	<b>11,500</b>	<b>114,000</b>	<b>131,000</b>	<b>-</b>	<b>25,000</b>	<b>N/A</b>
<b>Infrastructure Projects</b>							
Water Infrastructure	-	-	-	-	5,000,000	-	N/A
Sewer Infrastructure	-	-	1,752,903	-	-	-	N/A
<b>Total Infrastructure</b>	<b>-</b>	<b>-</b>	<b>1,752,903</b>	<b>-</b>	<b>5,000,000</b>	<b>-</b>	<b>N/A</b>
<b>Transfers Out</b>							
Transfer to General Fund	550,476	394,112	306,389	336,923	365,051	395,619	-28.13%
Transfers to Cap. Proj. Funds	237,480	664,754	250,000	250,000	250,000	250,000	5.27%
<b>Total Transfers Out</b>	<b>787,956</b>	<b>1,058,866</b>	<b>556,389</b>	<b>586,923</b>	<b>615,051</b>	<b>645,619</b>	<b>-18.06%</b>
<b>Total Non-Operating Expenses</b>	<b>787,956</b>	<b>1,070,366</b>	<b>2,423,292</b>	<b>717,923</b>	<b>5,615,051</b>	<b>670,619</b>	<b>-14.89%</b>
<b>Total Expenses</b>	<b>4,867,281</b>	<b>5,615,377</b>	<b>7,188,851</b>	<b>5,706,919</b>	<b>10,844,124</b>	<b>6,151,840</b>	<b>26.39%</b>
<b>Net Change</b>	<b>239,210</b>	<b>-</b>	<b>(1,104,674)</b>	<b>886,732</b>	<b>(3,696,679)</b>	<b>1,597,715</b>	<b>567.91%</b>
<b>Working Capital, Beginning</b>	<b>2,675,101</b>	<b>2,914,311</b>	<b>2,914,311</b>	<b>1,809,637</b>	<b>2,696,369</b>	<b>(1,000,310)</b>	<b>-137.39%</b>
<b>Working Capital, Ending</b>	<b>\$ 2,914,311</b>	<b>\$ 2,914,311</b>	<b>\$ 1,809,637</b>	<b>\$ 2,696,369</b>	<b>\$ (1,000,310)</b>	<b>\$ 597,405</b>	<b>-79.50%</b>
<b>Working Capital Reserve</b>	<b>62.95%</b>	<b>59.00%</b>	<b>35.68%</b>	<b>50.63%</b>	<b>-17.88%</b>	<b>10.17%</b>	

**Forecast based upon Historical Trends**





## II. Community Profile & Governance

### History of Bellmead

The roots of Bellmead grew out of the [Missouri-Kansas-Texas Railroad Company \(M-K-T\)](#). In June of 1910, M-K-T purchased 90 percent of the Texas Central Railway, a line of tracks running 268 miles from Waco to Rotan. Because of Waco's central location along the line, M-K-T built a massive locomotive complex called a roundhouse in a rural area near the city. The region received its name in 1911 when M-K-T President Charles Schaff, on an inspection tour of the new facility, noted to a [Katy railroad](#) attorney that the area around the roundhouse reminded him of the farm where he grew up in Belle Meade, Tennessee. The area around the roundhouse soon thereafter adopted the name Bellmead.

In 1913, surveyors laid out "Bellmead Court" in lots and blocks. The land did not catch the interest of many buyers since it was prone to frequent flooding. Eventually, the company divided the Ashleman Farm—which lay adjacent to the M-K-T property—into lots that sold for thirty-five dollars each to families working for the railroad and to those wishing to provide goods and services to those families. Over time, more people moved to the area and businesses followed.

The 1928-29 Polk City Directory was the first to list Bellmead streets and businesses, showing a merchant's store, two-story rooming house, garage, a barber shop, gas station, a grocery store, and the Bellmead Baptist Church. The state highway department brought a vital transportation link to the area in 1932 through the construction of State Highway 84. In 1939, residents voted to incorporate it as a city, but the movement failed because the area lacked independent sewage, water, and fire services.

During the Great Depression, men laid off from the M-K-T railroad found work with the Works Progress Administration. They built water and sewer lines to serve the area, freeing it from its reliance upon Waco for such services. Around that same time, a volunteer fire department was established, and the fire station became a center of civic activity.

Before World War II, Bellmead's economy depended heavily upon the M-K-T railroad shops. However, the war brought about the need for new and different services and industries, reviving Bellmead's economy. [General Tire & Rubber Company](#) arrived to produce military truck tires, Waco Army Airfield (later called [James Connally Air Force Base](#)) was established, and the [M-K-T Railway](#) received a boost as one of the chief transporters of crude oil from Texas to the rest of the nation. Activity centered upon the war effort resulted in a rapid increase in the population. In the early 1940s the population was approximately 25, but by 1949 it had increased to 800.

In 1951, Bellmead citizen Chuck Lovelace learned from a Waco city councilman that the city planned to annex the Bellmead area in 1952. After discussing the issue with other citizens, Lovelace convinced the county commissioners to hold an incorporation election, allowing the citizens of the area to determine whether they wanted to be a separate city. The December 19, 1952 election was very close, but ultimately Bellmead voted to approve incorporation. A group of residents drafted the initial charter, and the first city council meeting was held on November 12, 1953.

Bellmead continued to grow rapidly toward the twenty-first century. Although Connally Air Force Base closed in 1965, Texas A&M purchased the site and established James Connally Technical Institute, now known as Texas State Technical Institute. Today, the city is home to over ten thousand residents and remains an integral part of McLennan County. Source: <https://wacohistory.org/items/show/139>

### Form of Government

The City of Bellmead operates as a home-rule city under the Council-Manager form of government, established by the adoption of its Home Rule Charter on November 12, 1955. The Charter created a six-member City Council, with three members elected each year to serve staggered two-year terms. Five Council members are elected by precinct, and one member is elected at-large. Each year, the City Council elects one of its members as Mayor. In the event of the Mayor's inability or refusal to act, the Mayor Pro-Tem assumes the Mayor's duties.

The Mayor serves as the presiding officer during City Council meetings and as the ceremonial head of the City. The City Manager, appointed by the City Council, serves as the Chief Administrative Officer, responsible for implementing Council policies, managing daily operations, and overseeing the delivery of municipal services.

The City of Bellmead provides a broad range of goods and services to its citizens, organized into specific departments and divisions to enhance efficiency and effectiveness. This structure ensures that the city's resources are managed responsibly and that residents receive high-quality services tailored to their needs.

### General Information:

- **Incorporated:** 1954
- **Date Chartered:** November 12, 1955
- **Form of Government:** Council-Manager
- **City Council:** Six members (five by precinct, one at-large)
- **Employees:** 94 Full-Time Equivalent (FTE)
- **Geographic Area:** 6.21 square miles
- **Elevation:** 453 feet above sea level
- **Fiscal Year:** Begins October 1

## Historical Timeline

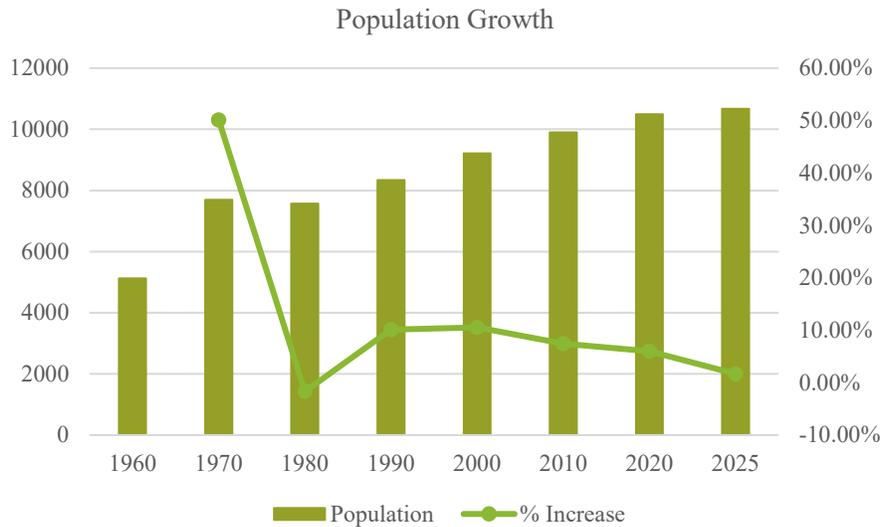
Bellmead’s history is deeply tied to the growth of Central Texas, the railroad industry, and the perseverance of its residents.

Year	Historical Milestone
<b>June 1910</b>	The Missouri-Kansas-Texas Railroad Company (M-K-T) purchased 90% of the Texas Central Railway, a 268-mile line from Waco to Rotan, establishing Bellmead’s earliest transportation link.
<b>1911</b>	M-K-T constructed a large roundhouse near Waco. Company President Charles Schaff remarked that the area reminded him of his boyhood home in Belle Meade, Tennessee—leading to the name <b>Bellmead</b> .
<b>1913</b>	Surveyors platted <i>Bellmead Court</i> into lots and blocks. Development was slow due to frequent flooding.
<b>1910s–1920s</b>	The adjacent <i>Ashleman Farm</i> was subdivided into \$35 lots and sold primarily to railroad employees and small business owners. The area grew gradually as families and enterprises settled.
<b>1928–1929</b>	<i>The Polk City Directory</i> first listed Bellmead’s streets and local businesses, including a merchant’s store, rooming house, garage, barber shop, gas station, grocery store, and Bellmead Baptist Church.
<b>1932</b>	<i>State Highway 84</i> was constructed, improving access and spurring new development.
<b>1939</b>	Residents voted to incorporate, but the measure failed due to the lack of water, sewer, and fire services.
<b>1930s – Great Depression</b>	Laid-off M-K-T workers found employment through <i>WPA</i> projects installing water and sewer lines. A volunteer fire department was formed, serving as a cornerstone of civic pride.
<b>Early 1940s – WWII Era</b>	Bellmead’s population rose from roughly 25 to 800 by 1949 as industry expanded. General Tire & Rubber Co. produced military truck tires, the <i>Waco Army Airfield</i> (later <i>James Connally AFB</i> ) opened, and the M-K-T Railway transported Texas crude oil.
<b>1951</b>	Resident <i>Chuck Lovelace</i> learned of Waco’s annexation plans and led efforts to call an incorporation election.
<b>Dec. 19, 1952</b>	Bellmead voters narrowly approved incorporation, officially forming the <b>City of Bellmead</b> .
<b>Nov. 12, 1953</b>	The first <b>City Council meeting</b> was held under a resident-written charter.
<b>1965</b>	<i>James Connally AFB</i> was closed. <i>Texas A&amp;M University</i> acquired the site and opened the <i>James Connally Technical Institute</i> , later becoming <b>Texas State Technical College (TSTC)</b> .
<b>Present Day</b>	Bellmead has grown to a population exceeding <b>10,000 residents</b> , continuing its evolution as a dynamic community and vital contributor to McLennan County’s economic development.

## Demographic Characteristics & Population Growth

**Bellmead, Texas**, situated in **McLennan County**, is a dynamic community within the Waco Metropolitan Statistical Area. As of the 2020 U.S. Census, Bellmead had a population of **10,494**, reflecting steady growth over the past decade. The city's demographic composition is notably diverse, with **42.9% identifying as Hispanic or Latino**, **34.3% as non-Hispanic White**, and **18.8% as non-Hispanic Black or African American**.

Economically, Bellmead faces challenges common to many communities striving for growth. The **median household income** stands at **\$54,048**, which is below both the state and national averages, and the **per capita income** is **\$26,570**. These figures highlight the city's status as a low-income community, underscoring the need for economic development initiatives



### Population and Density

- **Current Population:** [10,668](#)
- **Growth Rate:** 1.53% since 2020
- **Geographic Area:** 6.21 square miles
- **Population Density:** 1,717 people per square mile

### Employment and Unemployment

According to the U.S. Bureau of Labor Statistics, the **unemployment rate** for the **Waco Metropolitan Statistical Area**—which includes Bellmead—was **3.8% as of May 2025**, indicating a relatively stable labor market. Bellmead benefits from proximity to Waco and direct access to Interstate 35, providing residents with convenient access to a broad range of employment opportunities. [WACO348UR](#)

The local economy is supported by diverse industries, including:

- Retail and hospitality
- Public administration
- Education and healthcare
- Light manufacturing and logistics

## Age and Demographics

- **Median Age:** [35.7 years](#)

Bellmead’s demographic profile reflects a dynamic and diverse population with a healthy mix of families, working professionals, and seniors. This balanced age distribution supports a vibrant community and influences City planning efforts related to parks, housing, and public safety. [World Population Review](#)

## Housing and Development Trends

The City of Bellmead continues to experience steady residential and commercial growth, supported by its proximity to Waco and access to major transportation corridors such as **Interstate 35** and **Loop 340**. These advantages have made Bellmead an increasingly attractive location for families and businesses seeking affordability, connectivity, and opportunity.

### Housing Characteristics

According to the [U.S. Census Bureau QuickFacts](#), Bellmead’s housing profile includes:

- **Median Home Value:** [\\$117,600](#) (2019–2023)
- **Median Gross Rent:** [\\$1,054 per month](#) (2019–2023)
- **Homeownership Rate:** [57.8%](#)
- **Average Household Size:** [2.94 persons](#)
- **Median Household Income:** [\\$54,048](#)
- **Poverty Rate:** [22.1%](#)

Bellmead’s housing remains relatively affordable and diverse, with a healthy mix of owner-occupied and rental homes that support a wide range of household needs and income levels. Continued investment in infrastructure, public services, and economic development is aimed at improving the standard of living and expanding opportunities for residents.

### Development Activity

Recent trends and initiatives reflect Bellmead’s evolving development landscape:

- **Modular Homes:** In response to rising construction and financing costs, the City allows [modular homes](#) in most residential areas, as long as they meet applicable building codes and zoning regulations. This expands affordable housing options while ensuring structural and neighborhood standards.
- **Commercial Corridor Investment:** Bellmead has seen increased development along Loop 340 and Bellmead Drive, with new businesses contributing to the City’s tax base and job availability.
- **Infrastructure Improvements:** Continued upgrades to water, sewer, and street infrastructure support current and future growth, particularly in areas identified for new residential and commercial development.

### Strategic Focus Areas

To guide sustainable growth, Bellmead emphasizes:

- **Infill Development:** Promoting redevelopment of underutilized lots to optimize infrastructure and reduce sprawl.
- **Diverse Housing Stock:** Encouraging the development of quality housing across all income levels.
- **Zoning and Land Use Updates:** Aligning planning efforts to stimulate economic development along key corridors.
- **Capital Investments:** Continuing infrastructure improvements to support safety, mobility, and livability.

## Top Employers & Taxpayers

The economic vitality of Bellmead is reflected in the presence of several large employers that span public education, retail, healthcare, and hospitality. These top employers contribute significantly to the City’s employment base and help sustain its local economy.

### Top Ten Employers

Employer	Industry	Employees	% of Total Employment	Rank
<a href="#">La Vega ISD</a>	Education	521	27.12%	1
<a href="#">H-E-B Grocery</a>	Grocery Store	358	18.64%	2
<a href="#">Wal-Mart Supercenter</a>	Retail Store	380	19.78%	3
<a href="#">Waco Sam’s Club No. 8286</a>	Retail Store	160	8.32%	4
<a href="#">Home Depot (Store #6830)</a>	Retail Store	130	6.77%	5
<a href="#">The Atrium of Bellmead</a>	Nursing Care	125	6.51%	6
<a href="#">City of Bellmead</a>	Government	94	4.89%	7
<a href="#">Whataburger</a>	Restaurant	86	4.48%	8
<a href="#">Scott &amp; White Clinic – Bellmead</a>	Health Care	35	1.82%	9
<a href="#">Holiday Inn &amp; Suites – Waco NW</a>	Hotel/Motel	32	1.67%	10
<b>Total</b>		<b>1,921</b>	<b>100%</b>	

This employer base illustrates Bellmead’s **economic diversity**, with strong representation in **education, retail, public service, and healthcare**. Major regional and national employers such as H-E-B, Walmart, and Home Depot demonstrate ongoing investment in the community, while local institutions like **La Vega ISD** and the **City of Bellmead** provide stability and public sector jobs.

The presence of these employers also supports Bellmead’s tax base, utility demand, and commercial development corridors along **I-35** and **Loop 340**.

The top ten property taxpayers in the City of Bellmead contribute significantly to the City's ad valorem tax revenue and reflect the strength and diversity of the local economy. These taxpayers represent key sectors such as **retail, hospitality, logistics, and commercial real estate**, underscoring Bellmead’s strategic position along Interstate 35 and its growing commercial base.

Top Ten Taxpayers

Name of Taxpayer	Taxable Value
Butt H E Grocery Co	\$17,985,254
Waco Hotel Partners LLC	\$12,724,190
Wal-Mart Real Estate Business Trust	\$12,436,590
Sams Club East Inc.	\$8,351,840
TBA Associates LP	\$7,990,000
Union Pacific Railroad Co	\$7,879,070
Texas E Crest LTD	\$7,500,000
Bellmead KTFW LLC ET AL	\$7,332,190
Realty Income Properties 25 LLC	\$7,074,650
Home Depot	\$6,824,420

These major contributors to the tax base help fund essential public services, including public safety, infrastructure, and community amenities. Continued investment by these organizations demonstrates confidence in Bellmead’s business climate and long-term growth potential.

## Health Care, Education, & City Services

### Health Care

Bellmead residents benefit from access to a wide range of quality health care services both locally and regionally. Located along the northern boundary of Waco, Bellmead is positioned within one of Central Texas’s most well-equipped medical hubs.

The area is served by two major hospitals:

- [Baylor Scott & White Hillcrest Medical Center](#)
- [Ascension Providence Hospital](#)

Additional resources include the [Waco Department of Veterans Affairs Medical Center](#), several psychiatric treatment facilities, a nationally recognized family medicine teaching clinic, and a public health district program.

Waco’s growing medical community includes over **300 active physicians** across all major specialties, including specialty dental care.

### Local Health Facilities in Bellmead

- [Fresenius Kidney Care](#)  
Specializing in renal disease treatment and kidney care research.
- [Athletico Physical Therapy](#)  
Provides physical therapy and rehabilitation services.
- [ImmunoTek Plasma](#)  
Opened in **May 2023**, supporting plasma donation and biomedical research.
- **Dental and General Health Providers**  
Bellmead is home to several independent dental offices and primary care providers, supporting access to routine and specialized health care.

Bellmead’s proximity to Waco’s health care infrastructure ensures that residents enjoy high-quality, timely care across a full spectrum of medical services.

### Education

Bellmead offers its residents access to strong public schools and nearby post-secondary institutions that support academic growth, workforce development, and lifelong learning.

### K-12 Education

The City is served by [La Vega Independent School District \(La Vega ISD\)](#), which is headquartered in Bellmead. The district provides comprehensive education for students from early childhood through high school, with a focus on academic excellence, extracurricular involvement, and community engagement.

La Vega ISD Campuses:

- [La Vega Primary School](#)
- [La Vega Elementary School](#)
- [La Vega Intermediate School](#)
- [La Vega Junior High George Dixon Campus](#)

- [La Vega High School](#)

Programs include dual credit, CTE, early college, athletics, and fine arts, equipping students with skills for higher education and employment.

## Higher Education and Workforce Training

Several regional institutions enhance post-secondary access and workforce readiness:

- [Baylor University](#) – A nationally ranked private university offering undergraduate to doctoral programs
- [Texas State Technical College \(TSTC\)](#) – Offers industry-driven certificates and associate degrees
- [McLennan Community College \(MCC\)](#) – Provides university transfer programs, workforce training, and continuing education

These institutions support Bellmead’s commitment to education, skill-building, and economic growth through accessible and affordable academic pathways.

## City Facilities and Services

The City of Bellmead delivers a wide range of public services designed to meet the everyday needs of its residents, support public safety, and foster a vibrant, connected community. These services are delivered by dedicated departments working in alignment with the City Council’s strategic goals and community expectations.

### Public Safety

- **Fire Protection**

The **Bellmead Fire Department** operates from a **single fire station** and is staffed by **14 sworn personnel**, providing a coverage ratio of **1.31 firefighters per 1,000 residents**. The department manages **361 fire hydrants** located throughout the city and offers fire suppression, emergency medical response, and rescue services. Personnel are trained in modern firefighting techniques and emergency preparedness.

- **Police Protection**

The **Bellmead Police Department** is housed in **one central station** and includes **23 sworn officers**, maintaining a ratio of **2.16 officers per 1,000 residents**. The department provides 24-hour law enforcement, crime prevention, and community policing services. Officers are equipped with tools and training to ensure a safe environment through proactive engagement and enforcement.

- **Municipal Court**

The **Bellmead Municipal Court** is responsible for adjudicating **Class C misdemeanors**, traffic citations, and violations of local ordinances. The Court ensures fair, impartial hearings while promoting public education and voluntary compliance with City laws.

### Public Works and Utilities

The **Public Works Department** maintains the City’s core infrastructure and oversees key services critical to daily operations and long-term development. These services include:

- **Water supply and distribution**

- **Wastewater collection and maintenance**
- **Street maintenance and drainage improvements**
- **Solid waste services** (through contract)

All operations are guided by regulatory standards set by the [Texas Commission on Environmental Quality \(TCEQ\)](#) and funded primarily through enterprise revenues and capital improvement planning.

### Civic Center

The **Bellmead Civic Center**, located at **3900 Parrish Street**, serves as a central hub for public and private events. The facility includes three rental spaces—the **Auditorium, Lions Room, and Senior Room**—equipped with restrooms, kitchenettes, Wi-Fi, and free parking. The Civic Center is widely used for weddings, reunions, community meetings, and City-sponsored events.



### Parks and Recreation

The City of Bellmead offers a growing and accessible parks system that enhances livability and encourages physical activity, family recreation, and community connection.

As of FY 2026, Bellmead’s park facilities include:

Amenity Type	Quantity
<b>Traditional Parks</b>	3
<b>Restrooms</b>	4
<b>Pavilions &amp; Shelters</b>	12
<b>Playgrounds</b>	6
<b>Ballfields</b>	5
<b>Soccer Fields</b>	1
<b>Basketball Courts – 1/2</b>	3
<b>Splashpads</b>	1



In addition to developed parks, Bellmead owns over **120 acres of undeveloped parkland**, including **McGlasson Park** and **Dugger Field**. Dugger Field, formerly a baseball complex, is being evaluated for redevelopment as a future multi-use recreational site with guidance from the [TCEQ Brownfields Program](#).

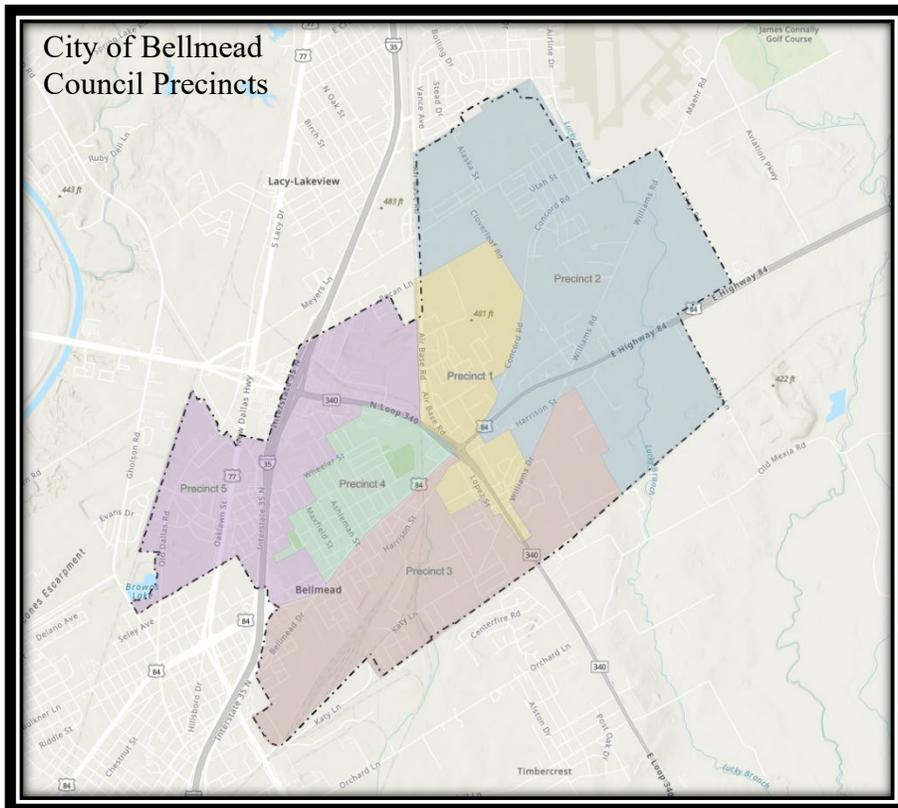
Parks are equipped with walking trails, playgrounds, ballfields, and shaded pavilions. Seasonal programming includes the **Splash Pad Opening Celebration** and the **Christmas Tree Lighting**.

The Parks Division is focused on:

- Enhancing ADA accessibility
- Replacing aging equipment and facilities
- Promoting art and placemaking in parks
- Pursuing grants to support capital investment

These facilities and services reflect Bellmead’s commitment to maintaining a safe, connected, and family-friendly environment, and demonstrate the City’s long-range planning to meet the needs of current and future generations.

# City Council Precincts



# City Council

Councilmember	Officers	Precinct	Term Expiration - Two Year Terms	Number of Terms
Bryan Winget	Mayor	V	May 2027	3
Karen Coleman	Mayor Pro Tem	I	May 2027	3
Travis Gibson		II	May 2027	6
James Cleveland		III	May 2026	4
Tommy Bainbridge		IV	May 2026	1
Gary Moore		At Large	May 2026	7



Mayor Bryan Winget



Mayor Pro Tem Karen Coleman



Councilman Travis Gibson



Councilman James Cleveland



Councilman Tommy Bainbridge



Councilman Gary Moore

## City Officials

Official	Position	Appointed/Hire Date
Yousry Zakhary	City Manager	January 23, 2019
Karen Evans	Assistant City Manager / Chief Financial Officer	December 31, 2018
William Hlavenka	Fire Chief	September 14, 1992
Shawn Myatt	Police Chief	July 5, 2022
Vacant	Public Works Director	
Fred Morris	Community Development Director	October 30, 2023
Shannon Garcia	City Secretary	November 4, 2024
Charlie Buenger	City Attorney	March 2014
Kevin Madison	City Judge	September 17, 2024



Yousry Zakhary  
City Manager



Karen Evans  
Assistant City Manager

## Boards & Commissions

### Board of Adjustment

Board Member	Officers	Eligibility	Term Expiration – Two Year Term	Number of Terms
Selena Hubbard		Property Owner	July 1, 2026	1
Juan Jose Neira		Property Owner	July 1, 2027	2
Cameron Gomez		Property Owner	July 1, 2027	3
Vacant		Property Owner	July 1, 2026	
Vacant		Property Owner	July 1, 2026	

### Economic Development Corporation

Board Member	Officers	Eligibility	Term Expiration – Two Year Term	Number of Terms
Charlie Morgan	Chairman	City Resident	July 1, 2026	4
Cathie Bainbridge	Vice-Chairman	City Resident	July 1, 2026	4
Jaelyn Maladdie		City Resident	July 1, 2026	2
Victoria Tellez		City Resident	July 1, 2026	1
Tommy Bainbridge		Council Member	May 1, 2026	1
Travis Gibson		Council Member	May 1, 2027	6
Karen Coleman		Council Member	May 1, 2027	3

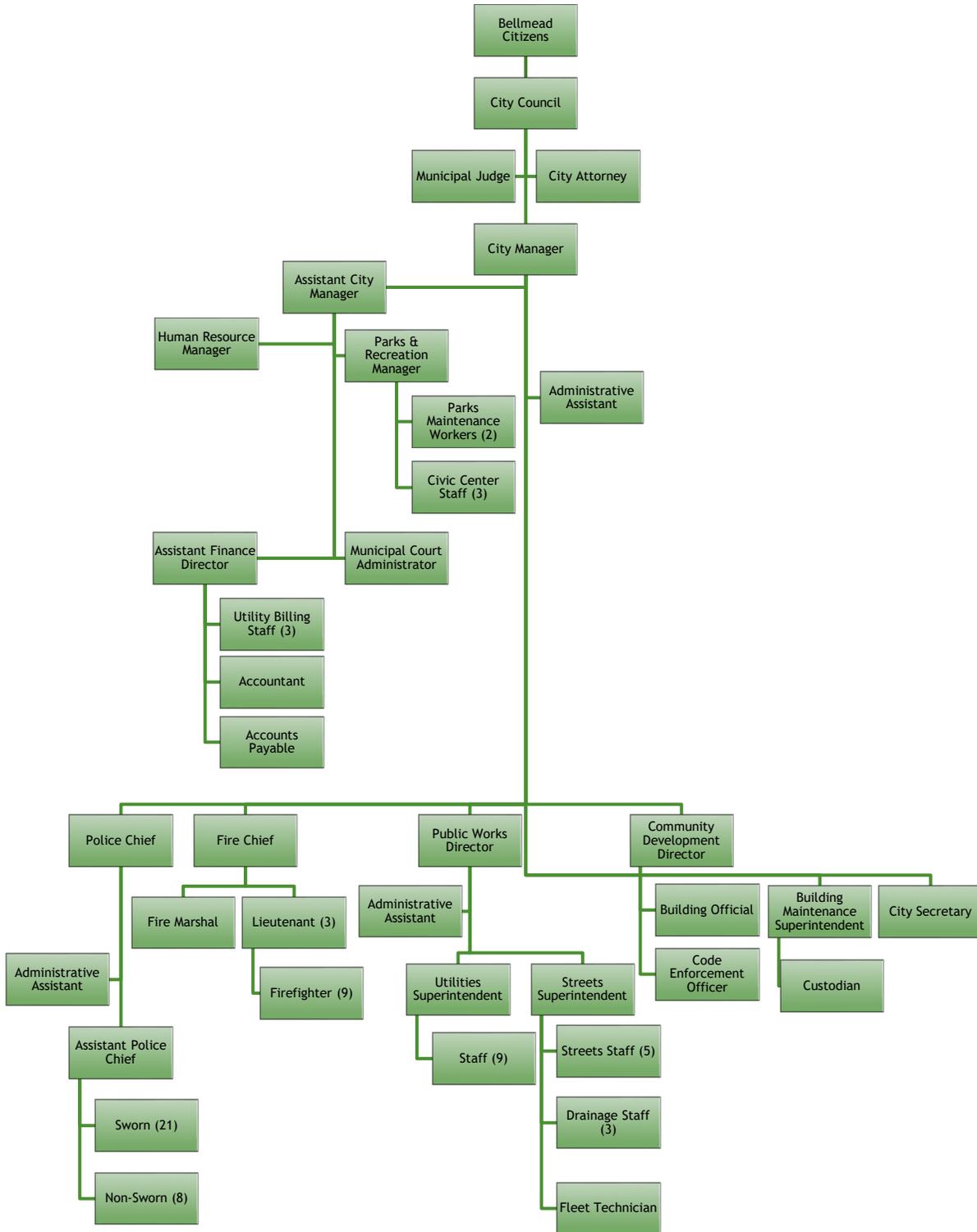
### Planning and Zoning Commission

Board Member	Officers	Eligibility	Term Expiration – Two Year Term	Number of Terms
Charlie Morgan	Chairman	City Resident	July 1, 2026	3
Johnny Coleman		City Resident	July 1, 2027	2
David Poulter		City Resident	July 1, 2027	2
Natasha Franks		City Resident	July 1, 2027	2
Aaron Beyk		City Resident	July 1, 2026	1
Vacant		City Resident	July 1, 2026	

Parks and Recreation Board

Board Member	Officers	Eligibility	Term Expiration – Two Year Term	Number of Terms
Bradley Vaughn	Chairman	Precinct IV Resident	July 1, 2026	3
Cathie Bainbridge	Vice-Chairman	City Resident	July 1, 2026	5
Glenda Poulter		Precinct I Resident	July 1, 2027	2
Iris Miles		Precinct II Resident	July 1, 2027	6
Katrinna Forest		Precinct III Resident	July 1, 2026	2
Vacant		Precinct V Resident	July 1, 2027	
Julia Story		La Vega ISD	July 1, 2026	2
Vacant		Bellmead Chamber of Commerce	July 1, 2026	

# Organizational Chart



### III. Financial Policies & Process

#### Financial Policies Summary

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 Resolution No. 2021-042 to revise and update the financial policies because of the Texas Property Tax reform and Transparency Act of 2019. In June 2023, the policies were amended by Resolution No. 2023-024 to revise and update the financial policies due to GASB Statements No. 96 “Subscription Based Information Technology Arrangements” and GASB Statements No. 98 “The Annual Comprehensive Financial Report”.

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.

#### Balanced Budget Definition

The City of Bellmead adopts a **structurally balanced budget**, in which recurring revenues are equal to or greater than recurring expenditures. One-time revenues are used only for one-time or non-operational purposes. The FY 2026 Adopted Budget is structurally balanced and complies with this policy.

General Policies	Compliant
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.	Yes
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.	Yes

General Fund Reserve Policies	Compliant
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.	Yes
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.	Yes
Unassigned fund balance more than 25% above may be appropriated for non-recurring capital projects or programs.	Yes

<b>Enterprise Funds Reserve Policy</b>		<b>Compliant</b>
Enterprise funds shall maintain a working capital balance of 22% of operating expenses (including operating transfers out and debt service payments) to mitigate financial risk.	Yes	
Working capital in excess of 25% may be appropriated for non-recurring capital projects or programs.	Yes	

<b>Specials Revenue Funds Reserve Policy</b>		<b>Compliant</b>
The City will maintain an unassigned fund balance of 22% of operating expenditures in the hotel/motel tax fund, child safety fund, and the court security fund.	Yes	

<b>Interfund Transfers Policy</b>		<b>Compliant</b>
Fund balance in excess of 25% in the General Fund may be transferred to the Capital Projects Fund.	Yes	
Working capital in excess of 25% may be transferred to the enterprise Capital Projects Fund.	Yes	

<b>Operating Budget Policies – Revenues &amp; Expenditures</b>		<b>Compliant</b>
The City will adopt a balanced budget annually, meaning total planned expenditures will not exceed anticipated revenues and available resources, including approved use of fund balance. The budget will be adopted before the fiscal year begins, in accordance with state law, the City Charter, and local ordinances.	Yes	
Each enterprise fund of the City shall maintain revenues which support the full (direct and indirect) cost of the services provided.	Yes	

<b>Debt Management Policies</b>		<b>Compliant</b>
It is the City's goal to maintain base bond ratings of AA.	Yes	
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.	Yes	
The City shall monitor all outstanding debt for the purpose of identifying refunding opportunities.	Yes	

Accounting, Auditing & Financial Reporting Policies	Compliant
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.	Yes
Annual financial statements will be prepared in accordance with Generally Accepted Accounting Principles.	Yes
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.	Yes
To the extent practicable, all Component Units of the City must follow all City accounting, audit, and financial reporting policies.	Yes

# Financial Governance Policies

## 01 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.

## 02 Annual Budget

### 02.01 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.

### 02.02 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.

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.

### 02.03 Budget Timeline

Date	Event	Governing Source
<b>January 1<sup>st</sup> – March 31<sup>st</sup></b>	Financial Policies review.	<ul style="list-style-type: none"> <li>City of Bellmead Financial Policies requires an annual review of Financial Policies.</li> </ul>
<b>July 25<sup>th</sup></b>	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>
<b>August 1<sup>st</sup> – August 27<sup>th</sup></b>	<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>
<b>August 7<sup>th</sup></b>	Tax rates (voter-approval and no-new-revenue rates) submitted to City.	<ul style="list-style-type: none"> <li>Property Tax Code 26.04(e) states rates must be submitted to City by August 7<sup>th</sup> or as soon thereafter as practicable.</li> </ul>
<b>August 7<sup>th</sup> – August 27<sup>th</sup></b>	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>
<b>August 16<sup>th</sup> – September 27<sup>th</sup></b>	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>
<b>August 16<sup>th</sup> – September 27<sup>th</sup></b>	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>
<b>August 16<sup>th</sup> - September 27<sup>th</sup></b>	<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 submitted by the City Manager is deemed to be adopted.</li> <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>

### 02.04 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.

### 02.05 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)).

### 02.06 Public Hearings

A public hearing shall be conducted by the City Council, allowing interested citizens to express their opinions concerning items of expenditure 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).

### 02.07 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)

## 02.08 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.

## 02.09 Property Taxes

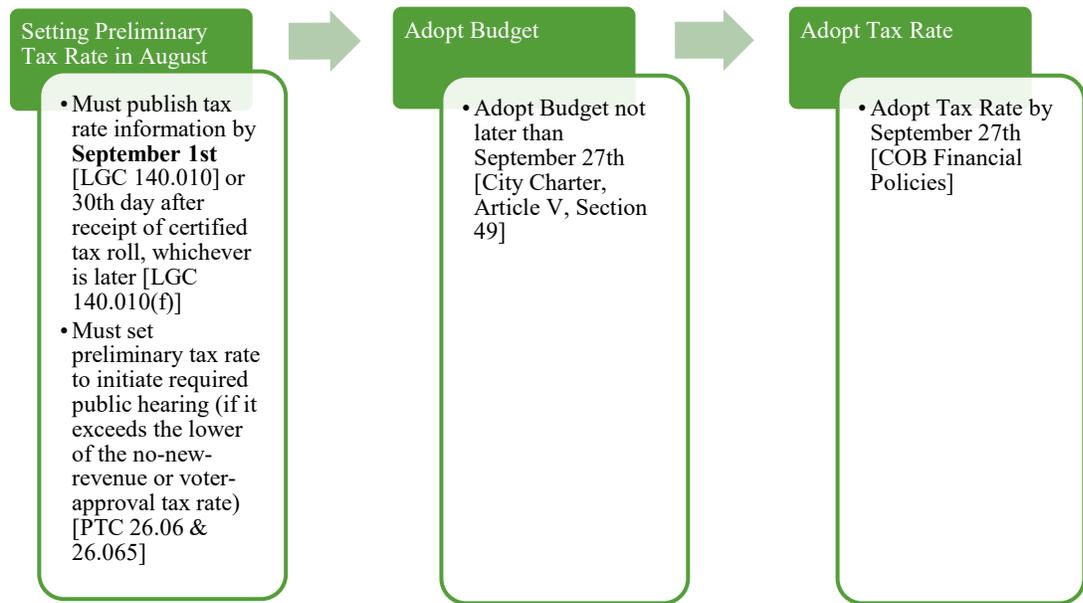
### 02.09.1 Tax Rate Types

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.

### 02.09.2 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.



### 02.09.3 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.

## 03 Basis of Accounting and Budgeting

### 03.01 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).

### 03.02 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.

### 03.03 Budget Basis

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

### 03.04 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.

### 03.05 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.

### 03.06 Budget Administration

#### 03.06.1 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.

#### 03.06.2 Amending the Budget

Texas law provides for two types of expenditure budget amendments.

##### 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)).

##### Transfers

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

### 03.07 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.

### 03.08 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.

### 03.09 Annual Financial Reporting

Following the conclusion of the fiscal year, the Finance Department shall prepare an Annual Comprehensive Financial Report (ACFR) 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 ACFR shall include the results of the annual audit prepared by independent certified public accountants designated by the City Council. The ACFR shall be filed with the City Secretary within 180 days of fiscal year end (Local Government Code §103.003).

### 03.10 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).

### 03.11 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 ACFR 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.

## 04 Revenues

### 04.01 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.

### 04.02 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.

### 04.03 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.

#### 04.04 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.

#### 04.05 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.

#### 04.06 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.

#### 04.07 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.

#### 04.08 Use of One-time Revenues

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

#### 04.09 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.

#### 04.10 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.

#### 04.11 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.

## 04.12 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.

## 04.13 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.)

## 04.14 Avoidance of Operating Deficits

The City shall take immediate corrective action 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.

## 04.15 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©).

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©).

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

## 04.16 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.

## 04.17 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.

#### 04.18 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.

#### 04.19 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.

#### 04.20 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.

#### 04.21 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.

#### 04.22 Debt Service Fund

The City will strive to maintain an unassigned fund balance in the General Debt Service Fund of 22% of annual expenditures.

#### 04.23 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.

#### 04.24 Special Revenue Funds

The City will maintain an unassigned fund balance of 22% 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

#### 04.25 Order of Fund Expenditure

The City will utilize funds in the following spending order:

- Restricted
- Committed
- Assigned
- Unassigned

#### 04.26 Fund Balance Appropriations

General Fund unassigned fund balances in excess of 25% 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.

#### 04.27 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.

#### 04.28 Enterprise Funds

The City will maintain a working capital balance (current assets minus current liabilities) of 22% 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 22% of operating expenses.

Working capital balances in excess of 22% 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.

#### 04.29 Inter-fund Loans

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

### 04.30 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.

### 04.31 Review and Approval

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

### 04.32 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 the fact that loaned funds are idle.

### 04.33 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.

### 04.34 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.

### 04.35 Repayment Term

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

### 04.36 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.

### 04.37 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.

## 04.38 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.

## 04.39 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.

## 04.40 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.

## 04.41 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.

## 05 Inter-Fund Transfers

### 05.01 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 7% 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.

### 05.02 Capital Projects Funds

#### 05.02.1 General Fund

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

#### 05.02.2 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

### 05.02.3 Enterprise Funds

Working capital in excess of 22% in the enterprise funds may be transferred to the enterprise capital projects fund.

### 05.03 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.

### 05.04 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.

### 05.05 Subscription Based Information Technology Arrangements

The issuance of Statement 96 by GASB has mandated the capitalization of subscription-based information technology arrangements (SBITA's). Subscription-based arrangements whose total cost exceeds \$50,000 or more will be capitalized and amortized according to GASB rules.

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

### 05.07 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.

### 05.08 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.

### 05.09 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.

### 05.10 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.

### 05.11 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.

### 05.12 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.

### 05.13 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.

### 05.14 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.

### 05.15 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.

### 05.16 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.

## 06 Texas Municipal Retirement System

### 06.01 Participating Employees

City employees of all departments shall be required to participate in the Texas Municipal Retirement System (TMRS).

### 06.02 Employee Eligibility

To be eligible for retirement benefits, employees must be considered full-time and work more than 1,000 hours per year.

### 06.03 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.

### 06.04 Contributions to the TMRS

All TMRS eligible employees of the City shall make contributions to the TMRS system at the rate of seven percent (7%) of their individual earnings.

The City shall match employee contributions made by participating employees to the TMRS at the rate of two to one.

### 06.05 Employee Vesting and Retirement 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.

### 06.06 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.

### 06.07 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.

### 06.08 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.

## 06.09 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.

### 06.10 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.

### 06.11 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.

### 06.12 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.

## 07 Affordability Targets

### 07.01 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.

## 07.02 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.

## 07.03 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 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.

## 07.04 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.

## 07.05 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.

## 07.06 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.

### 07.07 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.

### 07.08 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.

### 07.09 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.

### 07.10 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.

### 07.11 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.

### 07.12 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.

### 07.13 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.

### 07.14 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 authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles.

## 08 Basic Elements of Internal Control

### 08.01 Authorization

All transactions are properly authorized by management.

### 08.02 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.

### 08.03 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.

### 08.04 Execution of Transactions

There is reasonable assurance that transactions are executed as authorized.

### 08.05 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.

### 08.06 Access to Assets

Access to assets and records should be permitted only with management authorization.

### 08.07 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.

### 08.08 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.

### 08.09 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.

### 08.10 Department Head Responsibilities

Each department head is responsible for ensuring that internal control procedures, including those issued by the Finance Department, are followed throughout the department.

### 08.11 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.

### 08.12 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.

### 08.13 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.

### 08.14 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.

## 08.15 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.

## 09 Incentives/Financing

### 09.01 General Fund

Funding may be provided directly from the General Fund or through transfers from the General Fund to the Economic Development Corporation.

### 09.02 Water and Sewer Fund

Funding may be provided through transfers from the Water and Sewer Fund to the Economic Development Corporation.

### 09.03 380 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.

### 09.04 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 authorized by Texas Property Tax Code Chapter 311.

### 09.05 E-Commerce

The City shall fully utilize available technologies to expedite cash payments and receipts, enhance employee productivity, and provide customer satisfaction.

### 09.06 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.

### 09.07 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.

### 09.08 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.

### 09.09 Direct Deposits

All employees are required to receive payroll payments in electronic format, including but not limited to direct deposits.

### 09.10 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 to the City conveniently and securely.

### 09.11 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.

### 09.12 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.

### 09.13 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.

### 09.14 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

### 09.15 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.

## 09.16 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.

## 09.17 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.

## 09.18 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.

# 10 Waiving Liens for Demolition of Dangerous Buildings or Health and Safety Abatements

## 10.01 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.

## 10.02 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.

## 10.02 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.

## 10.03 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.

## 10.04 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.

## 10.05 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.

## 10.06 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.

## Budget Process Narrative

The [City Charter](#) establishes Bellmead’s fiscal year as beginning October 1 and ending September 30. To ensure an adopted budget is in place by October 1 each year, the annual budget process begins several months in advance and follows a structured calendar involving all levels of City administration.

### Basis of Budgeting

Governmental funds are budgeted using the **modified accrual basis**, and enterprise funds are budgeted using the **full accrual basis**, consistent with the basis of accounting used in the City’s audited **Annual Comprehensive Financial Report (ACFR)**. This alignment supports transparency, comparability, and accuracy between planning and audited financial reporting.

### Budget Development Timeline

The budget cycle officially begins each February with the distribution of instructions and budget request packets to Department Heads by the Finance Department. These packets include historical expenditure data, current budget performance, and projections for the upcoming year. Departments are responsible for entering realistic year-end projections, updating their strategic goals and accomplishments, and submitting detailed line-item requests in the City’s financial system. Supplemental forms are required for requests related to new personnel, capital outlay, capital improvements, and proposed fee or rate adjustments.

While departments develop their requests, the Finance Department calculates projected personnel costs, utility expenses, insurance, fuel, and debt service obligations. Health insurance estimates are prepared with the assistance of the City’s insurance broker. Major revenue sources—including property taxes, sales taxes, and franchise fees—are forecasted using historical trends and current economic conditions. The City also maintains a fleet replacement schedule to support long-term planning for vehicles and equipment.

### Internal Review and Executive Prioritization

In April, the City Manager and Assistant City Manager/Chief Financial Officer (CFO) begin meeting with department heads to review budget submissions, assess needs, and prioritize requests. These individual meetings serve as the foundation for developing a preliminary or “first draft” budget, which is typically unbalanced due to departmental needs often exceeding anticipated revenues.

From May through July, the budget is refined through further internal review and collaborative meetings. A series of public budget workshops is held with the City Council—generally between June and August. These workshops are [posted](#) per the Texas Open Meetings Act and provide transparency into the City’s financial planning. Dates and times are made available through the [City’s website](#), [social media](#), and local media outlets.

### Certification and Public Input

In late July, the McLennan County Appraisal District certifies property values, followed by the Tax Assessor’s calculation of the no-new-revenue and voter-approval tax rates. Guided by Council priorities and revenue forecasts, the City Manager finalizes and files the proposed budget with the City Secretary in August. A copy of the proposed budget is also made available for public review at City Hall and online.

Before adoption, the City Council holds at least one public hearing to comply with both the City Charter and Truth-in-Taxation guidelines. A notice of the hearing is published in the local newspaper, and the hearing occurs during a regular Council meeting, giving residents an opportunity to provide input on the proposed budget.

## Adoption and Availability

The budget must be adopted no later than the final day of the fiscal year (September 30), though it is typically approved by mid-September. Upon adoption, the budget is filed with the City Secretary and the McLennan County Clerk and uploaded to the City’s website for public access.

## Budget Amendments and Adjustments

Once adopted, spending authority is set at the department level, and expenditures may not legally exceed these appropriations. When necessary, the City Council may approve budget amendments during the fiscal year to accommodate revenue-based increases or unforeseen expenditures. The CFO must certify the availability of revenues or funding sources before any amendment is presented.

- **Budget Amendments:** Formal changes to departmental spending limits requiring Council approval.
- **Budget Adjustments:** Transfers within the same department or division that do not require Council action. These are initiated by department directors to avoid overspending, must be justified, and are approved by the City Manager. Adjustments between funds are not permitted.

This process ensures fiscal discipline while maintaining flexibility to meet evolving operational needs.



## Public Participation in the Budget Process

The FY 2026 Budget was developed with opportunities for public participation including livestreamed council workshops, public hearings, and online posting of the full budget for public review. Residents were able to provide comments in person or electronically. The final budget was adopted following a public hearing as required by the Texas Local Government Code.

# Budget Calendar

Date	Event	Requirement/Action	Legal Reference
<b>February 28, 2025</b>	Budget Instructions	<ul style="list-style-type: none"> <li>▶ Budget instructions and guidelines distributed to departments</li> </ul>	
<b>March 31, 2025</b>	Department Budget Requests Due	<ul style="list-style-type: none"> <li>▶ Departments enter detailed line-item requests into budget software &amp; submit other forms electronically</li> </ul>	
<b>April 21 – April 30, 2025</b>	Budget meetings	<ul style="list-style-type: none"> <li>▶ Departments meet with CM and CFO</li> </ul>	
<b>April 30, 2024</b>	Preliminary Tax Roll	<ul style="list-style-type: none"> <li>▶ MCAD delivers preliminary ad valorem tax values</li> </ul>	<i>Texas Tax Code § 26.01</i>
<b>May/June</b>	Budget Preparation	<ul style="list-style-type: none"> <li>▶ City Manager &amp; staff review requests; department heads meet w/Manager; staff prepare draft budgets</li> </ul>	
<b>June 10, 2025</b>	Regular Council Meeting	<ul style="list-style-type: none"> <li>▶ City Manager presents a brief overview of the budget process to Council and seeks Council input on key budget policies and initiatives</li> </ul>	
<b>July 7, 2025</b>	BEDC Board Meeting	<ul style="list-style-type: none"> <li>▶ BEDC budget workshop</li> </ul>	
<b>July 8, 2025</b>	Regular Council Meeting	<ul style="list-style-type: none"> <li>▶ Water &amp; Sewer Fund</li> <li>▶ Drainage Fund</li> <li>▶ Street Maintenance Fund</li> <li>▶ Designates official to calculate tax rates</li> </ul>	<i>Texas Tax Code § 26.04(c) and 26.17(e)</i>
<b>July 25, 2025</b>	Certified Tax Roll	<ul style="list-style-type: none"> <li>▶ MCAD delivers certified ad valorem tax values</li> </ul>	<i>Texas Tax Code § 26.01 (a)</i>
<b>August 1, 2025</b>	Certified Collection Rate	<ul style="list-style-type: none"> <li>▶ Tax Assessor shall certify the anticipated collection rate and the amount of debt taxes collected more than the anticipated amount in the preceding year, if applicable</li> </ul>	<i>Texas Tax Code § 26.04 (b)</i>
<b>August 7, 2025</b>	Certified Tax Rates	<ul style="list-style-type: none"> <li>▶ Tax Assessor delivers certified tax rates</li> </ul>	<i>Texas Tax Code § 26.04 (e)</i>
<b>August 8, 2025</b>	File proposed budget with City Secretary	<ul style="list-style-type: none"> <li>▶ Must be at least 30 days before budget adoption (budget may be modified after this date)</li> <li>▶ Post proposed budget on City website</li> </ul>	<i>Texas Local Government Code § 102.005</i>
<b>August 8, 2025</b>	Post Notice on Website	<ul style="list-style-type: none"> <li>▶ Publish in newspaper and on City website notice of No-new-revenue tax rate, with calculation explanation.</li> <li>▶ Publish in newspaper and on City website notice of Voter-approval tax rate, with calculation explanation.</li> <li>▶ Estimated I&amp;S fund balances.</li> <li>▶ Estimated non-encumbered General Fund balances.</li> <li>▶ Debt Service schedule</li> </ul>	<i>Texas Tax Code § 26.04 (e)</i>
<b>August 12, 2025</b>	Regular Council Meeting	<ul style="list-style-type: none"> <li>▶ Debt Service Fund</li> <li>▶ General Fund Budget</li> <li>▶ BEDC</li> </ul>	

Date	Event	Requirement/Action	Legal Reference
		<ul style="list-style-type: none"> <li>▶ Master fee schedule (1<sup>st</sup> Reading)</li> <li>▶ Propose Ad Valorem Tax Rate by record vote</li> <li>▶ Call for Public Hearing (PH) on Tax Rate</li> <li>▶ Call for PH on budget</li> <li>▶ Auditor Appointment</li> </ul>	
<b>August 28, 2025</b>	Notice of Budget Public Hearing	<ul style="list-style-type: none"> <li>▶ 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.</li> </ul>	
<b>September 2, 2025</b>	Tax Notice	<ul style="list-style-type: none"> <li>▶ Publish notice of PH on budget (at least 10 but no more than 30 days before PH)</li> </ul>	<i>Texas Local Government Code § 102.0065</i>
<b>September 4, 2025</b>	Notice of Tax Public Hearing	<ul style="list-style-type: none"> <li>▶ PH on budget (at least 15 days after filing with City Secretary)</li> <li>▶ PH on tax rate if rate exceeds no-new-revenue rate (at least 5 days after notice of PH and no less than 7 days before adoption)</li> <li>▶ Adopt budget (City Charter deadline of September 27)</li> <li>▶ Adopt tax rate (before the later of September 30 or 60 days from date certified appraisal roll is received)</li> <li>▶ Adopt master fee schedule</li> </ul>	<i>Texas Local Government Code § 102.007</i>
<b>September 9, 2025</b>	City Council Meeting		<i>Texas Tax Code § 26.05 (a)</i>



## IV. Fund Summaries & Financial Overview

### Fund Structure

The City’s **Annual Comprehensive Financial Report (ACFR)** includes additional funds that are **not presented within this budget document** because they are **not subject to appropriation**. The budget document presents only those funds requiring legal appropriation as part of the annual financial planning process.

Fund	Fund Name	Major Fund	Non-Major Fund	Appropriated	Non-Appropriated
<b>Governmental Funds</b>					
10	General Fund	X		X	
70	Street Maintenance Fund		X	X	
50	Debt Service Fund		X	X	
<b>Special Revenue Funds</b>					
12	Child Safety Fund		X	X	
15	Community Improvement Fund		X	X	
27	Court Security Fund		X	X	
40	Hotel Occupancy Tax Fund		X	X	
9	Opioid Abatement		X		X
11	Lease Grant		X		X
13	General Donation Fund		X		X
14	Seizure Fund		X		X
16	PEG Fund		X		X
17	Police Donations Fund		X		X
18	Festival Fund		X		X
25	Grants Fund		X		X
26	Court Technology Fund		X		X
29	Truancy Prevention/Diversion Fund		X		X
31	Court Jury Fund		X		X
62	HOME Grant Fund		X		X
<b>Capital Projects Funds</b>					
61	Governmental Capital Projects Fund		X	X	
19	Governmental Grants Capital Projects Fund		X	X	
71	Streets Grant Fund		X		X
72	Streets Capital Projects Fund		X	X	
<b>Proprietary Funds</b>					
80	Drainage Fund		X	X	
20	Water/Sewer Fund	X		X	
22	Water/Sewer Capital Projects Fund		X	X	
23	Water/Sewer Grants Fund		X	X	
65	2014 CO’s – W/S Portion	X		X	
<b>Component Unit</b>					
35	Bellmead Economic Development Corporation		X	X	
<b>Total Funds</b>		<b>3</b>	<b>26</b>	<b>16</b>	<b>13</b>

## Fund Descriptions

### Major Funds

Capital project funds are not presented as major funds in the budget document because, while they may experience temporary spikes in activity due to one-time projects, they do not consistently meet the criteria for major fund classification based on the City's adopted financial policies and GFOA standards. These funds are project-driven and can fluctuate significantly year-over-year, making them less representative of ongoing operations or recurring financial trends.

Major Funds	Appropriated	Basis of Budgeting	Basis of Accounting	Description
<b>General Fund</b>	Yes	Modified Accrual	Modified Accrual	The primary operating fund of the City. 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 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.
<b>Water &amp; Sewer Fund</b>	Yes	Full Accrual	Full Accrual	The Water & Sewer Fund is an enterprise fund. The 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.

### Non-Major Funds Governmental Funds

Fund	Appropriated	Basis of Budgeting	Basis of Accounting	Description
<b>Child Safety Fund</b>	Yes	Modified Accrual	Modified Accrual	Fund accounts 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 initiatives.
<b>Community Improvement Fund</b>	Yes	Modified Accrual	Modified Accrual	Fund accounts for funds contributed by the Bellmead Economic Development Corporation to be used for improving the appearance of the City.
<b>Court Security Fund</b>	Yes	Modified Accrual	Modified Accrual	Fund accounts 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.
<b>Hotel Occupancy Tax Fund</b>	Yes	Modified Accrual	Modified Accrual	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.
<b>Other Special Revenue Funds</b>	No	Modified Accrual	Modified Accrual	Fund accounts for specific revenue sources (other than debt proceeds) that are restricted from an outside source to be used for specified purposes.
<b>Governmental Capital Projects Fund</b>	Yes	Modified Accrual	Modified Accrual	Fund accounts for transfers in from other funds for governmental capital projects.

Fund	Appropriated	Basis of Budgeting	Basis of Accounting	Description
<b>Governmental Grants Capital Projects Fund</b>	Yes	Modified Accrual	Modified Accrual	Fund accounts for receipt of grant revenues and expenditures from Federal and State entities or other sources.
<b>Streets Grant Fund</b>	Yes	Modified Accrual	Modified Accrual	Fund accounts for receipt of grant revenues and expenditures from Federal and State entities or other sources.
<b>Streets Capital Projects Fund</b>	No	Modified Accrual	Modified Accrual	Fund accounts for ad valorem tax revenues designated by the City Council for street capital projects.
<b>Debt Service Fund</b>	Yes	Modified Accrual	Modified Accrual	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.

Non-Major Funds Proprietary Funds

Fund	Appropriated	Basis of Budgeting	Basis of Accounting	Description
<b>Drainage Fund</b>	Yes	Full Accrual	Full Accrual	Fund accounts for all costs related to the preservation and maintenance of the City’s stormwater infrastructure. These activities are financed through a drainage fee charged to residents.
<b>Water/Sewer Capital Projects Fund</b>	Yes	Full Accrual	Full Accrual	Fund accounts for transfers in from the water/sewer fund for capital projects.
<b>Water/Sewer Grants Fund</b>	Yes	Full Accrual	Full Accrual	Fund accounts for receipt of grant revenues and expenditures from Federal and State entities or other sources.

Non-Major Component Unit

Fund	Appropriated	Basis of Budgeting	Basis of Accounting	Description
<b>Economic Development Corporation</b>	Yes	Full Accrual	Full Accrual	This fund accounts for the ¼% Type B sales tax, restricted to projects that support primary job creation or retention and business development. Eligible uses include land, facilities, infrastructure, job training, and projects like manufacturing centers, research facilities, and distribution hubs. It may also fund community development such as parks, sports facilities, entertainment venues, affordable housing, and—if approved by voters—water supply or conservation projects.

Department-Fund Relationship

Function / Department	General Fund	Water / Sewer Fund	Street / Maintenance Fund	Hotel / Motel Fund	Drainage Fund	Bellmead EDC
<b>General Government</b>						
City Council	X					
Administration	X	X	X		X	X
Finance	X	X	X		X	X
Building Maintenance	X					
Community Development	X					X
<b>Public Safety</b>						
Municipal Court	X					
Police	X					
Fire	X					
<b>Culture &amp; Recreation</b>						
Parks	X					
Civic Center				X		
<b>Public Works</b>						
Administration	X	X	X		X	
Streets			X			
Fleet	X					
Water		X				
Sewer		X				
Drainage					X	

**Summary of Revenues, Expenditures, and Changes in Fund Balances**  
**All Funds**

	General Fund	Water & Sewer Fund	Drainage Fund	Economic Development Fund	Debt Service Fund	Special Revenue Funds	Capital Projects Funds	FY 2026 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated
<b>Revenues</b>											
Property Taxes	\$ 2,264,278	\$ -	\$ -	\$ -	\$ 412,815	\$ -	\$ 304,987	\$ 2,982,080	\$ 2,266,881	\$ 2,571,634	\$ 2,514,982
Sales Taxes	3,864,900	-	-	943,975	-	1,591,673	-	6,400,548	5,965,368	6,501,084	6,172,834
Franchise Fees	571,734	-	-	-	-	-	-	571,734	572,405	593,300	563,307
Licenses and Permits	190,700	-	-	-	-	-	-	190,700	200,330	237,123	191,555
Intergovernmental Revenues	1,275	-	-	-	-	13,185	136,850	151,310	1,157,631	2,219,112	1,538,504
Charges for Services	1,746,480	5,447,877	440,894	-	-	90,536	-	7,725,787	6,799,127	7,292,484	7,182,236
Fines and Forfeitures	276,600	-	-	-	-	9,300	-	285,900	303,384	340,500	277,927
Investment Income	199,200	167,500	24,292	156,811	17,538	409,890	185,168	1,160,399	2,025,256	1,877,699	1,824,876
Other Income	1,700	-	-	-	-	-	-	1,700	4,213	3,100	1,538
Contributions	5,000	-	-	-	-	-	-	5,000	5,000	5,000	5,000
Other Financing Sources	434,071	-	-	-	-	150,000	1,414,744	1,998,815	4,386,847	1,547,480	2,373,142
<b>Total Revenues</b>	<b>9,555,938</b>	<b>5,615,377</b>	<b>465,186</b>	<b>1,100,786</b>	<b>430,353</b>	<b>2,264,584</b>	<b>2,041,749</b>	<b>21,473,973</b>	<b>23,686,440</b>	<b>23,188,516</b>	<b>22,645,901</b>
<b>Operating Expenditures</b>											
Personnel	6,582,861	1,473,860	307,346	127,893	-	904,883	-	9,396,843	6,871,347	9,085,818	7,234,866
Supplies	185,639	154,285	8,791	660	-	35,966	-	385,341	347,668	469,882	391,303
Repairs & Maintenance	146,999	535,000	39,000	-	-	1,140,180	-	1,861,179	795,727	2,133,597	1,897,260
Professional Services	379,721	113,823	6,104	113,470	2,000	90,810	-	705,928	472,189	992,425	521,627
Services	636,718	598,379	15,491	62,421	-	279,103	-	1,592,112	1,179,386	1,661,751	1,472,011
Waste Collection	1,549,000	-	-	-	-	-	-	1,549,000	1,432,062	1,519,000	1,513,500
Water Purchases	-	417,276	-	-	-	-	-	417,276	383,003	413,240	391,715
Sewer Treatment	-	755,732	-	-	-	-	-	755,732	831,359	660,909	622,724
Contingency	75,000	-	-	-	-	-	-	75,000	-	50,000	-
<b>Total Operating Expenditures</b>	<b>9,555,938</b>	<b>4,048,355</b>	<b>376,732</b>	<b>304,444</b>	<b>2,000</b>	<b>2,450,942</b>	<b>-</b>	<b>16,738,411</b>	<b>12,312,742</b>	<b>16,986,622</b>	<b>14,045,006</b>
<b>Non-Operating Expenditures</b>											
Project Funding	-	-	-	100,000	-	-	-	100,000	10,000	100,000	20,000
Capital Outlay	-	11,500	400,000	-	-	105,500	6,897,027	7,414,027	1,636,200	15,204,676	10,521,033
Debt Service	-	496,656	-	-	406,357	-	-	903,013	896,746	898,013	897,235
Transfers to Other Funds	-	1,058,866	25,709	150,000	-	750,000	-	1,984,575	2,562,294	2,960,941	3,908,129
<b>Total Non-Operating Expenditures</b>	<b>-</b>	<b>1,567,022</b>	<b>425,709</b>	<b>250,000</b>	<b>406,357</b>	<b>855,500</b>	<b>6,897,027</b>	<b>10,401,615</b>	<b>5,105,240</b>	<b>19,163,630</b>	<b>15,346,397</b>
<b>Total Expenditures</b>	<b>9,555,938</b>	<b>5,615,377</b>	<b>802,441</b>	<b>554,444</b>	<b>408,357</b>	<b>3,306,442</b>	<b>6,897,027</b>	<b>27,140,026</b>	<b>17,417,982</b>	<b>36,150,252</b>	<b>29,391,403</b>
<b>Net Change</b>	<b>-</b>	<b>-</b>	<b>(337,255)</b>	<b>546,342</b>	<b>21,996</b>	<b>(1,041,858)</b>	<b>(4,855,278)</b>	<b>(5,666,053)</b>	<b>6,268,459</b>	<b>(12,961,736)</b>	<b>(6,745,502)</b>
<b>Fund Balance, Beginning</b>	<b>3,932,711</b>	<b>2,914,311</b>	<b>685,826</b>	<b>1,511,804</b>	<b>316,458</b>	<b>1,284,620</b>	<b>5,605,278</b>	<b>16,251,009</b>	<b>16,728,052</b>	<b>22,996,511</b>	<b>22,996,511</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,932,711</b>	<b>\$ 2,914,311</b>	<b>\$ 348,571</b>	<b>\$ 2,058,146</b>	<b>\$ 338,454</b>	<b>\$ 242,762</b>	<b>\$ 750,000</b>	<b>\$ 10,584,956</b>	<b>\$22,996,511</b>	<b>\$ 10,034,775</b>	<b>\$16,251,009</b>
<b>Fund Balance Reserve %</b>	41.15%	71.99%	92.53%	676.03%	82.88%	9.90%		63.24%	186.77%	59.07%	115.71%
<b>Change in Fund Balance</b>	0.00%	0.00%	-49.17%	36.14%	6.95%	-81.10%	-86.62%	-34.87%	37.47%	-56.36%	-29.33%

# Summary of Revenues, Expenditures, and Changes in Fund Balances

## Special Revenue Funds

	Child Safety Fund	Community Improvement Fund	Court Security Fund	Hotel/Motel Fund	Street Maintenance Fund	FY 2026 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated
<b>Revenues</b>									
Sales Taxes	\$ -	\$ -	\$ -	\$ 647,698	\$ 943,975	1,591,673	\$ 1,520,468	\$ 1,615,384	\$ 1,548,006
Intergovernmental Revenues	13,185	-	-	-	-	13,185	13,148	13,100	13,183
Charges for Services	-	-	-	90,536	-	90,536	96,787	112,213	92,348
Fines and Forfeitures	900	-	8,400	-	-	9,300	9,336	9,800	9,335
Investment Income	2,669	54,658	1,224	159,283	192,056	409,890	417,593	385,815	398,354
Other Income	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	150,000	-	-	-	150,000	157,069	150,000	150,323
<b>Total Revenues</b>	<b>16,754</b>	<b>204,658</b>	<b>9,624</b>	<b>897,517</b>	<b>1,136,031</b>	<b>2,264,584</b>	<b>2,214,399</b>	<b>2,286,312</b>	<b>2,211,549</b>
<b>Operating Expenditures</b>									
Personnel	50,524	-	3,610	338,222	512,527	904,883	684,898	887,588	688,631
Supplies	-	-	-	14,230	21,736	35,966	36,100	41,680	29,439
Repairs & Maintenance	-	-	20,000	54,180	1,066,000	1,140,180	362,413	1,319,200	1,126,320
Professional Services	-	10,000	-	73,810	7,000	90,810	124,632	233,332	37,375
Services	-	213,500	2,000	44,355	19,248	279,103	71,250	232,872	144,821
<b>Total Operating Expenditures</b>	<b>50,524</b>	<b>223,500</b>	<b>25,610</b>	<b>524,797</b>	<b>1,626,511</b>	<b>2,450,942</b>	<b>1,279,294</b>	<b>2,714,672</b>	<b>2,026,586</b>
<b>Non-Operating Expenditures</b>									
Capital	-	-	-	105,500	-	105,500	6,585	-	294,350
Transfers to Other Funds	-	-	-	750,000	-	750,000	115,000	-	-
<b>Total Non-Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>855,500</b>	<b>-</b>	<b>855,500</b>	<b>121,585</b>	<b>-</b>	<b>294,350</b>
<b>Total Expenditures</b>	<b>50,524</b>	<b>223,500</b>	<b>25,610</b>	<b>1,380,297</b>	<b>1,626,511</b>	<b>3,306,442</b>	<b>1,400,879</b>	<b>2,714,672</b>	<b>2,320,936</b>
<b>Net Change</b>	<b>(33,770)</b>	<b>(18,842)</b>	<b>(15,986)</b>	<b>(482,780)</b>	<b>(490,480)</b>	<b>(1,041,858)</b>	<b>813,521</b>	<b>(428,360)</b>	<b>(109,387)</b>
<b>Fund Balance, Beginning</b>	<b>46,902</b>	<b>1,208,628</b>	<b>29,089</b>	<b>3,725,072</b>	<b>3,305,710</b>	<b>1,284,620</b>	<b>7,603,974</b>	<b>8,417,495</b>	<b>8,417,495</b>
<b>Fund Balance, Ending</b>	<b>\$ 13,132</b>	<b>\$ 1,189,786</b>	<b>\$ 13,103</b>	<b>\$ 3,242,292</b>	<b>\$ 2,815,230</b>	<b>\$ 242,762</b>	<b>\$ 8,417,495</b>	<b>\$ 7,989,135</b>	<b>\$ 8,308,108</b>
<b>Change in Fund Balance</b>	<b>-72.00%</b>	<b>-1.56%</b>	<b>-54.96%</b>	<b>-12.96%</b>	<b>-14.84%</b>	<b>-81.10%</b>	<b>10.70%</b>	<b>-5.09%</b>	<b>-1.30%</b>

**Summary of Revenues, Expenditures, and Changes in Fund Balances**  
**Capital Project Funds**

	Governmental Grants Fund	Governmental CIP Fund	Streets CIP Fund	Water/Sewer CIP Fund	Water/Sewer Grants Fund	2014 CO's	FY 2026 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated
<b>Revenues</b>										
Property Taxes	\$ -	\$ -	\$ 304,987	\$ -	\$ -	\$ -	\$ 304,987	\$ -	\$ 144,630	\$ 145,000
Intergovernmental Revenues	136,850	-	-	-	-	-	136,850	1,143,515	2,205,296	1,524,339
Investment Income	2,500	117,462	2,736	62,470	-	-	185,168	575,195	516,085	477,325
Other Financing Sources	750,000	-	-	664,744	-	-	1,414,744	3,470,004	1,247,480	2,040,971
<b>Total Revenues</b>	<b>889,350</b>	<b>117,462</b>	<b>307,723</b>	<b>727,214</b>	<b>-</b>	<b>-</b>	<b>2,041,749</b>	<b>5,188,714</b>	<b>3,968,861</b>	<b>4,042,635</b>
<b>Operating Expenditures</b>										
Professional Services	-	-	-	-	-	-	-	-	5,500	5,500
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,500</b>	<b>5,500</b>
<b>Non-Operating Expenditures</b>										
Capital	372,234	3,352,876	455,459	2,716,458	-	-	6,897,027	1,441,754	15,140,276	10,226,683
Transfers to Other Funds	-	-	-	-	-	-	-	-	93,783	878,558
<b>Total Non-Operating Expenditures</b>	<b>372,234</b>	<b>3,352,876</b>	<b>455,459</b>	<b>2,716,458</b>	<b>-</b>	<b>-</b>	<b>6,897,027</b>	<b>1,441,754</b>	<b>15,234,059</b>	<b>11,105,241</b>
<b>Total Expenditures</b>	<b>372,234</b>	<b>3,352,876</b>	<b>455,459</b>	<b>2,716,458</b>	<b>-</b>	<b>-</b>	<b>6,897,027</b>	<b>1,441,754</b>	<b>15,239,559</b>	<b>11,110,741</b>
<b>Net Change</b>	<b>517,116</b>	<b>(3,235,414)</b>	<b>(147,736)</b>	<b>(1,989,244)</b>	<b>-</b>	<b>-</b>	<b>(4,855,278)</b>	<b>3,746,961</b>	<b>(11,270,698)</b>	<b>(7,068,106)</b>
<b>Fund Balance, Beginning</b>	<b>232,884</b>	<b>3,235,414</b>	<b>147,736</b>	<b>1,989,244</b>	<b>-</b>	<b>-</b>	<b>5,605,278</b>	<b>8,926,423</b>	<b>12,673,384</b>	<b>12,673,384</b>
<b>Fund Balance, Ending</b>	<b>\$ 750,000</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ 12,673,384</b>	<b>\$ 1,402,686</b>	<b>\$ 5,605,278</b>

## Significant Fund Balance Changes

### Governmental Funds

Fund	Fund Balance % Change	Description
<b>Court Security Fund</b>	-54.96	<p>The Court Security Fund is projected to decrease by <b>54.96%</b> in FY 2026. This significant drawdown is primarily due to <b>ongoing personnel costs</b> for a <b>bailiff to provide security during monthly court hearings</b>, as well as the allocation of <b>\$20,000 for potential repairs or security-related improvements to the court facility</b>. These expenditures are in accordance with the allowable uses of the fund under Texas law and are intended to ensure a safe and secure environment for court personnel, defendants, and the public.</p>
<b>Street Maintenance Fund</b>	-14.84%	<p>The Street Maintenance Fund is projected to decrease by <b>14.84%</b> in FY 2026. This decrease is primarily due to the budgeting of <b>\$1,066,000 in street repairs</b>, including <b>ongoing micro surfacing efforts</b> as part of a multi-year pavement preservation program. Additionally, the FY 2026 budget includes potential funding for <b>four priority reconstruction projects</b> identified through the citywide street evaluation: <b>Wheeler Street, Campground Road, Pecan Lane, and Old Dallas Road</b>.</p> <p>These projects were selected based on street condition ratings, drainage concerns, traffic volume, and infrastructure needs. Collectively, these projects are aligned with Bellmead’s long-term infrastructure management strategy and are supported by the FY 2026 street evaluation and prioritization framework.</p>
<b>Hotel/Motel Fund</b>	-12.96%	<p>The Hotel-Motel Fund is projected to decrease by <b>12.96%</b> in FY 2026. The primary reason for this reduction is a planned <b>\$750,000 transfer</b> to the Capital Projects Fund to support the potential development of a <b>softball/baseball complex</b>. This transfer is contingent upon the City securing additional funding through <b>grant awards or a future bond issuance</b>.</p> <p>The proposed complex is expected to enhance tourism and overnight stays in Bellmead, aligning with the eligible uses of Hotel Occupancy Tax revenue under Texas law. If external funding is not secured, the transfer and project will be deferred, and the fund balance will remain available for other tourism-related initiatives.</p>
<b>Capital Projects Funds (Aggregated)</b>	-86.62%	<p>The Capital Projects Fund is projected to decrease by <b>86.62%</b> in FY 2026. This reduction reflects the planned use of fund balance to support a series of one-time capital investments. Major projects include the <b>continuation of the North Interceptor Sewer expansion, Brame Park improvements</b>, and construction work for a new <b>Public Works Facility</b>. In addition, the funds will support the acquisition of <b>vehicles and heavy machinery</b>, critical <b>street reconstruction and resurfacing projects</b>, the <b>Loop 340 waterline relocation</b>, and the <b>Highway 84 lift station force main replacement</b>.</p> <p>These capital investments are part of Bellmead’s strategic infrastructure plan and are being funded through a combination of accumulated fund balance, and project-specific grant or utility revenue allocations. The planned drawdown is aligned with the City’s long-term capital improvement program and fund balance policies, ensuring that reserves are used responsibly to address essential infrastructure needs.</p>

Proprietary Funds

Fund	Working Capital Change %	Description
<b>Drainage Fund</b>	-49.17%	The Drainage Fund is projected to decrease by approximately <b>49.17%</b> in FY 2026. This drawdown reflects the anticipated cost of <b>potential drainage infrastructure projects</b> , including <b>remediation or replacement of a deteriorating culvert on Katy Lane</b> . This culvert has been identified as a critical concern due to ongoing structural degradation, and design or construction efforts may begin within the fiscal year. The use of fund balance for these improvements aligns with the City’s long-term stormwater infrastructure strategy and ensures that funds are directed toward protecting public safety and reducing flood risks in vulnerable areas.

Component Unit

Fund	Working Capital Change %	Description
<b>Economic Development Fund</b>	36.14%	The Economic Development Fund is projected to increase by <b>36.14%</b> in FY 2026. This increase is primarily due to the absence of major capital or incentive projects during the fiscal year. While the City continues to support economic development initiatives, no significant expenditure has been budgeted for FY 2026, allowing the fund balance to grow. These accumulated resources may be used in future years to support targeted development efforts, infrastructure improvements, or strategic incentives aligned with Bellmead’s long-term economic development goals.

Explanation of Fund Balance Changes

Where fund balances are projected to increase or decrease by more than 10%, the change is due to planned one-time capital investment aligned with long-term infrastructure and organizational priorities. These changes do not impact operational sustainability and remain within established fund balance policy targets.

## General Fund Revenue Sources and Assumptions

Services provided by the City of Bellmead are funded by a variety of revenue sources. When preparing revenue estimates for the budget, staff reviewed the prior year revenue activity, current year-to-date activity, and future factors that will affect the City’s economic vitality. City staff use a variety of revenue projection techniques to ensure the accuracy of the revenue projections.

- Informed/Expert Judgment (e.g., the advice of a department head)
- Deterministic Techniques (e.g., formulaic revenues)
- Time Series Techniques (e.g., moving averages and predictive statistics)
- Long Term Forecasting (e.g., looking five years out at the start of the budget process to better plan for future revenue conditions and expenditure needs)

In practice, most revenue projections combine two or more of these techniques. Generally, the amount of revenue available to the City depends on current and future economic activity. Analyzed below are the major revenue sources for the City of Bellmead General Fund.

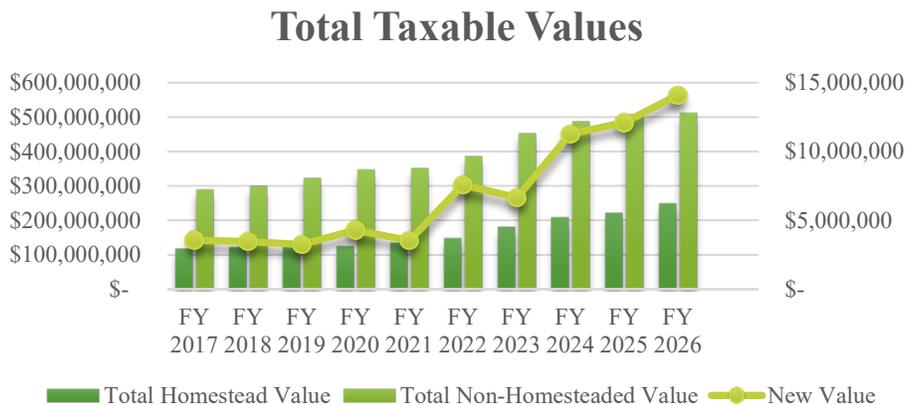
### Ad Valorem Taxes

Ad valorem taxes are general property taxes levied on the assessed valuation of real and personal property located within city limits. They account for 23.69% of the General Fund’s total revenue.

#### Trend – Ad Valorem Tax

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Ad Valorem Taxes	\$1,543,860	\$1,598,633	\$1,814,960	\$1,899,697	\$2,200,278
Delinquent Ad Valorem Taxes	\$33,041	\$31,305	\$25,572	\$42,250	\$45,000
Tax Penalty & Interest	\$26,092	\$35,699	\$25,434	\$19,938	\$19,000
<b>Total</b>	\$1,602,993	\$1,665,637	\$1,865,966	\$1,961,885	\$2,264,278

The McLennan County Appraisal District appraises the value of all properties within McLennan County. For the City of Bellmead, the certified 2025 taxable value (for taxation in FY 2026) is \$774,200,612 representing a \$36,290,275 or 4.92% increase from the 2024 taxable value. New value of \$14.1 million was added to the tax rolls in 2025 for taxation in FY 2026 continuing a development trend in Bellmead that kicked off in 2021. The City’s residential makeup is 51.25% homeowners. The budgeted tax rate for FY 26 is \$0.382358 per \$100 of assessed value.



The City’s residential makeup is 51.25% homeowners which reflects a very high rate of rental property of 48.75%. The City of Bellmead currently has the lowest single family residential values of surrounding communities which may be indicative of the low homeownership rate within the city.

### Single Family Residential



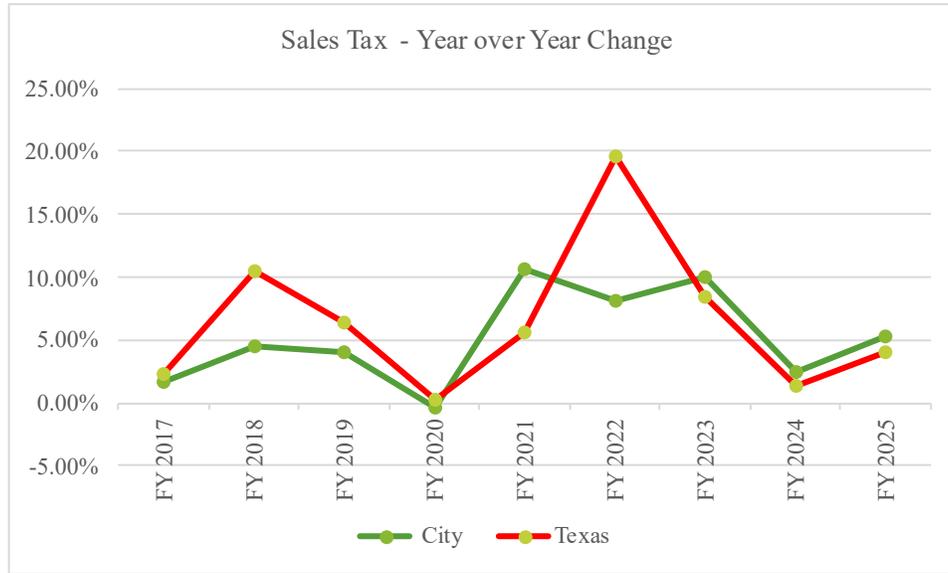
### Sales and Use Taxes

General sales and use taxes are imposed on the sale or consumption of goods and services within Bellmead city limits. Texas has an 8.25% sales tax, which is collected by businesses at the point of sale and periodically remitted to the Texas Comptroller of Public Accounts. The Comptroller allocates 1% of each taxable sale to Bellmead for general use, 0.25% for street maintenance, and 0.25% for economic development. Sales and Use Taxes account for 40.45% of General Fund’s total revenue.

#### Trend – Sales and Use Taxes

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
<b>Sales Tax</b>	<b>\$3,096,379</b>	<b>\$3,407,049</b>	<b>\$3,490,595</b>	<b>\$3,630,642</b>	<b>\$3,775,900</b>
<b>Bingo Tax</b>	<b>\$69,090</b>	<b>\$66,942</b>	<b>\$72,762</b>	<b>\$77,538</b>	<b>\$80,000</b>
<b>Mixed Beverage Tax</b>	<b>\$11,812</b>	<b>\$7,538</b>	<b>\$8,894</b>	<b>\$8,987</b>	<b>\$9,000</b>
<b>Total</b>	<b>\$3,177,281</b>	<b>\$3,481,529</b>	<b>\$1,865,966</b>	<b>\$3,717,167</b>	<b>\$3,864,900</b>

Sales tax revenue is projected to grow by 4% in FY 2026 following an economic slowdown in FY 2024. The City of Bellmead has outperformed the State of Texas in sale tax growth since FY 2021 except for FY 2022 when the state saw increased revenues due to oil and gas production which is not available in Bellmead.



The state also levies an additional 6.7% tax on the gross receipts from mixed beverage sales. However, mixed beverage tax revenues have seen a decline in recent years, likely due to changing consumption patterns and economic factors. In contrast, bingo tax receipts, derived from a state levy of 5% on gross receipts from bingo games within the city, have begun to see gains in activity.

### Franchise Taxes

Franchise and access fees are derived from utility companies that use the city’s public rights-of-way to conduct business. These fees are typically calculated as a percentage of gross receipts generated from customers located within the City of Bellmead. Franchise taxes account for 5.98% of total General Fund revenues. Total taxes account for 70.12% of total General Fund revenues. The rates remitted by the utility companies are: Oncor Electric - 4%, Atmos Gas - 5%, Frontier Waste - 7%, Telecommunication Companies - set by PUC.

#### Trend – Franchise Taxes

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
<b>Electric Franchise Tax</b>	<b>\$297,965</b>	<b>\$303,839</b>	<b>\$301,446</b>	<b>\$292,080</b>	<b>\$291,200</b>
<b>Cable Franchise Tax</b>	<b>\$68,480</b>	<b>\$64,535</b>	<b>\$55,470</b>	<b>\$50,454</b>	<b>\$45,600</b>
<b>Gas Franchise Tax</b>	<b>\$84,014</b>	<b>\$109,899</b>	<b>\$97,046</b>	<b>\$99,321</b>	<b>\$101,700</b>
<b>Telecom Franchise Tax</b>	<b>\$14,848</b>	<b>\$8,948</b>	<b>\$6,546</b>	<b>\$5,835</b>	<b>\$4,300</b>
<b>Garbage Franchise Tax</b>	<b>\$105,367</b>	<b>\$112,537</b>	<b>\$111,898</b>	<b>\$115,617</b>	<b>\$128,934</b>
<b>Total</b>	<b>\$570,674</b>	<b>\$599,758</b>	<b>\$572,405</b>	<b>\$563,307</b>	<b>\$581,834</b>

The City’s electric franchise payment has declined steadily since 2017, primarily due to a reduction in overall electricity consumption. Total kilowatt-hour (kWh) usage has decreased by approximately 3.75%, from 101,987,573 kWh in 2017 to 98,297,910 kWh projected for 2025. This decline is largely attributed to increased energy efficiency in both residential and commercial sectors, including the adoption of high-efficiency appliances, LED lighting, and the growing use of solar energy systems. As franchise fees are based on consumption levels, this downward trend in usage directly impacts the revenue received from Oncor.

## Permit Fees

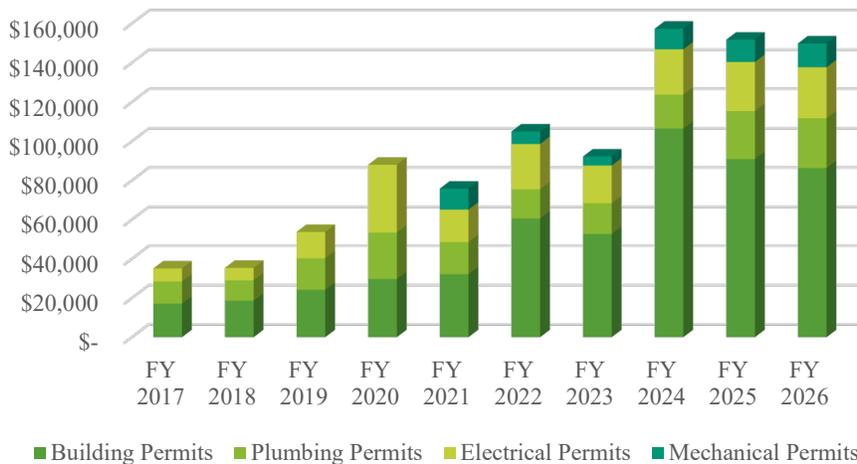
### Trend – Permit Fees

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Building Permits	\$60,590	\$52,682	\$106,441	\$90,806	\$86,300
Plumbing Permits	\$14,909	\$15,687	\$17,282	\$24,332	\$25,100
Electrical Permits	\$23,060	\$19,233	\$23,100	\$25,012	\$26,000
Mechanical Permits	\$6,415	\$4,635	\$10,492	\$11,375	\$12,100
Other Permits	\$6,240	\$2,005	\$4,065	\$6,670	\$7,800
<b>Total</b>	<b>\$111,215</b>	<b>\$94,242</b>	<b>\$161,380</b>	<b>\$158,195</b>	<b>\$157,300</b>

Permit revenues are closely tied to construction activity within the city and account for roughly 1.65% of General Fund revenues. This activity surged during the COVID-19 pandemic and has continued robustly due to several key factors:

1. **I-35 Reconstruction Project:** Completed in FY 2023, this significant infrastructure project opened up Bellmead for development, leading to an influx of business remodeling and new businesses moving in. The improved accessibility and infrastructure have made the city an attractive location for development.
2. **Increased Development:** The momentum from the I-35 project has spurred ongoing development, with both current businesses upgrading their facilities and new enterprises establishing themselves in the city.
3. **Stricter Code Enforcement:** The city has enhanced its code enforcement efforts, identifying individuals previously operating without the necessary permits. This stricter compliance has ensured that all construction activities are properly documented and permitted, leading to an increase in permit revenues.

Permit Fee Collections



## Refuse Collection Fees

In Fiscal Year 2021, the City of Bellmead solicited new solid waste providers to enhance both residential and commercial services. The new service provider began operations in February 2021, offering reduced costs and increased services, including weekly bulky waste pickup. Refuse Collection Fees account for roughly 17.74% of General Fund revenues.

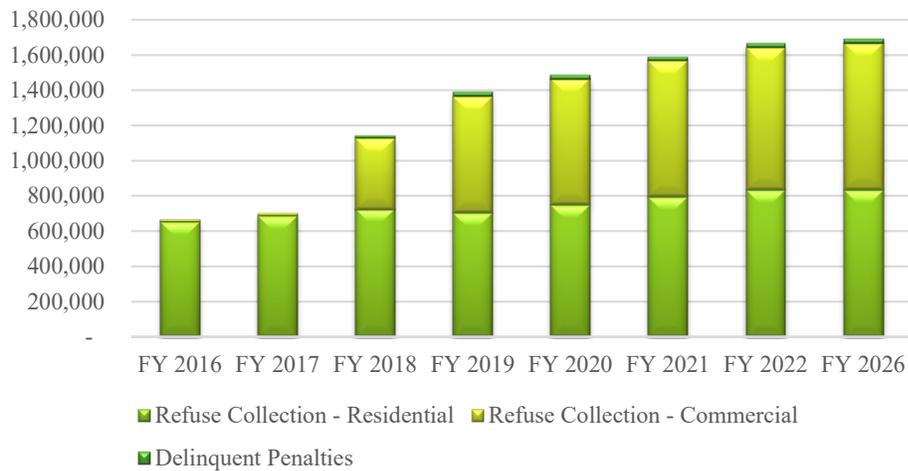
Trend – Refuse Collection Fees

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Refuse Penalties	\$25,214	\$24,966	\$22,333	\$23,075	\$22,400
Residential Fees	\$701,726	\$747,099	\$795,071	\$832,224	\$832,200
Commercial Fees	\$661,451	\$716,696	\$772,065	\$808,607	\$840,480
<b>Total</b>	\$1,388,391	\$1,488,760	\$1,589,469	\$1,663,906	\$1,695,080

The transition to the new vendor included a thorough audit of all customer accounts. This audit uncovered numerous instances of citizens with solid waste carts who were not being billed. Correcting these issues resulted in a significant increase in revenues. The new contract also included billing commercial dumpsters, which had not been billed previously. This addition further boosted the city's revenue from refuse collection.

To offset rising provider costs, the city implemented a 5% rate increase across all solid waste services in FY 2023, FY 2024, and FY 2025. A 3% rate increase for commercial accounts is included in this budget. These incremental rate increases ensure that the city can maintain the quality of service while managing increased operational costs.

### Refuse Collection Fees



### Municipal Court Fines and Fees

Court fines and fees are levied by the Municipal Judge for violations of state laws and city ordinances. In addition to these fines, the state imposes additional fees on municipal fines, which are collected by the city and remitted to the state. The city retains 10% of these state fees as an administrative fee for collecting and processing them. Court Fines and Fees account for roughly 2.89% of General Fund revenues.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Fines & Fees	\$191,742	\$225,881	\$294,048	\$268,592	\$276,600
<b>Total</b>	\$191,742	\$225,881	\$294,048	\$268,592	\$276,600

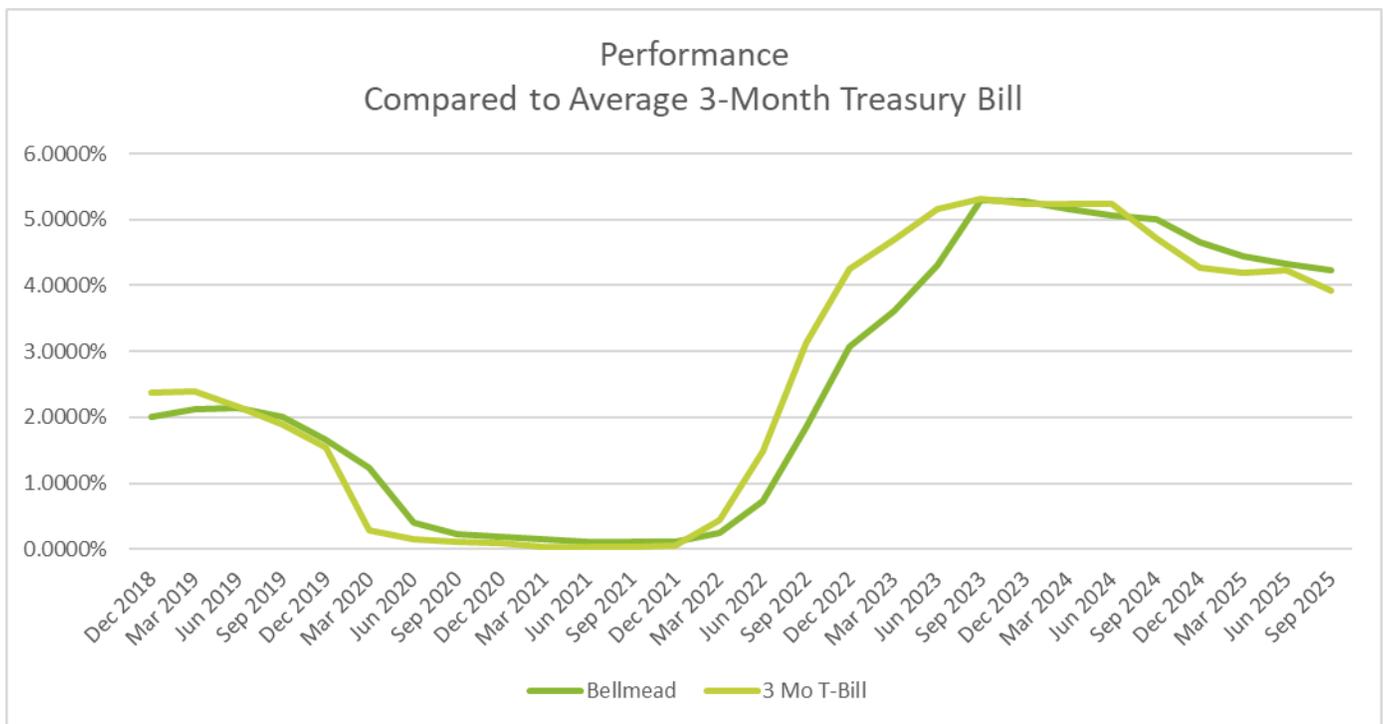
## Investment Income

Interest income is projected using a comprehensive cash flow analysis to estimate investable cash balances. Current-year interest rate trends are also incorporated into the projection. The City strategically invests idle cash to maximize earnings, utilizing secure investment options such as certificates of deposit and public investment pools. Investment Income accounts for **2.08% of General Fund revenues**.

### Trend – Investment Income

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
<b>Interest</b>	<b>\$18,030</b>	<b>\$131,925</b>	<b>\$230,283</b>	<b>\$195,288</b>	<b>\$199,200</b>
<b>Total</b>	\$18,030	\$131,925	\$230,283	\$195,288	\$199,200

The chart below illustrates the City of Bellmead’s investment performance compared to the average 3-month U.S. Treasury Bill. Bellmead’s returns have closely tracked market performance, with investment income rising sharply in FY 2023 and FY 2024 as interest rates increased, before leveling off in FY 2025 and FY 2026.



## Inter-Fund Transfers

Inter-fund transfers represent payments made from the Water and Sewer Fund and the Drainage Fund to the General Fund. These transfers serve as payments in lieu of franchise fees that would typically be paid by private enterprises for the use of public infrastructure and services.

The transfers are calculated as 6% of the FY 2024 audited revenues from each respective fund. This approach ensures that the General Fund receives appropriate compensation for the use of city services and infrastructure, similar to what would be expected from private utility companies operating within the city limits.

Trend – Inter-Fund Transfers

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
From WS Fund	\$216,904	\$270,187	\$305,290	\$388,063	\$394,112
From Drainage Fund	\$	\$	\$	\$16,615	\$25,709
<b>Total</b>	\$216,904	\$270,187	\$305,290	\$404,678	\$419,821

## Water/Sewer Fund Revenue Sources and Assumptions

Water and Sewer Utility Services provided by the City of Bellmead are self-funded by user charges. When preparing revenue estimates for the budget, a team of staff reviewed the prior year revenue activity, current year-to-date activity, and future factors that will affect the City’s economic vitality. City staff use a variety of revenue projection techniques to ensure the accuracy of the revenue projections.

- Informed/Expert Judgment (e.g., the advice of a department head)
- Deterministic Techniques (e.g., formulaic revenues)
- Time Series Techniques (e.g., moving averages and predictive statistics)
- Long Term Forecasting (e.g., looking five years out at the start of the budget process to better plan for future revenue conditions and expenditure needs)

In practice, most revenue projections combine two or more of these techniques. Analyzed below are the major revenue sources for the City of Bellmead Water/Sewer Fund.

### Water and Sewer Fees

Water and sewer use fees are charged to all users of the city’s water and sewer utility system. The fees are intended to cover the costs of the related services. The City has been increasing rates each year to enable the utility to cover both operating costs, but also to ensure funding for capital improvement projects on both a short and long-term basis.

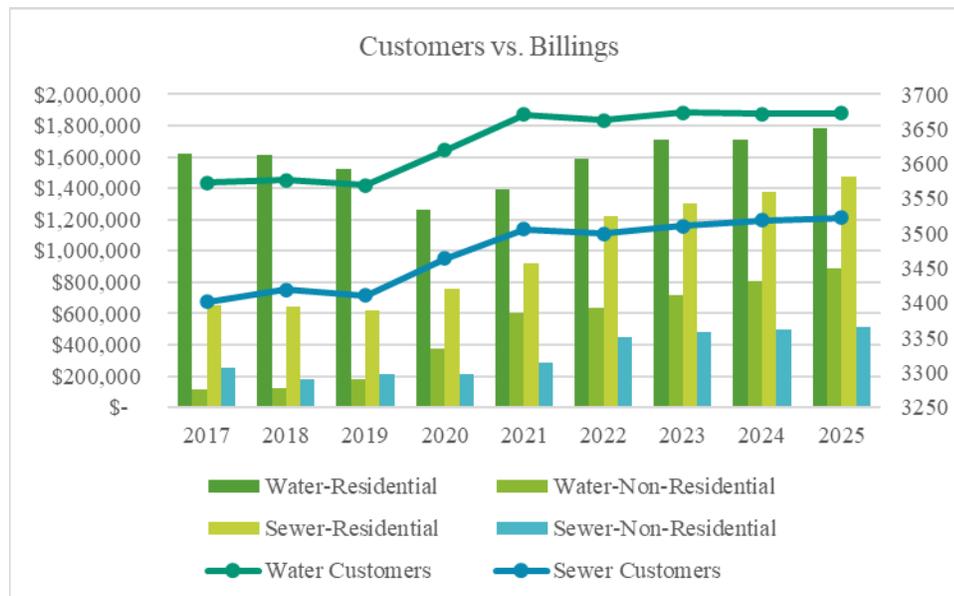
Trend – Water and Sewer Fees

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Water Fees - Residential	\$1,591,478	\$1,709,038	\$1,707,147	\$1,778,772	\$1,887,997
Water Fees – Non-Residential	\$636,300	\$718,794	\$807,365	\$883,379	\$1,033,505
Sewer Fees - Residential	\$1,224,591	\$1,303,815	\$1,378,909	\$1,464,887	\$1,660,375
Sewer Fees – Non-Residential	\$448,346	\$479,443	\$500,871	\$558,750	\$617,417
Penalties	\$144,328	\$133,432	\$133,276	\$133,910	\$130,700
<b>Total</b>	\$4,045,042	\$4,344,522	\$4,527,568	\$4,819,698	\$5,329,994

As illustrated in the graph below, rainfall patterns do not always correspond directly with changes in water and sewer revenues. While it is commonly assumed that dry conditions increase water usage—and therefore revenue, the data reveal that this is not consistently the case. Certain dry years did not produce higher consumption, suggesting that factors such as water conservation efforts, irrigation system efficiency, customer behavior, and economic conditions also significantly influence usage. Similarly, wetter years did not always lead to reduced consumption. This variability underscores the complexity of forecasting water and sewer revenues and highlights the importance of using multi-year trends and customer usage patterns rather than relying solely on weather conditions.



The increase in customer counts beginning in 2020 is largely attributed to a proactive audit of utility accounts and the implementation of the Advanced Metering Infrastructure (AMI) project in 2021. These efforts allowed the City to identify and correct previously unrecorded or inaccurately billed accounts. As a result, customer totals for both water and sewer services became more accurate and reflective of actual service demand. This clarification in customer data also contributed to more consistent billing trends, though revenue growth did not always mirror the pace of customer increases due to varying consumption levels, conservation efforts, and rate structures. The graph highlights the value of continuous system auditing and technological upgrades in supporting financial transparency and operational accuracy.



To improve payment compliance and reduce the administrative burden caused by delinquent utility accounts, the City of Bellmead implemented a structured penalty system that includes a **10% late payment penalty**, a **service cutoff fee**, and a **meter tampering fee**. These measures were introduced in response to consistently high volumes of unpaid bills and limited

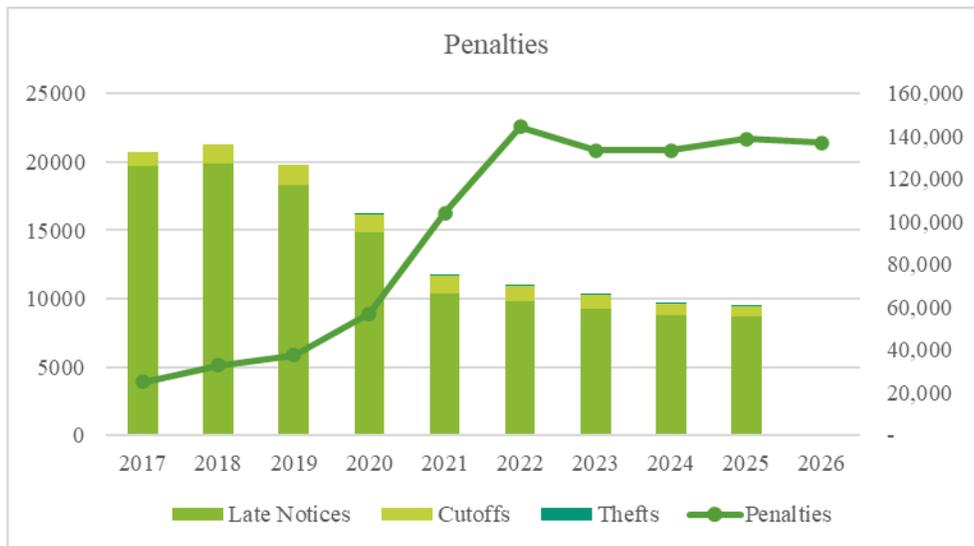
enforcement tools available to staff. At the same time, the **timeline for payment and disconnection was extended** to align with state law, giving customers more time to comply while ensuring procedural fairness.

The **cutoff fee**, initially set at \$25, was increased to **\$50 in Fiscal Year 2022** to better reflect the cost of field activity and administration. Similarly, the **meter tampering fee**, first introduced at \$200, was raised to **\$500 in FY 2022** to deter unauthorized use and recover infrastructure protection costs.

The introduction of the Advanced Metering Infrastructure (AMI) system significantly enhanced the City’s ability to monitor and detect usage anomalies. This has resulted in a **noticeable increase in identified tampering incidents**, which are now more accurately tracked and enforced. AMI implementation also revealed that a number of customers had been incorrectly coded as exempt from disconnection; those exemptions were removed, leading to an increase in cutoff activity in FY 2021 and FY 2022.

As shown below, the number of **late notices and service cutoffs has decreased dramatically since 2017**, while **penalty revenue has increased and remained stable**, driven by improved enforcement and strategic fee adjustments. This trend demonstrates that **consequences matter**—as the presence of clear, enforceable penalties has directly improved payment behavior across the utility customer base.

A detailed table of **penalty-related revenue projections** accompanies this section. These revenues support the City’s continued efforts to manage delinquent accounts, reduce operational strain on utility staff, and safeguard infrastructure investments. The assumptions for Fiscal Year 2026 maintain the current fee structure and project steady compliance levels consistent with recent years.



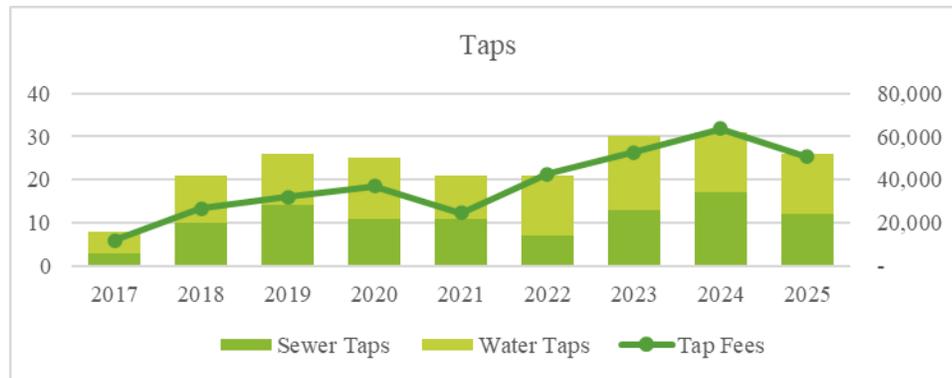
## Tap and Service Fees

Tap fees are charged to new customers that connect, or "tap," into the city's water and sewer systems, while service fees are charged for the connection and transfer of utility accounts. These revenue streams are closely linked to the level of building and construction activity within Bellmead.

### Trend – Tap and Service Fees

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Service Fees	\$17,690	\$16,825	\$28,165	\$26,821	\$28,583
Tap Fees	\$42,650	\$52,600	\$63,600	\$46,610	\$49,300
<b>Total</b>	<b>\$60,340</b>	<b>\$69,425</b>	<b>\$91,765</b>	<b>\$73,431</b>	<b>\$77,883</b>

Tap fee revenue has generally trended upward, reflecting ongoing development activity and strategic adjustments to fee structures. The increase in tap fees implemented in 2022 was designed to more accurately reflect the City's cost of service, including materials, labor, and infrastructure capacity. This adjustment can be seen in the corresponding rise in total tap fee revenue despite modest fluctuations in the number of water and sewer tap installations. Looking ahead, the City anticipates additional growth in tap revenue due to several planned commercial developments, including UTEC, Circle T Gas Station, and Home2 Suites. These projects are expected to generate new water and sewer connections in FY 2026, contributing to continued revenue stability in this category.



## Drainage Fund Revenue Sources and Assumptions

The Drainage Utility Fund is a dedicated enterprise fund established to support the operation, maintenance, and improvement of the City’s stormwater management system. Revenue for this fund is primarily generated through monthly drainage fees assessed to residential and non-residential utility accounts. These fees are structured to ensure compliance with Texas Local Government Code Chapter 552, which allows municipalities to implement drainage charges based on the impervious surface area of developed properties.

When preparing revenue estimates for this fund, City staff analyze historical collection trends, current billing activity, development patterns, and upcoming capital needs. To ensure accurate forecasting, a variety of methods are used, including:

- **Informed/Expert Judgment** – Input from finance and public works staff based on operational requirements and anticipated development activity.
- **Deterministic Techniques** – Formula-based projections using the adopted fee schedule and known customer account data.
- **Time Series Techniques** – Evaluation of billing history and seasonal variations in account activity.
- **Long-Term Forecasting** – Assessment of growth in impervious surface area and planned development to estimate future revenue capacity.

Revenue projections typically incorporate a combination of these approaches. As development progresses and infrastructure needs evolve, estimates are adjusted to ensure the fund remains financially sustainable and aligned with the City’s stormwater management objectives.

### Trend – Storm Drainage Fees

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Residential	\$0	\$114,389	\$158,328	\$163,788	\$174,039
Non-Residential	\$0	\$153,435	\$234,913	\$247,443	\$260,397
<b>Total</b>	<b>\$0</b>	<b>\$267,824</b>	<b>\$393,241</b>	<b>\$411,231</b>	<b>\$434,436</b>

The City of Bellmead implemented drainage utility fees in **January 2023** to establish a dedicated funding source for the maintenance and improvement of the City’s stormwater infrastructure. To ensure the fund's long-term sustainability and to build adequate reserves for future capital needs, a multi-year rate increase strategy was adopted. As reflected in the revenue trends, collections have grown each year due to these scheduled rate adjustments and consistent billing practices. Non-residential properties contribute the majority of revenue due to their larger surface impact, while residential contributions continue to grow steadily with development.

This upward trend demonstrates the effectiveness of the City’s phased approach and positions the Drainage Utility Fund to support future stormwater system improvements, regulatory compliance, and flood mitigation efforts.

## Economic Development Fund Revenue Sources and Assumptions

The Economic Development Corporation Fund was established in 2011 to account for revenues generated by the ¼% Type B sales tax approved by Bellmead voters on May 8, 2010. This dedicated sales tax became effective July 1, 2010, and is restricted by state law to support activities that promote economic development, including infrastructure improvements, business attraction and retention, and quality-of-life enhancements.

Sales tax revenue represents the fund's primary revenue source. Fiscal Year 2026 sales tax collections are projected based on the Fiscal Year 2025 estimated revenues, with an applied growth factor of **4%**, consistent with the assumptions used in the General Fund. This growth assumption reflects historical performance trends, regional economic indicators, and projected retail sales activity.

Revenue projections are conservative and take into account:

- Continued commercial and retail development within the City of Bellmead,
- Steady consumer spending patterns,
- No anticipated changes to the current sales tax rate or base.

No other recurring revenues are anticipated for the Economic Development Corporation Fund, and no grant or loan income is included in the FY 2026 forecast at this time.

## Debt Service Fund Revenue Sources and Assumptions

The Debt Service Fund is used to account for the payment of principal and interest on the City's outstanding general obligation debt. Revenues for this fund are primarily derived from ad valorem property taxes levied specifically for debt service purposes.

For Fiscal Year 2026, current property tax revenue is calculated using a debt service tax rate of **\$0.052459 per \$100 of taxable assessed valuation**. This rate is applied to the certified taxable value provided by the McLennan County Appraisal District.

Delinquent tax revenues, along with penalties and interest, are projected based on historical collection trends and are calculated as a percentage of the outstanding delinquent tax roll at the beginning of the fiscal year. These supplemental revenues are modest but provide an additional buffer to ensure full debt service coverage.

No additional transfers or alternative revenue sources are anticipated in FY 2026, and all assumptions are made in accordance with statutory requirements and bond covenants to ensure sufficient funds for timely debt repayment.

## Hotel/Motel Fund Revenue Sources and Assumptions

The City of Bellmead’s Hotel/Motel Fund is supported by a dedicated occupancy tax levied on overnight stays at local lodging establishments. These revenues are restricted by state law and local policy to tourism-related activities, including the promotion of the City, special events, and the development of visitor-related infrastructure and programs.

When preparing revenue estimates for this fund, City staff carefully evaluate prior year collections, current year-to-date performance, and broader economic and tourism-related trends that may impact lodging activity. A variety of forecasting techniques are employed to ensure revenue projections are as accurate and realistic as possible, including:

- **Informed/Expert Judgment** – Input from finance and economic development staff, along with insights from local hotel operators and tourism partners.
- **Deterministic Techniques** – Formula-based projections using known occupancy tax rates and estimated hotel capacity.
- **Time Series Techniques** – Analysis of historical collections using moving averages and seasonal trend adjustments.
- **Long-Term Forecasting** – Evaluation of market growth, potential new hotel developments, and planned community events to estimate impacts over a multi-year horizon.

In practice, most revenue projections rely on a combination of these techniques. As tourism activity and economic conditions evolve, the City continuously refines its estimates to align with changing patterns. Analyzed below are the major revenue sources supporting the Hotel/Motel Fund and the assumptions underlying the fiscal year projections.

### Trend - Hotel/Motel Occupancy Tax

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Occupancy Tax	\$619,202	\$644,165	\$647,819	\$640,345	\$647,698
<b>Total</b>	<b>\$619,202</b>	<b>\$644,165</b>	<b>\$647,819</b>	<b>\$640,345</b>	<b>\$647,698</b>

Occupancy tax revenues experienced a significant decline in FY 2020 due to the COVID-19 pandemic and the resulting stay-at-home orders issued at the local and state levels. These restrictions led to a steep drop in travel and overnight stays, severely impacting revenue during that period.

Since FY 2021, the City has seen a strong recovery in hotel activity. Occupancy tax collections have steadily rebounded and, as of FY 2023, have surpassed pre-pandemic levels. This upward trend reflects a broader return to travel, increased economic activity, and improved hotel utilization within the city.

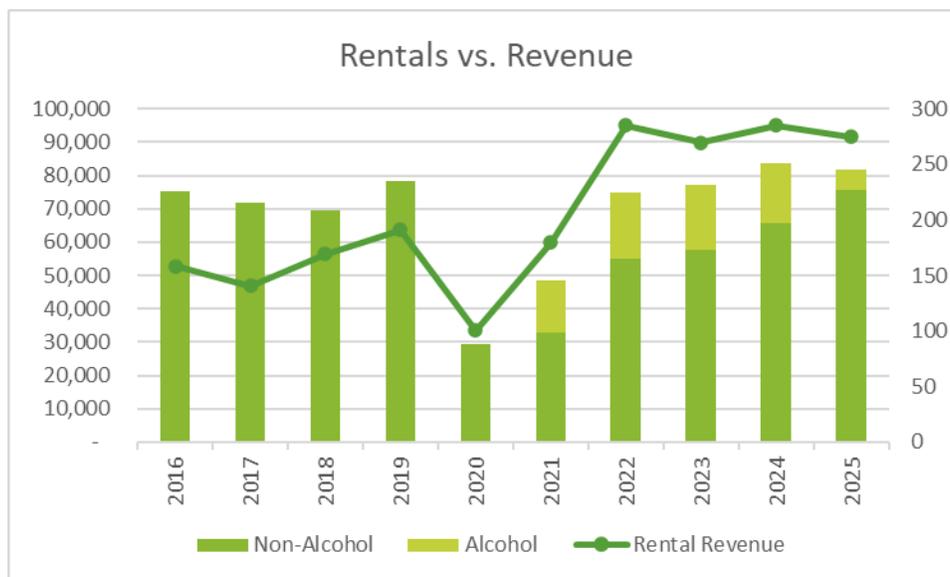
Looking ahead, revenues are expected to remain stable with modest growth. A new hotel is currently in the development phase, which is anticipated to further enhance the City’s lodging capacity and contribute positively to occupancy tax revenues in future fiscal years.



Trend – Civic Center Rental Revenue

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Rental Revenue	\$95,123	\$89,840	\$95,010	\$91,578	\$90,536
Total	\$95,123	\$89,840	\$95,010	\$91,578	\$90,536

Civic Center rental revenues have increased in recent years due to improved oversight, fee schedule enforcement, and the consolidation of rental activity following the repurposing of the Bellmead Senior Center in late 2019. A policy approved on **July 5, 2024**, introduced stricter requirements for alcohol-related events, including mandatory deposits and a prohibition on alcohol at events involving minors. This led to a decline in alcohol-permitted events in FY 2025. However, overall revenue remained strong due to higher rates and consistent application of rental policies.



## Street Maintenance Fund Revenue Sources and Assumptions

The Street Maintenance Fund was established in 2011 to account for the voter-approved ¼% sales tax dedicated exclusively to the repair and maintenance of existing streets. The tax was originally authorized in May 2010 and became effective on July 1, 2010. In accordance with state law, revenue generated from this tax may only be used for the maintenance of streets that existed at the time the tax was adopted. To remain in effect, the tax must be reauthorized by voters every four years.

When preparing revenue estimates for this fund, City staff review historical collections, current year-to-date performance, and broader economic trends affecting local sales activity. Multiple forecasting techniques are used to ensure accuracy and reliability, including:

- **Informed/Expert Judgment** – Input from finance and public works personnel based on anticipated project needs and local market trends.
- **Deterministic Techniques** – Formula-based projections using the fixed ¼% sales tax rate and expected taxable sales levels.
- **Time Series Techniques** – Analysis of historical sales tax data and seasonal collection patterns.
- **Long-Term Forecasting** – Consideration of commercial development and long-range infrastructure planning to anticipate future revenue capacity.

Most projections utilize a combination of these methods. As economic conditions and infrastructure needs evolve, revenue forecasts are refined to support strategic planning and sustainable investment in the City’s Street network.

### Trend – Dedicated Sales Tax

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget
Sales Tax	\$774,095	\$851,762	\$872,649	\$907,661	\$943,975
<b>Total</b>	<b>\$774,095</b>	<b>\$851,762</b>	<b>\$872,649</b>	<b>\$907,661</b>	<b>\$973,975</b>

FY 2026 sales tax revenues were projected at the FY 2025 level plus a growth factor of 4%. This budgeted amount reflects the same growth projection as in General Fund sales tax revenue.

## Ad Valorem Taxes

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 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 2026 rate is well this limit.

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

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 but is lower than the de minimis rate, the voters may petition to hold an election to determine whether to reduce the tax rate adopted for the current year to the voter-approval rate. If the adopted tax rate exceeds the de minimis rate, the city shall hold an election 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.

"De minimis rate" means the rate that is equal to the no-new revenue rate + the rate that will generate \$500,000 in taxes + the current debt rate. The de minimis rate is only applicable to cities with a population of less than 30,000.

### Payment of Taxes

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

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

- Tax Structure -

		<u>% of Appraised</u>	<u>Taxes Lost</u>
Total Appraised Value	\$ 930,709,346		
Cap on Homestead Increases	\$ (39,820,733)	4.28%	\$ (152,258)
23.231 Cap	\$ (7,378,092)	0.79%	\$ (28,211)
Total Assessed Value	\$ 883,510,521		
Charitable Organizations	\$ (11,700)	0.00%	\$ (45)
Veterans' Partial Exemptions	\$ (755,186)	0.08%	\$ (2,888)
Veterans' 100% HS Exemption	\$ (15,716,146)	1.69%	\$ (60,092)
Totally Exempt Property	\$ (87,549,000)	9.41%	\$ (334,751)
Freeport	\$ (105,555)	0.01%	\$ (404)
Over 65 Exemptions	\$ (5,137,066)	0.55%	\$ (19,642)
Pollution Control	\$ (35,256)	0.00%	\$ (135)
Total Exemptions	\$ (109,309,909)	16.82%	\$ (598,424)
Net Taxable Value	\$ 774,200,612	83.18%	
Tax Rate per \$100 Valuation	\$ 0.382358		
Estimated Tax Levy	\$ 2,960,218		
<b>Estimated Collections at 98%</b>	<b>\$ 2,901,014</b>		

- Comparison of Taxable Value, Levy, and Rates -

	FY 2023		FY 2024		FY 2025		FY 2026
Taxable Value	\$ 637,678,533	\$	704,328,184	\$	737,910,337	\$	774,200,612
M&O - General Fund	\$ 0.263142	\$	0.266233	\$	0.267991	\$	0.289899
M&O - Streets Capital Project	\$ -	\$	-	\$	0.020000	\$	0.040000
Total Maint & Oper Tax Rate	\$ 0.263142	\$	0.266233	\$	0.287991	\$	0.329899
Debt Service Tax Rate	\$ 0.060027	\$	0.056936	\$	0.055178	\$	0.052459
Total Tax Rate	\$ 0.323169	\$	0.323169	\$	0.343169	\$	0.382358
Tax Levy	\$ 2,060,779	\$	2,276,170	\$	2,532,280	\$	2,960,218



Each \$1,000,000 of taxable valuation at 98% collection produces \$ 3,747

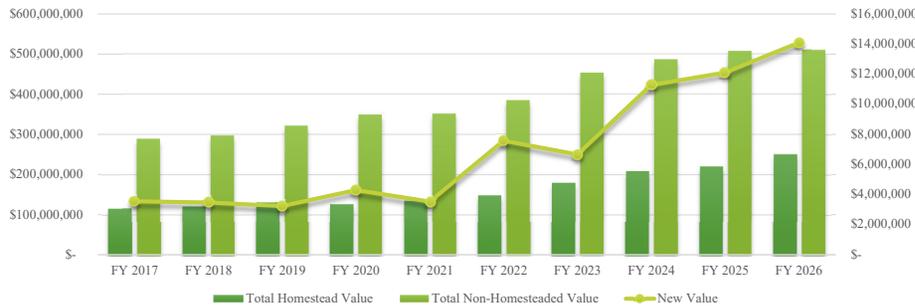


Each \$0.01 of tax at 98% collection produces \$ 75,872

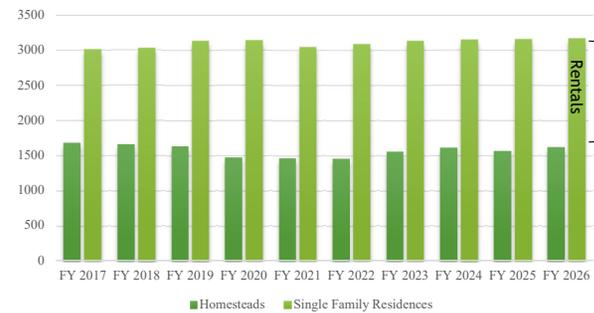
Fiscal Year	Tax Year	M&O Tax Rate	I&S Tax Rate	Total Tax Rate*	Appraised Value	Taxable Value	Tax Levy	Each \$0.01 of tax @ 98% collection
FY 2017	2016	0.227990	0.075770	0.303760	\$ 488,208,902	\$ 407,683,002	\$ 1,238,378	\$ 39,953
FY 2018	2017	0.227640	0.072350	0.299990	\$ 472,798,926	\$ 420,512,494	\$ 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
FY 2023	2022	0.263142	0.060027	0.323169	\$ 791,078,229	\$ 637,678,533	\$ 2,060,779	\$ 62,492
FY 2024	2023	0.266233	0.056936	0.323169	\$ 876,346,510	\$ 704,328,184	\$ 2,276,170	\$ 69,024
FY 2025	2024	0.287991	0.055178	0.343169	\$ 904,423,477	\$ 737,910,337	\$ 2,532,280	\$ 72,315
FY 2026	2025	0.329899	0.052459	0.382358	\$ 930,709,346	\$ 774,200,612	\$ 2,960,218	\$ 75,872

Fiscal Year	Tax Year	Homesteads	Single Family Residences	Homeowner Percentage	Average Homestead Market Value	Average Homestead Exemption	Average Homestead Taxable Value	Tax Levy - Average Homestead	Total Homestead Value	Total Non-Homesteaded Value	New Value	Total Taxable Value
FY 2017	2016	1683	3010	55.91%	\$ 71,557	\$ 2,771	\$ 68,786	\$ 209	\$ 115,766,838	\$ 288,362,104	\$ 3,554,060	\$ 407,683,002
FY 2018	2017	1660	3022	54.93%	\$ 74,301	\$ 1,856	\$ 72,445	\$ 217	\$ 120,258,700	\$ 296,788,004	\$ 3,465,790	\$ 420,512,494
FY 2019	2018	1635	3131	52.22%	\$ 86,921	\$ 7,288	\$ 79,633	\$ 255	\$ 130,199,955	\$ 321,387,163	\$ 3,240,240	\$ 454,827,358
FY 2020	2019	1470	3136	46.88%	\$ 90,887	\$ 5,049	\$ 85,838	\$ 309	\$ 126,181,860	\$ 347,785,660	\$ 4,294,430	\$ 478,261,950
FY 2021	2020	1463	3046	48.03%	\$ 97,872	\$ 5,772	\$ 92,100	\$ 348	\$ 134,742,300	\$ 350,847,610	\$ 3,520,390	\$ 489,110,300
FY 2022	2021	1458	3087	47.23%	\$ 113,683	\$ 11,877	\$ 101,806	\$ 382	\$ 148,433,148	\$ 383,808,769	\$ 7,564,590	\$ 539,806,507
FY 2023	2022	1560	3129	49.86%	\$ 148,305	\$ 33,666	\$ 114,639	\$ 370	\$ 178,836,840	\$ 452,187,033	\$ 6,654,660	\$ 637,678,533
FY 2024	2023	1611	3143	51.26%	\$ 166,611	\$ 37,859	\$ 128,752	\$ 416	\$ 207,419,472	\$ 485,633,782	\$ 11,274,930	\$ 704,328,184
FY 2025	2024	1568	3154	49.71%	\$ 173,015	\$ 33,086	\$ 139,929	\$ 480	\$ 219,408,672	\$ 506,399,185	\$ 12,102,480	\$ 737,910,337
FY 2026	2025	1624	3169	51.25%	\$ 178,270	\$ 24,482	\$ 153,788	\$ 588	\$ 249,751,712	\$ 510,350,382	\$ 14,098,518	\$ 774,200,612

Total Taxable Values



Single Family Residential



## Bonded Debt

The City of Bellmead utilizes long-term debt financing to fund major capital projects when costs exceed available resources from annual operating revenues. Debt financing allows the City to construct and acquire infrastructure with extended useful lives while maintaining budgetary balance, ensuring intergenerational equity, and adhering to adopted financial management policies.

### Types of Debt

Bellmead uses the following types of debt instruments:

- **Certificates of Obligation (COs):** Issued without voter approval and repaid from a combination of ad valorem taxes and pledged revenues. COs are commonly used for public safety, streets, and utility improvements.
- **General Obligation (GO) Bonds:** Backed by the full faith and credit of the City and supported by property tax revenues. GO bonds typically require voter authorization.
- **Revenue Bonds:** Secured solely by specific revenue sources, such as water and sewer fees. These do not impact the City's tax rate and are subject to coverage requirements under bond covenants.
- **Notes Payable:** Short- or medium-term debt agreements between the City and lending institutions, generally for equipment or interim project financing.

A detailed schedule of the City's outstanding bonded debt and annual debt service requirements appears in the following tables.

### Current Debt Profile

As of October 1, 2025, the City has **\$7,595,000** in outstanding bonded debt across three series of Certificates of Obligation. Each carries a rating of **AA-** from S&P Global. The debt is structured with level annual payments and is being repaid from a combination of General Fund and enterprise revenues.

The City's debt portfolio includes funding for public safety vehicles and facilities, utility system improvements, and street infrastructure. The associated annual debt service is included in the City's General Fund and Water and Sewer Fund budgets, respectively.

### Legal Debt Margin

The City of Bellmead is not subject to a statutory debt limit. However, under Article XI, Section 5, of the Texas Constitution, the maximum ad valorem tax rate is limited to \$2.50 per \$100 of assessed valuation, with no more than \$1.25 permitted for debt service without special provisions.

For FY 2026:

- **Assessed Valuation:** \$883,510,521
- **Maximum Allowable for Debt (1.25%):** \$11,043,882
- **FY 2026 Debt Service Requirement:** \$408,357

The City's current debt service requirement remains well below the constitutional and administrative limits, preserving substantial capacity for future capital projects.

## Debt Service Requirements

The City's annual debt service obligations are structured to maintain consistency and affordability throughout the life of each issue. For FY 2026, the City will pay **\$901,013** in total debt service, consisting of **\$660,000 in principal** and **\$241,013 in interest**. The final maturity of all currently outstanding debt occurs in FY 2038.

## Capital Planning and Debt Policy

Debt issuance is aligned with the City's adopted **Capital Improvement Plan (CIP)**, which identifies and prioritizes projects based on need, condition, and available resources. Per Bellmead's Financial Management Policy, long-term debt may be used only for capital improvements or equipment with a useful life exceeding five years. The City's policy prohibits the use of debt for recurring operating costs and encourages level or declining debt service structures.

Key provisions of the City's debt policy include:

- Limiting debt to essential long-term capital needs
- Structuring debt to avoid balloon payments
- Maintaining a conservative debt-to-assessed value ratio
- Targeting a minimum 1.25x coverage ratio for revenue-supported debt

## Credit Rating

The City's outstanding debt is rated **AA-** by S&P Global Ratings, reflecting strong financial management, moderate debt burden, and sound budgetary performance. This rating supports favorable interest rates and market access when issuing future debt.

## Recent and Planned Debt Issuance

The City does not anticipate issuing new debt during FY 2026. However, the City is actively evaluating a future **General Obligation (GO) bond election** to support key infrastructure and recreational priorities.

In particular, the City is considering redevelopment of **Dugger Field**, a 52-acre former landfill site now cleared and environmentally approved, into a **regional baseball and softball complex**. This facility would promote community wellness and serve as an economic development catalyst by attracting tournaments and visitors.

The Dugger Field project may be combined with construction of a **new Public Works facility**, which would replace aging infrastructure, improve fleet and materials management, and enhance service delivery. The City is seeking partial grant funding through the **Texas Parks and Wildlife Department (TPWD)** to offset the cost of recreational amenities. Depending on grant outcomes and community feedback, the City may pursue a GO bond election to fund all or a portion of these improvements.

This forward-looking debt strategy underscores the City's commitment to long-range planning, transparency, and prudent financial stewardship.

Schedule of Bonded Debt

Issue	Purpose	S&P Rating	Maturity Date	---Interest Rates---		Original Issue	Outstanding 10/01/25
				Low	High		
2014 CO's	Public Safety Vehicles, Street Improvements,	AA-	9/30/2034	2.00%	3.75%	8,500,000	4,690,000
2016 CO's	Utility System Improvements	AA-	9/30/2036	2.00%	3.00%	2,400,000	1,475,000
2018 CO's	Public Safety Vehicles	AA-	9/30/2038	3.00%	5.00%	1,995,000	1,430,000
<b>Total Bonded Debt</b>						<b>\$ 12,895,000</b>	<b>\$ 7,595,000</b>

By Fund:

Issue	Last Maturity Date	---Interest Rates---		Original Issues	Outstanding 10/01/25
		Low	High		
GO Debt	8/1/2039	2.00%	5.00%	\$ 5,995,000	\$ 3,510,000
Water & Sewer	8/15/2033	0.40%	5.00%	6,900,000	4,085,000
<b>Total Bonded Debt</b>				<b>\$ 12,895,000</b>	<b>\$ 7,595,000</b>

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 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>\$ 4,690,000</b>	<b>\$ 774,254</b>	<b>\$ 1,475,000</b>	<b>\$ 255,225</b>	<b>\$ 1,430,000</b>	<b>\$ 339,273</b>	<b>\$ 7,595,000</b>	<b>\$ 1,368,752</b>	<b>\$ 8,963,752</b>

Schedule of Bonded Debt

Issue	Purpose	Maturity Date	---Interest Rates---		Original Issue	Outstanding 10/01/25
			Low	High		
2014 CO's - GO Portion	Public Safety Vehicles, Street Improvements	9/30/2034	2.00%	3.75%	4,000,000	2,080,000
2018 CO's	Public Safety Vehicles	9/30/2038	3.00%	5.00%	1,995,000	1,430,000
<b>Total General Obligation Debt</b>					<b>\$ 5,995,000</b>	<b>\$ 3,510,000</b>

Schedule of Requirements

Fiscal Year	2014 CO's GO Portion		2018 CO's		Annual Totals		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
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>\$ 2,080,000</b>	<b>\$ 343,259</b>	<b>\$ 1,430,000</b>	<b>\$ 339,273</b>	<b>\$ 3,510,000</b>	<b>\$ 682,532</b>	<b>\$ 4,192,532</b>

Schedule of Bonded Debt

Issue	Purpose	Maturity Date	---Interest Rates---		Original Issue	Outstanding 10/01/25
			Low	High		
2014 CO's - Revenue Portion	Water Storage Tank, Sewer Interceptor, WS Improvements	9/30/2034	2.00%	3.75%	\$ 4,500,000	\$ 2,610,000
2016 CO's	Utility System Improvements	9/30/2036	2.00%	3.00%	\$ 2,400,000	\$ 1,475,000
<b>Total Revenue Debt</b>					<b>\$ 6,900,000</b>	<b>\$ 4,085,000</b>

Schedule of Requirements

Fiscal Year	2014 CO's Revenue Portion		2016 CO's		Annual Totals		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
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>\$ 2,610,000</b>	<b>\$ 430,995</b>	<b>\$ 1,475,000</b>	<b>\$ 255,225</b>	<b>\$ 4,085,000</b>	<b>\$ 686,220</b>	<b>\$ 4,771,220</b>

# General Fund Budget Summary

FY 2026 Budget | City of Bellmead

	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	Percent of Budget	% Change FY 2025 Budget
<b>Revenues</b>						
Property Taxes	\$ 1,865,966	\$ 2,009,983	\$ 1,961,885	2,264,278	23.69%	12.65%
Sales Taxes	3,572,252	3,923,400	3,717,167	3,864,900	40.45%	-1.49%
Franchise Taxes	572,405	593,300	563,307	571,734	5.98%	-3.63%
Licenses and Permits	200,330	237,123	191,555	190,700	2.00%	-19.58%
Intergovernmental Revenues	968	716	982	1,275	0.01%	78.07%
Charges for Services	1,641,669	1,709,100	1,731,887	1,746,480	18.28%	2.19%
Fines and Forfeitures	294,048	330,700	268,592	276,600	2.89%	-16.36%
Investment Income	230,283	215,800	195,288	199,200	2.08%	-7.69%
Other Income	4,218	3,100	1,611	1,700	0.02%	-45.16%
Contributions	5,000	5,000	5,000	5,000	0.05%	0.00%
Other Financing Sources	333,403	404,678	435,340	434,071	4.54%	7.26%
<b>Total Revenues</b>	<b>8,720,540</b>	<b>9,432,900</b>	<b>9,072,614</b>	<b>9,555,938</b>	<b>100.00%</b>	<b>1.30%</b>
<b>Operating Expenditures</b>						
<b>General Government</b>						
<u>City Council</u>	26,192	62,171	25,335	61,795	0.65%	-0.60%
<u>Administration - City Manager</u>	191,622	248,237	185,174	255,200	2.67%	2.80%
<u>Administration - City Secretary</u>	114,416	134,061	97,434	137,526	1.44%	2.58%
<u>Finance - Operations</u>	255,599	389,389	280,285	393,191	4.11%	0.98%
<u>Finance - Solid Waste</u>	1,446,135	1,539,785	1,528,201	1,561,913	16.34%	1.44%
<u>Finance - Human Resources</u>	91,856	140,350	140,744	147,275	1.54%	4.93%
<u>Building Maintenance</u>	63,628	183,233	109,685	230,589	2.41%	25.84%
<u>Community Development - Inspections</u>	103,912	239,774	213,082	301,953	3.16%	25.93%
<u>Community Development - Planning</u>	146,517	190,006	153,667	182,929	1.91%	-3.72%
<u>Other Costs</u>	123,433	195,000	130,124	336,182	3.52%	72.40%
<b>Total General Government</b>	<b>2,563,310</b>	<b>3,322,006</b>	<b>2,863,729</b>	<b>3,608,553</b>	<b>37.76%</b>	<b>8.63%</b>
<b>Public Safety</b>						
<u>Municipal Court</u>	125,688	151,924	128,925	158,634	1.66%	4.42%
<u>Police - Operations</u>	2,924,212	3,071,647	2,519,847	3,118,124	32.63%	1.51%
<u>Police - Animal Control</u>	95,876	203,012	175,058	134,782	1.41%	-33.61%
<u>Police - Communications</u>	-	486,748	416,400	490,437	5.13%	0.76%
<u>Fire - Suppression</u>	1,434,707	1,603,445	1,431,146	1,557,925	16.30%	-2.84%
<u>Fire - Investigations</u>	121,945	141,295	126,253	139,397	1.46%	-1.34%
<b>Total Public Safety</b>	<b>4,702,428</b>	<b>5,658,071</b>	<b>4,797,630</b>	<b>5,599,299</b>	<b>58.59%</b>	<b>-1.04%</b>
<u>Public Works - Fleet</u>	104,695	125,621	99,937	132,510	1.39%	5.48%
<u>Culture &amp; Recreation</u>	190,271	251,876	161,378	215,576	2.26%	-14.41%
<b>Total Operating Expenditures</b>	<b>7,560,704</b>	<b>9,357,574</b>	<b>7,922,673</b>	<b>9,555,938</b>	<b>100.00%</b>	<b>2.12%</b>
<b>Non-Operating Expenditures</b>						
Transfers Out	1,341,000	1,000,000	1,000,000	-	0.00%	-100.00%
<b>Total Non-Operating Expenditures</b>	<b>1,341,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>0.00%</b>	<b>-100.00%</b>
<b>Total Expenditures</b>	<b>8,901,704</b>	<b>10,357,574</b>	<b>8,922,673</b>	<b>9,555,938</b>	<b>100.00%</b>	<b>-7.74%</b>
<b>Net Change in Fund Balance</b>	<b>(181,164)</b>	<b>(924,674)</b>	<b>149,941</b>	<b>-</b>		
<b>Fund Balance, Beginning</b>	<b>3,963,934</b>	<b>3,782,770</b>	<b>3,782,770</b>	<b>3,932,711</b>		
<b>Fund Balance, Ending</b>	<b>\$ 3,782,770</b>	<b>\$ 2,858,096</b>	<b>\$ 3,932,711</b>	<b>\$ 3,932,711</b>		
<b>Minimum Fund Balance</b>				<b>2,102,306</b>		
<b>Projected Fund Balance in Excess of Minimum</b>				<b>\$ 1,830,405</b>		

**General Fund  
Revenues**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	Percent of Budget
10-4111	Ad Valorem Taxes	\$ 1,814,960	\$ 1,937,983	\$ 1,899,697	\$ 2,200,278	23.03%
10-4112	Delinquent Ad Valorem Taxes	\$ 25,572	\$ 36,000	\$ 42,250	\$ 45,000	0.47%
10-4113	Tax Penalty and Interest	\$ 25,434	\$ 36,000	\$ 19,938	\$ 19,000	0.20%
10-4121	Sales Tax Revenue	\$ 3,490,595	\$ 3,849,200	\$ 3,630,642	\$ 3,775,900	39.51%
10-4131	Bingo Tax Revenue	\$ 72,762	\$ 66,800	\$ 77,538	\$ 80,000	0.84%
10-4132	Mixed Beverage Tax	\$ 8,894	\$ 7,400	\$ 8,987	\$ 9,000	0.09%
10-4181	Electric Franchise Tax	\$ 301,446	\$ 303,700	\$ 292,080	\$ 291,200	3.05%
10-4182	Cable Franchise Tax	\$ 55,470	\$ 57,800	\$ 50,454	\$ 45,600	0.48%
10-4183	Gas Franchise Tax	\$ 97,046	\$ 102,100	\$ 99,321	\$ 101,700	1.06%
10-4184	Telecom Franchise Tax	\$ 6,546	\$ 6,000	\$ 5,835	\$ 4,300	0.04%
10-4185	Garbage Franchise Tax	\$ 111,898	\$ 123,700	\$ 115,617	\$ 128,934	1.35%
	<b>Total Taxes</b>	<b>\$ 6,010,622</b>	<b>\$ 6,526,683</b>	<b>\$ 6,242,359</b>	<b>\$ 6,700,912</b>	<b>70.12%</b>
10-4215	Business Licenses	\$ 34,730	\$ 57,023	\$ 30,705	\$ 30,700	0.32%
10-4216	Alcohol Licenses	\$ 4,220	\$ -	\$ 2,655	\$ 2,700	0.03%
10-4221	Building Permits	\$ 106,441	\$ 129,500	\$ 90,806	\$ 86,300	0.90%
10-4222	Plumbing Permits	\$ 17,282	\$ 17,100	\$ 24,332	\$ 25,100	0.26%
10-4223	Electrical Permits	\$ 23,100	\$ 24,000	\$ 25,012	\$ 26,000	0.27%
10-4224	Mechanical Permits	\$ 10,492	\$ 6,100	\$ 11,375	\$ 12,100	0.13%
10-4225	Fire Protection Permits	\$ 1,170	\$ 900	\$ 1,875	\$ 2,000	0.02%
10-4226	Garage Sale Permits	\$ 1,990	\$ 1,600	\$ 2,110	\$ 2,100	0.02%
10-4230	ROW Permits	\$ 250	\$ 200	\$ 1,155	\$ 2,200	0.02%
10-4231	Solicitation Permits	\$ 380	\$ 500	\$ 900	\$ 900	0.01%
10-4232	Special Events Permits	\$ 275	\$ 200	\$ 100	\$ 100	0.00%
10-4235	Mobile Food Unit Permits	\$ -	\$ -	\$ 530	\$ 500	0.01%
	<b>Total Licenses &amp; Permits</b>	<b>\$ 200,330</b>	<b>\$ 237,123</b>	<b>\$ 191,555</b>	<b>\$ 190,700</b>	<b>2.00%</b>
10-4343	BVP Grant Revenue	\$ 968	\$ 716	\$ 982	\$ 1,275	0.01%
	<b>Total Intergovernmental</b>	<b>\$ 968</b>	<b>\$ 716</b>	<b>\$ 982</b>	<b>\$ 1,275</b>	<b>0.01%</b>
10-4411	Zoning & Subdivision Fees	\$ 7,561	\$ 14,100	\$ 11,810	\$ 12,900	0.13%
10-4413	Online Convenience Fees	\$ 17,285	\$ 17,500	\$ 15,328	\$ 15,400	0.16%
10-4414	Open Record Request Fees	\$ 3,832	\$ 3,200	\$ 5,575	\$ 5,800	0.06%
10-4415	Court Administration Fees	\$ 11,776	\$ 15,300	\$ 7,606	\$ 7,800	0.08%
10-4421	Animal Control Revenue	\$ 509	\$ 500	\$ -	\$ -	0.00%
10-4422	Code Enforcement Liens	\$ 7,668	\$ 7,600	\$ 20,959	\$ 2,500	0.03%
10-4439	Refuse Delinquent Penalties	\$ 22,333	\$ 23,800	\$ 23,075	\$ 22,400	0.23%
10-4441	Refuse Collection Fees - Residential	\$ 795,071	\$ 829,500	\$ 832,224	\$ 832,200	8.71%
10-4442	Refuse Collection Fees - Commercial	\$ 772,065	\$ 795,000	\$ 808,607	\$ 840,480	8.80%
10-4443	Recycling Proceeds	\$ 265	\$ -	\$ 1,058	\$ 1,100	0.01%
10-4475	Park Rental Fees	\$ 3,180	\$ 2,400	\$ 5,520	\$ 5,800	0.06%
10-4476	Vendor Registrations	\$ 125	\$ 200	\$ 125	\$ 100	0.00%
	<b>Total Charges for Services</b>	<b>\$ 1,641,669</b>	<b>\$ 1,709,100</b>	<b>\$ 1,731,887</b>	<b>\$ 1,746,480</b>	<b>18.28%</b>
10-4511	Fines and Fees	\$ 294,048	\$ 330,700	\$ 268,592	\$ 276,600	2.89%
	<b>Total Fines &amp; Forfeitures</b>	<b>\$ 294,048</b>	<b>\$ 330,700</b>	<b>\$ 268,592</b>	<b>\$ 276,600</b>	<b>2.89%</b>
10-4611	Interest	\$ 230,283	\$ 215,800	\$ 195,288	\$ 199,200	2.08%
	<b>Total Investment Income</b>	<b>\$ 230,283</b>	<b>\$ 215,800</b>	<b>\$ 195,288</b>	<b>\$ 199,200</b>	<b>2.08%</b>
10-4709	Rebates	\$ 276	\$ 300	\$ 651	\$ 700	0.01%
10-4711	Other Income	\$ 3,942	\$ 2,800	\$ 960	\$ 1,000	0.01%
10-4712	Cash Over/Short	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total Other Income</b>	<b>\$ 4,218</b>	<b>\$ 3,100</b>	<b>\$ 1,611</b>	<b>\$ 1,700</b>	<b>0.02%</b>
10-4801	Contributions	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.05%
	<b>Total Contributions</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0.05%</b>
10-4910	Transfer in From WS Fund	\$ 305,290	\$ 388,063	\$ 388,063	\$ 394,112	4.12%
10-4980	Transfer in From Drainage Fund	\$ -	\$ 16,615	\$ 16,615	\$ 25,709	0.27%
10-4990	Insurance Proceeds	\$ 18,849	\$ -	\$ 7,858	\$ -	0.00%
10-4991	Sale of City Property	\$ 9,264	\$ -	\$ 22,804	\$ 14,250	0.15%
	<b>Total Other Financing Sources</b>	<b>\$ 333,403</b>	<b>\$ 404,678</b>	<b>\$ 435,340</b>	<b>\$ 434,071</b>	<b>4.54%</b>
	<b>Total General Fund Revenues</b>	<b>\$ 8,720,540</b>	<b>\$ 9,432,900</b>	<b>\$ 9,072,614</b>	<b>\$ 9,555,938</b>	<b>100.00%</b>

## City Council

The mission of the [Bellmead City Council](#) is to serve as the elected representatives of the community by setting policies that ensure responsible government, financial stewardship, and the delivery of quality services that enhance the health, safety, and well-being of all residents.

### Department Overview

The City Council is the governing body of the City of Bellmead and is composed of the Mayor and five Council Members. As the City's legislative authority, the Council adopts ordinances, resolutions, and policies to guide the strategic direction of the municipality. The Council ensures oversight of financial resources, infrastructure development, and the provision of essential services.

Council responsibilities include:

- Appointing the City Manager, City Attorney, Municipal Court Judge, and members of boards and commissions.
- Adopting the City's annual budget and setting the property tax rate.
- Approving fees for City-provided services.
- Reviewing and enacting local ordinances and resolutions.
- Approving contracts, purchases, and development agreements in accordance with the City Charter and state law.
- Representing the interests of residents and facilitating public engagement.

The Council operates under a Council-Manager form of government, as established by the City's Home Rule Charter.

### FY 2025 Accomplishments

- Maintained a structurally balanced General Fund while supporting capital investments and essential services. *(Strategic Goal: B1)*
- Increased government transparency through public meetings, livestreaming, and enhanced digital communication. *(Strategic Goal: A14)*

### FY 2026 Goals and Objectives

- **Complete Council Training Program** to enhance effectiveness, accountability, and knowledge of governance principles. *(Goal A2)*
- **Adopt a Council Code of Conduct** to ensure ethical behavior, mutual respect, and public trust. *(Goal A5)*
- **Conduct a City Charter Review** to evaluate and modernize Bellmead's foundational legal document. *(Goal C2)*
- **Fill Board and Commission Vacancies** to promote civic participation and policy representation. *(Goal A7)*
- **Enhance Public Engagement** by improving access to council decisions and measuring resident satisfaction. *(Goals A5, C1)*

### Additional Information

**Council Meeting Schedule:** Regular meetings are held on the **second Tuesday of each month** and are open to the public in accordance with the Texas Open Meetings Act.

**Expenditure Summary**

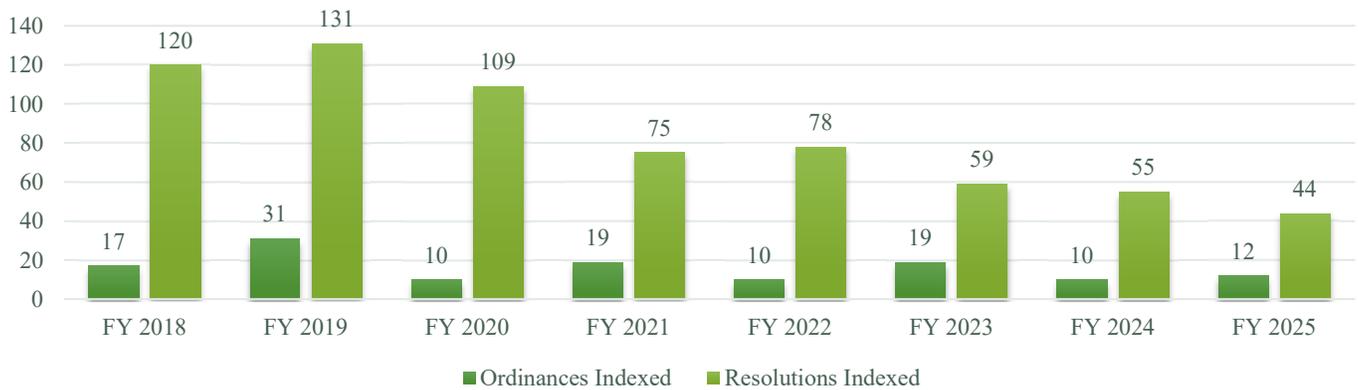
Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 3,303	\$ 4,089	\$ 3,209	\$ 4,029
Supplies	\$ 1,060	\$ 2,430	\$ 780	\$ 1,930
Professional Services	\$ 5,298	\$ 35,216	\$ 3,426	\$ 35,228
Services	\$ 16,531	\$ 20,436	\$ 17,920	\$ 20,608
<b>Total</b>	<b>\$ 26,192</b>	<b>\$ 62,171</b>	<b>\$ 25,335</b>	<b>\$ 61,795</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 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.

**Legislation Enacted**



In FY 2019, the City began revising current ordinances as well as implementing new ordinances in an effort to improve the standards and quality of life within the City.

**General Fund  
City Council**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-10-5101	Salaries-Administrative	\$ 3,018	\$ 3,000	\$ 2,965	\$ 3,000
10-5-10-5120	FICA	\$ 231	\$ 230	\$ 189	\$ 230
10-5-10-5124	WC Insurance	\$ 55	\$ 859	\$ 55	\$ 799
	<b>Total Personnel</b>	<b>\$ 3,303</b>	<b>\$ 4,089</b>	<b>\$ 3,209</b>	<b>\$ 4,029</b>
10-5-10-5201	Office Supplies	\$ 655	\$ 400	\$ 300	\$ 400
10-5-10-5204	Clothing Supplies	\$ 305	\$ 330	\$ 330	\$ 330
10-5-10-5206	Books & Periodicals	\$ -	\$ 200	\$ -	\$ 200
10-5-10-5215	Small Equipment	\$ -	\$ -	\$ -	\$ -
10-5-10-5231	Meeting Supplies	\$ 99	\$ 1,500	\$ 150	\$ 1,000
	<b>Total Supplies</b>	<b>\$ 1,060</b>	<b>\$ 2,430</b>	<b>\$ 780</b>	<b>\$ 1,930</b>
10-5-10-5404	Legal Services	\$ 5,082	\$ 35,000	\$ 3,210	\$ 35,000
10-5-10-5406	Information Technology Services	\$ 216	\$ 216	\$ 216	\$ 228
	<b>Professional Services</b>	<b>\$ 5,298</b>	<b>\$ 35,216</b>	<b>\$ 3,426</b>	<b>\$ 35,228</b>
10-5-10-5502	Communication Services	\$ 3,488	\$ 3,600	\$ 3,490	\$ 3,480
10-5-10-5511	Insurance-General Liability	\$ 448	\$ 455	\$ 454	\$ 532
10-5-10-5512	Insurance-Errors & Omissions	\$ 948	\$ 976	\$ 976	\$ 1,076
10-5-10-5521	Advertising/Marketing	\$ 175	\$ -	\$ -	\$ -
10-5-10-5541	Training & Travel	\$ -	\$ 3,000	\$ 1,000	\$ 3,000
10-5-10-5542	Dues/Memberships	\$ 11,425	\$ 12,405	\$ 12,000	\$ 12,520
10-5-10-5543	Community Relations	\$ 47	\$ -	\$ -	\$ -
	<b>Total Services</b>	<b>\$ 16,531</b>	<b>\$ 20,436</b>	<b>\$ 17,920</b>	<b>\$ 20,608</b>
	<b>Total City Council</b>	<b>\$ 26,192</b>	<b>\$ 62,171</b>	<b>\$ 25,335</b>	<b>\$ 61,795</b>

# General Fund Administration

## Description

The Administration department is comprised of two divisions:

1. City Manager
2. City Secretary

## Expenditure Summary

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 240,594	\$ 272,633	\$ 195,550	\$ 277,468
Supplies	\$ 8,352	\$ 11,090	\$ 16,689	\$ 13,035
Professional Services	\$ 13,100	\$ 42,322	\$ 18,530	\$ 43,963
Services	\$ 43,992	\$ 56,253	\$ 51,839	\$ 58,260
Transfers Out	\$ 38,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 344,038</b>	<b>\$ 382,298</b>	<b>\$ 282,608</b>	<b>\$ 392,726</b>

## Staffing

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
City Manager	0.30	0.30	0.30	0.30
Administrative Assistant	1.00	1.00	1.00	1.00
City Secretary	0.90	0.90	0.90	0.90
<b>Total</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>

## Administration - City Manager

The mission of the [City Manager's Office](#) is to provide professional leadership in the execution of City Council policies, deliver high-quality municipal services with integrity and transparency, and promote the long-term well-being, equity, and prosperity of the Bellmead community.

### Department Overview

The City Manager is the Chief Executive Officer of the City of Bellmead and is appointed by the City Council to manage the day-to-day operations of the municipal government. As established in the City's Home Rule Charter, the City Manager is responsible for the administration of all City affairs and ensures that public services are delivered efficiently, effectively, and in alignment with strategic priorities.

Key responsibilities of the City Manager include:

- Overseeing all departments and ensuring operational excellence.
- Managing and preparing the City's annual budget.
- Implementing Council-approved policies and ordinances.
- Hiring and supervising all City employees and volunteers.
- Serving as the primary liaison to the City Council, residents, media, and intergovernmental partners.
- Proposing updates to the City's Comprehensive Plan and policy framework.

### FY 2025 Accomplishments

- Oversaw completion of the San Jacinto/Utah wastewater line replacement, improving sewer infrastructure. *(Strategic Goal: F3)*
- Appointed to the McLennan County Parks Master Plan team to advocate for regional park enhancements. *(Goals C1, C2)*
- Chaired the MPO Safety Action Task Force to develop initiatives for safer streets and walkability. *(Goal E3)*
- Coordinated Bellmead's third annual City-wide festival to boost tourism and community cohesion. *(Goal D10)*
- Fostered transparency by strengthening communication with Council, staff, and residents. *(Goal A14)*

### FY 2026 Goals and Objectives

- **Promote Inclusivity and Equity:** Ensure all City services and policies address the needs of a diverse community. *(Goal C1)*
- **Measure Satisfaction:** Conduct community surveys to assess and improve service delivery and governance. *(Goal A11)*
- **Advance Beautification Initiatives:** Support city-wide efforts to improve aesthetics and economic appeal. *(Goal D9)*
- **Brand Bellmead:** Continue strategic marketing efforts to promote civic identity and growth.
- **Legislative Enhancements:** Propose ordinances that directly enhance resident quality of life. *(Goal C1)*
- **Collaborate for Growth:** Partner with the Bellmead Chamber of Commerce to drive business development. *(Goal D2)*
- **Modernize Infrastructure:** Oversee implementation of updated street signage citywide. *(Goals F13, F16)*
- **Improve Parks:** Invest in enhancements that attract visitors and foster recreation. *(Goal C2)*
- **Address Litter and Code Issues:** Support inspection efforts to reduce litter and promote neighborhood pride. *(Goal C4)*

**General Fund  
Administration  
City Manager**

**Expenditure Summary**

<b>Classification</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Estimated</b>	<b>FY 2026 Budget</b>
Personnel	\$ 147,888	\$ 167,056	\$ 124,370	\$ 174,790
Supplies	\$ 7,896	\$ 10,150	\$ 15,914	\$ 10,630
Professional Services	\$ 5,475	\$ 38,245	\$ 11,490	\$ 35,456
Services	\$ 30,362	\$ 32,786	\$ 33,400	\$ 34,324
Transfers Out	\$ 38,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 229,622</b>	<b>\$ 248,237</b>	<b>\$ 185,174</b>	<b>\$ 255,200</b>

**Staffing**

<b>Position</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Estimated</b>	<b>FY 2026 Budget</b>
City Manager	0.30	0.30	0.30	0.30
Administrative Assistant	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>

**General Fund  
Administration  
City Manager**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-20-5101	Salaries-Administrative	\$ 60,178	\$ 65,310	\$ 59,633	\$ 67,437
10-5-20-5104	Salaries-Operations	\$ 48,899	\$ 52,732	\$ 36,013	\$ 56,974
10-5-20-5110	Overtime	\$ 140	\$ -	\$ -	\$ -
10-5-20-5112	Longevity	\$ 84	\$ 167	\$ 167	\$ 120
10-5-20-5113	Certification/Education Pay	\$ 936	\$ 3,174	\$ 984	\$ 984
10-5-20-5114	Allowances	\$ 2,567	\$ 2,550	\$ 3,250	\$ 3,450
10-5-20-5120	FICA	\$ 7,244	\$ 9,481	\$ 4,391	\$ 9,866
10-5-20-5124	WC Insurance	\$ 268	\$ 293	\$ 246	\$ 283
10-5-20-5130	TMRS	\$ 13,706	\$ 15,430	\$ 10,199	\$ 16,069
10-5-20-5150	Group Insurance	\$ 13,866	\$ 17,919	\$ 9,487	\$ 19,607
	<b>Total Personnel</b>	<b>\$ 147,888</b>	<b>\$ 167,056</b>	<b>\$ 124,370</b>	<b>\$ 174,790</b>
10-5-20-5201	Office Supplies	\$ 2,408	\$ 2,500	\$ 2,500	\$ 3,000
10-5-20-5203	Postage	\$ 289	\$ 450	\$ 300	\$ 180
10-5-20-5204	Clothing Supplies	\$ 179	\$ 500	\$ 500	\$ 750
10-5-20-5210	Tools & Other Supplies	\$ 120	\$ 1,500	\$ 1,200	\$ 1,500
10-5-20-5215	Small Equipment	\$ 3,616	\$ 4,000	\$ 10,414	\$ 4,000
10-5-20-5231	Meeting Supplies	\$ 1,285	\$ 1,200	\$ 1,000	\$ 1,200
	<b>Total Supplies</b>	<b>\$ 7,896</b>	<b>\$ 10,150</b>	<b>\$ 15,914</b>	<b>\$ 10,630</b>
10-5-20-5404	Legal Services	\$ 5,029	\$ 25,000	\$ 5,000	\$ 25,000
10-5-20-5406	Information Technology Services	\$ 447	\$ 3,245	\$ 490	\$ 456
10-5-20-5408	Consulting Services	\$ -	\$ 10,000	\$ 6,000	\$ 10,000
	<b>Total Professional Services</b>	<b>\$ 5,475</b>	<b>\$ 38,245</b>	<b>\$ 11,490</b>	<b>\$ 35,456</b>
10-5-20-5502	Communication Services	\$ 1,917	\$ 2,100	\$ 1,800	\$ 1,620
10-5-20-5504	Internet Services	\$ 526	\$ 660	\$ 615	\$ 640
10-5-20-5511	Insurances-General Liability	\$ 97	\$ 99	\$ 99	\$ 115
10-5-20-5512	Insurance-Errors & Omissions	\$ 205	\$ 212	\$ 212	\$ 233
10-5-20-5517	Insurance-Property	\$ 3,236	\$ 3,622	\$ 3,622	\$ 3,831
10-5-20-5521	Advertising/Marketing	\$ 2,086	\$ 1,841	\$ 2,500	\$ 3,000
10-5-20-5531	Equipment Rental	\$ 5,282	\$ 5,052	\$ 5,052	\$ 3,885
10-5-20-5541	Training & Travel	\$ 10,696	\$ 10,000	\$ 12,000	\$ 12,000
10-5-20-5542	Dues/Memberships	\$ 868	\$ 4,000	\$ 2,000	\$ 3,000
10-5-20-5543	Employee Relations	\$ 5,449	\$ 5,200	\$ 5,500	\$ 6,000
	<b>Total Services</b>	<b>\$ 30,362</b>	<b>\$ 32,786</b>	<b>\$ 33,400</b>	<b>\$ 34,324</b>
10-5-20-5961	Transfer to Fund 61	\$ 38,000	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ 38,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Admin - City Manager</b>	<b>\$ 229,622</b>	<b>\$ 248,237</b>	<b>\$ 185,174</b>	<b>\$ 255,200</b>

## Administration - City Secretary

The mission of the [City Secretary's Office](#) is to support transparent and accountable government through the effective management of official records, facilitation of the legislative process, and administration of municipal elections in accordance with federal, state, and local laws.

### Department Overview

The City Secretary serves as the custodian of official records and coordinates essential administrative functions that ensure legal compliance and government transparency. The role supports the City Council, oversees records management, facilitates open government, and serves as the election administrator for the City of Bellmead.

Key responsibilities include:

- Managing the City's official records and overseeing the organization-wide records retention program.
- Coordinating the City Council agenda process, attending meetings, and preparing official minutes.
- Administering all municipal elections in accordance with state law.
- Posting meeting agendas and legal notices as required by the Texas Open Meetings Act.
- Preparing and distributing meeting packets for boards and commissions; tracking terms, vacancies, and attendance.
- Managing the ordinance codification process annually.
- Coordinating sealed bid solicitations for all City departments.
- Editing and maintaining designated sections of the City's website.
- Preparing reports, correspondence, policies, and communications relevant to the office.

### FY 2025 Accomplishments

- Received the **Municipal Clerk's Office Achievement of Excellence Award** for compliance with state and federal requirements. *(Goal A14)*
- Implemented a **TOMA and PIA training series** for staff, boards, and councilmembers. *(Goal A2)*
- Purged all physical court records through FY 2018 to meet state retention requirements. *(Goal A9)*
- Enforced removal of unauthorized donation bins to support beautification and compliance with City code. *(Goals C4, E9)*
- Updated the City Secretary and Election pages on the City website to improve usability and access. *(Goal A11)*

### FY 2026 Goals and Objectives

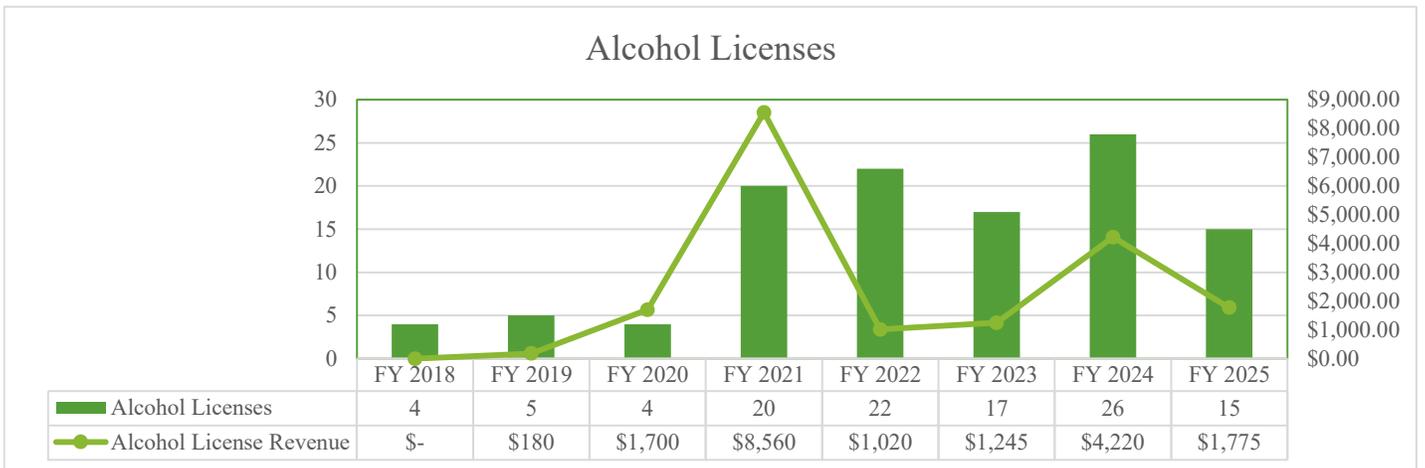
- **Prepare and submit a biennial report** to the Texas Municipal Clerks Association to maintain the Achievement of Excellence Award. *(Goal A14)*
- **Organize the records storage facility** by department and record type, including designated areas for permanent files and building plans. *(Goal A9)*
- **Streamline the business license annual inspection process** to reduce redundancy and enhance coordination. *(Goal A16)*
- **Fill at least 95% of board and commission vacancies within 60 days** to encourage civic engagement and ensure effective board functioning. *(Goal A7)*

**Expenditure Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 92,706	\$ 105,577	\$ 71,180	\$ 102,678
Supplies	\$ 455	\$ 940	\$ 775	\$ 2,405
Professional Services	\$ 7,625	\$ 4,077	\$ 7,040	\$ 8,507
Services	\$ 13,630	\$ 23,467	\$ 18,439	\$ 23,936
<b>Total</b>	<b>\$ 114,416</b>	<b>\$ 134,061</b>	<b>\$ 97,434</b>	<b>\$ 137,526</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
City Secretary	0.90	0.90	0.90	0.90
<b>Total</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>



**General Fund  
Administration  
City Secretary**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-21-5102	Salaries-Professional	\$ 71,757	\$ 79,507	\$ 54,169	\$ 75,863
10-5-21-5112	Longevity	\$ 185	\$ 239	\$ -	\$ 113
10-5-21-5113	Certification/Education Pay	\$ 842	\$ 891	\$ 1,971	\$ 1,971
10-5-21-5120	FICA	\$ 4,677	\$ 6,169	\$ 3,016	\$ 5,963
10-5-21-5124	WC Insurance	\$ 171	\$ 190	\$ 140	\$ 171
10-5-21-5130	TMRS	\$ 8,832	\$ 10,039	\$ 5,857	\$ 9,712
10-5-21-5150	Group Insurance	\$ 6,244	\$ 8,542	\$ 6,027	\$ 8,885
	<b>Total Personnel</b>	<b>\$ 92,706</b>	<b>\$ 105,577</b>	<b>\$ 71,180</b>	<b>\$ 102,678</b>
10-5-21-5201	Office Supplies	\$ 84	\$ 500	\$ 350	\$ 500
10-5-21-5203	Postage	\$ 91	\$ 140	\$ 100	\$ 80
10-5-21-5204	Clothing Supplies	\$ -	\$ -	\$ 25	\$ 25
10-5-21-5210	Tools & Other Supplies	\$ 280	\$ -	\$ -	\$ -
10-5-21-5215	Small Equipment	\$ -	\$ 300	\$ 300	\$ 1,800
	<b>Total Supplies</b>	<b>\$ 455</b>	<b>\$ 940</b>	<b>\$ 775</b>	<b>\$ 2,405</b>
10-5-21-5406	Information Technology Services	\$ 6,747	\$ 2,659	\$ 6,200	\$ 7,507
10-5-21-5409	Special Services	\$ 878	\$ 1,418	\$ 840	\$ 1,000
	<b>Total Professional Services</b>	<b>\$ 7,625</b>	<b>\$ 4,077</b>	<b>\$ 7,040</b>	<b>\$ 8,507</b>
10-5-21-5502	Communication Services	\$ 455	\$ 360	\$ 670	\$ 840
10-5-21-5511	Insurance-General Liability	\$ 67	\$ 69	\$ 68	\$ 80
10-5-21-5512	Insurance-Errors & Omissions	\$ 142	\$ 147	\$ 147	\$ 161
10-5-21-5517	Insurance-Property	\$ 190	\$ 213	\$ 213	\$ 225
10-5-21-5522	Legal Notices	\$ 3,319	\$ 6,000	\$ 4,595	\$ 6,000
10-5-21-5523	Filing & Recording Fees	\$ 993	\$ 1,000	\$ 1,000	\$ 1,000
10-5-21-5541	Training & Travel	\$ 1,435	\$ 2,343	\$ 2,343	\$ 2,480
10-5-21-5542	Due/Memberships	\$ 150	\$ 335	\$ 25	\$ 150
10-5-21-5551	Elections	\$ -	\$ 7,000	\$ 2,878	\$ 7,000
10-5-21-5557	Codification of Ordinances	\$ 6,878	\$ 6,000	\$ 6,500	\$ 6,000
	<b>Total Services</b>	<b>\$ 13,630</b>	<b>\$ 23,467</b>	<b>\$ 18,439</b>	<b>\$ 23,936</b>
	<b>Total Admin-City Secretary</b>	<b>\$ 114,416</b>	<b>\$ 134,061</b>	<b>\$ 97,434</b>	<b>\$ 137,526</b>

**Description**

The Finance department is comprised of three divisions:

1. Operations
2. Solid Waste
3. Human Resources

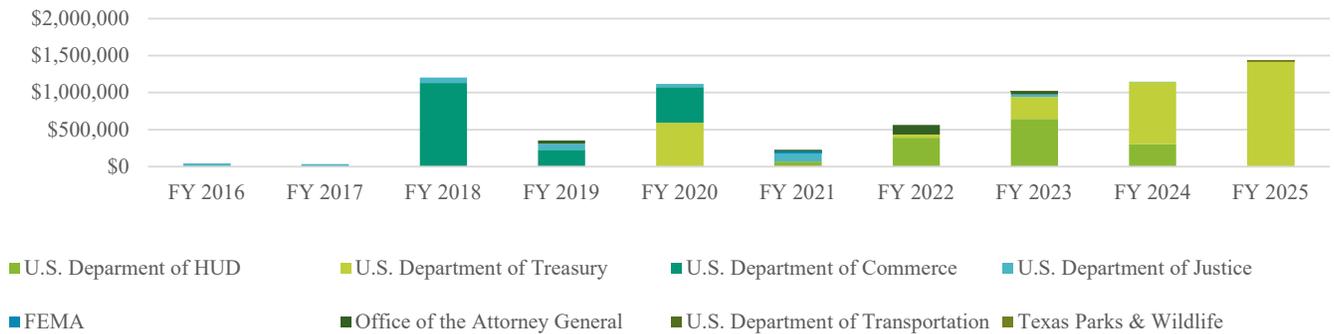
**Expenditure Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 224,578	\$ 396,219	\$ 290,270	\$ 397,878
Supplies	\$ 4,787	\$ 13,425	\$ 5,989	\$ 14,185
Professional Services	\$ 76,954	\$ 83,210	\$ 82,579	\$ 109,316
Services	\$ 23,544	\$ 29,128	\$ 27,907	\$ 32,000
Waste Collection	\$ 1,432,062	\$ 1,519,000	\$ 1,513,500	\$ 1,549,000
Transfers Out	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,761,925</b>	<b>\$ 2,040,982</b>	<b>\$ 1,920,245</b>	<b>\$ 2,102,379</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Assistant City Manager/CFO	0.30	0.30	0.30	0.30
Assistant Finance Director	-	0.55	0.55	0.55
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
Utility Billing Specialist	0.10	0.10	0.10	0.10
Intern	0.50	0.50	0.50	0.50
HR Manager	-	-	0.80	0.80
HR Generalist	0.80	0.80	-	-
<b>Total</b>	<b>3.25</b>	<b>3.80</b>	<b>3.80</b>	<b>3.80</b>

**Grant Funds Managed**



## Finance - Operations

The mission of the [Finance Department](#) is to protect the fiscal integrity of the City by ensuring transparent, accurate, and responsible financial management, while providing exceptional service to residents, City leadership, and departments.

### Department Overview

The Finance Department is responsible for the collection, investment, accounting, reporting, and disbursement of all City funds. The department ensures that public resources are used appropriately and efficiently in accordance with local, state, and federal regulations. Finance supports all City operations through budget development, financial reporting, internal controls, procurement oversight, and strategic planning.

Core responsibilities include:

- Preparing and publishing the City's **Annual Budget** and **Annual Comprehensive Financial Report (ACFR)**.
- Managing all banking, cash flow, and investment activities.
- Monitoring and reporting on budget performance across all funds.
- Providing timely financial analysis and reporting to the City Council, City Manager, and departments.
- Reviewing and approving City purchases in accordance with financial policies and procurement laws.
- Coordinating risk management functions and insurance administration.
- Overseeing the financial aspects of major capital projects and grants.

### FY 2025 Accomplishments

- Received the City's **sixth GFOA Distinguished Budget Presentation Award**, meeting nationally recognized standards for effective budget presentation. *(Goals A14, B5, B6, B7)*
- Received the **sixth GFOA Certificate of Achievement for Excellence in Financial Reporting** for transparency in the City's ACFR. *(Goals A14, B5)*
- Secured **HOME Rehabilitation Program funds** to assist low-income homeowners with housing improvements. *(Goals A3, B3)*
- Enhanced public transparency by updating the Finance webpage to include [monthly financial reports](#) and helpful information for stakeholders. *(Goals A14, B5)*
- Received the [Debt Obligations](#) and [Public Pensions](#) transparency stars from the Comptroller's office, making strides to greater government transparency. *(Goals A14, B5)*

### FY 2026 Goals and Objectives

- Submit the FY 2026 budget to the **GFOA Distinguished Budget Presentation Award** program. *(Goals A14, B5, B6, B7)*
- Submit the FY 2025 ACFR to the **GFOA Certificate of Achievement for Excellence in Financial Reporting** program. *(Goals A14, B5)*
- Continue updating the Finance Department website to provide clear, accessible financial information to the public. *(Goals A14, B5)*
- Provide responsive and reliable support to City departments, positioning Finance as a key operational partner.
- Streamline internal financial processes to reduce redundancy and improve accuracy. *(Goal B1)*
- Proactively monitor and mitigate financial risks to protect City assets and operations. *(Goal B3)*
- Ensure timely, cost-effective oversight of major **capital improvement projects**. *(Goal B6)*
- Seek and manage grant funding to support infrastructure and community initiatives. *(Goals A3, B3)*

**Expenditure Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 157,155	\$ 274,950	\$ 173,447	\$ 278,901
Supplies	\$ 4,787	\$ 13,425	\$ 5,989	\$ 5,130
Professional Services	\$ 76,954	\$ 83,210	\$ 82,579	\$ 89,738
Services	\$ 16,703	\$ 17,804	\$ 18,270	\$ 19,422
Transfers Out	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 255,599</b>	<b>\$ 389,389</b>	<b>\$ 280,285</b>	<b>\$ 393,191</b>

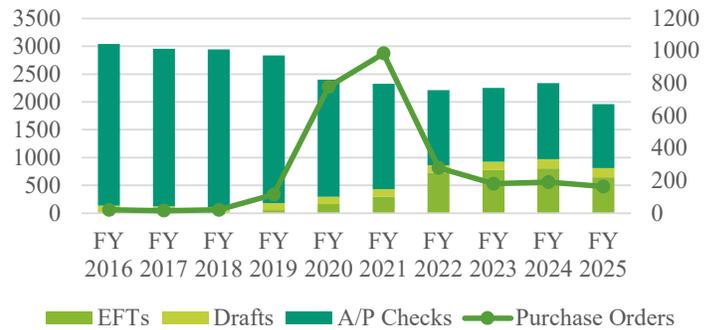
**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Assistant City Manager/CFO	0.30	0.30	0.30	0.30
Assistant Finance Director	-	0.55	0.55	0.55
Staff Accountant	0.55	0.55	0.55	0.55
Accounting Specialist	0.85	0.85	0.85	0.85
Intern	0.50	0.50	0.50	0.50
<b>Total</b>	<b>2.20</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>

**Auditor Management Comments**



**Payment Types**



**General Fund**  
**Finance**  
**Operations**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-31-5101	Salaries-Administrative	\$ 46,531	\$ 53,694	\$ 48,914	\$ 55,568
10-5-31-5102	Salaries-Professional	\$ 31,238	\$ 95,287	\$ 59,443	\$ 98,790
10-5-31-5104	Salaries-Operations	\$ 36,660	\$ 40,305	\$ 24,477	\$ 52,615
10-5-31-5109	Salaries-Part Time	\$ -	\$ 16,568	\$ -	\$ -
10-5-31-5112	Longevity	\$ 229	\$ 369	\$ 369	\$ 331
10-5-31-5113	Certification/Education Pay	\$ 3,406	\$ 4,050	\$ 4,050	\$ 3,274
10-5-31-5114	Allowances	\$ 2,354	\$ 2,340	\$ 2,550	\$ 2,700
10-5-31-5120	FICA	\$ 8,522	\$ 16,265	\$ 8,358	\$ 16,316
10-5-31-5124	WC Insurance	\$ 282	\$ 502	\$ 338	\$ 469
10-5-31-5130	TMRS	\$ 14,609	\$ 24,408	\$ 14,775	\$ 26,574
10-5-31-5150	Group Insurance	\$ 13,326	\$ 21,162	\$ 10,173	\$ 22,264
	<b>Total Personnel</b>	<b>\$ 157,155</b>	<b>\$ 274,950</b>	<b>\$ 173,447</b>	<b>\$ 278,901</b>
10-5-31-5201	Office Supplies	\$ 1,515	\$ 2,635	\$ 1,700	\$ 1,800
10-5-31-5203	Postage	\$ 1,089	\$ 1,140	\$ 870	\$ 1,010
10-5-31-5204	Clothing Supplies	\$ 170	\$ 180	\$ 150	\$ 150
10-5-31-5206	Books & Periodicals	\$ -	\$ 300	\$ -	\$ 300
10-5-31-5210	Tools & Other Supplies	\$ -	\$ 170	\$ -	\$ 170
10-5-31-5215	Small Equipment	\$ 2,012	\$ 9,000	\$ 3,269	\$ 1,700
	<b>Total Supplies</b>	<b>\$ 4,787</b>	<b>\$ 13,425</b>	<b>\$ 5,989</b>	<b>\$ 5,130</b>
10-5-31-5405	Banking Service Fees	\$ 20	\$ -	\$ -	\$ -
10-5-31-5406	Information Technology Services	\$ 33,711	\$ 35,034	\$ 35,034	\$ 36,867
10-5-31-5409	Special Services	\$ 31,261	\$ 32,856	\$ 34,545	\$ 38,276
10-5-31-5420	Accounting & Auditing Services	\$ 11,962	\$ 15,320	\$ 13,000	\$ 14,595
	<b>Total Professional Services</b>	<b>\$ 76,954</b>	<b>\$ 83,210</b>	<b>\$ 82,579</b>	<b>\$ 89,738</b>
10-5-31-5502	Communication Services	\$ 1,447	\$ 1,560	\$ 1,300	\$ 1,524
10-5-31-5504	Internet Services	\$ 526	\$ 610	\$ 615	\$ 640
10-5-31-5511	Insurance-General Liability	\$ 194	\$ 197	\$ 197	\$ 266
10-5-31-5512	Insurance-Errors & Omissions	\$ 411	\$ 423	\$ 423	\$ 538
10-5-31-5513	Insurance-Crime/Dishonesty	\$ 274	\$ 275	\$ 275	\$ 314
10-5-31-5519	Insurance-Cyber Liability	\$ 172	\$ 980	\$ 980	\$ 1,470
10-5-31-5531	Equipment Rental	\$ 1,991	\$ 1,704	\$ 1,580	\$ 1,215
10-5-31-5541	Travel & Training	\$ 10,107	\$ 10,800	\$ 10,800	\$ 11,000
10-5-31-5542	Dues/Memberships	\$ 1,582	\$ 1,255	\$ 2,100	\$ 2,455
	<b>Total Services</b>	<b>\$ 16,703</b>	<b>\$ 17,804</b>	<b>\$ 18,270</b>	<b>\$ 19,422</b>
10-5-31-5961	Transfer to Fund 61	\$ -	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Finance - Operations</b>	<b>\$ 255,599</b>	<b>\$ 389,389</b>	<b>\$ 280,285</b>	<b>\$ 393,191</b>

## Finance - Solid Waste

The mission of the Solid Waste Division is to ensure reliable, timely, and environmentally responsible waste collection services that contribute to public health, neighborhood cleanliness, and the overall quality of life in the City of Bellmead.

### Department Overview

The Solid Waste Division oversees and enforces the City's exclusive franchise agreement for waste collection, monitors vendor compliance, educates residents on waste disposal programs, and collaborates regionally to provide responsible disposal alternatives for hazardous materials. All collection services within the City of Bellmead are managed through a contract with [Frontier Waste Solutions](#), which includes residential pickup, bulk waste collection, and select community clean-up initiatives.

Key responsibilities include:

- Administering and enforcing the exclusive franchise agreement for solid waste services.
- Responding to and resolving customer service concerns related to garbage collection.
- Monitoring for unauthorized waste service providers operating within city limits.
- Promoting public education on bulk waste and proper disposal practices.
- Coordinating with regional partners to provide household hazardous waste drop-off options.

### FY 2025 Accomplishments

- Enforced the City's exclusive waste service agreement by notifying unauthorized haulers and reinforcing compliance. *(Goals F2, F11)*
- Partnered with surrounding cities to provide proper disposal of hazardous materials and chemicals to protect local waterways. *(Goals C2, D8, F2, F11)*
- Resolved resident concerns in partnership with Frontier Waste Solutions, ensuring high levels of service responsiveness and satisfaction. *(Goal F2)*

### FY 2026 Goals and Objectives

- **Maintain exceptional customer service** by promptly addressing and resolving resident concerns. *(Goal F2)*
- **Monitor for unauthorized service providers** to protect the integrity of the City's exclusive franchise agreement. *(Goal F11)*
- **Increase community awareness and compliance** with bulk waste collection programs to support beautification efforts. *(Goal C2)*

**General Fund**  
**Finance**  
**Solid Waste**

**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.

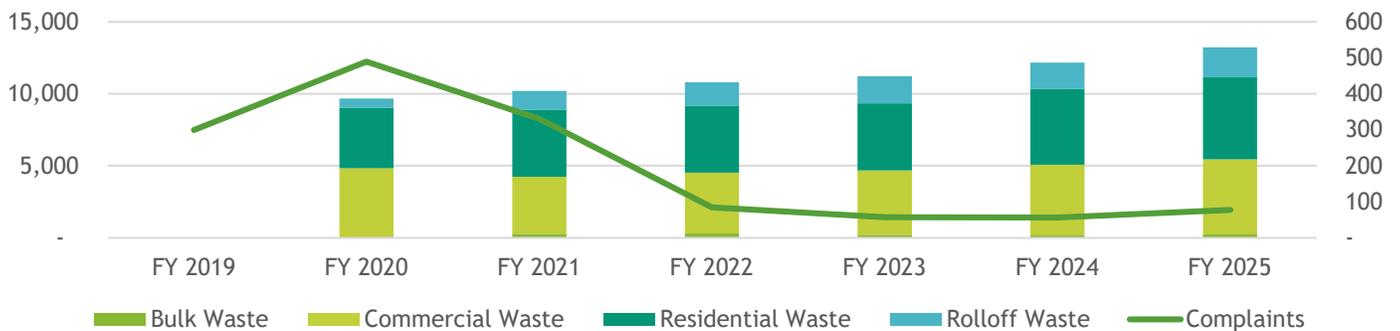
**Expenditure Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 11,906	\$ 15,785	\$ 12,212	\$ 7,913
Services	\$ 2,166	\$ 5,000	\$ 2,489	\$ 5,000
Waste Collection	\$ 1,432,062	\$ 1,519,000	\$ 1,513,500	\$ 1,549,000
Transfers	\$ 7,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,453,135</b>	<b>\$ 1,539,785</b>	<b>\$ 1,528,201</b>	<b>\$ 1,561,913</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Customer Service Representatives	0.15	0.15	0.15	0.15
Utility Billing Specialist	0.10	0.10	0.10	0.10
<b>Total</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>

**Waste Collection**



Transitioned from Waste Management to Frontier Waste Solutions in February 2022.

Finance

Solid Waste

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-33-5104	Salaries-Operations	\$ 6,208	\$ 10,972	\$ 9,342	\$ 5,575
10-5-33-5109	Salaries-Part Time	\$ 3,027	\$ -	\$ -	\$ -
10-5-33-5112	Longevity	\$ 48	\$ 54	\$ 54	\$ 60
10-5-33-5113	Certification/Education Pay	\$ 234	\$ 121	\$ 121	\$ 121
10-5-33-5114	Allowances	\$ 1	\$ -	\$ -	\$ -
10-5-33-5120	FICA	\$ 659	\$ 852	\$ 569	\$ 440
10-5-33-5124	WC Insurance	\$ 22	\$ 26	\$ 23	\$ 13
10-5-33-5130	TMRS	\$ 772	\$ 1,387	\$ 855	\$ 717
10-5-33-5150	Group Insurance	\$ 935	\$ 2,373	\$ 1,248	\$ 987
	<b>Total Personnel</b>	<b>\$ 11,906</b>	<b>\$ 15,785</b>	<b>\$ 12,212</b>	<b>\$ 7,913</b>
10-5-33-5521	Advertising/Marketing	\$ 2,166	\$ 5,000	\$ 2,489	\$ 5,000
	<b>Total Services</b>	<b>\$ 2,166</b>	<b>\$ 5,000</b>	<b>\$ 2,489</b>	<b>\$ 5,000</b>
10-5-33-5571	Waste Collection Services	\$ 1,428,699	\$ 1,512,000	\$ 1,510,000	\$ 1,545,000
10-5-33-5579	Bad Debts	\$ 3,363	\$ 7,000	\$ 3,500	\$ 4,000
	<b>Total Waste Collection</b>	<b>\$ 1,432,062</b>	<b>\$ 1,519,000</b>	<b>\$ 1,513,500</b>	<b>\$ 1,549,000</b>
10-5-33-5961	Transfer to Fund 61	\$ 7,000	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Finance - Solid Waste</b>	<b>\$ 1,453,135</b>	<b>\$ 1,539,785</b>	<b>\$ 1,528,201</b>	<b>\$ 1,561,913</b>

## Finance - Human Resources

The mission of the [Human Resources Department](#) is to support the City of Bellmead's organizational goals by fostering a professional workplace that values integrity, accountability, and employee development. HR is committed to attracting, retaining, and developing a diverse and high-performing workforce.

### Department Overview

The Human Resources Department serves as a strategic partner to City departments by managing the full employee lifecycle, from recruitment and onboarding to compensation, benefits, and separation. HR also ensures compliance with employment law and maintains policies that support a positive and inclusive work environment.

Core responsibilities include:

- Administering payroll and employee benefit programs.
- Coordinating recruitment, hiring, and onboarding processes.
- Managing personnel records in accordance with retention standards.
- Supporting employee training, engagement, and development initiatives.
- Facilitating compensation studies and pay plan administration.
- Advising departments on policy interpretation, employee relations, and best practices.
- Providing reporting and workforce analysis to City leadership.

### FY 2025 Accomplishments

- Hosted a **retirement education session** in partnership with TMRS to prepare employees for financial readiness and informed decision-making. *(Goal A12 – Employee Education and Development)*
- **Added a 457(b) deferred compensation plan option** for employees and conducted workshops to promote participation and long-term financial planning. *(Goal A12 – Employee Education and Development)*
- **Established and documented CJIS compliance tracking** to ensure audit readiness and adherence to state verification requirements. *(Goal A14)*
- **Launched an electronic onboarding process**, streamlining new hire paperwork, improving compliance, and enhancing the employee onboarding experience. *(Goal A12)*
- The Texas Veterans Commission named the **City of Bellmead the 2024 Small Government Entity of the Year** for our strong commitment to veteran employment. Veterans made up **16% of our workforce**, with **30% of 2024 hires** being veterans.

### FY 2026 Goals and Objectives

- **Implement a leadership development program** to support internal promotions and succession planning. *(Goals A12, D5)*
- **Launch a formal onboarding process** to ensure new hires are welcomed, informed, and integrated.
- **Develop and implement exit interview procedures** to identify trends and support policy improvement.
- **Review and organize personnel files** to ensure compliance with record retention standards.
- **Evaluate salaries and benefits annually** to remain competitive with peer cities. *(Goal F4)*
- **Attract and retain a qualified, diverse workforce** that aligns with Bellmead's mission and values. *(Goal D4)*

**General Fund  
Finance  
Human Resources**

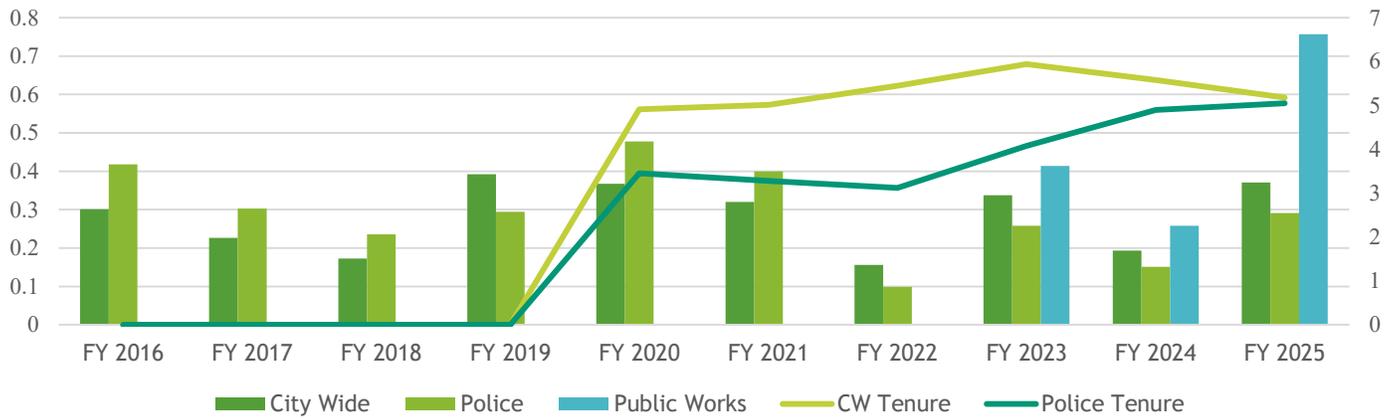
**Expenditure Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 55,517	\$ 105,484	\$ 104,612	\$ 111,064
Supplies	\$ 10,013	\$ 7,319	\$ 7,594	\$ 9,055
Professional Services	\$ 21,652	\$ 21,223	\$ 21,390	\$ 19,578
Services	\$ 4,674	\$ 6,324	\$ 7,148	\$ 7,578
<b>Total</b>	<b>\$ 91,856</b>	<b>\$ 140,350</b>	<b>\$ 140,744</b>	<b>\$ 147,275</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
HR Manager	-	-	0.80	0.80
HR Generalist	0.80	0.80	-	-
<b>Total</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>

Turnover Rate/Tenure



**General Fund**  
**Finance**  
**Human Resources**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-34-5102	Salaries-Professional	\$ -	\$ 37,219	\$ 81,123	\$ 85,735
10-5-34-5104	Salaries-Operations	\$ 39,488	\$ 42,177	\$ 10,259	\$ -
10-5-34-5112	Longevity Pay	\$ 152	\$ 200	\$ 200	\$ -
10-5-34-5113	Certification/Education Pay	\$ 1,664	\$ 1,752	\$ 1,752	\$ -
10-5-34-5120	FICA	\$ 3,091	\$ 6,223	\$ 2,735	\$ 6,559
10-5-34-5124	WC Insurance	\$ 97	\$ 192	\$ 115	\$ 189
10-5-34-5130	TMRS	\$ 5,006	\$ 10,128	\$ 4,511	\$ 10,683
10-5-34-5150	Group Insurance	\$ 6,018	\$ 7,593	\$ 3,917	\$ 7,898
	<b>Total Personnel</b>	<b>\$ 55,517</b>	<b>\$ 105,484</b>	<b>\$ 104,612</b>	<b>\$ 111,064</b>
10-5-34-5201	Office Supplies	\$ 448	\$ 500	\$ 800	\$ 500
10-5-34-5203	Postage	\$ -	\$ 50	\$ 50	\$ 30
10-5-34-5204	Clothing Supplies	\$ 25	\$ 50	\$ 25	\$ 25
10-5-34-5210	Tools & Other Supplies	\$ 80	\$ -	\$ -	\$ -
10-5-34-5215	Small Equipment	\$ 1,227	\$ -	\$ -	\$ -
10-5-34-5230	Employee Testing	\$ 8,233	\$ 6,719	\$ 6,719	\$ 8,500
	<b>Total Supplies</b>	<b>\$ 10,013</b>	<b>\$ 7,319</b>	<b>\$ 7,594</b>	<b>\$ 9,055</b>
10-5-34-5406	Information Technology Services	\$ 3,698	\$ 3,773	\$ 3,940	\$ 3,878
10-5-34-5407	Administration Services	\$ 5,954	\$ 5,450	\$ 5,450	\$ 2,700
10-5-34-5408	Benefit Services	\$ 12,000	\$ 12,000	\$ 12,000	\$ 13,000
	<b>Total Professional Services</b>	<b>\$ 21,652</b>	<b>\$ 21,223</b>	<b>\$ 21,390</b>	<b>\$ 19,578</b>
10-5-34-5502	Communication Services	\$ 309	\$ 360	\$ 310	\$ 264
10-5-34-5511	Insurance-General Liability	\$ 60	\$ 61	\$ 61	\$ 71
10-5-34-5512	Insurance-Errors & Omissions	\$ 126	\$ 131	\$ 130	\$ 144
10-5-34-5521	Advertising/Marketing	\$ -	\$ -	\$ 75	\$ 150
10-5-34-5541	Training & Travel	\$ 2,829	\$ 3,960	\$ 4,760	\$ 6,060
10-5-34-5542	Due/Memberships	\$ 1,351	\$ 1,812	\$ 1,812	\$ 889
	<b>Total Services</b>	<b>\$ 4,674</b>	<b>\$ 6,324</b>	<b>\$ 7,148</b>	<b>\$ 7,578</b>
	<b>Total Finance-Human Resources</b>	<b>\$ 91,856</b>	<b>\$ 140,350</b>	<b>\$ 140,744</b>	<b>\$ 147,275</b>
	<b>Total Finance</b>	<b>\$ 1,800,590</b>	<b>\$ 2,069,524</b>	<b>\$ 1,949,229</b>	<b>\$ 2,102,379</b>

## Municipal Court

The mission of the [Municipal Court](#) is to administer fair, impartial, and timely justice for all Class C misdemeanor offenses arising within the City of Bellmead, while promoting compliance with the law, protecting individual rights, and enhancing public trust through professional court operations.

### Department Overview

The Municipal Court adjudicates all Class C misdemeanor offenses filed within the City, including those issued by police and code enforcement officers. The Court is responsible for docketing, processing, and resolving cases in accordance with Texas law and judicial best practices.

Key responsibilities include:

- Conducting pre-trial hearings, arraignments, bench and jury trials.
- Processing citations, warrants, court orders, and fine payments.
- Managing juvenile, truancy, and code enforcement cases.
- Administering court docket scheduling and notice issuance.
- Preparing and submitting all required state and city reports.
- Overseeing case file management, records retention, and compliance with the Texas Supreme Court's confidentiality requirements.
- Coordinating outreach and diversion programs in partnership with other City departments.

### FY 2025 Accomplishments

- **Sponsored a booth at National Night Out** to support community outreach and court visibility. (Goals A11, E7)
- **Implemented a Juvenile Pre-Trial Diversion Program** for all offenses excluding traffic violations, as required by state law. This program aims to divert juveniles from the court system, providing them with tools and opportunities to avoid recidivism and start adulthood with a clean record. (Goal E6)
- **Established tracking metrics for the juvenile diversion program** to evaluate its progress and effectiveness over time. (Goal A14)
- **Appointed Judge Kevin R. Madison as Presiding Judge**, following his service as interim, ensuring judicial leadership continuity.
- **Began cross-training utility customer service representatives** in basic court functions to ensure coverage during absences and improve interdepartmental efficiency. (Goals A2, A12)
- **Developed and implemented an SOP for property hearing dockets**, clarifying interdepartmental responsibilities and ensuring legal compliance in scheduling and case handling. (Goal A5)

### FY 2026 Goals and Objectives

- **Host outreach activities during Municipal Court Week** to promote civic education and safe community behaviors. (Goals A11, E6, E7)
- **Conduct a Warrant Round-Up/Resolution Event** with the Police Department to increase collections and improve compliance with court orders. (Goal B1)
- **Complete the first half of Level III Court Clerk Certification**, including the Assessment Clinic and all three core sections, to build professional capacity. (Goal A12)
- **Develop SOPs for daily court operations** to standardize processes, support staff training, and improve communication and efficiency. (Goal A5)

**Expenditure Summary**

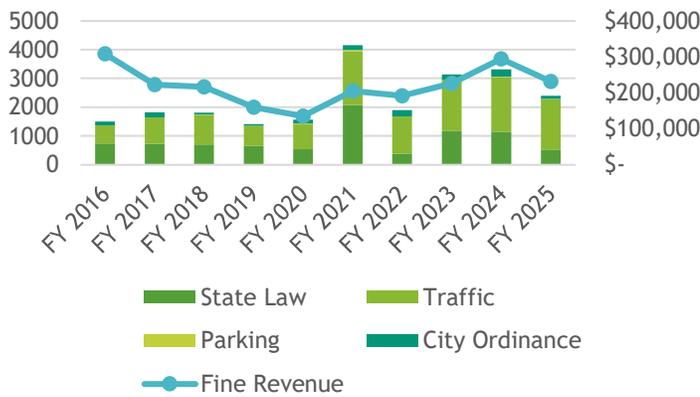
Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 72,222	\$ 90,644	\$ 73,248	\$ 93,687
Supplies	\$ 4,155	\$ 5,070	\$ 3,949	\$ 4,040
Repairs & Maintenance	\$ 1,257	\$ 2,000	\$ 1,000	\$ 2,000
Professional Services	\$ 26,990	\$ 31,790	\$ 32,611	\$ 37,080
Services	\$ 21,064	\$ 22,420	\$ 18,117	\$ 21,827
Transfers Out	\$ 27,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 152,688</b>	<b>\$ 151,924</b>	<b>\$ 128,925</b>	<b>\$ 158,634</b>

**Staffing**

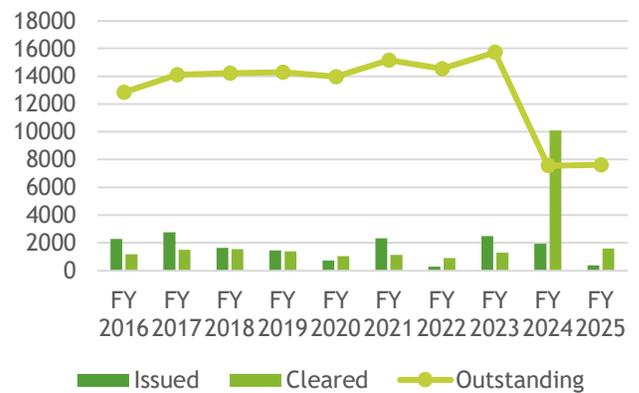
Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
City Attorney - 1*	Part Time	Part Time	Part Time	Part Time
City Judge - 1*	Part Time	Part Time	Part Time	Part Time
Court Administrator	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

\* Appointed, part-time positions.

**Class C Cases Filed**



**Warrants Issued/Cleared**



In FY 2024, the Municipal Court dismissed uncollectible/invalid warrants from the court system in our continuing efforts to improve the efficiency of the court.

**General Fund  
Municipal Court**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-40-5103	Salaries-Supervisory	\$ 58,592	\$ 66,279	\$ 60,665	\$ 68,434
10-5-40-5112	Longevity	\$ 110	\$ 170	\$ 170	\$ 230
10-5-40-5113	Certification/Education Pay	\$ 935	\$ 990	\$ 990	\$ 990
10-5-40-5120	FICA	\$ 4,503	\$ 5,159	\$ 3,990	\$ 5,329
10-5-40-5124	WC Insurance	\$ 139	\$ 159	\$ 300	\$ 153
10-5-40-5130	TMRS	\$ 7,243	\$ 8,396	\$ 6,559	\$ 8,679
10-5-40-5150	Group Insurance	\$ 699	\$ 9,491	\$ 575	\$ 9,872
	<b>Total Personnel</b>	<b>\$ 72,222</b>	<b>\$ 90,644</b>	<b>\$ 73,248</b>	<b>\$ 93,687</b>
10-5-40-5201	Office Supplies	\$ 384	\$ 1,000	\$ 600	\$ 800
10-5-40-5203	Postage	\$ 2,545	\$ 2,170	\$ 2,170	\$ 2,940
10-5-40-5204	Clothing Supplies	\$ -	\$ 50	\$ 25	\$ 50
10-5-40-5205	Janitorial Supplies	\$ -	\$ 150	\$ 150	\$ 150
10-5-40-5210	Tools & Other Supplies	\$ -	\$ 100	\$ -	\$ 100
10-5-40-5215	Small Equipment	\$ 1,227	\$ 1,600	\$ 1,004	\$ -
	<b>Total Supplies</b>	<b>\$ 4,155</b>	<b>\$ 5,070</b>	<b>\$ 3,949</b>	<b>\$ 4,040</b>
10-5-40-5301	Building Maintenance	\$ 1,257	\$ 2,000	\$ 1,000	\$ 1,700
10-5-40-5302	HVAC Maintenance	\$ -	\$ -	\$ -	\$ 300
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 1,257</b>	<b>\$ 2,000</b>	<b>\$ 1,000</b>	<b>\$ 2,000</b>
10-5-40-5404	Legal Services	\$ 26,734	\$ 31,500	\$ 32,131	\$ 36,600
10-5-40-5406	Information Technology Services	\$ 257	\$ 290	\$ 480	\$ 480
	<b>Total Professional Services</b>	<b>\$ 26,990</b>	<b>\$ 31,790</b>	<b>\$ 32,611</b>	<b>\$ 37,080</b>
10-5-40-5501	Electric Services	\$ 3,922	\$ 4,300	\$ 3,342	\$ 4,290
10-5-40-5502	Communication Services	\$ 902	\$ 960	\$ -	\$ 540
10-5-40-5506	Merchant Services	\$ 11,383	\$ 11,520	\$ 10,150	\$ 11,520
10-5-40-5511	Insurance-General Liability	\$ 75	\$ 76	\$ 76	\$ 89
10-5-40-5512	Insurance-Errors & Omissions	\$ 158	\$ 163	\$ 163	\$ 179
10-5-40-5513	Insurance-Crime/Dishonesty	\$ 69	\$ 69	\$ 69	\$ 79
10-5-40-5517	Insurance-Property	\$ 1,128	\$ 1,262	\$ 1,262	\$ 1,335
10-5-40-5531	Equipment Rental	\$ 2,572	\$ 2,460	\$ 2,500	\$ 2,185
10-5-40-5541	Training & Travel	\$ 493	\$ 1,500	\$ 500	\$ 1,500
10-5-40-5542	Dues / Memberships	\$ 362	\$ 110	\$ 55	\$ 110
	<b>Total Services</b>	<b>\$ 21,064</b>	<b>\$ 22,420</b>	<b>\$ 18,117</b>	<b>\$ 21,827</b>
10-5-40-5961	Transfer to Fund 61	\$ 27,000	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ 27,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Municipal Court</b>	<b>\$ 152,688</b>	<b>\$ 151,924</b>	<b>\$ 128,925</b>	<b>\$ 158,634</b>

**Description**

The Police department is comprised of three divisions:

1. Operations
2. Animal Control
3. Communications

**Expenditure Summary**

<b>Classification</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Estimated</b>	<b>FY 2026 Budget</b>
Personnel	\$ 2,648,664	\$ 3,245,950	\$ 2,642,996	\$ 3,328,545
Supplies	\$ 82,686	\$ 99,508	\$ 79,466	\$ 84,674
Repairs & Maintenance	\$ 26,933	\$ 19,551	\$ 23,866	\$ 15,686
Professional Services	\$ 85,402	\$ 116,948	\$ 96,568	\$ 113,019
Services	\$ 176,403	\$ 279,450	\$ 268,408	\$ 201,419
Capital	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 385,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,405,088</b>	<b>\$ 3,761,407</b>	<b>\$ 3,111,304</b>	<b>\$ 3,743,343</b>

**Staffing**

<b>Position</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Estimated</b>	<b>FY 2026 Budget</b>
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	5.00	5.00	5.00	5.00
Detective	2.00	2.00	2.00	2.00
Patrol Officer	12.00	12.00	12.00	12.00
<b>Total Sworn</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</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
Animal Control Officer	1.00	1.00	1.00	1.00
<b>Total Non-Sworn</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b>Total</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>

## Police - Operations

The mission of the [Bellmead Police Department](#) is to protect life and property, prevent crime, and build trust through community partnerships, proactive enforcement, and a commitment to professional excellence.

### Department Overview

The Bellmead Police Department provides 24-hour public safety and law enforcement services, promotes crime prevention strategies, and engages in community partnerships to enhance neighborhood safety. The department oversees patrol operations, criminal investigations, training, records management, and victim services.

### Core responsibilities include:

- Responding to emergency and non-emergency calls for service.
- Conducting investigations of criminal offenses and traffic accidents.
- Maintaining crime scenes and evidence integrity.
- Filing misdemeanor and felony complaints and coordinating with prosecution agencies.
- Conducting narcotics enforcement and special operations.
- Supporting victims of crime and promoting public safety education.
- Maintaining police records and coordinating with regional law enforcement agencies.
- Administering department training, internal investigations, and interagency coordination.

### FY 2025 Accomplishments

- **Launched “Chief’s Corner”**, a new community engagement tool that allows residents to submit questions and feedback directly to the department, strengthening communication and transparency. *(Goals A4, A11, E3)*
- **Hosted the 3rd Annual Citizens Police Academy**, continuing efforts to educate the public and foster partnerships. *(Goals A7, E3, E7)*
- **Placed 8th nationally in the National Night Out campaign**, demonstrating strong community involvement and outreach efforts. *(Goals E3, E7)*
- **Upgraded public safety technology** by replacing the dispatch radio consoles and installing a new voice recording system, improving reliability and communications. *(Goal E9)*
- **Increased officer training capacity**, with several officers earning instructor and field training certifications to support internal development. *(Goals A12, E1)*
- **Acquired three new patrol vehicles**, replacing aging units and reducing long-term maintenance costs. *(Goals B1, B7)*

### FY 2026 Goals and Objectives

- **Achieve accreditation** through the Texas Police Chiefs Association Best Practices Recognition Program. *(E1)*
- **Host the 4th Annual Citizens Police Academy**, expanding public understanding and support of local law enforcement. *(Goals E3, E7)*
- **Apply for grants** to upgrade radio communications, body-worn cameras, in-car video systems, and tasers. *(Goal E1)*
- **Seek grant funding** to replace the outdated radar trailer with modern technology to enhance traffic enforcement and public safety. *(Goals B3, E1, E2, E5)*
- **Engage with La Vega High School’s Career and Technology Law Enforcement program** to connect with students and promote careers in public safety. *(Goal E3)*

# General Fund Police Operations

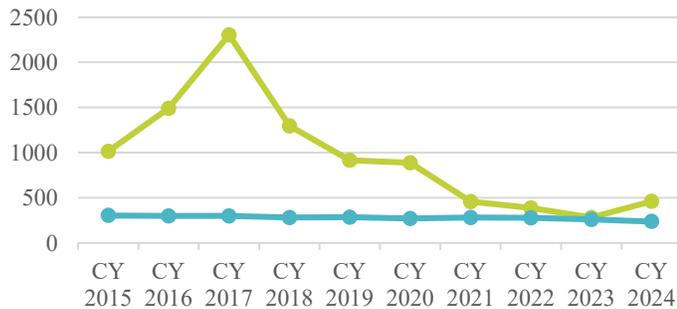
## Expenditure Summary

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 2,597,088	\$ 2,716,649	\$ 2,210,810	\$ 2,796,184
Supplies	\$ 80,852	\$ 95,153	\$ 75,178	\$ 76,773
Repairs & Maintenance	\$ 26,163	\$ 19,143	\$ 23,555	\$ 15,298
Professional Services	\$ 85,402	\$ 103,741	\$ 83,500	\$ 99,165
Services	\$ 134,707	\$ 136,961	\$ 126,804	\$ 130,704
Transfers Out	\$ 385,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,309,212</b>	<b>\$ 3,071,647</b>	<b>\$ 2,519,847</b>	<b>\$ 3,118,124</b>

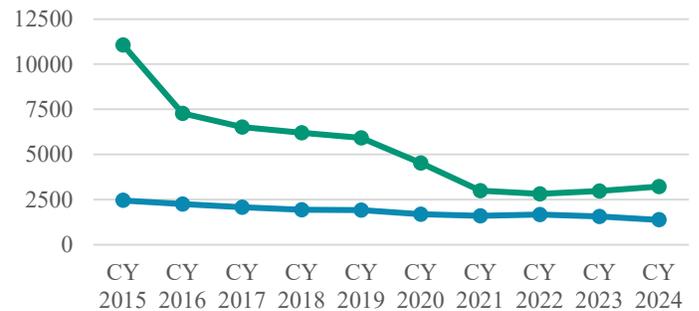
## Staffing

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 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	5.00	5.00	5.00	5.00
Detective	2.00	2.00	2.00	2.00
Patrol Officer	12.00	12.00	12.00	12.00
<b>Total Sworn</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>
Administrative Assistant	1.00	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00
<b>Total Non-Sworn</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Total</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>

Violent Crime Rate



Property Crime Rate



— Bellmead Violent — Texas Violent

— Bellmead Property — Texas Property

**General Fund**  
**Police**  
**Operations**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-51-5101	Salaries-Administrative	\$ 124,201	\$ 135,103	\$ 123,360	\$ 139,505
10-5-51-5103	Salaries-Supervisory	\$ 666,398	\$ 750,324	\$ 708,861	\$ 776,797
10-5-51-5104	Salaries-Operations	\$ 1,088,102	\$ 1,029,832	\$ 849,556	\$ 1,077,323
10-5-51-5110	Overtime	\$ 57,972	\$ 52,223	\$ 9,789	\$ 35,217
10-5-51-5112	Longevity	\$ 6,575	\$ 7,965	\$ 6,905	\$ 8,170
10-5-51-5113	Certification/Education Pay	\$ 22,707	\$ 23,405	\$ 24,758	\$ 29,010
10-5-51-5115	Hiring Incentive Pay	\$ 5,500	\$ 15,000	\$ -	\$ 15,000
10-5-51-5120	FICA	\$ 148,373	\$ 154,745	\$ 110,624	\$ 159,198
10-5-51-5124	WC Insurance	\$ 49,385	\$ 58,936	\$ 45,570	\$ 49,863
10-5-51-5130	TMRS	\$ 239,462	\$ 251,840	\$ 183,872	\$ 259,295
10-5-51-5150	Group Insurance	\$ 188,412	\$ 237,276	\$ 147,514	\$ 246,806
	<b>Total Personnel</b>	<b>\$ 2,597,088</b>	<b>\$ 2,716,649</b>	<b>\$ 2,210,810</b>	<b>\$ 2,796,184</b>
10-5-51-5201	Office Supplies	\$ 2,777	\$ 2,500	\$ 2,100	\$ 2,800
10-5-51-5203	Postage	\$ 996	\$ 860	\$ 630	\$ 760
10-5-51-5204	Clothing Supplies	\$ 8,401	\$ 9,248	\$ 8,572	\$ 5,705
10-5-51-5205	Janitorial Supplies	\$ 1,179	\$ 1,153	\$ 730	\$ 1,218
10-5-51-5207	Fuel	\$ 51,891	\$ 63,700	\$ 48,393	\$ 59,970
10-5-51-5208	Training Supplies	\$ 615	\$ 2,040	\$ 1,883	\$ 1,840
10-5-51-5210	Tools & Other Supplies	\$ 4,643	\$ 4,935	\$ 3,200	\$ 4,480
10-5-51-5215	Small Equipment	\$ 10,351	\$ 10,717	\$ 9,670	\$ -
	<b>Total Supplies</b>	<b>\$ 80,852</b>	<b>\$ 95,153</b>	<b>\$ 75,178</b>	<b>\$ 76,773</b>
10-5-51-5301	Building Maintenance	\$ 2,932	\$ 3,698	\$ 3,216	\$ 2,283
10-5-51-5302	HVAC Maintenance	\$ -	\$ -	\$ -	\$ 1,050
10-5-51-5321	Machinery & Equipment Maint	\$ 485	\$ 485	\$ -	\$ -
10-5-51-5322	Vehicle Maintenance	\$ 21,268	\$ 14,960	\$ 20,339	\$ 11,430
10-5-51-5325	Radio Maintenance	\$ 1,479	\$ -	\$ -	\$ 535
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 26,163</b>	<b>\$ 19,143</b>	<b>\$ 23,555</b>	<b>\$ 15,298</b>
10-5-51-5404	Legal Services	\$ 3,564	\$ 10,000	\$ 7,500	\$ 10,000
10-5-51-5405	Medical Services	\$ -	\$ 500	\$ -	\$ 500
10-5-51-5406	Information Technology Services	\$ 81,838	\$ 93,241	\$ 76,000	\$ 88,665
	<b>Total Professional Services</b>	<b>\$ 85,402</b>	<b>\$ 103,741</b>	<b>\$ 83,500</b>	<b>\$ 99,165</b>
10-5-51-5501	Electric Services	\$ 13,772	\$ 15,000	\$ 14,337	\$ 15,350
10-5-51-5502	Communication Services	\$ 19,424	\$ 20,580	\$ 17,400	\$ 18,240
10-5-51-5503	Gas Services	\$ 918	\$ 950	\$ 1,038	\$ 1,070
10-5-51-5504	Internet Services	\$ 1,654	\$ 1,680	\$ -	\$ 1,780
10-5-51-5507	Radio Services	\$ 17,100	\$ 15,000	\$ 14,700	\$ 14,700
10-5-51-5511	Insurance-General Liability	\$ 2,390	\$ 1,893	\$ 1,893	\$ 2,215
10-5-51-5512	Insurance-Errors & Omissions	\$ 5,054	\$ 4,065	\$ 4,065	\$ 4,485
10-5-51-5514	Insurance-Law Enf Liability	\$ 35,109	\$ 31,884	\$ 31,884	\$ 28,260
10-5-51-5515	Insurance-Auto	\$ 22,895	\$ 21,941	\$ 21,941	\$ 28,753
10-5-51-5517	Insurance-Property	\$ 3,019	\$ 3,378	\$ 3,378	\$ 3,573
10-5-51-5518	Claims & Damages	\$ 1,054	\$ 1,730	\$ 1,726	\$ -
10-5-51-5521	Advertising/Marketing	\$ 500	\$ -	\$ -	\$ -
10-5-51-5523	Filing & Recording Fees	\$ -	\$ 8	\$ 8	\$ -
10-5-51-5531	Equipment Rental	\$ 3,073	\$ 1,608	\$ 1,604	\$ 1,790
10-5-51-5541	Training & Travel	\$ 6,246	\$ 13,790	\$ 10,193	\$ 8,498
10-5-51-5542	Dues/Memberships	\$ 1,082	\$ 1,357	\$ 990	\$ 1,490
10-5-51-5553	Community Service Programs	\$ 1,417	\$ 2,097	\$ 1,647	\$ 500
	<b>Total Services</b>	<b>\$ 134,707</b>	<b>\$ 136,961</b>	<b>\$ 126,804</b>	<b>\$ 130,704</b>
10-5-51-5961	Transfer to Fund 61	\$ 385,000	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ 385,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Police - Operations</b>	<b>\$ 3,309,212</b>	<b>\$ 3,071,647</b>	<b>\$ 2,519,847</b>	<b>\$ 3,118,124</b>

## Police - Animal Control

The mission of the [Animal Control Division](#) is to promote responsible pet ownership, protect public health and safety, and ensure the humane treatment of animals through enforcement, education, and community engagement.

### Department Overview

Animal Control operates under the Police Department and is responsible for enforcing local and state animal control laws, responding to public concerns, and protecting the welfare of both animals and residents. The division also promotes educational outreach and microchipping to reduce the stray population.

### Core responsibilities include:

- Picking up and transporting stray animals within city limits.
- Disposing of deceased animals from public property.
- Following up on animal bite reports and enforcing quarantine compliance.
- Educating the public on ordinances, pet safety, and humane care practices.
- Supporting trap-neuter-return (TNR) and microchip programs.
- Collaborating with local shelters, veterinarians, schools, and volunteer groups.

### FY 2025 Accomplishments

- **Hosted the 4th Annual Bellmead Family Dog Day**, offering free microchips and discounted vaccines to promote responsible pet ownership. *(Goals A11, E3)*
- **Resolved two major hoarding cases**, resulting in over 60 dogs being rescued and fostered. *(Goals A4, B1, F2)*
- **Expanded the community trap-neuter-return program**, contributing to a measurable reduction in stray animal populations. *(Goal E3)*
- **Led educational presentations at local schools**, increasing awareness about animal welfare among youth. *(Goals A11, E7)*

### FY 2026 Goals and Objectives

- **Pursue grant funding** to support low-cost spay and neuter services for residents. *(Goal A3)*
- **Conduct educational outreach in local elementary schools** to teach humane care and animal safety. *(Goals A11, C3, C9, E7)*
- **Expand resident engagement efforts** by testing new communication methods and community partnerships. *(Goal E7)*
- **Reduce intake to the Waco Animal Shelter** by increasing local microchip registrations and reunification efforts. *(Goals A4, B1, E3, F2)*
- **Host the 5th Annual Bellmead Family Dog Day** to increase access to vaccines, microchips, and resources. *(Goals A11, E3)*

**Expenditure Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 51,576	\$ 64,980	\$ 37,296	\$ 65,985
Supplies	\$ 1,834	\$ 2,905	\$ 3,229	\$ 4,841
Repairs & Maintenance	\$ 770	\$ 408	\$ 311	\$ 388
Professional Services	\$ -	\$ 314	\$ 175	\$ 314
Services	\$ 41,696	\$ 134,405	\$ 134,047	\$ 63,254
<b>Total</b>	<b>\$ 95,876</b>	<b>\$ 203,012</b>	<b>\$ 175,058</b>	<b>\$ 134,782</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Animal Control Officer	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>



In FY 2021, the City changed its focus and put an emphasis on reuniting dogs with their owners through a microchipping program. New service provider in FY 2026

**General Fund**  
**Police**  
**Animal Control**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-52-5104	Salaries-Operations	\$ 36,181	\$ 43,320	\$ 27,662	\$ 44,541
10-5-52-5110	Overtime	\$ -	\$ 1,293	\$ -	\$ 891
10-5-52-5112	Longevity	\$ 170	\$ 230	\$ -	\$ -
10-5-52-5120	FICA	\$ 1,978	\$ 3,431	\$ 1,219	\$ 3,476
10-5-52-5124	WC Insurance	\$ 1,323	\$ 1,632	\$ 1,062	\$ 1,544
10-5-52-5130	TMRS	\$ 4,413	\$ 5,583	\$ 2,636	\$ 5,661
10-5-52-5150	Group Insurance	\$ 7,512	\$ 9,491	\$ 4,717	\$ 9,872
	<b>Total Personnel</b>	<b>\$ 51,576</b>	<b>\$ 64,980</b>	<b>\$ 37,296</b>	<b>\$ 65,985</b>
10-5-52-5201	Office Supplies	\$ 59	\$ 150	\$ 135	\$ 150
10-5-52-5203	Postage	\$ -	\$ 50	\$ 25	\$ 50
10-5-52-5204	Clothing Supplies	\$ -	\$ 356	\$ 356	\$ 63
10-5-52-5205	Janitorial Supplies	\$ 47	\$ 97	\$ 66	\$ 68
10-5-52-5207	Fuel	\$ 1,658	\$ 1,510	\$ 2,313	\$ 2,810
10-5-52-5210	Tools and Other Supplies	\$ 71	\$ 422	\$ 334	\$ -
10-5-52-5215	Small Equipment	\$ -	\$ 320	\$ -	\$ 1,700
	<b>Total Supplies</b>	<b>\$ 1,834</b>	<b>\$ 2,905</b>	<b>\$ 3,229</b>	<b>\$ 4,841</b>
10-5-52-5322	Vehicle Maintenance	\$ 770	\$ 408	\$ 311	\$ 388
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 770</b>	<b>\$ 408</b>	<b>\$ 311</b>	<b>\$ 388</b>
10-5-52-5440	Testing Services	\$ -	\$ 314	\$ 175	\$ 314
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ 314</b>	<b>\$ 175</b>	<b>\$ 314</b>
10-5-52-5502	Communication Services	\$ 676	\$ 780	\$ 661	\$ 744
10-5-52-5507	Radio Services	\$ 300	\$ 300	\$ 300	\$ 300
10-5-52-5511	Insurance-General Liability	\$ 75	\$ 76	\$ 76	\$ 89
10-5-52-5512	Insurance-Errors & Omissions	\$ 158	\$ 163	\$ 163	\$ 179
10-5-52-5515	Insurance-Auto	\$ 704	\$ 659	\$ 659	\$ 776
10-5-52-5517	Insurance-Property	\$ 18	\$ 21	\$ 20	\$ 21
10-5-52-5541	Training & Travel	\$ 486	\$ 495	\$ 478	\$ 495
10-5-52-5542	Dues/Membership	\$ 50	\$ 50	\$ 50	\$ 50
10-5-52-5554	Family Dog Day	\$ 1,045	\$ 821	\$ 600	\$ 600
10-5-52-5555	Animal Control	\$ 38,184	\$ 131,040	\$ 131,040	\$ 60,000
	<b>Total Services</b>	<b>\$ 41,696</b>	<b>\$ 134,405</b>	<b>\$ 134,047</b>	<b>\$ 63,254</b>
	<b>Total Police - Animal Control</b>	<b>\$ 95,876</b>	<b>\$ 203,012</b>	<b>\$ 175,058</b>	<b>\$ 134,782</b>

## Police - Communications

The mission of the Police Communications Division is to monitor, manage, and coordinate emergency and non-emergency calls with accuracy and professionalism, ensuring the safety of the public and first responders through timely dispatch and efficient resource allocation.

### Department Overview

The Police Communications Division operates 24/7 as the City's public safety answering point (PSAP), managing all police and fire-related emergency calls. The division, though housed under the Police Department, is independently budgeted and supports **inter-agency coordination** with law enforcement, fire departments, and medical services to ensure comprehensive response capabilities.

#### Core responsibilities include:

- Monitoring and answering all incoming emergency and non-emergency calls.
- Dispatching police and fire units with real-time status monitoring.
- Coordinating with regional and mutual aid agencies during emergencies.
- Maintaining radio communications and computer-aided dispatch (CAD) systems.
- Keeping detailed, accurate records for operational accountability and investigations.
- Supporting officers and firefighters through real-time communication and situational updates.

### FY 2025 Accomplishments

- **Upgraded the voice recording system** to enhance data accuracy, improve compliance, and support operational efficiency. *(Goal E9)*
- **Replaced outdated dispatch consoles**, improving system reliability and communication clarity across all shifts. *(Goal E9)*
- Maintained **24/7 dual-service coverage** for both Police and Fire, ensuring continuous emergency communications. *(Goal E6)*
- Enhanced **inter-agency communication protocols** for mutual aid and shared operations during high-risk incidents.

### FY 2026 Goals and Objectives

- **Reduce turnover** to strengthen team cohesion and preserve institutional knowledge.
- **Conduct incident-based training** to expand dispatcher awareness and improve integrated response capabilities. *(Goal A12)*
- **Remodel the communications center** to optimize workflow, improve efficiency, and accommodate future technology.
- **Expand and update technology** to meet evolving operational demands. *(Goal E2)*
- **Research and apply for grants** to fund future communications equipment upgrades. *(Goal E1)*
- **Refine SOPs** to fully leverage the upgraded console and recording systems.

# General Fund Police Communications

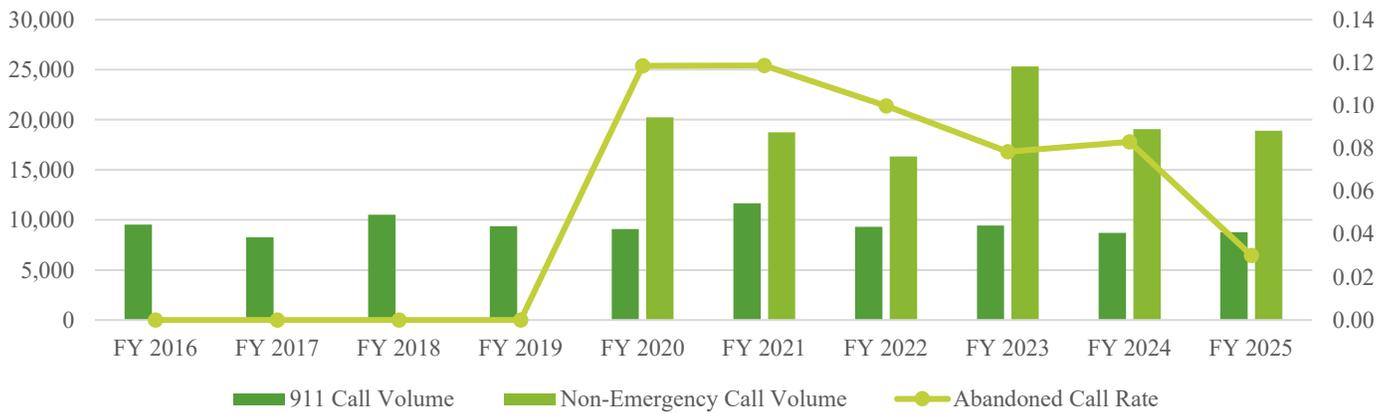
## Expenditure Summary

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ -	\$ 464,321	\$ 394,891	\$ 466,376
Supplies	\$ -	\$ 1,450	\$ 1,059	\$ 3,060
Professional Services	\$ -	\$ 12,893	\$ 12,893	\$ 13,540
Services	\$ -	\$ 8,084	\$ 7,557	\$ 7,461
<b>Total</b>	<b>\$ -</b>	<b>\$ 486,748</b>	<b>\$ 416,400</b>	<b>\$ 490,437</b>

## Staffing

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Communications Manager	1.00	1.00	1.00	1.00
Communications Operator	5.00	5.00	5.00	5.00
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

Call Volume



**General Fund**  
**Police**  
**Communications**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-55-5103	Salaries-Supervisory	\$ -	\$ 64,427	\$ 63,874	\$ 66,429
10-5-55-5104	Salaries-Operations	\$ -	\$ 250,773	\$ 175,917	\$ 257,280
10-5-55-5110	Overtime	\$ -	\$ 9,061	\$ 63,368	\$ 9,711
10-5-55-5112	Longevity	\$ -	\$ 9,821	\$ 530	\$ 840
10-5-55-5113	Certification/Education Pay	\$ -	\$ 4,460	\$ 3,628	\$ 4,100
10-5-55-5120	FICA	\$ -	\$ 25,898	\$ 20,063	\$ 25,885
10-5-55-5124	WC Insurance	\$ -	\$ 786	\$ 680	\$ 737
10-5-55-5130	TMRS	\$ -	\$ 42,148	\$ 33,040	\$ 42,160
10-5-55-5150	Group Insurance	\$ -	\$ 56,947	\$ 33,792	\$ 59,234
	<b>Total Personnel</b>	\$ -	\$ 464,321	\$ 394,891	\$ 466,376
10-5-55-5201	Office Supplies	\$ -	\$ 500	\$ 300	\$ 300
10-5-55-5204	Clothing Supplies	\$ -	\$ 500	\$ 360	\$ 60
10-5-55-5215	Small Equipment	\$ -	\$ 450	\$ 399	\$ 2,700
	<b>Total Supplies</b>	\$ -	\$ 1,450	\$ 1,059	\$ 3,060
10-5-55-5406	Information Technology Services	\$ -	\$ 12,893	\$ 12,893	\$ 13,540
	<b>Total Professional Services</b>	\$ -	\$ 12,893	\$ 12,893	\$ 13,540
10-5-55-5502	Communication Services	\$ -	\$ 1,620	\$ 984	\$ 1,260
10-5-55-5507	Radio Services	\$ -	\$ 2,400	\$ 2,400	\$ 2,400
10-5-55-5511	Insurance-General Liability	\$ -	\$ 493	\$ 492	\$ 620
10-5-55-5512	Insurance-Errors & Omissions	\$ -	\$ 1,057	\$ 1,057	\$ 1,256
10-5-55-5531	Equipment Rental	\$ -	\$ 1,404	\$ 1,404	\$ 1,370
10-5-55-5541	Training & Travel	\$ -	\$ 1,110	\$ 1,220	\$ 555
	<b>Total Services</b>	\$ -	\$ 8,084	\$ 7,557	\$ 7,461
	<b>Total Police - Communications</b>	\$ -	\$ 486,748	\$ 416,400	\$ 490,437
	<b>Total Police</b>	\$ 3,405,088	\$ 3,761,407	\$ 3,111,304	\$ 3,743,343

**Description**

The Fire department is comprised of two divisions:

1. Suppression
2. Investigations

**Expenditure Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 1,389,893	\$ 1,528,769	\$ 1,347,038	\$ 1,529,015
Supplies	\$ 50,384	\$ 52,151	\$ 47,758	\$ 37,921
Repairs & Maintenance	\$ 44,477	\$ 79,843	\$ 79,988	\$ 49,923
Professional Services	\$ 8,994	\$ 9,048	\$ 9,048	\$ 12,479
Services	\$ 62,905	\$ 74,929	\$ 73,568	\$ 67,984
Transfers Out	\$ 86,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,556,652</b>	<b>\$ 1,744,740</b>	<b>\$ 1,557,400</b>	<b>\$ 1,697,322</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Fire Chief	1.00	1.00	1.00	1.00
Fire Marshal	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>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>

## Fire – Suppression

The mission of the [Fire Suppression Division](#) is to protect life, property, and the environment by delivering prompt, effective emergency response and fire suppression services while maintaining the highest standards of training, readiness, and community service.

### Division Overview

The Suppression Division operates as the front line of emergency response within the Bellmead Fire Department. Firefighters respond to all calls for fire, medical, rescue, and hazardous conditions and work closely with mutual aid partners to ensure comprehensive public safety coverage.

### Core responsibilities include:

- Responding to fires, medical emergencies, and hazardous conditions.
- Providing mutual aid to surrounding departments and receiving assistance when needed.
- Performing rescues and extrications in coordination with EMS and law enforcement.
- Participating in ongoing fire and EMS training to maintain certification and operational readiness.
- Pre-planning high-risk occupancies and participating in community outreach.
- Maintaining firefighting equipment, vehicles, and facilities.

### FY 2025 Accomplishments

- **Responded to 1,722 calls for service**, including 91 fire responses, 1,274 EMS calls, 205 service calls, 91 hazardous condition incidents, and 61 false alarms. *(Goal E6)*
- **Maintained full participation in mutual aid agreements**, working with Leroy/Axtell, Lacy Lakeview, and Waco Fire to strengthen regional fire and EMS capacity. *(Goals E1, E6)*
- **Trained five firefighters to Fire Officer I and one firefighter to Driver/Operator certification level**, increasing leadership depth and apparatus readiness. *(Goal A12)*
- **Implemented the ESO Records Management System** with mobile data terminals (MDTs), giving firefighters real-time access to pre-incident plans and hazardous materials data. *(Goals A9, E6)*

### FY 2026 Goals and Objectives

- **Achieve consistent staffing of five firefighters per shift** to meet NFPA’s “Two-In/Two-Out” rule for structure fire entry and improve victim survivability. *(Goals E1, B1)*
- **Continue developing pre-incident plans in ESO RMS** for all high-risk commercial occupancies. *(Goal A9)*
- **Secure funding for a department-wide communications upgrade**, modernizing radios for better interagency coordination. *(Goal E2)*
- **Reduce average response times** through station readiness, dispatch coordination, and improved street-level navigation. *(Goal E6)*
- **Begin evaluating renovation or relocation options** for the fire station to better meet NFPA standards and long-term staffing and equipment needs. *(Goals A13, E1)*
- **Support efforts to improve the City’s ISO rating** through improved training documentation, equipment, and hydrant testing coordination. *(Goals B1, E1)*

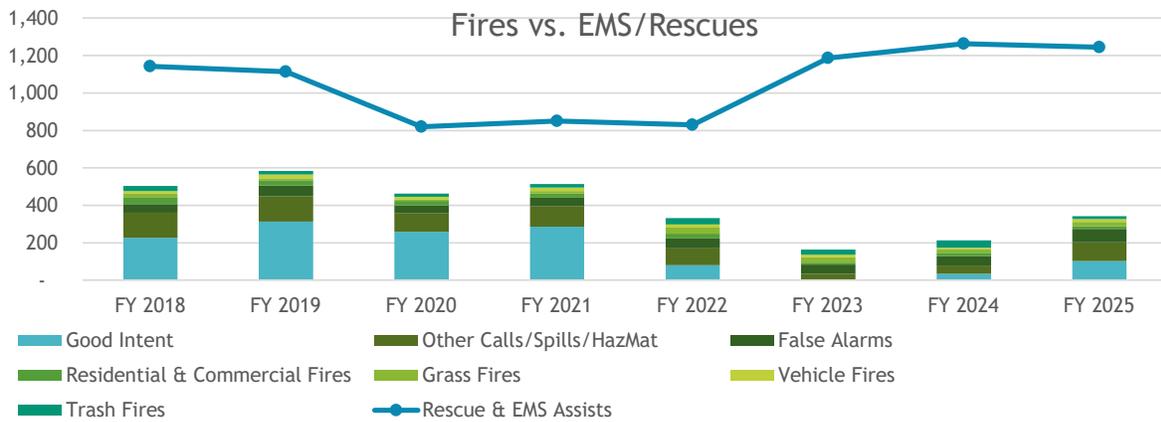
**General Fund  
Fire  
Suppression**

**Expenditure Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 1,279,420	\$ 1,407,423	\$ 1,240,560	\$ 1,406,358
Supplies	\$ 45,108	\$ 44,103	\$ 40,040	\$ 32,626
Repairs & Maintenance	\$ 42,771	\$ 76,210	\$ 76,355	\$ 49,058
Professional Services	\$ 8,833	\$ 7,936	\$ 7,936	\$ 9,067
Services	\$ 58,575	\$ 67,773	\$ 66,255	\$ 60,816
Transfers Out	\$ 86,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,520,707</b>	<b>\$ 1,603,445</b>	<b>\$ 1,431,146</b>	<b>\$ 1,557,925</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 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>



**General Fund**  
**Fire**  
**Suppression**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-61-5101	Salaries-Administrative	\$ 126,770	\$ 145,936	\$ 132,957	\$ 151,011
10-5-61-5103	Salaries-Supervisory	\$ 186,987	\$ 235,099	\$ 239,991	\$ 246,375
10-5-61-5104	Salaries-Operations	\$ 586,303	\$ 544,589	\$ 521,110	\$ 542,049
10-5-61-5110	Overtime	\$ 45,252	\$ 92,941	\$ 37,817	\$ 80,887
10-5-61-5112	Longevity	\$ 9,270	\$ 8,810	\$ 7,360	\$ 6,575
10-5-61-5113	Certification/Education Pay	\$ 10,846	\$ 12,633	\$ 12,706	\$ 13,180
10-5-61-5120	FICA	\$ 72,193	\$ 79,561	\$ 62,412	\$ 79,566
10-5-61-5124	WC Insurance	\$ 32,676	\$ 34,989	\$ 29,785	\$ 28,782
10-5-61-5130	TMRS	\$ 117,044	\$ 129,481	\$ 102,846	\$ 129,594
10-5-61-5150	Group Insurance	\$ 92,080	\$ 123,384	\$ 93,577	\$ 128,339
	<b>Total Personnel</b>	<b>\$ 1,279,420</b>	<b>\$ 1,407,423</b>	<b>\$ 1,240,560</b>	<b>\$ 1,406,358</b>
10-5-61-5201	Office Supplies	\$ 1,718	\$ 1,000	\$ 900	\$ 1,000
10-5-61-5203	Postage	\$ 62	\$ 200	\$ 75	\$ 200
10-5-61-5204	Clothing Supplies	\$ 11,444	\$ 10,953	\$ 10,953	\$ 7,410
10-5-61-5205	Janitorial Supplies	\$ 1,911	\$ 1,700	\$ 1,500	\$ 1,700
10-5-61-5207	Fuel	\$ 13,444	\$ 17,000	\$ 13,860	\$ 16,060
10-5-61-5210	Tools & Other Supplies	\$ 1,052	\$ 2,392	\$ 2,000	\$ 1,700
10-5-61-5211	Medical Supplies	\$ 792	\$ 1,170	\$ 1,170	\$ 1,510
10-5-61-5213	Chemical Supplies	\$ 2,832	\$ 2,756	\$ 2,650	\$ 2,446
10-5-61-5215	Small Equipment	\$ 11,852	\$ 6,932	\$ 6,932	\$ 600
	<b>Total Supplies</b>	<b>\$ 45,108</b>	<b>\$ 44,103</b>	<b>\$ 40,040</b>	<b>\$ 32,626</b>
10-5-61-5301	Building Maintenance	\$ 7,735	\$ 9,670	\$ 9,670	\$ 6,420
10-5-61-5302	HVAC Maintenance	\$ -	\$ -	\$ -	\$ -
10-5-61-5321	Machinery & Equipment Maint	\$ 6,290	\$ 12,206	\$ 36,206	\$ 11,300
10-5-61-5322	Vehicle Maintenance	\$ 26,595	\$ 43,184	\$ 19,184	\$ 25,363
10-5-61-5325	Radio/EWS Maintenance	\$ 2,151	\$ 9,200	\$ 9,020	\$ 5,975
10-5-61-5344	Fire Hydrant Maintenance	\$ -	\$ 1,950	\$ 2,275	\$ -
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 42,771</b>	<b>\$ 76,210</b>	<b>\$ 76,355</b>	<b>\$ 49,058</b>
10-5-61-5406	Information Technology Services	\$ 8,833	\$ 7,936	\$ 7,936	\$ 9,067
	<b>Total Professional Services</b>	<b>\$ 8,833</b>	<b>\$ 7,936</b>	<b>\$ 7,936</b>	<b>\$ 9,067</b>
10-5-61-5501	Electric Services	\$ 6,454	\$ 7,900	\$ 6,753	\$ 7,080
10-5-61-5502	Communication Services	\$ 4,432	\$ 4,080	\$ 4,080	\$ 4,560
10-5-61-5503	Gas Services	\$ 2,517	\$ 2,610	\$ 2,510	\$ 2,720
10-5-61-5504	Internet Services	\$ 1,486	\$ 1,500	\$ 1,550	\$ 1,610
10-5-61-5507	Radio Services	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600
10-5-61-5511	Insurance-General Liability	\$ 971	\$ 985	\$ 984	\$ 1,152
10-5-61-5512	Insurance-Errors & Omissions	\$ 2,053	\$ 2,114	\$ 2,114	\$ 2,332
10-5-61-5515	Insurance-Auto	\$ 17,540	\$ 18,573	\$ 18,573	\$ 20,786
10-5-61-5517	Insurance-Property	\$ 2,481	\$ 2,776	\$ 2,776	\$ 2,936
10-5-61-5531	Equipment Rental	\$ 1,600	\$ 1,608	\$ 1,608	\$ 1,510
10-5-61-5541	Training & Travel	\$ 9,852	\$ 15,102	\$ 15,102	\$ 5,320
10-5-61-5542	Dues/Memberships	\$ 2,590	\$ 3,925	\$ 3,605	\$ 4,210
	<b>Total Services</b>	<b>\$ 58,575</b>	<b>\$ 67,773</b>	<b>\$ 66,255</b>	<b>\$ 60,816</b>
10-5-61-5961	Transfer to Fund 61	\$ 86,000	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ 86,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Fire - Suppression</b>	<b>\$ 1,520,707</b>	<b>\$ 1,603,445</b>	<b>\$ 1,431,146</b>	<b>\$ 1,557,925</b>

## Fire – Investigations

The mission of the Fire Investigations Division is to ensure the safety of Bellmead’s built environment by enforcing fire prevention codes, investigating fire causes, and pursuing code compliance through inspections, education, and legal enforcement when necessary.

### Division Overview

The Investigations Division, led by the Fire Marshal, enforces the City’s fire codes and related ordinances in commercial, multi-family, and residential settings. The division also performs fire origin and cause investigations and works closely with the Building Department, law enforcement, and legal teams to resolve code violations and prosecute criminal fire incidents.

#### Core responsibilities include:

- Investigating fire scenes to determine origin and cause.
- Preserving evidence and preparing cases for prosecution in arson-related incidents.
- Enforcing adopted fire, building, and life safety codes.
- Reviewing development plans and contractor licensing for code compliance.
- Inspecting construction projects to ensure code adherence.
- Responding to and documenting citizen complaints.
- Initiating legal action in cases of unresolved code violations.
- Educating property owners and occupants about fire safety regulations.

### FY 2025 Accomplishments

- **Implemented an annual routine inspection schedule** for commercial occupancies, improving code compliance and life safety outcomes. *(Goals E4, E9)*
- **Used The Compliance Engine** to digitally track inspection compliance for fire protection systems across 83 businesses, issuing automatic deficiency notices. *(Goal E2)*
- **Launched the Property Management and Inspection Module** within ESO RMS to improve recordkeeping and data access. *(Goal E2)*
- **Partnered with the American Red Cross** to conduct a citywide smoke alarm distribution and installation campaign. *(Goal E3)*
- **Improved fire safety in public and residential buildings** by proactively enforcing code compliance during plan reviews and site inspections. *(Goal E9)*

### FY 2026 Goals and Objectives

- **Conduct fire inspections for all commercial businesses on an annual schedule** to ensure adherence to current fire and life safety codes. *(Goals E4, E9)*
- **Engage the community through fire safety presentations and education events**, targeting schools, civic groups, and vulnerable populations. *(Goal E7)*
- **Adopt and promote fire-safe building technologies**, including modern detection systems and fire-resistant materials, during plan review. *(Goal E8)*
- **Continue implementation of the Community Risk Reduction (CRR) initiative**, focusing on reducing fire hazards, addressing environmental safety concerns, and strengthening public awareness. *(Goal E3)*
- **Collaborate with suppression and prevention division** to improve inspection-to-investigation handoffs and share risk data. *(Goal A14)*

**General Fund  
Fire  
Investigations**

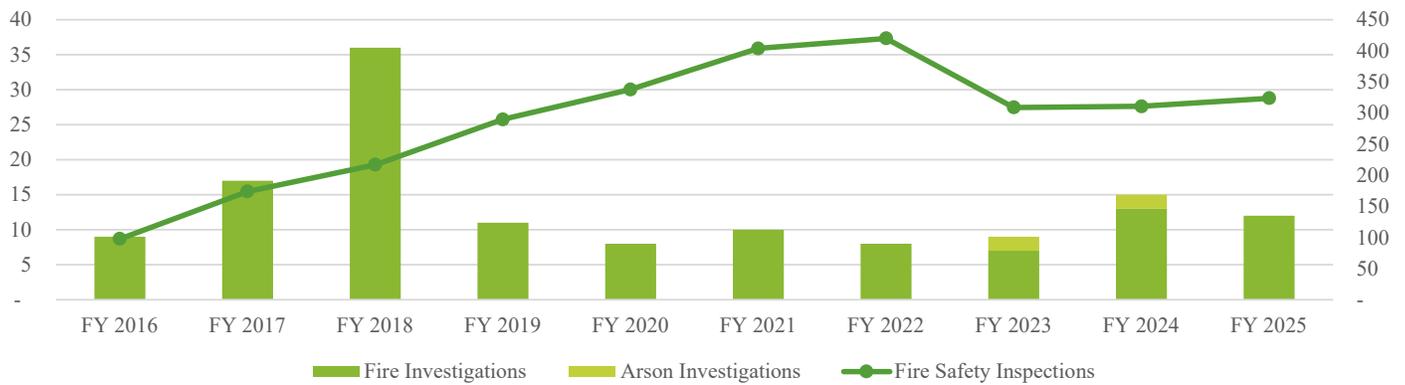
**Expenditure Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 110,472	\$ 121,346	\$ 106,477	\$ 122,657
Supplies	\$ 5,276	\$ 8,048	\$ 7,718	\$ 5,295
Repairs & Maintenance	\$ 1,706	\$ 3,633	\$ 3,633	\$ 865
Professional Services	\$ 160	\$ 1,112	\$ 1,112	\$ 3,412
Services	\$ 4,330	\$ 7,156	\$ 7,313	\$ 7,168
<b>Total</b>	<b>\$ 121,945</b>	<b>\$ 141,295</b>	<b>\$ 126,253</b>	<b>\$ 139,397</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Fire Marshal	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>

Inspections/Investigations



**General Fund**  
**Fire**  
**Investigations**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-62-5104	Salaries	\$ 81,542	\$ 85,609	\$ 79,091	\$ 88,138
10-5-62-5110	Overtime	\$ 1,750	\$ 3,362	\$ 2,077	\$ 1,763
10-5-62-5112	Longevity	\$ 500	\$ 560	\$ 560	\$ 620
10-5-62-5113	Certification/Education Pay	\$ 935	\$ 990	\$ 1,173	\$ 1,210
10-5-62-5120	FICA	\$ 6,413	\$ 6,925	\$ 5,368	\$ 7,018
10-5-62-5124	WC Insurance	\$ 2,859	\$ 3,139	\$ 2,565	\$ 2,606
10-5-62-5130	Retirement	\$ 10,288	\$ 11,270	\$ 8,841	\$ 11,430
10-5-62-5150	Group Insurance	\$ 6,185	\$ 9,491	\$ 6,801	\$ 9,872
	<b>Total Personnel</b>	<b>\$ 110,472</b>	<b>\$ 121,346</b>	<b>\$ 106,477</b>	<b>\$ 122,657</b>
10-5-62-5201	Office Supplies	\$ 60	\$ 200	\$ 200	\$ 200
10-5-62-5203	Postage	\$ 40	\$ 50	\$ 20	\$ 50
10-5-62-5204	Clothing Supplies	\$ 726	\$ 800	\$ 800	\$ 500
10-5-62-5206	Books & Periodicals	\$ -	\$ 1,350	\$ 1,350	\$ -
10-5-62-5207	Fuel	\$ 3,060	\$ 2,870	\$ 2,570	\$ 3,460
10-5-62-5210	Tools & Other Supplies	\$ -	\$ 837	\$ 837	\$ 250
10-5-62-5212	Investigation Supplies	\$ -	\$ 955	\$ 955	\$ 150
10-5-62-5214	Fire Prevention Supplies	\$ -	\$ 986	\$ 986	\$ 685
10-5-62-5215	Small Equipment	\$ 1,391	\$ -	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 5,276</b>	<b>\$ 8,048</b>	<b>\$ 7,718</b>	<b>\$ 5,295</b>
10-5-62-5322	Vehicle Maintenance	\$ 1,706	\$ 3,633	\$ 3,633	\$ 865
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 1,706</b>	<b>\$ 3,633</b>	<b>\$ 3,633</b>	<b>\$ 865</b>
10-5-62-5406	Information Technology Services	\$ 160	\$ 1,112	\$ 1,112	\$ 3,412
	<b>Total Professional Services</b>	<b>\$ 160</b>	<b>\$ 1,112</b>	<b>\$ 1,112</b>	<b>\$ 3,412</b>
10-5-62-5502	Communication Services	\$ 794	\$ 840	\$ 1,076	\$ 1,284
10-5-62-5507	Radio Services	\$ 300	\$ 300	\$ 300	\$ 300
10-5-62-5511	Insurance-General Liability	\$ 75	\$ 76	\$ 76	\$ 89
10-5-62-5512	Insurance-Errors & Omissions	\$ 158	\$ 163	\$ 163	\$ 179
10-5-62-5515	Insurance-Auto	\$ 712	\$ 664	\$ 665	\$ 805
10-5-62-5541	Training & Travel	\$ 1,893	\$ 4,088	\$ 4,088	\$ 3,806
10-5-62-5542	Dues/Memberships	\$ 399	\$ 1,025	\$ 945	\$ 705
	<b>Total Services</b>	<b>\$ 4,330</b>	<b>\$ 7,156</b>	<b>\$ 7,313</b>	<b>\$ 7,168</b>
	<b>Total Fire - Investigations</b>	<b>\$ 121,945</b>	<b>\$ 141,295</b>	<b>\$ 126,253</b>	<b>\$ 139,397</b>
	<b>Total Fire</b>	<b>\$1,642,652</b>	<b>\$1,744,740</b>	<b>\$1,557,400</b>	<b>\$1,697,322</b>

## Fleet Services

The mission of the Fleet Services Division is to ensure the safety, reliability, and cost-effectiveness of all City vehicles and motorized equipment through timely maintenance, technical expertise, and resource stewardship.

### Division Overview

Fleet Services maintains the City's diverse inventory of vehicles and equipment, supporting all departments through responsive repairs, preventive maintenance, equipment fabrication, and safe disposal of outdated assets.

#### Core responsibilities include:

- Performing preventive and corrective maintenance on all City-owned vehicles and equipment.
- Maintaining repair and service records for lifecycle tracking and cost analysis.
- Providing welding, machining, and fabrication services as needed.
- Constructing and modifying specialized trailers and equipment for Public Works.

### FY 2025 Accomplishments

- **Replaced damaged or worn windshields across the fleet**, ensuring safe visibility for vehicle operators and preserving vehicle value. *(Goal A12)*
- **Disposed of obsolete vehicles and equipment** through the auction process, maximizing asset recovery. *(Goal F4)*
- **Acquired new vehicle diagnostic equipment**, enhancing in-house service capabilities and reducing downtime. *(Goals A9, F4)*
- **Updated the City's Hazard Communication Standard**, improving employee safety protocols related to chemical exposure. *(Goal A13)*
- **Advanced staff development** through participation in the American Public Works Association's Public Fleet Management Program. *(Goal A13)*

### FY 2026 Goals and Objectives

- **Implement fleet management software** to improve tracking of maintenance schedules, reduce paperwork, and enhance overall fleet visibility. *(Goal A9)*
- **Continue development and enforcement of safety protocols**, including routine safety inspections and vehicle condition checks. *(Goals A12, A13)*
- **Optimize the vehicle surplus and disposal process**, ensuring timely removal of underutilized assets through auction. *(Goal F4)*
- **Support equipment modifications and custom fabrication** needs for Public Works and other departments to extend service life and adapt equipment for unique uses. *(Goal F3)*

**General Fund  
Public Works  
Fleet**

**Expenditure Summary**

<b>Classification</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Estimated</b>	<b>FY 2026 Budget</b>
Personnel	\$ 54,094	\$ 108,677	\$ 83,007	\$ 111,196
Supplies	\$ 1,725	\$ 4,600	\$ 4,480	\$ 9,404
Repairs & Maintenance	\$ 2,099	\$ 4,250	\$ 4,000	\$ 3,250
Services	\$ 7,777	\$ 8,094	\$ 8,450	\$ 8,660
Transfers	\$ 39,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 104,695</b>	<b>\$ 125,621</b>	<b>\$ 99,937</b>	<b>\$ 132,510</b>

**Staffing**

<b>Position</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Estimated</b>	<b>FY 2026 Budget</b>
Public Works Director	0.15	0.15	0.15	0.15
Asst. Public Works Director	0.15	-	-	-
Streets Superintendent	-	0.10	0.10	0.10
Fleet Technician	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.30</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>

**General Fund**  
**Public Works**  
**Fleet**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-72-5101	Salaries-Administrative	\$ 8,877	\$ 18,852	\$ 17,611	\$ 20,046
10-5-72-5103	Salaries-Supervisory	\$ 11,703	\$ 8,868	\$ 5,395	\$ 7,331
10-5-72-5104	Salaries-Operations	\$ 21,914	\$ 47,288	\$ 44,453	\$ 49,686
10-5-72-5110	Overtime	\$ 10	\$ 1,329	\$ 80	\$ 994
10-5-72-5112	Longevity	\$ 11	\$ 13	\$ -	\$ 99
10-5-72-5113	Certification/Education Pay	\$ 335	\$ 481	\$ 246	\$ 492
10-5-72-5114	Allowances	\$ 947	\$ 855	\$ 770	\$ 810
10-5-72-5120	FICA	\$ 3,258	\$ 5,943	\$ 4,297	\$ 6,079
10-5-72-5124	WC Insurance	\$ 568	\$ 2,088	\$ 1,350	\$ 1,937
10-5-72-5130	TMRS	\$ 5,398	\$ 9,673	\$ 7,206	\$ 9,901
10-5-72-5150	Group Insurance	\$ 1,074	\$ 13,287	\$ 1,600	\$ 13,821
	<b>Total Personnel</b>	<b>\$ 54,094</b>	<b>\$ 108,677</b>	<b>\$ 83,007</b>	<b>\$ 111,196</b>
10-5-72-5201	Office Supplies	\$ -	\$ 100	\$ 100	\$ 100
10-5-72-5204	Clothing Supplies	\$ 133	\$ 750	\$ 700	\$ 497
10-5-72-5205	Janitorial Supplies	\$ 32	\$ 150	\$ 150	\$ 150
10-5-72-5207	Fuel	\$ 200	\$ 600	\$ 530	\$ 700
10-5-72-5210	Tools & Other Supplies	\$ 959	\$ 1,000	\$ 1,000	\$ 1,000
10-5-72-5213	Chemical Supplies	\$ -	\$ 500	\$ 500	\$ 250
10-5-72-5215	Small Equipment	\$ 402	\$ 1,500	\$ 1,500	\$ 6,707
	<b>Total Supplies</b>	<b>\$ 1,725</b>	<b>\$ 4,600</b>	<b>\$ 4,480</b>	<b>\$ 9,404</b>
10-5-72-5301	Building Maintenance	\$ 1,625	\$ 1,200	\$ 1,000	\$ 1,000
10-5-72-5321	Machinery & Equipment Maint	\$ 53	\$ 1,500	\$ 1,500	\$ 1,250
10-5-72-5322	Vehicle Maintenance	\$ 421	\$ 1,550	\$ 1,500	\$ 1,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 2,099</b>	<b>\$ 4,250</b>	<b>\$ 4,000</b>	<b>\$ 3,250</b>
10-5-72-5501	Electric Services	\$ 4,504	\$ 4,800	\$ 4,931	\$ 5,030
10-5-72-5503	Gas Services	\$ 1,939	\$ 2,080	\$ 2,080	\$ 2,190
10-5-72-5511	Insurance-General Liability	\$ 97	\$ 99	\$ 99	\$ 111
10-5-72-5512	Insurance-Errors & Omissions	\$ 205	\$ 212	\$ 212	\$ 224
10-5-72-5517	Insurance-Property	\$ 807	\$ 903	\$ 903	\$ 955
10-5-72-5541	Training & Travel	\$ 225	\$ -	\$ 225	\$ 150
10-5-72-5571	Waste Collection	\$ -	\$ -	\$ -	\$ -
	<b>Total Services</b>	<b>\$ 7,777</b>	<b>\$ 8,094</b>	<b>\$ 8,450</b>	<b>\$ 8,660</b>
10-5-72-5961	Transfer to Fund 61	\$ 39,000	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	<b>\$ 39,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Public Works - Fleet</b>	<b>\$ 104,695</b>	<b>\$ 125,621</b>	<b>\$ 99,937</b>	<b>\$ 132,510</b>

## Parks & Recreation

The mission of the [Parks & Recreation Division](#) is to maintain safe, clean, and attractive parks and public spaces that support community health, environmental stewardship, and public enjoyment.

### Division Overview

The Parks & Recreation Division is responsible for the day-to-day maintenance and management of Bellmead's public parks, playgrounds, athletic fields, and beautification sites. The division provides essential upkeep and infrastructure support for outdoor public spaces.

### Core responsibilities include:

- Mowing and maintaining parks and City-owned green spaces.
- Maintaining playgrounds, benches, signage, fencing, and irrigation systems.
- Performing tree care, weed control, and stump removal.
- Removing litter and debris to support clean and safe park use.
- Installing and maintaining landscaping in public areas.
- Providing infrastructure support for park-related improvement projects.

### FY 2025 Accomplishments

- **Advanced the design of the Brame Park Splash Pad Enhancement Project** under the Texas Parks & Wildlife grant, including ADA-accessible equipment, shade structures, lighting, and landscaping. *(Goal E7)*
- **Commissioned a new mural** on the Brame Park splash pad pumphouse, improving aesthetics and reinforcing community identity. *(Goal A11)*
- **Launched the Memorial Tree and Rose Garden Program**, with 7 trees and initial rose beds planted to honor residents and beautify Memorial Park. *(Goal C1)*
- **Removed hazardous tree stumps** in Brame Park to support safety and park cleanliness. *(Goal E6)*

### FY 2026 Goals and Objectives

- **Develop and implement standard operating procedures (SOPs)** for all core maintenance activities and division programs to ensure consistency, accountability, and performance tracking. *(Goal A5)*
- **Provide hands-on training for staff** on essential equipment maintenance, including chainsaw sharpening, blade replacement, and proper tool care. *(Goal A12)*
- **Introduce basic procurement and cost-awareness training**, with an emphasis on responsible purchasing and vendor comparison. *(Goal A13)*
- **Enroll the Parks Supervisor in formal leadership and supervisory training**, focused on personnel management, work planning, and operational leadership. *(Goal A12)*
- **Launch a brick donation program** at Memorial Park to honor local veterans and support beautification efforts. *(Goal A11)*
- **Hold a Parks Memorial Program event** to recognize donors and promote community engagement. *(Goals A11, C1)*
- **Continue seeking external funding for future park improvements**, including potential Lions Park Complex enhancements. *(Goals E1, E6)*
- **Update Parks Master Plan** by January 2028 to remain eligible for TPWD grant opportunities.

# General Fund Parks & Recreation

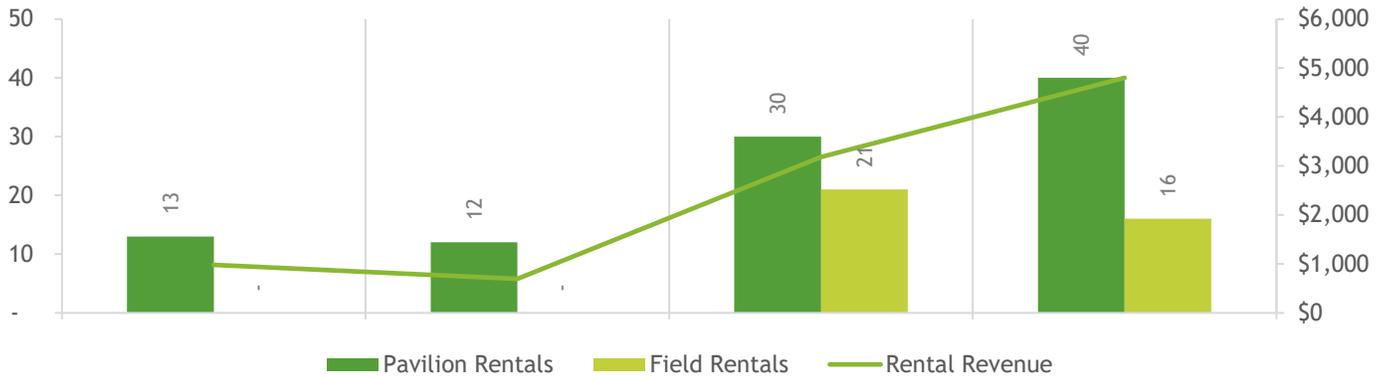
## Expenditure Summary

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 93,394	\$ 136,771	\$ 100,499	\$ 141,456
Supplies	\$ 8,514	\$ 18,729	\$ 8,638	\$ 6,740
Repairs & Maintenance	\$ 41,195	\$ 54,837	\$ 24,860	\$ 45,140
Professional Services	\$ 116	\$ 1,000	\$ -	\$ 500
Services	\$ 24,051	\$ 40,539	\$ 27,381	\$ 21,740
Transfers	\$ 23,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 190,271</b>	<b>\$ 251,876</b>	<b>\$ 161,378</b>	<b>\$ 215,576</b>

## Staffing

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Parks & Recreation Manager	0.15	0.15	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>2.15</b>	<b>2.15</b>

## Rentals



**General Fund  
Parks & Recreation**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-73-5103	Salaries-Supervisor	\$ 8,072	\$ 11,020	\$ 10,113	\$ 11,329
10-5-73-5104	Salaries-Operations	\$ 59,029	\$ 81,185	\$ 62,586	\$ 84,305
10-5-73-5109	Contract Labor	\$ 6,246	\$ -	\$ 2,469	\$ -
10-5-73-5110	Overtime	\$ 587	\$ 1,609	\$ -	\$ 1,687
10-5-73-5112	Longevity	\$ 225	\$ 374	\$ 89	\$ 158
10-5-73-5113	Certification/Education Pay	\$ -	\$ 492	\$ 492	\$ 492
10-5-73-5120	FICA	\$ 5,133	\$ 7,243	\$ 4,615	\$ 7,495
10-5-73-5124	Worker's Comp Insurance	\$ 1,278	\$ 2,654	\$ 1,235	\$ 2,558
10-5-73-5130	TMRS	\$ 8,235	\$ 11,788	\$ 7,571	\$ 12,207
10-5-73-5150	Group Insurance	\$ 4,590	\$ 20,406	\$ 11,330	\$ 21,225
	<b>Total Personnel</b>	<b>\$ 93,394</b>	<b>\$ 136,771</b>	<b>\$ 100,499</b>	<b>\$ 141,456</b>
10-5-73-5204	Clothing Supplies	\$ 848	\$ 671	\$ 507	\$ 440
10-5-73-5205	Janitorial Supplies	\$ 470	\$ 609	\$ 572	\$ 800
10-5-73-5207	Fuel	\$ 3,378	\$ 4,720	\$ 3,500	\$ 4,540
10-5-73-5210	Tools & Other Supplies	\$ 1,238	\$ 1,250	\$ 750	\$ 660
10-5-73-5213	Chemical Supplies	\$ 270	\$ 250	\$ 100	\$ 300
10-5-73-5215	Small Equipment	\$ 2,310	\$ 11,229	\$ 3,209	\$ -
	<b>Total Supplies</b>	<b>\$ 8,514</b>	<b>\$ 18,729</b>	<b>\$ 8,638</b>	<b>\$ 6,740</b>
10-5-73-5301	Building Maintenance	\$ 17,848	\$ 9,122	\$ 4,800	\$ 2,500
10-5-73-5303	Parks Maintenance	\$ 3,688	\$ 14,000	\$ 5,000	\$ 20,000
10-5-73-5307	Sign Maintenance	\$ 549	\$ 1,000	\$ 953	\$ 1,000
10-5-73-5309	Splashpad Maintenance	\$ 866	\$ 9,807	\$ 9,807	\$ 15,000
10-5-73-5310	Ballfield Maintenance	\$ 12,268	\$ 18,208	\$ 3,000	\$ 4,000
10-5-73-5321	Equipment & Machinery Maint.	\$ 575	\$ 1,500	\$ 700	\$ 1,040
10-5-73-5322	Vehicle Maintenance	\$ 5,401	\$ 1,200	\$ 600	\$ 1,600
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 41,195</b>	<b>\$ 54,837</b>	<b>\$ 24,860</b>	<b>\$ 45,140</b>
10-5-73-5404	Legal Services	\$ 116	\$ 1,000	\$ -	\$ 500
	<b>Total Professional Services</b>	<b>\$ 116</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 500</b>
10-5-73-5501	Electric Services	\$ 16,425	\$ 22,200	\$ 14,540	\$ 10,750
10-5-73-5503	Gas Services	\$ 1,192	\$ 1,660	\$ 1,290	\$ 1,410
10-5-73-5511	Insurance-General Liability	\$ 161	\$ 163	\$ 163	\$ 190
10-5-73-5512	Insurance-Errors & Omissions	\$ 340	\$ 350	\$ 350	\$ 386
10-5-73-5515	Insurance-Auto	\$ 997	\$ 739	\$ 739	\$ 861
10-5-73-5516	Insurance-Rolling Stock	\$ 98	\$ 99	\$ 99	\$ 99
10-5-73-5517	Insurance-Property	\$ 2,916	\$ 3,328	\$ 3,350	\$ 3,544
10-5-73-5521	Advertising/Marketing	\$ -	\$ 500	\$ 250	\$ 500
10-5-73-5531	Equipment Rental	\$ -	\$ 3,900	\$ 2,000	\$ 1,100
10-5-73-5541	Training & Travel	\$ 373	\$ 1,200	\$ 1,200	\$ 1,500
10-5-73-5542	Dues/Memberships	\$ 215	\$ 400	\$ 400	\$ 400
10-5-73-5553	Community Programs	\$ 1,335	\$ 6,000	\$ 3,000	\$ 1,000
	<b>Total Services</b>	<b>\$ 24,051</b>	<b>\$ 40,539</b>	<b>\$ 27,381</b>	<b>\$ 21,740</b>
10-5-73-5961	Transfer to Fund 61	\$ 23,000	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	<b>\$ 23,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Parks &amp; Recreation</b>	<b>\$ 190,271</b>	<b>\$ 251,876</b>	<b>\$ 161,378</b>	<b>\$ 215,576</b>

# General Fund Building Maintenance

## Expenditure Summary

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 26,724	\$ 132,745	\$ 63,601	\$ 171,897
Supplies	\$ 2,570	\$ 3,250	\$ 4,508	\$ 4,750
Repairs & Maintenance	\$ 14,070	\$ 26,000	\$ 21,000	\$ 30,000
Professional Services	\$ -	\$ -	\$ 59	\$ -
Services	\$ 20,264	\$ 21,238	\$ 20,517	\$ 23,942
Transfers	\$ 107,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 170,628</b>	<b>\$ 183,233</b>	<b>\$ 109,685</b>	<b>\$ 230,589</b>

## Staffing

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Building Superintendent	1.00	1.00	1.00	1.00
Custodian	0.50	0.50	0.50	1.00
<b>Total</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>2.00</b>

**General Fund**  
**Building Maintenance**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-74-5103	Salaries-Supervisory	\$ -	\$ 78,275	\$ 28,751	\$ 79,286
10-5-74-5104	Salaries-Operation	\$ 18,878	\$ 20,137	\$ 19,655	\$ 41,465
10-5-74-5110	Overtime	\$ -	\$ 395	\$ -	\$ 2,415
10-5-74-5112	Longevity	\$ 183	\$ 213	\$ 213	\$ 485
10-5-74-5120	FICA	\$ 1,451	\$ 7,575	\$ 3,695	\$ 9,459
10-5-74-5124	WC Insurance	\$ 601	\$ 3,145	\$ 463	\$ 3,635
10-5-74-5130	TMRS	\$ 2,316	\$ 12,328	\$ 5,830	\$ 15,407
10-5-74-5150	Group Insurance	\$ 3,296	\$ 10,677	\$ 4,993	\$ 19,745
	<b>Total Personnel</b>	<b>\$ 26,724</b>	<b>\$ 132,745</b>	<b>\$ 63,601</b>	<b>\$ 171,897</b>
10-5-74-5201	Office Supplies	\$ -	\$ -	\$ 250	\$ 250
10-5-74-5204	Clothing Supplies	\$ 17	\$ 1,000	\$ 100	\$ 200
10-5-74-5205	Janitorial Supplies	\$ 1,353	\$ 1,250	\$ 2,500	\$ 2,500
10-5-74-5207	Fuel	\$ -	\$ -	\$ 450	\$ 700
10-5-74-5210	Tools & Other Supplies	\$ 322	\$ -	\$ 1,108	\$ 1,000
10-5-74-5213	Chemical Supplies	\$ -	\$ -	\$ 100	\$ 100
10-5-74-5215	Small Equipment	\$ 878	\$ 1,000	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 2,570</b>	<b>\$ 3,250</b>	<b>\$ 4,508</b>	<b>\$ 4,750</b>
10-5-74-5301	Building Maintenance	\$ 14,070	\$ 25,000	\$ 6,000	\$ 15,000
10-5-74-5302	HVAC Maintenance	\$ -	\$ -	\$ 15,000	\$ 15,000
10-5-74-5321	Machinery & Equipment Maint	\$ -	\$ 1,000	\$ -	\$ -
	<b>Total Repairs and Maintenance</b>	<b>\$ 14,070</b>	<b>\$ 26,000</b>	<b>\$ 21,000</b>	<b>\$ 30,000</b>
10-5-74-5706	Information Technology Services	\$ -	\$ -	\$ 59	\$ -
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59</b>	<b>\$ -</b>
10-5-74-5501	Electric Services	\$ 18,685	\$ 19,800	\$ 18,579	\$ 20,810
10-5-74-5502	Communication Services	\$ -	\$ -	\$ 450	\$ 744
10-5-74-5503	Gas Services	\$ 1,230	\$ 1,080	\$ 1,130	\$ 1,180
10-5-74-5511	Insurance-General Liability	\$ 112	\$ 114	\$ 114	\$ 177
10-5-74-5512	Insurance-E&O	\$ 237	\$ 244	\$ 244	\$ 359
10-5-74-5515	Insurance-Auto	\$ -	\$ -	\$ -	\$ 672
	<b>Total Services</b>	<b>\$ 20,264</b>	<b>\$ 21,238</b>	<b>\$ 20,517</b>	<b>\$ 23,942</b>
10-5-74-5961	Transfer to Fund 61	\$ 107,000	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	<b>\$ 107,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Building Maintenance</b>	<b>\$ 170,628</b>	<b>\$ 183,233</b>	<b>\$ 109,685</b>	<b>\$ 230,589</b>

# General Fund Community Development

## Description

The Community Development department is comprised of two divisions:

1. Inspections
2. Planning

## Expenditure Summary

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 234,874	\$ 468,525	\$ 360,662	\$ 402,690
Supplies	\$ 7,787	\$ 15,039	\$ 13,367	\$ 8,960
Repairs & Maintenance	\$ 14,175	\$ 26,520	\$ 21,750	\$ 1,000
Professional Services	\$ 21,326	\$ 44,821	\$ 22,473	\$ 28,136
Services	\$ 35,896	\$ 58,108	\$ 58,182	\$ 44,096
Transfers	\$ 298,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 612,057</b>	<b>\$ 613,013</b>	<b>\$ 476,434</b>	<b>\$ 484,882</b>

## Staffing

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Director of Community Development	0.80	0.80	0.80	0.80
Building Official	-	-	1.00	1.00
Building Inspector	1.00	1.00	-	-
Code Enforcement Officer	1.00	1.00	1.00	1.00
PT GIS Analyst	0.25	0.25	0.25	0.25
Permits Technician	0.50	0.50	0.50	0.50
<b>Total</b>	<b>3.55</b>	<b>3.55</b>	<b>3.55</b>	<b>3.55</b>

## Community Development - Inspections

The mission of the [Inspections Division](#) is to protect public health, safety, and welfare by enforcing City codes and ordinances, ensuring safe construction, and maintaining community standards through fair and consistent inspections and abatement efforts.

### Division Overview

The Inspections Division is responsible for enforcing local ordinances related to property maintenance, construction, zoning, and public nuisances. Through proactive patrols, investigations, and coordinated enforcement, the division helps preserve property values, improve safety, and enhance Bellmead's visual character.

#### Core responsibilities include:

- Investigating citizen complaints and proactively identifying code violations.
- Enforcing City ordinances related to junked vehicles, public nuisances, and unsafe structures.
- Conducting construction inspections to verify compliance with adopted codes.
- Gathering and presenting evidence for municipal court prosecution.
- Explaining code requirements to property owners, residents, and contractors.
- Coordinating with other departments on enforcement and abatement actions.
- Supporting the removal or rehabilitation of unsafe buildings.
- Maintaining transparent records of inspections, permits, and violations.

### FY 2025 Accomplishments

- **Oversaw the removal of unauthorized donation containers**, improving the appearance and order of Bellmead's public spaces. *(Goals C2, E9)*
- **Collaborated with Police to implement the Tag & Tow Program**, removing inoperable vehicles from public rights-of-way. *(Goals C2, E9)*
- **Demolished three substandard structures**, reducing drug-related activity and visual blight. *(Goals C2, D8, D13)*
- **Expanded proactive patrols for code violations**, shifting toward prevention-based enforcement. *(Goal E9)*
- **Improved electronic recordkeeping** for inspection logs, permits, and code violations, increasing transparency. *(Goal A14)*

### FY 2026 Goals and Objectives

- **Aggressively pursue abatement of substandard structures**, prioritizing cases that pose safety hazards or violate adopted building and nuisance codes. *(Goals D13, E9)*
- **Maintain consistent and fair enforcement of City codes**, ensuring construction and property maintenance inspections are applied uniformly. *(Goal C4)*
- **Continue proactive patrols** to identify violations before complaints arise, emphasizing high-visibility corridors and repeat offenders. *(Goal E9)*
- **Expand inspector training and certification**, with a focus on building code updates and enforcement procedures. *(Goal A12)*
- **Ensure timely documentation and follow-up** by improving inspection scheduling, compliance tracking, and municipal court coordination. *(Goal A14)*
- **Develop and improve the Inspections Division webpage** to provide residents and contractors with access to permit procedures, inspection timelines, violation examples, and abatement steps. *(Goal A11)*

**General Fund  
Community Development  
Inspections**

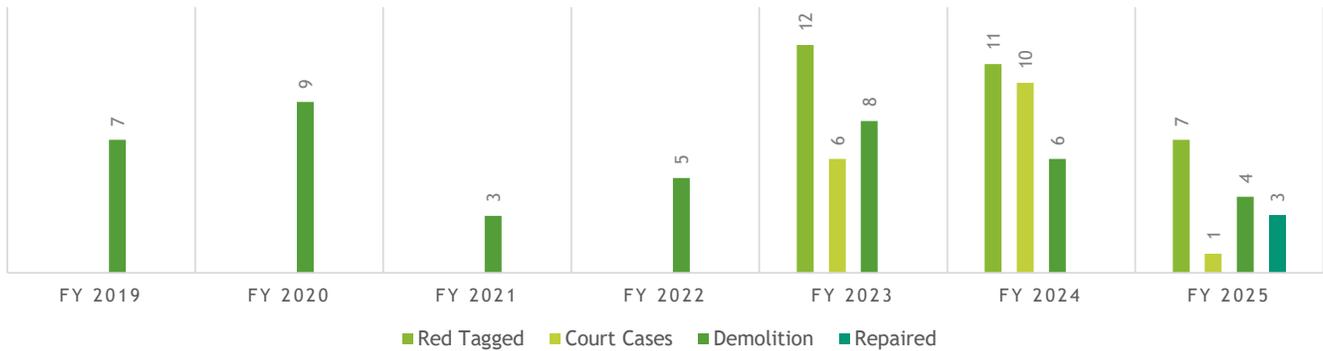
**Expenditure Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 87,687	\$ 188,305	\$ 164,615	\$ 248,798
Supplies	\$ 3,349	\$ 10,709	\$ 7,559	\$ 6,810
Repairs & Maintenance	\$ 105	\$ 520	\$ 750	\$ 1,000
Professional Services	\$ 4,034	\$ 10,521	\$ 9,444	\$ 9,815
Services	\$ 8,738	\$ 29,719	\$ 30,714	\$ 35,530
Transfers	\$ 191,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 294,912</b>	<b>\$ 239,774</b>	<b>\$ 213,082</b>	<b>\$ 301,953</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Building Official	-	-	1.00	1.00
Building Inspector	1.00	1.00	-	-
Code Enforcement Officer	1.00	1.00	1.00	1.00
Permits Technician	0.50	0.50	0.50	0.50
<b>Total</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>

**SUBSTANDARD PROPERTIES**



**General Fund**  
**Community Development**  
**Inspections**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-81-5102	Salaries-Professional	\$ -	\$ -	\$ -	\$ 85,927
10-5-81-5104	Salaries-Operations	\$ 67,021	\$ 130,454	\$ 121,715	\$ 83,227
10-5-81-5110	Overtime	\$ -	\$ 3,726	\$ 678	\$ 1,665
10-5-81-5112	Longevity	\$ -	\$ 45	\$ 45	\$ 240
10-5-81-5113	Certification/Education Pay	\$ -	\$ 2,295	\$ 2,295	\$ 4,248
10-5-81-5120	FICA	\$ 5,086	\$ 10,444	\$ 8,051	\$ 13,411
10-5-81-5124	WC Insurance	\$ 279	\$ 616	\$ 578	\$ 722
10-5-81-5130	TMRS	\$ 8,324	\$ 16,997	\$ 13,233	\$ 21,843
10-5-81-5150	Group Insurance	\$ 6,976	\$ 23,728	\$ 18,019	\$ 37,515
	<b>Total Personnel</b>	<b>\$ 87,687</b>	<b>\$ 188,305</b>	<b>\$ 164,615</b>	<b>\$ 248,798</b>
10-5-81-5201	Office Supplies	\$ 880	\$ 400	\$ 500	\$ 500
10-5-81-5203	Postage	\$ 1,064	\$ 750	\$ 1,350	\$ 1,950
10-5-81-5204	Clothing Supplies	\$ 200	\$ 1,000	\$ 200	\$ 300
10-5-81-5205	Janitorial Supplies	\$ -	\$ 50	\$ -	\$ -
10-5-81-5206	Books & Periodicals	\$ -	\$ 200	\$ 200	\$ 200
10-5-81-5207	Fuel	\$ 1,191	\$ 5,000	\$ 2,300	\$ 2,760
10-5-81-5210	Tools and Other Supplies	\$ 14	\$ 800	\$ 500	\$ 250
10-5-81-5215	Small Equipment	\$ -	\$ 2,509	\$ 2,509	\$ 850
	<b>Total Supplies</b>	<b>\$ 3,349</b>	<b>\$ 10,709</b>	<b>\$ 7,559</b>	<b>\$ 6,810</b>
10-5-81-5322	Vehicle Maintenance	\$ 105	\$ 520	\$ 750	\$ 1,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 105</b>	<b>\$ 520</b>	<b>\$ 750</b>	<b>\$ 1,000</b>
10-5-81-5404	Legal Services	\$ 50	\$ 2,000	\$ 1,000	\$ 2,000
10-5-81-5406	Information Technology Services	\$ 3,984	\$ 8,521	\$ 8,444	\$ 7,815
	<b>Total Professional Services</b>	<b>\$ 4,034</b>	<b>\$ 10,521</b>	<b>\$ 9,444</b>	<b>\$ 9,815</b>
10-5-81-5502	Communication Services	\$ 2,163	\$ 2,340	\$ 2,340	\$ 2,220
10-5-81-5505	Mowing	\$ 600	\$ 15,000	\$ 15,000	\$ 15,000
10-5-81-5507	Radio Services	\$ 300	\$ 600	\$ 600	\$ 300
10-5-81-5511	Insurance-General Liability	\$ 224	\$ 228	\$ 228	\$ 266
10-5-81-5512	Insurance-Errors & Omissions	\$ 474	\$ 488	\$ 488	\$ 538
10-5-81-5515	Insurance-Auto	\$ 2,109	\$ 1,469	\$ 1,468	\$ 1,591
10-5-81-5531	Equipment Rental	\$ -	\$ -	\$ 1,290	\$ 1,215
10-5-81-5541	Training & Travel	\$ 1,552	\$ 3,894	\$ 3,800	\$ 3,500
10-5-81-5542	Dues/Membership	\$ -	\$ 700	\$ 500	\$ 900
10-5-81-5571	Debris Removal	\$ 1,315	\$ 5,000	\$ 5,000	\$ 10,000
	<b>Total Services</b>	<b>\$ 8,738</b>	<b>\$ 29,719</b>	<b>\$ 30,714</b>	<b>\$ 35,530</b>
10-5-81-5961	Transfer to Fund 61	\$ 191,000	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	<b>\$ 191,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Community Dev - Inspections</b>	<b>\$ 294,912</b>	<b>\$ 239,774</b>	<b>\$ 213,082</b>	<b>\$ 301,953</b>

## Community Development - Planning

The mission of the [Planning Division](#) is to guide responsible growth and development by administering land use policies, reviewing construction permits, and providing zoning and regulatory support to ensure orderly development.

### Division Overview

The Planning Division supports daily development operations through zoning administration, permit processing, contractor licensing, and development review. The division works closely with other departments to ensure compliance with Bellmead's zoning ordinance and development standards.

### Core responsibilities include:

- Administering zoning and land use regulations.
- Reviewing site plans, plats, and permit applications.
- Issuing construction permits and contractor licenses.
- Responding to zoning inquiries and providing code interpretations.
- Maintaining development records and GIS-based data systems.
- Assisting internal and external stakeholders with planning-related requests.

### FY 2025 Accomplishments

- **Processed and issued permits and contractor licenses** in compliance with City code and state regulations. *(Goal A14)*
- **Re-addressed multiple properties** to correct GIS mapping issues and support 911/emergency response. *(Goal A14)*
- **Improved internal coordination** with Inspections and Administration on zoning interpretations, permit intake, and workflow consistency. *(Goal A15)*
- **Reviewed multiple plat and site plan submittals**, providing timely feedback to applicants and ensuring compliance with subdivision and zoning regulations. *(Goal C4)*

### FY 2026 Goals and Objectives

- **Continue reviewing all permit applications and contractor licenses** for compliance with current ordinances. *(Goal A14)*
- **Formalize and document internal development review procedures** to support consistency, staff training, and cross-department coordination. *(Goal A16)*
- **Develop and launch a Planning Division webpage update** that includes zoning maps, permit checklists, application forms, and guidance for residential and commercial development. *(Goal A11)*
- **Work with IT and GIS support** to improve property addressing and digital zoning records. *(Goal A14)*
- **Maintain timely response to zoning inquiries and administrative interpretations** to support residents, developers, and internal users. *(Goal C4)*

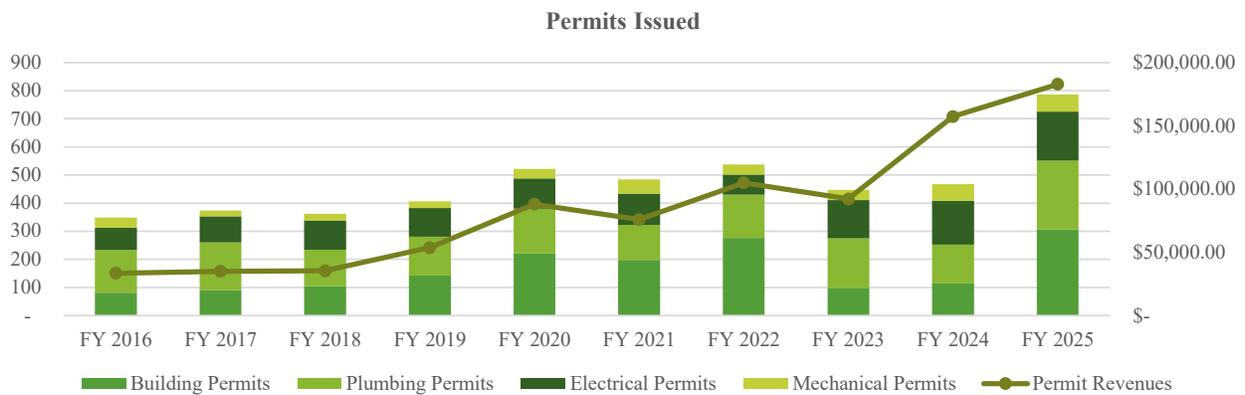
# General Fund Community Development Planning

## Expenditure Summary

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 120,463	\$ 147,475	\$ 132,446	\$ 153,892
Supplies	\$ 1,868	\$ 1,080	\$ 1,300	\$ 2,150
Professional Services	\$ 17,292	\$ 34,300	\$ 12,970	\$ 18,321
Services	\$ 6,894	\$ 7,151	\$ 6,951	\$ 8,566
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 146,517</b>	<b>\$ 190,006</b>	<b>\$ 153,667</b>	<b>\$ 182,929</b>

## Staffing

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Director of Community Development	0.80	0.80	0.80	0.80
PT GIS Analyst	0.25	0.25	0.25	0.25
<b>Total</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>



**General Fund  
Community Development  
Planning**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-82-5101	Salaries-Administration	\$ 92,729	\$ 111,207	\$ 101,540	\$ 114,830
10-5-82-5112	Longevity	\$ -	\$ -	\$ -	\$ 92
10-5-82-5113	Certification/Education Pay	\$ -	\$ 1,606	\$ 2,405	\$ 2,496
10-5-82-5114	Allowances	\$ 3,090	\$ 3,360	\$ 3,640	\$ 3,840
10-5-82-5120	FICA	\$ 7,213	\$ 8,888	\$ 6,975	\$ 9,276
10-5-82-5124	WC Insurance	\$ 216	\$ 358	\$ 260	\$ 351
10-5-82-5130	Retirement	\$ 11,724	\$ 14,463	\$ 11,434	\$ 15,109
10-5-82-5150	Group Insurance	\$ 5,491	\$ 7,593	\$ 6,192	\$ 7,898
	<b>Total Personnel</b>	<b>\$ 120,463</b>	<b>\$ 147,475</b>	<b>\$ 132,446</b>	<b>\$ 153,892</b>
10-5-82-5201	Office Supplies	\$ 250	\$ 880	\$ 1,100	\$ 2,100
10-5-82-5203	Postage	\$ 26	\$ 200	\$ 200	\$ 50
10-5-82-5204	Clothing Supplies	\$ 102	\$ -	\$ -	\$ -
10-5-82-5215	Small Equipment	\$ 1,490	\$ -	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 1,868</b>	<b>\$ 1,080</b>	<b>\$ 1,300</b>	<b>\$ 2,150</b>
10-5-82-5401	GIS Services	\$ 650	\$ 16,711	\$ 920	\$ 5,800
10-5-82-5402	Engineering Services	\$ 11,854	\$ 15,000	\$ 6,000	\$ 7,500
10-5-82-5404	Legal Services	\$ 4,307	\$ 2,000	\$ 3,000	\$ 3,000
10-5-82-5406	Information Technology Services	\$ 481	\$ 589	\$ 2,800	\$ 1,771
10-5-82-5408	Consulting Services	\$ -	\$ -	\$ 250	\$ 250
	<b>Total Professional Services</b>	<b>\$ 17,292</b>	<b>\$ 34,300</b>	<b>\$ 12,970</b>	<b>\$ 18,321</b>
10-5-82-5502	Communication Services	\$ 794	\$ 900	\$ 700	\$ 768
10-5-82-5511	Insurance-General Liability	\$ 78	\$ 80	\$ 80	\$ 49
10-5-82-5512	Insurance-E&O	\$ 166	\$ 171	\$ 171	\$ 99
10-5-82-5522	Legal Notices	\$ 3,013	\$ -	\$ -	\$ 2,000
10-5-82-5541	Training & Travel	\$ 1,525	\$ 5,000	\$ 5,000	\$ 4,300
10-5-82-5542	Dues/Memberships	\$ 1,317	\$ 1,000	\$ 1,000	\$ 1,350
	<b>Total Services</b>	<b>\$ 6,894</b>	<b>\$ 7,151</b>	<b>\$ 6,951</b>	<b>\$ 8,566</b>
10-5-82-5961	Transfer to Fund 61	\$ -	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Community Dev - Planning</b>	<b>\$ 146,517</b>	<b>\$ 190,006</b>	<b>\$ 153,667</b>	<b>\$ 182,929</b>
	<b>Total Community Development</b>	<b>\$ 441,429</b>	<b>\$ 429,780</b>	<b>\$ 366,749</b>	<b>\$ 484,882</b>

**Description**

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

1. As employees receive pay increases, for pay plan increases, funding is moved from the pay plan line item to departmental personnel line items.
2. Funding for non-recurring or non-departmental items related directly to the City's Comprehensive Plan.
3. 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.
4. Transfers to other funds.

**Expenditure Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ -	\$ -	\$ -	\$ 125,000
Services	\$ 123,433	\$ 145,000	\$ 130,124	\$ 136,182
Contingency	\$ -	\$ 50,000	\$ -	\$ 75,000
Transfers	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ -
<b>Total</b>	<b>\$ 623,433</b>	<b>\$ 1,195,000</b>	<b>\$ 1,130,124</b>	<b>\$ 336,182</b>

**Expenditure Detail**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
10-5-90-5160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 125,000
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000</b>
10-5-90-5502	Communication Services	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
10-5-90-5509	Electric Services-Street Lights	\$ 80,615	\$ 85,000	\$ 83,600	\$ 85,590
10-5-90-5552	Social Services	\$ 36,819	\$ 39,000	\$ 40,524	\$ 44,592
10-5-90-5554	Community Programs	\$ -	\$ 15,000	\$ -	\$ -
	<b>Total Services</b>	<b>\$ 123,433</b>	<b>\$ 145,000</b>	<b>\$ 130,124</b>	<b>\$ 136,182</b>
10-5-90-5800	Contingency	\$ -	\$ 50,000	\$ -	\$ 75,000
	<b>Total Contingency</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 75,000</b>
10-5-90-5961	Transfers to Fund 61	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ -
	<b>Total Transfers</b>	<b>\$ 500,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>
	<b>Total Other Costs</b>	<b>\$ 623,433</b>	<b>\$ 1,195,000</b>	<b>\$ 1,130,124</b>	<b>\$ 336,182</b>

**Water & Sewer Fund  
Budget Summary**

FY 2026 Budget | City of Bellmead

	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Estimated</b>	<b>FY 2026 Budget</b>	<b>Percent of Budget</b>	<b>% Change from FY 2025 Budget</b>
<b>Revenues</b>						
Water Revenue	\$ 2,514,512	\$ 2,717,900	\$ 2,662,151	\$ 2,921,502	52.03%	7.49%
Sewer Revenue	1,879,780	2,038,700	2,023,637	2,277,792	40.56%	11.73%
WMARRS Revenue	38,055	56,900	45,145	37,400	0.67%	-34.27%
Service Fees	28,165	25,332	26,821	28,583	0.51%	12.83%
Tap Fees	63,600	75,000	46,610	49,300	0.88%	-34.27%
Delinquent Penalties	133,276	140,500	133,910	130,700	2.33%	-6.98%
Recycling Proceeds	4,268	3,300	2,582	2,600	0.05%	-21.21%
Investment Income	182,741	179,200	164,183	167,500	2.98%	-6.53%
Other Income	(10)	-	(73)	-	0.00%	0.00%
Other Financing Sources	5,348	-	1,525	-	0.00%	0.00%
<b>Total Revenues</b>	<b>4,849,735</b>	<b>5,236,832</b>	<b>5,106,491</b>	<b>5,615,377</b>	<b>100.00%</b>	<b>7.23%</b>
<b>Operating Expenses</b>						
Personnel	973,684	1,401,899	1,078,773	1,473,860	26.25%	5.13%
Supplies	127,229	174,660	159,548	154,285	2.75%	-11.67%
Repairs & Maintenance	273,515	568,500	562,650	535,000	9.53%	-5.89%
Professional Services	86,208	243,802	193,129	113,823	2.03%	-53.31%
Services	536,319	591,973	579,258	598,379	10.66%	1.08%
Water Purchases	383,003	413,240	391,715	417,276	7.43%	0.98%
Sewer Treatment	831,359	660,909	622,724	755,732	13.46%	14.35%
<b>Total Operating Expenses</b>	<b>3,211,318</b>	<b>4,054,983</b>	<b>3,587,797</b>	<b>4,048,355</b>	<b>72.09%</b>	<b>-0.16%</b>
<b>Non-Operating Expenses</b>						
Capital	167,301	64,400	-	11,500	0.20%	-82.14%
Debt Service	491,882	491,906	491,528	496,656	8.84%	0.97%
Transfers Out	1,047,294	625,543	787,956	1,058,866	18.86%	69.27%
<b>Total Non-Operating Expenses</b>	<b>1,706,477</b>	<b>1,181,849</b>	<b>1,279,484</b>	<b>1,567,022</b>	<b>27.91%</b>	<b>-11.91%</b>
<b>Total Expenses</b>	<b>4,917,795</b>	<b>5,236,832</b>	<b>4,867,281</b>	<b>5,615,377</b>	<b>100.00%</b>	<b>7.23%</b>
<b>Net Change In Working Capital</b>	<b>\$ (68,060)</b>	<b>\$ -</b>	<b>\$ 239,210</b>	<b>-</b>		
<b>Projected Working Capital Balance, Beginning</b>				<u>2,914,311</u>		
<b>Projected Working Capital Balance, Ending</b>				<u>\$ 2,914,311</u>		
<b>Minimum Working Capital Balance</b>				<u>\$ 1,235,383</u>		
<b>Projected Working Capital in Excess of Minimum</b>				<u>\$ 1,678,928</u>		

**Water & Sewer Fund**  
**Revenues**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget	Percent of Budget
20-4431	Water - Residential	\$ 1,707,147	\$ 1,867,100	\$ 1,778,772	\$ 1,887,997	33.62%
20-4432	Water - Non-Residential	\$ 807,365	\$ 850,800	\$ 883,379	\$ 1,033,505	18.40%
20-4433	Sewer - Residential	\$ 1,378,909	\$ 1,476,500	\$ 1,464,887	\$ 1,660,375	29.57%
20-4434	Sewer - Non-Residential	\$ 500,871	\$ 562,200	\$ 558,750	\$ 617,417	11.00%
20-4435	WMARRS Revenue	\$ 38,055	\$ 56,900	\$ 45,145	\$ 37,400	0.67%
20-4437	Service Fees	\$ 28,165	\$ 25,332	\$ 26,821	\$ 28,583	0.51%
20-4438	Tap Fees	\$ 63,600	\$ 75,000	\$ 46,610	\$ 49,300	0.88%
20-4439	Delinquent Penalties	\$ 133,276	\$ 140,500	\$ 133,910	\$ 130,700	2.33%
20-4443	Recycling Proceeds	\$ 4,268	\$ 3,300	\$ 2,582	\$ 2,600	0.05%
	<b>Total Charges for Services</b>	<b>\$ 4,661,656</b>	<b>\$ 5,057,632</b>	<b>\$ 4,940,856</b>	<b>\$ 5,447,877</b>	<b>97.02%</b>
20-4611	Interest Earned	\$ 182,741	\$ 179,200	\$ 164,183	\$ 167,500	2.98%
	<b>Total Investment Income</b>	<b>\$ 182,741</b>	<b>\$ 179,200</b>	<b>\$ 164,183</b>	<b>\$ 167,500</b>	<b>2.98%</b>
20-4711	Other Income	\$ 45	\$ -	\$ -	\$ -	0.00%
20-4712	Cash Over/Short	\$ (55)	\$ -	\$ (73)	\$ -	0.00%
	<b>Total Other Income</b>	<b>\$ (10)</b>	<b>\$ -</b>	<b>\$ (73)</b>	<b>\$ -</b>	<b>0.00%</b>
20-4990	Insurance Proceeds	\$ 5,348	\$ -	\$ -	\$ -	0.00%
20-4991	Sale of Assets	\$ -	\$ -	\$ 1,525	\$ -	0.00%
	<b>Total Other Financing Sources</b>	<b>\$ 5,348</b>	<b>\$ -</b>	<b>\$ 1,525</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Total Water/Sewer Revenues</b>	<b>\$ 4,849,735</b>	<b>\$ 5,236,832</b>	<b>\$ 5,106,491</b>	<b>\$ 5,615,377</b>	<b>100.00%</b>

Finance

Utility Collections

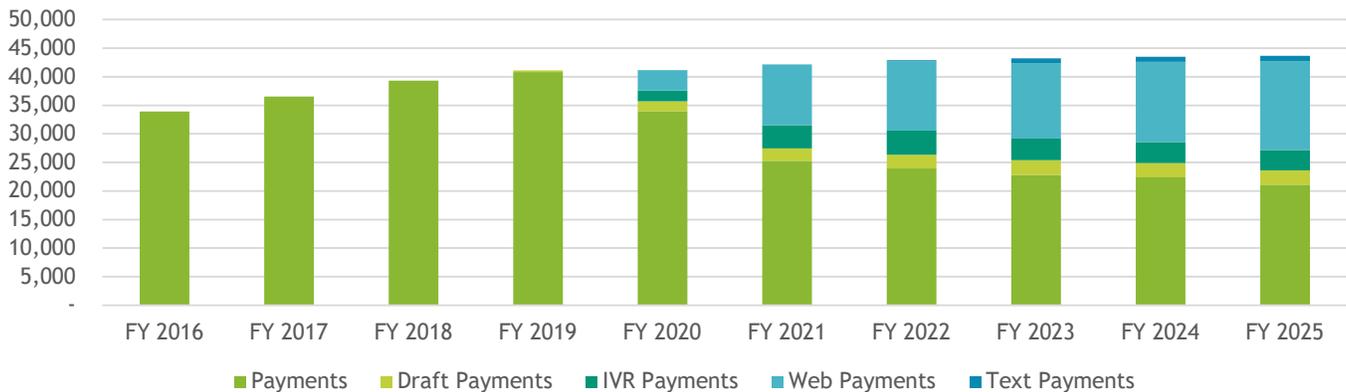
Expense Summary

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 250,670	\$ 365,980	\$ 284,414	\$ 384,626
Supplies	\$ 32,488	\$ 38,380	\$ 32,538	\$ 33,465
Repairs & Maintenance	\$ -	\$ 5,000	\$ -	\$ 5,000
Professional Services	\$ 56,569	\$ 132,800	\$ 92,700	\$ 86,645
Services	\$ 129,369	\$ 132,486	\$ 137,540	\$ 138,870
Transfers	\$ 77,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 546,096</b>	<b>\$ 674,646</b>	<b>\$ 547,192</b>	<b>\$ 648,606</b>

Staffing

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Assistant City Manager/CFO	0.45	0.45	0.45	0.45
Assistant Finance Director	-	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 Representatives	0.85	0.85	0.85	0.85
Permits Technician	0.50	0.50	0.50	0.50
<b>Total</b>	<b>3.30</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>

Payment Types



In 2019, the City of Bellmead expanded its utility payment options by authorizing bank draft payments, which were previously disallowed. Following the successful implementation of draft processing, the City continued modernizing payment services by adding web-based payments, automated IVR phone payments, and text-to-pay options. These enhancements increased payment accessibility, reduced delinquencies, improved collection efficiency, and aligned the City with best practices in payment technology and customer convenience.

**Finance**

**Utility Collections**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
20-5-32-5101	Salaries-Administrative	\$ 69,768	\$ 80,542	\$ 73,371	\$ 83,351
20-5-32-5102	Salaries-Professional	\$ 25,558	\$ 77,963	\$ 48,635	\$ 80,828
20-5-32-5104	Salaries-Operations	\$ 73,734	\$ 107,313	\$ 94,197	\$ 114,611
20-5-32-5109	Salaries-Part Time	\$ 17,151	\$ -	\$ -	\$ -
20-5-32-5112	Longevity	\$ 677	\$ 846	\$ 846	\$ 1,860
20-5-32-5113	Certification/Education Pay	\$ 4,210	\$ 4,484	\$ 4,484	\$ 5,344
20-5-32-5114	Allowances	\$ 3,530	\$ 3,510	\$ 3,830	\$ 4,050
20-5-32-5120	FICA	\$ 13,927	\$ 21,010	\$ 13,835	\$ 22,188
20-5-32-5124	WC Insurance	\$ 452	\$ 648	\$ 540	\$ 638
20-5-32-5130	TMRS	\$ 21,369	\$ 34,195	\$ 23,182	\$ 36,139
20-5-32-5150	Group Insurance	\$ 20,291	\$ 35,469	\$ 21,494	\$ 35,617
	<b>Total Personnel</b>	<b>\$ 250,670</b>	<b>\$ 365,980</b>	<b>\$ 284,414</b>	<b>\$ 384,626</b>
20-5-32-5201	Office Supplies	\$ 3,250	\$ 4,500	\$ 3,200	\$ 4,000
20-5-32-5203	Postage	\$ 27,961	\$ 28,820	\$ 28,820	\$ 29,390
20-5-32-5204	Clothing Supplies	\$ 50	\$ 60	\$ 60	\$ 75
20-5-32-5210	Tools & Other Supplies	\$ -	\$ -	\$ 458	\$ -
20-5-32-5215	Small Equipment	\$ 1,227	\$ 5,000	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 32,488</b>	<b>\$ 38,380</b>	<b>\$ 32,538</b>	<b>\$ 33,465</b>
20-5-32-5324	Office Equipment Maintenance	\$ -	\$ 5,000	\$ -	\$ 5,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>
20-5-32-5406	Information Technology Services	\$ 43,508	\$ 78,371	\$ 78,371	\$ 73,395
20-5-32-5408	Consultant Services	\$ -	\$ 40,000	\$ -	\$ -
20-5-32-5409	Specal Services	\$ 473	\$ 600	\$ 500	\$ 600
20-5-32-5420	Accounting & Auditing Services	\$ 12,588	\$ 13,829	\$ 13,829	\$ 12,650
	<b>Total Professional Services</b>	<b>\$ 56,569</b>	<b>\$ 132,800</b>	<b>\$ 92,700</b>	<b>\$ 86,645</b>
20-5-32-5502	Communication Services	\$ 747	\$ 660	\$ 620	\$ 540
20-5-32-5506	Merchant Services	\$ 122,587	\$ 126,000	\$ 131,000	\$ 132,000
20-5-32-5507	Radio Services	\$ 300	\$ 300	\$ 300	\$ 300
20-5-32-5511	Insurance-General Liability	\$ 273	\$ 277	\$ 277	\$ 332
20-5-32-5512	Insurance-Errors & Omissions	\$ 576	\$ 594	\$ 594	\$ 673
20-5-32-5513	Insurance-Crime/Dishonesty	\$ 343	\$ 343	\$ 343	\$ 393
20-5-32-5531	Equipment Rental	\$ 3,698	\$ 3,392	\$ 3,300	\$ 2,927
20-5-32-5541	Training & Travel	\$ 846	\$ 920	\$ 930	\$ 1,525
20-5-32-5542	Dues & Memberships	\$ -	\$ -	\$ 176	\$ 180
	<b>Total Services</b>	<b>\$ 129,369</b>	<b>\$ 132,486</b>	<b>\$ 137,540</b>	<b>\$ 138,870</b>
20-5-32-5922	Transfer to Fund 22	\$ 77,000	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	<b>\$ 77,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Finance-Utility Collections</b>	<b>\$ 546,096</b>	<b>\$ 674,646</b>	<b>\$ 547,192</b>	<b>\$ 648,606</b>

# Water & Sewer Fund

## Public Works

### Description

The Public Works department is comprised of three divisions:

1. Administration
2. Water
3. Sewer

### Expense Summary

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 723,015	\$ 1,035,919	\$ 794,359	\$ 1,059,234
Supplies	\$ 91,865	\$ 136,280	\$ 127,010	\$ 120,820
Repairs & Maintenance	\$ 273,515	\$ 563,500	\$ 562,650	\$ 530,000
Professional Services	\$ 28,937	\$ 110,002	\$ 99,704	\$ 25,178
Services	\$ 406,950	\$ 459,487	\$ 441,718	\$ 459,509
Water Purchases	\$ 383,003	\$ 413,240	\$ 391,715	\$ 417,276
Sewer Treatment	\$ 831,359	\$ 660,909	\$ 622,724	\$ 755,732
Capital	\$ 167,301	\$ 64,400	\$ -	\$ 11,500
Transfers	\$ 270,000	\$ -	\$ 162,413	\$ -
<b>Total</b>	<b>\$ 3,175,946</b>	<b>\$ 3,443,737</b>	<b>\$ 3,202,293</b>	<b>\$ 3,379,249</b>

### Staffing

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 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	-	-	-
Utilities Superintendent	1.00	1.00	1.00	1.00
PT GIS Analyst	0.25	0.25	0.25	0.25
Foreman	1.00	1.00	1.00	1.00
Crew Leader	2.00	1.00	1.00	1.00
Meter Reader	1.00	1.00	1.00	1.00
Maintenance Worker	4.00	4.00	4.00	4.00
Lift Station Mechanic	1.00	2.00	2.00	2.00
HR Generalist	0.20	0.20	-	-
<b>Total</b>	<b>11.40</b>	<b>11.20</b>	<b>12.00</b>	<b>12.00</b>

## Water & Sewer Administration

The mission of [Water & Sewer Administration](#) is to provide oversight and support for Bellmead's water and wastewater systems, ensuring projects, compliance efforts, and utility operations are managed effectively and in alignment with City goals.

### Division Overview

Water & Sewer Administration coordinates capital improvements, assists with regulatory compliance, and provides operational support for the City's utility divisions. The division manages project documentation, grant reporting, and communication between engineering, finance, and field operations.

#### Core responsibilities include:

- Coordinating major utility infrastructure projects.
- Supporting lift station construction and SCADA system upgrades.
- Maintaining state and federal compliance documentation.
- Assisting with customer communication and service coordination.
- Facilitating utility-related training and inventory processes.

### FY 2025 Accomplishments

- **Oversaw planning and construction for three ARPA-funded lift stations** (Highway 84, Wilson, and Parish), coordinating contractor activity and reporting. *(Goals F3, F4, F6)*
- **Supported design coordination for the North Interceptor Project**, which will allow elimination of four aging lift stations. *(Goals F3, F6)*
- **Initiated installation of a SCADA system** to improve real-time monitoring of well operations. *(Goal F9)*
- **Completed and submitted the EPA-required Lead and Copper Rule Improvements (LCRI) inventory**, documenting service line materials citywide. *(Goal A14)*

### FY 2026 Goals and Objectives

- **Advance the next phase of the North Interceptor Project**, including right-of-way coordination and readiness for bid. *(Goal F3)*
- **Develop a five-year capital plan** for phased water/sewer line replacements. *(Goal F6)*
- **Support SCADA system training and operational handoff** to utility field staff. *(Goal A12)*
- **Submit at least one grant or infrastructure funding application** for water or sewer improvements. *(Goal A3)*
- **Continue digitizing utility infrastructure records**, including plans, service line data, and project files. *(Goal A14)*
- **Improve tracking of service inquiries** to ensure follow-up and resolution. *(Goal A4)*

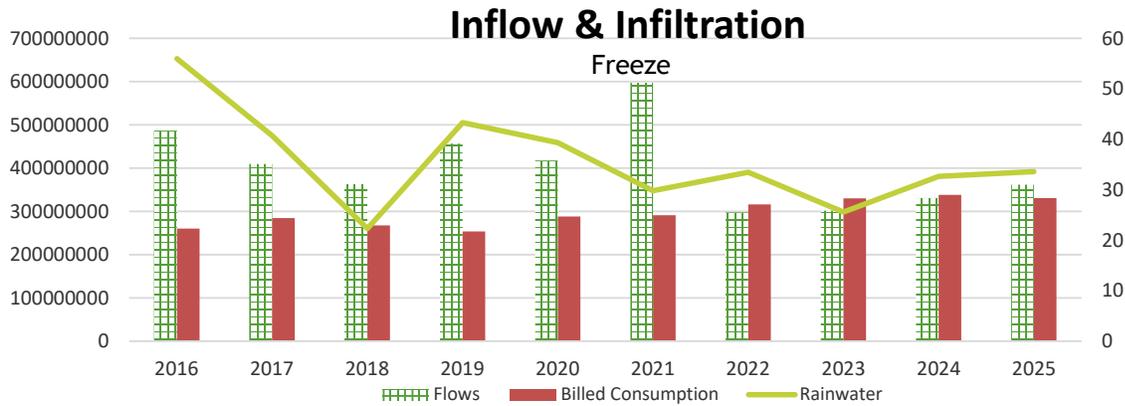
**Water & Sewer Fund  
Public Works  
Administration**

**Expense Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 198,967	\$ 269,920	\$ 212,172	\$ 269,031
Supplies	\$ 8,896	\$ 9,810	\$ 7,530	\$ 4,030
Repairs & Maintenance	\$ 2,341	\$ 4,000	\$ 3,150	\$ 3,000
Professional Services	\$ 16,060	\$ 18,215	\$ 21,877	\$ 2,438
Services	\$ 11,221	\$ 12,498	\$ 11,388	\$ 10,605
Transfers	\$ 53,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 290,485</b>	<b>\$ 314,443</b>	<b>\$ 256,117</b>	<b>\$ 289,104</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Actual	FY 2025 Estimated	FY 2026 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	-	-	-
PT GIS Analyst	0.25	0.25	0.25	0.25
HR Manager	-	-	0.20	0.20
HR Generalist	0.20	0.20	-	-
<b>Total</b>	<b>1.40</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>



**Public Works**

**Administration**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
20-5-70-5101	Salaries-Administrative	\$ 81,314	\$ 117,266	\$ 108,396	\$ 123,018
20-5-70-5102	Salaries-Professional	\$ -	\$ 9,305	\$ 6,084	\$ 21,434
20-5-70-5103	Salaries-Supervisory	\$ 14,219	\$ 14,263	\$ -	\$ -
20-5-70-5104	Salaries-Operations	\$ 49,362	\$ 53,183	\$ 45,350	\$ 45,423
20-5-70-5112	Longevity	\$ 257	\$ 330	\$ 330	\$ 400
20-5-70-5113	Certification/Education Pay	\$ 1,642	\$ 2,078	\$ 2,078	\$ 2,460
20-5-70-5114	Allowances	\$ 5,294	\$ 4,975	\$ 5,245	\$ 5,575
20-5-70-5120	FICA	\$ 10,654	\$ 16,310	\$ 8,845	\$ 15,171
20-5-70-5124	WC Insurance	\$ 349	\$ 2,610	\$ 400	\$ 1,997
20-5-70-5130	TMRS	\$ 18,366	\$ 24,544	\$ 17,447	\$ 24,709
20-5-70-5150	Group Insurance	\$ 17,509	\$ 25,056	\$ 17,996	\$ 28,844
	<b>Total Personnel</b>	<b>\$ 198,967</b>	<b>\$ 269,920</b>	<b>\$ 212,172</b>	<b>\$ 269,031</b>
20-5-70-5201	Office Supplies	\$ 1,220	\$ 1,000	\$ 1,000	\$ 1,000
20-5-70-5203	Postage	\$ 119	\$ 30	\$ 30	\$ 30
20-5-70-5204	Clothing Supplies	\$ 125	\$ 250	\$ 250	\$ 250
20-5-70-5205	Janitorial Supplies	\$ 825	\$ 750	\$ 750	\$ 750
20-5-70-5207	Fuel	\$ 1,706	\$ 2,280	\$ -	\$ -
20-5-70-5215	Small Equipment	\$ 4,902	\$ 5,500	\$ 5,500	\$ 2,000
	<b>Total Supplies</b>	<b>\$ 8,896</b>	<b>\$ 9,810</b>	<b>\$ 7,530</b>	<b>\$ 4,030</b>
20-5-70-5301	Building Maintenance	\$ 1,739	\$ 3,000	\$ 3,000	\$ 3,000
20-5-70-5302	HVAC Maintenance	\$ -	\$ -	\$ 150	\$ -
20-5-70-5322	Vehicle Maintenance	\$ 601	\$ 1,000	\$ -	\$ -
	<b>Total Repairs and Maintenance</b>	<b>\$ 2,341</b>	<b>\$ 4,000</b>	<b>\$ 3,150</b>	<b>\$ 3,000</b>
20-5-70-5401	GIS Services	\$ 650	\$ 16,711	\$ 16,711	\$ 800
20-5-70-5402	Engineering Services	\$ -	\$ -	\$ 3,500	\$ -
20-5-70-5404	Legal Services	\$ 2,558	\$ -	\$ 200	\$ -
20-5-70-5406	Information Technology Services	\$ 1,573	\$ 1,504	\$ 1,466	\$ 1,638
20-5-70-5408	Consulting Services	\$ 11,280	\$ -	\$ -	\$ -
	<b>Total Professional Services</b>	<b>\$ 16,060</b>	<b>\$ 18,215</b>	<b>\$ 21,877</b>	<b>\$ 2,438</b>
20-5-70-5502	Communication Services	\$ 1,668	\$ 1,980	\$ 900	\$ 1,044
20-5-70-5504	Internet Services	\$ 3,088	\$ 3,180	\$ 3,150	\$ 3,300
20-5-70-5507	Radio Services	\$ 900	\$ 900	\$ 900	\$ 900
20-5-70-5511	Insurance - General Liability	\$ 105	\$ 106	\$ 106	\$ 106
20-5-70-5512	Insurance - E&O	\$ 221	\$ 228	\$ 228	\$ 215
20-5-70-5515	Insurance - Auto	\$ 612	\$ -	\$ -	\$ -
20-5-70-5517	Insurance - Property	\$ -	\$ -	\$ -	\$ -
20-5-70-5531	Equipment Rental	\$ 995	\$ 1,404	\$ 1,404	\$ 1,500
20-5-70-5541	Training and Travel	\$ 3,260	\$ 4,160	\$ 4,160	\$ 3,000
20-5-70-5542	Dues/Memberships	\$ 373	\$ 540	\$ 540	\$ 540
	<b>Total Services</b>	<b>\$ 11,221</b>	<b>\$ 12,498</b>	<b>\$ 11,388</b>	<b>\$ 10,605</b>
20-5-70-5922	Transfer to Fund 22	\$ 53,000	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	<b>\$ 53,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Public Works - Admin</b>	<b>\$ 290,485</b>	<b>\$ 314,443</b>	<b>\$ 256,117</b>	<b>\$ 289,104</b>

## Water Services

The mission of the Water Division is to provide a safe, reliable, and high-quality potable water supply through the operation, maintenance, and continuous improvement of Bellmead's water distribution system.

### Division Overview

The Water Division is responsible for the maintenance, repair, and expansion of the City's water infrastructure. This includes water mains, meters, valves, fire hydrants, booster pumps, and storage facilities. The division ensures the delivery of clean drinking water and supports fire protection and development services.

#### Core responsibilities include:

- Repairing water leaks and replacing aging service lines.
- Installing new service taps and customer meters.
- Maintaining fire hydrants and valves.
- Constructing and upgrading water mains and distribution lines.
- Reading meters and supporting customer service requests.
- Maintaining regulatory compliance through testing and operational documentation.

### FY 2025 Accomplishments

- **Completed and submitted the initial Lead and Copper Rule inventory**, documenting pipe materials as required by the EPA. *(Goal F9)*
- **Repaired and replaced fire hydrants** in key locations to maintain first responder access and support water pressure needs. *(Goals D6, F4)*
- **Maintained compliance with water quality standards**, meeting all required testing and reporting benchmarks. *(Goal F9)*
- **Performed routine water main repairs and service line maintenance**, preventing interruptions and reducing unaccounted-for water. *(Goal F3)*
- **Initiated new SCADA system operations** at water wells to enable improved monitoring and control. *(Goals F3, F8)*

### FY 2026 Goals and Objectives

- **Continue lead and copper service line replacement**, prioritizing known locations for phased infrastructure upgrades. *(Goal F9)*
- **Maintain and upgrade fire hydrants and valves** to ensure full operational readiness and code compliance. *(Goals D6, F4)*
- **Support installation of new water service taps** for approved developments. *(Goals F4, D6)*
- **Expand SCADA system usage**, including training staff and integrating well site monitoring into regular operations. *(Goal F3)*
- **Maintain regular leak response and main repair operations** to minimize water loss and protect road infrastructure. *(Goal F3)*

**Water & Sewer Fund**  
**Public Works**  
**Water**

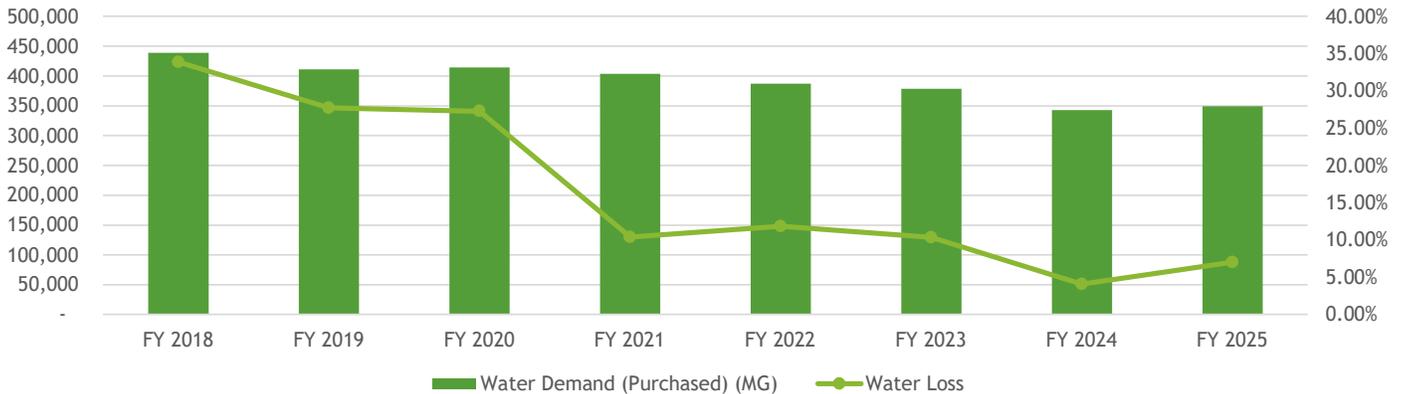
**Expense Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 303,614	\$ 465,646	\$ 343,632	\$ 474,907
Supplies	\$ 65,424	\$ 102,480	\$ 98,180	\$ 95,480
Repairs & Maintenance	\$ 206,372	\$ 379,500	\$ 379,500	\$ 366,000
Professional Services	\$ 12,877	\$ 89,287	\$ 75,327	\$ 18,500
Services	\$ 366,366	\$ 417,406	\$ 398,935	\$ 413,290
Water Purchases	\$ 383,003	\$ 413,240	\$ 391,715	\$ 417,276
Capital	\$ 115,830	\$ 15,500	\$ -	\$ -
Transfers	\$ 78,000	\$ -	\$ 64,506	\$ -
<b>Total</b>	<b>\$ 1,531,487</b>	<b>\$ 1,883,059</b>	<b>\$ 1,751,795</b>	<b>\$ 1,785,453</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Utilities Superintendent	0.60	0.60	0.60	0.60
Utilities Foreman	0.60	0.60	0.60	0.60
Utilities Crew Leader	1.20	0.60	0.60	0.60
Lead Water Systems Operator	-	1.00	1.00	1.00
Meter Technician	1.00	1.00	1.00	1.00
Well Technician	-	1.00	1.00	1.00
Utilities Worker	2.40	2.40	2.40	2.40
<b>Total</b>	<b>5.80</b>	<b>7.20</b>	<b>7.20</b>	<b>7.20</b>

**Water Loss**



**Water System Accountability Improvements:** Beginning in FY 2019, the City of Bellmead conducted an internal audit of the water utility to correct billing structure inconsistencies and identify unbilled or inaccurately measured consumption. This work continued through FY 2021 and directly preceded the installation of **AMI smart meters in FY 2022**. The deployment of AMI technology substantially improved metering accuracy and corrected a significant portion of apparent water loss previously caused by meter under-registration. As a result of these combined efforts, water loss decreased from **33.85% in FY 2020 to 7.01% in FY 2026**, representing a **26-point reduction in non-revenue water** and major operational efficiency gains.

**Water & Sewer Fund**  
**Public Works**  
**Water**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
20-5-75-5103	Salaries-Supervisory	\$ 72,829	\$ 78,286	\$ 74,705	\$ 83,130
20-5-75-5104	Salaries-Operations	\$ 145,277	\$ 236,765	\$ 159,306	\$ 238,011
20-5-75-5109	Contract Labor	\$ 10,284	\$ -	\$ 675	\$ -
20-5-75-5110	Overtime	\$ 12,327	\$ 7,866	\$ 15,207	\$ 9,634
20-5-75-5112	Longevity	\$ 1,222	\$ 1,474	\$ 1,552	\$ 1,143
20-5-75-5113	Certification/Education Pay	\$ 4,316	\$ 4,495	\$ 4,999	\$ 2,574
20-5-75-5120	FICA	\$ 17,083	\$ 25,160	\$ 17,801	\$ 25,589
20-5-75-5124	Workers' Comp Insurance	\$ 5,673	\$ 8,456	\$ 6,650	\$ 7,991
20-5-75-5125	Unemployment Compensation	\$ 2,621	\$ -	\$ -	\$ -
20-5-75-5130	TMRS	\$ 8,229	\$ 40,947	\$ 29,386	\$ 41,678
20-5-75-5150	Group Insurance	\$ 23,752	\$ 62,197	\$ 33,351	\$ 65,157
	<b>Total Personnel</b>	<b>\$ 303,614</b>	<b>\$ 465,646</b>	<b>\$ 343,632</b>	<b>\$ 474,907</b>
20-5-75-5201	Office Supplies	\$ 561	\$ 70	\$ 250	\$ 500
20-5-75-5204	Clothing Supplies	\$ 2,085	\$ 7,500	\$ 6,000	\$ 3,000
20-5-75-5207	Fuel	\$ 17,568	\$ 19,910	\$ 16,930	\$ 22,930
20-5-75-5210	Tools & Other Supplies	\$ 3,951	\$ 3,000	\$ 3,000	\$ 2,000
20-5-75-5213	Chemical Supplies	\$ 38,780	\$ 65,000	\$ 65,000	\$ 65,000
20-5-75-5215	Small Equipment	\$ 2,480	\$ 7,000	\$ 7,000	\$ 2,050
	<b>Total Supplies</b>	<b>\$ 65,424</b>	<b>\$ 102,480</b>	<b>\$ 98,180</b>	<b>\$ 95,480</b>
20-5-75-5321	Machinery & Equip Maint	\$ 5,683	\$ 4,500	\$ 4,500	\$ 5,500
20-5-75-5322	Vehicle Maintenance	\$ 7,752	\$ 6,000	\$ 6,000	\$ 5,500
20-5-75-5340	Water Line Maintenance	\$ 87,352	\$ 180,000	\$ 180,000	\$ 180,000
20-5-75-5341	Gateway Maintenance	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
20-5-75-5342	Water Well Maintenance	\$ 86,798	\$ 140,000	\$ 140,000	\$ 140,000
20-5-75-5343	Water Meters	\$ 17,685	\$ 14,000	\$ 14,000	\$ 10,000
20-5-75-5344	Fire Hydrant Maintenance	\$ 1,101	\$ 30,000	\$ 30,000	\$ 20,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 206,372</b>	<b>\$ 379,500</b>	<b>\$ 379,500</b>	<b>\$ 366,000</b>
20-5-75-5402	Engineering Services	\$ -	\$ 5,000	\$ 5,000	\$ 3,000
20-5-75-5406	Information Technology Services	\$ -	\$ 13,000	\$ -	\$ 1,300
20-5-75-5409	Special Services	\$ 865	\$ 2,500	\$ 1,540	\$ 2,000
20-5-75-5440	Water Samples	\$ 12,012	\$ 12,000	\$ 12,000	\$ 12,000
20-5-75-5441	Meter Testing	\$ -	\$ 56,787	\$ 56,787	\$ 200
	<b>Professional Services</b>	<b>\$ 12,877</b>	<b>\$ 89,287</b>	<b>\$ 75,327</b>	<b>\$ 18,500</b>
20-5-75-5501	Electric Services	\$ 315,134	\$ 360,000	\$ 340,000	\$ 349,410
20-5-75-5502	Communication Services	\$ 2,614	\$ 2,700	\$ 2,950	\$ 3,144
20-5-75-5507	Radio Services	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
20-5-75-5511	Insurance-General Liability	\$ 433	\$ 440	\$ 439	\$ 638
20-5-75-5512	Insurance-Errors & Omissions	\$ 916	\$ 943	\$ 943	\$ 1,292
20-5-75-5515	Insurance-Auto	\$ 6,544	\$ 5,776	\$ 5,775	\$ 6,766
20-5-75-5516	Insurance - Rolling Stock	\$ 938	\$ 938	\$ 938	\$ 941
20-5-75-5517	Insurance-Property	\$ 35,397	\$ 39,609	\$ 39,609	\$ 41,899
20-5-75-5522	Public Notices	\$ 298	\$ 300	\$ 1,581	\$ 3,000
20-5-75-5531	Equipment Rental	\$ 56	\$ 1,500	\$ 1,500	\$ 1,500
20-5-75-5541	Training & Travel	\$ 2,433	\$ 2,500	\$ 2,500	\$ 2,500
20-5-75-5542	Dues/Memberships	\$ 400	\$ 1,500	\$ 1,500	\$ 1,000
	<b>Total Services</b>	<b>\$ 366,366</b>	<b>\$ 417,406</b>	<b>\$ 398,935</b>	<b>\$ 413,290</b>
20-5-75-5579	Bad Debt Expense	\$ 1,248	\$ 20,000	\$ 7,500	\$ 5,000
20-5-75-5580	Water System Fees	\$ 10,566	\$ 10,000	\$ 10,000	\$ 10,000
20-5-75-5581	Raw Water	\$ 10,259	\$ 20,000	\$ 10,975	\$ 15,000
20-5-75-5582	Water Purchases-Fixed Charges	\$ 360,930	\$ 363,240	\$ 363,240	\$ 387,276
	<b>Total Water Purchases</b>	<b>\$ 383,003</b>	<b>\$ 413,240</b>	<b>\$ 391,715</b>	<b>\$ 417,276</b>
20-5-75-5704	Water Well - Research	\$ 115,830	\$ -	\$ -	\$ -
20-5-75-5705	Machinery & Equipment	\$ -	\$ 15,500	\$ -	\$ -
	<b>Total Capital</b>	<b>\$ 115,830</b>	<b>\$ 15,500</b>	<b>\$ -</b>	<b>\$ -</b>
20-5-75-5922	Transfer to Fund 22	\$ 78,000	\$ -	\$ -	\$ -
20-5-75-5923	Transfer to Fund 23	\$ -	\$ -	\$ 64,506	\$ -
	<b>Total Transfers</b>	<b>\$ 78,000</b>	<b>\$ -</b>	<b>\$ 64,506</b>	<b>\$ -</b>
	<b>Total Public Works - Water</b>	<b>\$ 1,531,487</b>	<b>\$ 1,883,059</b>	<b>\$ 1,751,795</b>	<b>\$ 1,785,453</b>

## Sewer Services

The mission of the Sewer Division is to protect public health and the environment by operating and maintaining a safe, efficient, and reliable sewer collection system for the residents and businesses of Bellmead.

### Division Overview

The Sewer Division is responsible for maintaining and operating the City's wastewater collection infrastructure, including mains, manholes, clean-outs, and lift stations. The team performs preventative maintenance, emergency repairs, and inspections to minimize inflow and infiltration and support reliable wastewater transport.

#### Core responsibilities include:

- Maintaining sewer lines, manholes, and service connections.
- Performing lift station repairs and inspections.
- Responding to backups, overflows, and emergency calls.
- Replacing deteriorated sewer infrastructure.
- Conducting preventative maintenance to extend system life.

### FY 2025 Accomplishments

- **Completed emergency replacement of the Concord manhole**, reducing inflow and infiltration (I&I) and improving system reliability. *(Goal F3)*
- **Began construction of new lift stations** at Highway 84, Wilson, and Parrish to address capacity constraints. *(Goal F3)*
- **Installed and replaced multiple failing manhole rings and covers**, mitigating I&I from stormwater intrusion. *(Goals F3, F10)*
- **Performed routine inspections and maintenance** on sewer lines and lift stations to prevent system failures and maintain service reliability. *(Goals F3, F10)*

### FY 2026 Goals and Objectives

- **Develop and implement a manhole system inventory** to assess conditions and prioritize rehabilitation. *(Goal F3)*
- **Continue replacement of deteriorating sewer mains and service lines** to prevent overflows and improve flow capacity. *(Goals F3, F10)*
- **Oversee completion of Highway 84, Wilson, and Parrish lift stations** and ensure seamless transition to operations. *(Goal F3)*
- **Advance construction phases 1A, 1B, and 1C of the North Interceptor Project**, which will increase capacity and eliminate aging lift stations. *(Goal F6)*
- **Provide hands-on staff training** focused on system safety, confined space entry, and new technology use. *(Goal E1)*
- **Develop a realistic emergency response plan** for sewer line failures, heavy rain events, and lift station outages. *(Goal F10)*

**Water & Sewer Fund**  
**Public Works**  
**Sewer**

**Expense Summary**

<b>Classification</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Estimated</b>	<b>FY 2026 Budget</b>
Personnel	\$ 220,433	\$ 300,353	\$ 238,554	\$ 315,296
Supplies	\$ 17,544	\$ 23,990	\$ 21,300	\$ 21,310
Repairs & Maintenance	\$ 64,802	\$ 180,000	\$ 180,000	\$ 161,000
Professional Services	\$ -	\$ 2,500	\$ 2,500	\$ 4,240
Services	\$ 29,364	\$ 29,583	\$ 31,395	\$ 35,614
Sewer Treatment	\$ 831,359	\$ 660,909	\$ 622,724	\$ 755,732
Capital	\$ 51,471	\$ 48,900	\$ -	\$ 11,500
Transfers	\$ 139,000	\$ -	\$ 97,907	\$ -
<b>Total</b>	<b>\$ 1,353,973</b>	<b>\$ 1,246,235</b>	<b>\$ 1,194,380</b>	<b>\$ 1,304,692</b>

**Staffing**

<b>Position</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Estimated</b>	<b>FY 2026 Budget</b>
Utilities Superintendent	0.40	0.40	0.40	0.40
Utilities Foreman	0.40	0.40	0.40	0.40
Utilities Crew Leader	0.80	0.40	0.40	0.40
Lift Station Technician	1.00	2.00	2.00	2.00
Utilities Worker	1.60	1.60	1.60	1.60
<b>Total</b>	<b>4.20</b>	<b>4.80</b>	<b>4.80</b>	<b>4.80</b>

**Water & Sewer Fund**  
**Public Works**  
**Sewer**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
20-5-76-5103	Salaries-Supervisory	\$ 48,553	\$ 52,192	\$ 49,803	\$ 55,420
20-5-76-5104	Salaries-Operations	\$ 92,994	\$ 151,940	\$ 113,242	\$ 156,624
20-5-76-5109	Contract Labor	\$ 10,001	\$ -	\$ -	\$ -
20-5-76-5110	Overtime	\$ 9,578	\$ 3,161	\$ 12,070	\$ 4,699
20-5-76-5112	Longevity	\$ 1,483	\$ 1,671	\$ 1,593	\$ 2,237
20-5-76-5113	Certification/Education Pay	\$ 1,304	\$ 2,184	\$ 1,679	\$ 2,936
20-5-76-5120	FICA	\$ 11,463	\$ 16,153	\$ 11,527	\$ 16,977
20-5-76-5124	WC Insurance	\$ 3,880	\$ 5,446	\$ 4,500	\$ 5,315
20-5-76-5125	Unemployment Compensation	\$ 1,747	\$ -	\$ -	\$ -
20-5-76-5130	TMRS	\$ 18,734	\$ 26,289	\$ 19,013	\$ 27,651
20-5-76-5150	Group Insurance	\$ 20,696	\$ 41,317	\$ 25,127	\$ 43,437
	<b>Total Personnel</b>	<b>\$ 220,433</b>	<b>\$ 300,353</b>	<b>\$ 238,554</b>	<b>\$ 315,296</b>
20-5-76-5201	Office Supplies	\$ -	\$ 20	\$ -	\$ 50
20-5-76-5204	Clothing Supplies	\$ 543	\$ 2,200	\$ 1,500	\$ 600
20-5-76-5207	Fuel	\$ 11,359	\$ 13,270	\$ 11,300	\$ 13,050
20-5-76-5210	Tools and Other Supplies	\$ 1,387	\$ 1,500	\$ 1,500	\$ 500
20-5-76-5213	Chemical Supplies	\$ 2,316	\$ 3,000	\$ 3,000	\$ 3,000
20-5-76-5215	Small Equipment	\$ 1,939	\$ 4,000	\$ 4,000	\$ 4,110
	<b>Total Supplies</b>	<b>\$ 17,544</b>	<b>\$ 23,990</b>	<b>\$ 21,300</b>	<b>\$ 21,310</b>
20-5-76-5321	Machinery & Equipment Maintenance	\$ 2,234	\$ 10,000	\$ 10,000	\$ 5,000
20-5-76-5322	Vehicle Maintenance	\$ 2,904	\$ 10,000	\$ 10,000	\$ 11,000
20-5-76-5330	Sewer Line Maintenance	\$ 30,047	\$ 120,000	\$ 120,000	\$ 120,000
20-5-76-5335	Lift Station Maintenance	\$ 29,617	\$ 40,000	\$ 40,000	\$ 25,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 64,802</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 161,000</b>
20-5-76-5402	Engineering Services	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
20-5-76-5406	Information Technology Services	\$ -	\$ -	\$ -	\$ 1,740
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 4,240</b>
20-5-76-5501	Electric Services	\$ 21,817	\$ 20,000	\$ 20,900	\$ 23,175
20-5-76-5511	Insurance-General Liability	\$ 314	\$ 318	\$ 318	\$ 425
20-5-76-5512	Insurance-Errors & Omissions	\$ 663	\$ 683	\$ 683	\$ 861
20-5-76-5515	Insurance-Auto	\$ 4,031	\$ 4,104	\$ 5,016	\$ 5,093
20-5-76-5516	Insurance-Rolling Stock	\$ 1,020	\$ 1,020	\$ 1,020	\$ 1,023
20-5-76-5517	Insurance-Property	\$ 454	\$ 508	\$ 508	\$ 537
20-5-76-5531	Equipment Rental	\$ 1,066	\$ -	\$ -	\$ 1,000
20-5-76-5541	Training & Travel	\$ -	\$ 2,000	\$ 2,000	\$ 3,000
20-5-76-5542	Dues/Memberships	\$ -	\$ 950	\$ 950	\$ 500
	<b>Total Services</b>	<b>\$ 29,364</b>	<b>\$ 29,583</b>	<b>\$ 31,395</b>	<b>\$ 35,614</b>
20-5-76-5579	Bad Debt Expense	\$ 1,094	\$ 10,000	\$ 3,600	\$ 5,000
20-5-76-5580	Sewer Treatment--O&M	\$ 601,397	\$ 456,785	\$ 425,000	\$ 494,232
20-5-76-5581	Sewer Treatment-Fixed Costs	\$ 228,868	\$ 194,124	\$ 194,124	\$ 256,500
	<b>Total Sewer Treatment</b>	<b>\$ 831,359</b>	<b>\$ 660,909</b>	<b>\$ 622,724</b>	<b>\$ 755,732</b>
20-5-76-5705	Machinery & Equipment	\$ -	\$ 48,900	\$ -	\$ 11,500
20-5-76-5706	Vehicles	\$ 51,471	\$ -	\$ -	\$ -
	<b>Total Capital</b>	<b>\$ 51,471</b>	<b>\$ 48,900</b>	<b>\$ -</b>	<b>\$ 11,500</b>
20-5-76-5922	Transfer to Fund 22	\$ 139,000	\$ -	\$ -	\$ -
20-5-76-5923	Transfer to Fund 23	\$ -	\$ -	\$ 97,907	\$ -
	<b>Transfers</b>	<b>\$ 139,000</b>	<b>\$ -</b>	<b>\$ 97,907</b>	<b>\$ -</b>
	<b>Total Public Works - Sewer</b>	<b>\$ 1,353,973</b>	<b>\$ 1,246,235</b>	<b>\$ 1,194,380</b>	<b>\$ 1,304,692</b>
	<b>Total Public Works</b>	<b>\$ 3,175,946</b>	<b>\$ 3,443,737</b>	<b>\$ 3,202,293</b>	<b>\$ 3,379,249</b>

**Water & Sewer Fund**  
**Other Costs**

**Expense Summary**

<b>Classification</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Estimated</b>	<b>FY 2026 Budget</b>
Personnel	\$ -	\$ -	\$ -	\$ 30,000
Supplies	\$ 2,876	\$ -	\$ -	\$ -
Professional Services	\$ 702	\$ 1,000	\$ 725	\$ 2,000
Debt Service	\$ 491,882	\$ 491,906	\$ 491,528	\$ 496,656
Transfers Out	\$ 700,294	\$ 625,543	\$ 625,543	\$ 1,058,866
<b>Total</b>	<b>\$ 1,195,754</b>	<b>\$ 1,118,449</b>	<b>\$ 1,117,796</b>	<b>\$ 1,587,522</b>

**Expense Detail**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Estimated</b>	<b>FY 2026 Budget</b>
20-5-90-5160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 30,000
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>
20-5-90-5297	Severe Storms	\$ 2,876	\$ -	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 2,876</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
20-5-90-5421	Arbitrage Compliance Services	\$ 702	\$ 1,000	\$ 725	\$ 1,000
20-5-90-5422	Continuing Disclosure Services	\$ -	\$ -	\$ -	\$ 1,000
	<b>Total Professional Services</b>	<b>\$ 702</b>	<b>\$ 1,000</b>	<b>\$ 725</b>	<b>\$ 2,000</b>
20-5-90-5601	Principal Payments	\$ 355,000	\$ 355,000	\$ 355,000	\$ 370,000
20-5-90-5611	Bond Interest Expense	\$ 136,259	\$ 135,906	\$ 135,906	\$ 125,656
20-5-90-5621	Fiscal Charges	\$ 623	\$ 1,000	\$ 622	\$ 1,000
	<b>Total Debt Service</b>	<b>\$ 491,882</b>	<b>\$ 491,906</b>	<b>\$ 491,528</b>	<b>\$ 496,656</b>
20-5-90-5910	Transfer to General Fund	\$ 305,290	\$ 388,063	\$ 388,063	\$ 394,112
20-5-90-5922	Transfer to Fund 22	\$ 395,004	\$ 237,480	\$ 237,480	\$ 664,754
	<b>Total Transfers Out</b>	<b>\$ 700,294</b>	<b>\$ 625,543</b>	<b>\$ 625,543</b>	<b>\$ 1,058,866</b>
	<b>Total Other</b>	<b>\$ 1,195,754</b>	<b>\$ 1,118,449</b>	<b>\$ 1,117,796</b>	<b>\$ 1,587,522</b>

Revenues

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
80-4431	Storm Drainage Fees-Residential	\$ 393,241	\$ 407,851	\$ 163,788	\$ 174,039
80-4432	Storm Drainage Fees-Non-Res	\$ -	\$ -	\$ 247,443	\$ 260,397
80-4439	Delinquent Penalties	\$ 5,774	\$ 5,688	\$ 5,914	\$ 6,458
	<b>Total Charges for Services</b>	<b>\$ 399,015</b>	<b>\$ 413,539</b>	<b>\$ 417,145</b>	<b>\$ 440,894</b>
80-4611	Interest Earned	\$ 17,878	\$ 15,000	\$ 24,317	\$ 24,292
	<b>Total Investment Income</b>	<b>\$ 17,878</b>	<b>\$ 15,000</b>	<b>\$ 24,317</b>	<b>\$ 24,292</b>
80-4711	Other Income	\$ 6	\$ -	\$ -	\$ -
	<b>Total Other Income</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
80-4990	Insurance Proceeds	\$ 11,800	\$ -	\$ -	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ 11,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Drainage Revenues</b>	<b>\$ 428,698</b>	<b>\$ 428,539</b>	<b>\$ 441,462</b>	<b>\$ 465,186</b>

Expense Summary

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 121,530	\$ 292,544	\$ 204,622	\$ 307,346
Supplies	\$ 4,550	\$ 7,510	\$ 8,450	\$ 8,791
Repairs & Maintenance	\$ 15,591	\$ 32,896	\$ 31,826	\$ 39,000
Professional Services	\$ 52	\$ 2,763	\$ 2,715	\$ 6,104
Services	\$ 3,291	\$ 24,018	\$ 6,067	\$ 15,491
Capital	\$ -	\$ -	\$ -	\$ 400,000
Transfers	\$ -	\$ 16,615	\$ 16,615	\$ 25,709
<b>Total</b>	<b>\$ 145,014</b>	<b>\$ 376,346</b>	<b>\$ 270,295</b>	<b>\$ 802,441</b>

Working Capital Summary

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Net Change	\$ 283,684	\$ 52,193	\$ 171,167	\$ (337,255)
Working Capital, Beginning	\$ 230,976	\$ 514,660	\$ 514,660	\$ 685,826
<b>Working Capital, Ending</b>	<b>\$ 514,660</b>	<b>\$ 566,853</b>	<b>\$ 685,826</b>	<b>\$ 348,571</b>

Staffing

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
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	0.15	0.15	0.15	0.15
Asst. Public Works Director	0.15	-	-	-
Streets Superintendent	-	0.30	0.30	0.30
Crew Leader	1.00	1.00	1.00	1.00
Drainage Worker	2.00	2.00	2.00	2.00
<b>Total</b>	<b>3.45</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>

## Drainage Fund

The mission of the Drainage Team is to manage, maintain, and improve Bellmead's stormwater infrastructure to reduce flooding, protect property, and promote water quality in compliance with state and federal regulations.

### Division Overview

The Drainage Fund is an enterprise fund supported by fees collected through monthly utility bills. The division is responsible for maintaining drainage infrastructure, preventing localized flooding, and complying with stormwater permitting requirements under the Texas Commission on Environmental Quality (TCEQ).

### Core responsibilities include:

- Maintaining open ditches, storm drains, culverts, and inlets.
- Performing jet cleaning and debris removal to ensure system functionality.
- Supporting capital drainage improvements and flood mitigation projects.
- Maintaining compliance with the City's stormwater permit.
- Conducting street sweeping to protect water quality and improve curb conditions.
- Educating the public on stormwater pollution prevention.

### FY 2025 Accomplishments

- **Continued routine mowing, ditch clearing, and jet cleaning** of storm drains and culverts to reduce blockages and minimize flood risk. *(Goal F12)*
- **Opened driveway culverts** in several areas to improve flow and mitigate resident-level flooding. *(Goal F12)*
- **Repaired and replaced damaged storm grates**, restoring function and reducing surface runoff issues. *(Goal A4)*
- **Managed construction oversight for drainage infrastructure replacement** on Briarwood Lane. *(Goal F3)*
- **Maintained compliance with the TCEQ stormwater general permit**, including updates to the City's stormwater management program. *(Goal F12)*
- **Utilized social media** to raise public awareness about stormwater management and flood prevention. *(Goal A11)*

### FY 2026 Goals and Objectives

- **Continue regular inspection and maintenance** of storm drains, culverts, and detention areas to prevent failures and preserve system capacity. *(Goal F3)*
- **Develop and maintain flood mitigation plans** to identify high-risk areas and recommend phased solutions. *(Goal F12)*
- **Complete full City Street sweeping rotation**, improving drainage performance and reducing pollutants entering waterways. *(Goals F12, F13)*
- **Pursue state or federal funding** for future drainage improvements and resilience projects. *(Goal A3)*
- **Deliver public education content** on stormwater issues using newsletters, social media, and community events. *(Goal A11)*

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
80-5-77-5101	Salaries-Administrative	\$ 36,605	\$ 48,175	\$ 45,856	\$ 51,786
80-5-77-5103	Salaries-Supervisory	\$ 13,741	\$ 26,603	\$ 16,185	\$ 21,994
80-5-77-5104	Salaries-Operations	\$ 32,569	\$ 123,575	\$ 89,738	\$ 131,371
80-5-77-5109	Contract Labor	\$ 17,629	\$ -	\$ -	\$ -
80-5-77-5110	Salaries-Overtime	\$ 48	\$ 4,417	\$ 1,218	\$ 4,601
80-5-77-5112	Longevity	\$ 53	\$ 91	\$ 51	\$ 154
80-5-77-5113	Certification/Education Pay	\$ 803	\$ 1,525	\$ 738	\$ 1,148
80-5-77-5114	Allowances	\$ 2,191	\$ 1,960	\$ 2,275	\$ 2,410
80-5-77-5120	FICA	\$ 5,862	\$ 15,761	\$ 9,867	\$ 16,330
80-5-77-5124	WC Insurance	\$ 1,540	\$ 7,326	\$ 4,100	\$ 6,667
80-5-77-5130	TMRS	\$ 2,359	\$ 25,650	\$ 16,295	\$ 26,598
80-5-77-5150	Group Insurance	\$ 8,131	\$ 37,461	\$ 18,300	\$ 39,287
80-5-77-5160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 5,000
	<b>Total Personnel</b>	<b>\$ 121,530</b>	<b>\$ 292,544</b>	<b>\$ 204,622</b>	<b>\$ 307,346</b>
80-5-77-5201	Office Supplies	\$ -	\$ 50	\$ 50	\$ 50
80-5-77-5204	Clothing Supplies	\$ 558	\$ 1,221	\$ 1,800	\$ 1,851
80-5-77-5207	Fuel	\$ 2,326	\$ 3,239	\$ 3,600	\$ 3,890
80-5-77-5210	Tools & Other Supplies	\$ 1,346	\$ 1,000	\$ 1,000	\$ 1,000
80-5-77-5213	Chemical Supplies	\$ -	\$ 500	\$ 500	\$ 500
80-5-77-5215	Small Equipment	\$ 320	\$ 1,500	\$ 1,500	\$ 1,500
	<b>Total Supplies</b>	<b>\$ 4,550</b>	<b>\$ 7,510</b>	<b>\$ 8,450</b>	<b>\$ 8,791</b>
80-5-77-5307	Sign Maintenance	\$ -	\$ 30	\$ 30	\$ -
80-5-77-5321	Machinery & Equipment Maint.	\$ 3,394	\$ 1,822	\$ 1,900	\$ 5,000
80-5-77-5322	Vehicle Maintenance	\$ 6,035	\$ 9,440	\$ 8,292	\$ 12,000
80-5-77-5330	Drainage Maintenance	\$ 6,163	\$ 21,604	\$ 21,604	\$ 22,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 15,591</b>	<b>\$ 32,896</b>	<b>\$ 31,826</b>	<b>\$ 39,000</b>
80-5-77-5402	Engineering Services	\$ -	\$ 95	\$ 95	\$ 5,000
80-5-77-5406	Information Technology Services	\$ -	\$ 871	\$ 770	\$ 814
80-5-77-5408	Consulting Services	\$ -	\$ 1,509	\$ 1,600	\$ -
80-5-77-5420	Accounting & Auditing Services	\$ 52	\$ 288	\$ 250	\$ 290
	<b>Total Professional Services</b>	<b>\$ 52</b>	<b>\$ 2,763</b>	<b>\$ 2,715</b>	<b>\$ 6,104</b>
80-5-77-5502	Communication Services	\$ -	\$ -	\$ -	\$ -
80-5-77-5505	Mowing Services	\$ -	\$ 18,000	\$ -	\$ -
80-5-77-5511	Insurance-General Liability	\$ 258	\$ 262	\$ 261	\$ 319
80-5-77-5512	Insurance-E&O	\$ 545	\$ 561	\$ 561	\$ 646
80-5-77-5515	Insurance-Auto	\$ 1,991	\$ 2,665	\$ 2,665	\$ 3,796
80-5-77-5516	Insurance-Rolling Stock	\$ -	\$ -	\$ -	\$ 230
80-5-77-5522	Public Notices	\$ -	\$ -	\$ -	\$ 5,000
80-5-77-5531	Equipment Rental	\$ -	\$ -	\$ -	\$ 1,500
80-5-77-5541	Training & Travel	\$ 150	\$ 780	\$ 780	\$ 3,000
80-5-77-5542	Dues/Memberships	\$ -	\$ 239	\$ 750	\$ -
80-5-77-5551	Fines/Permits	\$ -	\$ 511	\$ 550	\$ 500
80-5-77-5571	Waste Collection Services	\$ 121	\$ -	\$ -	\$ -
80-5-77-5579	Bad Debt Expense	\$ 226	\$ 1,000	\$ 500	\$ 500
	<b>Total Services</b>	<b>\$ 3,291</b>	<b>\$ 24,018</b>	<b>\$ 6,067</b>	<b>\$ 15,491</b>
80-5-77-5706	Vehicles	\$ -	\$ -	\$ -	\$ -
80-5-77-5799	Other Capital Projects	\$ -	\$ -	\$ -	\$ 400,000
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>
80-5-77-5910	Transfer to General Fund	\$ -	\$ 16,615	\$ 16,615	\$ 25,709
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 16,615</b>	<b>\$ 16,615</b>	<b>\$ 25,709</b>
	<b>Total Drainage Fund</b>	<b>\$ 145,014</b>	<b>\$ 376,346</b>	<b>\$ 270,295</b>	<b>\$ 802,441</b>

**Revenues**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
50-4111	Ad Valorem Taxes	\$ 388,143	\$ 399,021	\$ 391,897	\$ 397,250
50-4112	Delinquent Ad Valorem Taxes	\$ 6,673	\$ 10,000	\$ 9,800	\$ 8,565
50-4113	Tax Penalty and Interest	\$ 6,099	\$ 8,000	\$ 6,400	\$ 7,000
	<b>Total Ad Valorem Taxes</b>	<b>\$ 400,915</b>	<b>\$ 417,021</b>	<b>\$ 408,097</b>	<b>\$ 412,815</b>
50-4611	Interest Earned	\$ 18,799	\$ 20,000	\$ 16,276	\$ 17,538
	<b>Total Interest Income</b>	<b>\$ 18,799</b>	<b>\$ 20,000</b>	<b>\$ 16,276</b>	<b>\$ 17,538</b>
	<b>Total Debt Service Revenue</b>	<b>\$ 419,714</b>	<b>\$ 437,021</b>	<b>\$ 424,373</b>	<b>\$ 430,353</b>

**Expenditures**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
50-5-90-5421	Arbitrage Compliance Services	\$ 558	\$ 1,000	\$ 1,000	\$ 1,000
50-5-90-5422	Continuing Disclosure Services	\$ -	\$ -	\$ -	\$ 1,000
	<b>Total Professional Services</b>	<b>\$ 558</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 2,000</b>
50-5-90-5601	Principal Payments	\$ 270,000	\$ 280,000	\$ 280,000	\$ 290,000
50-5-90-5611	Interest Payments	\$ 134,288	\$ 125,107	\$ 125,107	\$ 115,357
50-5-90-5621	Fiscal Charges	\$ 577	\$ 1,000	\$ 600	\$ 1,000
	<b>Total Debt Service</b>	<b>\$ 404,865</b>	<b>\$ 406,107</b>	<b>\$ 405,707</b>	<b>\$ 406,357</b>
	<b>Total Debt Service Expenditures</b>	<b>\$ 405,423</b>	<b>\$ 407,107</b>	<b>\$ 406,707</b>	<b>\$ 408,357</b>

**Fund Balance Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Net Change	\$ 14,291	\$ 29,914	\$ 17,666	\$ 21,996
Projected Fund Balance, Beginning	\$ 284,501	\$ 298,792	\$ 298,792	\$ 316,458
<b>Projected Fund Balance, Ending</b>	<b>\$ 298,792</b>	<b>\$ 328,706</b>	<b>\$ 316,458</b>	<b>\$ 338,454</b>



## VIII. Special Revenue Funds

### Overview

Special Revenue Funds are used to account for specific revenue sources that are legally restricted or committed to expenditures for particular purposes. These funds enhance fiscal accountability and transparency by clearly linking revenue sources with their intended uses.

The City of Bellmead maintains the following Special Revenue Funds:

#### Child Safety Fund

This fund accounts for child safety fees collected in conjunction with traffic citations issued by the City. In accordance with Texas state law, these revenues must be used to support child safety-related infrastructure projects, such as school zone improvements, signage, and pedestrian safety measures.

#### Community Improvement Fund

This fund accounts for contributions—primarily from the Bellmead Economic Development Corporation (BEDC)—that are used to support community appearance and livability initiatives. Typical expenditures include the demolition of substandard structures, neighborhood waste collection events, and other programs that address blight and promote public health and safety. These efforts contribute to community revitalization and support long-term economic development goals.

#### Court Security Fee Fund

Revenues in this fund originate from court security fees assessed in connection with municipal citations. These funds are legally restricted for use in enhancing the security of the Municipal Court and/or the facilities in which the court operates. Eligible expenditures may include bailiff services, security systems, and facility improvements that ensure a safe judicial environment.

#### Hotel Occupancy Tax Fund

This fund accounts for revenue generated through the City's 7% hotel occupancy tax. Pursuant to state law, these funds are dedicated to tourism promotion and economic development activities related to travel and hospitality. Allowable uses include advertising and promoting the City, supporting special events that attract visitors, and funding tourism-related facilities or initiatives that enhance the City's appeal to overnight guests.

#### Street Maintenance Fund

This fund was established in 2011 following voter approval of a ¼% sales tax dedicated to the repair and maintenance of existing City streets. In accordance with state law, revenues from this tax must be used exclusively for maintenance activities on streets that existed at the time of the tax's adoption. Eligible uses include resurfacing, pothole repair, and other improvements that extend the life and safety of the City's roadway network.

**Revenues**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
12-4372	McLennan County Child Safety Fees	\$ 13,148	\$ 13,100	\$ 13,183	\$ 13,185
	<b>Total Intergovernmental</b>	<b>\$ 13,148</b>	<b>\$ 13,100</b>	<b>\$ 13,183</b>	<b>\$ 13,185</b>
12-4511	Fines & Fees	\$ 1,344	\$ 1,800	\$ 920	\$ 900
	<b>Total Fines &amp; Forfeitures</b>	<b>\$ 1,344</b>	<b>\$ 1,800</b>	<b>\$ 920</b>	<b>\$ 900</b>
12-4611	Interest Earned	\$ 2,826	\$ 2,700	\$ 2,512	\$ 2,669
	<b>Total Investment Income</b>	<b>\$ 2,826</b>	<b>\$ 2,700</b>	<b>\$ 2,512</b>	<b>\$ 2,669</b>
	<b>Total Revenues</b>	<b>\$ 17,317</b>	<b>\$ 17,600</b>	<b>\$ 16,615</b>	<b>\$ 16,754</b>

**Expenditures**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
12-5-51-5109	Salaries-Part Time	\$ 12,145	\$ 22,548	\$ 20,843	\$ 46,838
12-5-51-5120	FICA	\$ 929	\$ 1,725	\$ 1,595	\$ 3,583
12-5-51-5124	WC Insurance	\$ 29	\$ 67	\$ 51	\$ 103
12-5-51-5160	Pay Plan Costs	\$ -	\$ 595	\$ -	\$ -
	<b>Total Personnel</b>	<b>\$ 13,103</b>	<b>\$ 24,935</b>	<b>\$ 22,489</b>	<b>\$ 50,524</b>
	<b>Total Expenditures</b>	<b>\$ 13,103</b>	<b>\$ 24,935</b>	<b>\$ 22,489</b>	<b>\$ 50,524</b>

**Fund Balance Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Net Change	\$ 4,214	\$ (7,335)	\$ (5,874)	\$ (33,770)
Projected Fund Balance, Beginning	\$ 48,562	\$ 52,776	\$ 52,776	\$ 46,902
<b>Projected Fund Balance, Ending</b>	<b>\$ 52,776</b>	<b>\$ 45,441</b>	<b>\$ 46,902</b>	<b>\$ 13,132</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Communications Operator	1.0	1.0	1.0	1.0
<b>Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

**Revenues**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
15-4611	Interest Earned	\$ 59,019	\$ 58,400	\$ 50,297	\$ 54,658
	<b>Total Investment Income</b>	<b>\$ 59,019</b>	<b>\$ 58,400</b>	<b>\$ 50,297</b>	<b>\$ 54,658</b>
15-4935	Transfer from Fund 35	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
	<b>Total Other Financing Sources</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
	<b>Total Revenues</b>	<b>\$ 209,019</b>	<b>\$ 208,400</b>	<b>\$ 200,297</b>	<b>\$ 204,658</b>

**Expenditures**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
15-5-80-5404	Legal Services	\$ 2,682	\$ 10,000	\$ 3,000	\$ 10,000
15-5-80-5409	Ballpark Remediation Services	\$ 80,639	\$ 93,965	\$ 5,000	\$ -
	<b>Total Professional Services</b>	<b>\$ 83,321</b>	<b>\$ 103,965</b>	<b>\$ 8,000</b>	<b>\$ 10,000</b>
15-5-80-5570	Demolition	\$ 14,000	\$ 100,000	\$ 50,000	\$ 150,000
15-5-80-5571	Waste Collection	\$ 820	\$ 5,000	\$ 1,000	\$ 5,000
15-5-80-5572	Waste Collection Events	\$ 4,994	\$ 37,000	\$ 5,000	\$ 28,500
15-5-80-5573	Beautification	\$ 4,800	\$ 25,000	\$ 24,000	\$ 30,000
	<b>Total Services</b>	<b>\$ 24,614</b>	<b>\$ 167,000</b>	<b>\$ 80,000</b>	<b>\$ 213,500</b>
15-5-80-5919	Transfer to Fund 19	\$ 75,000	\$ -	\$ -	\$ -
15-5-80-5962	Transfer to Fund 62	\$ 40,000	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	<b>\$ 115,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 222,934</b>	<b>\$ 270,965</b>	<b>\$ 88,000</b>	<b>\$ 223,500</b>

**Fund Balance Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Net Change	\$ (13,916)	\$ (62,565)	\$ 112,297	\$ (18,842)
Projected Fund Balance, Beginning	\$ 1,110,247	\$ 1,096,331	\$ 1,096,331	\$ 1,208,628
<b>Projected Fund Balance, Ending</b>	<b>\$ 1,096,331</b>	<b>\$ 1,033,766</b>	<b>\$ 1,208,628</b>	<b>\$ 1,189,786</b>

**Revenues**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
27-4511	Fines & Fees	\$ 7,992	\$ 8,000	\$ 8,415	\$ 8,400
	<b>Total Fines &amp; Forfeitures</b>	<b>\$ 7,992</b>	<b>\$ 8,000</b>	<b>\$ 8,415</b>	<b>\$ 8,400</b>
27-4611	Interest Earnings	\$ 1,353	\$ 1,300	\$ 1,095	\$ 1,224
	<b>Total Investment Income</b>	<b>\$ 1,353</b>	<b>\$ 1,300</b>	<b>\$ 1,095</b>	<b>\$ 1,224</b>
	<b>Total Revenues</b>	<b>\$ 9,345</b>	<b>\$ 9,300</b>	<b>\$ 9,510</b>	<b>\$ 9,624</b>

**Expenditures**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
27-5-40-5104	Salaries-Operations	\$ 2,147	\$ 1,500	\$ 2,674	\$ 3,000
27-5-40-5120	FICA	\$ 163	\$ 100	\$ 202	\$ 250
27-5-40-5130	TMRS	\$ 264	\$ 150	\$ 333	\$ 350
27-5-40-5150	Group Insurance	\$ 6	\$ 50	\$ 6	\$ 10
	<b>Total Personnel</b>	<b>\$ 2,580</b>	<b>\$ 1,800</b>	<b>\$ 3,215</b>	<b>\$ 3,610</b>
27-5-40-5301	Building Maintenance	\$ 6,622	\$ 25,000	\$ -	\$ 20,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 6,622</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 20,000</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>\$ 9,202</b>	<b>\$ 28,800</b>	<b>\$ 3,215</b>	<b>\$ 25,610</b>

**Fund Balance Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Net Change	\$ 143	\$ (19,500)	\$ 6,295	\$ (15,986)
Projected Fund Balance, Beginning	\$ 22,651	\$ 22,794	\$ 22,794	\$ 29,089
<b>Projected Fund Balance, Ending</b>	<b>\$ 22,794</b>	<b>\$ 3,294</b>	<b>\$ 29,089</b>	<b>\$ 13,103</b>

## Hotel/Motel Fund

The Hotel/Motel Fund supports tourism-related activity and public facility operations in accordance with State of Texas Hotel Occupancy Tax regulations. The fund is used to operate the [Bellmead Civic Center](#), support community events that attract visitors, and ensure public-facing services are professional and well-managed.

### Program Overview

This fund supports the daily operations of the Bellmead Civic Center. All use of Hotel/Motel revenues is governed by the Texas Tax Code and must support tourism, the promotion of the arts, or the maintenance of civic facilities used for events that attract visitors.

#### Core responsibilities include:

- Managing Civic Center operations and rentals.
- Enforcing rental policies, including alcohol and event restrictions.
- Coordinating with City-led public events held at the Civic Center.
- Ensuring proper use of hotel occupancy tax (HOT) revenues.
- Supporting safe, compliant, and high-quality public event spaces.

### FY 2025 Accomplishments

- **Secured a SECO grant** for energy-efficiency upgrades, including HVAC and exterior lighting improvements at the Civic Center. *(Goal E2)*
- **Established formal Civic Center rental policies**, including alcohol restrictions for youth events, mandatory licensed bartenders, and deposits. These updates significantly reduce disruptive behavior. *(Goal A14)*
- **Completed Civic Center floor rewaxing** and general upkeep to maintain a professional, event-ready space. *(Goal E6)*
- **Supported facility logistics** for City-led events such as the 4th Annual Burgers and Brews Festival. *(Goal A11)*
- **Successfully updated the Civic Center webpage**, providing rental forms, pricing, and policies online for public access. *(Goal A11)*

### FY 2026 Goals and Objectives

- **Install exterior LED lighting and security cameras** to improve safety and reduce liability during evening rentals. *(Goals E2, E6)*
- **Enroll the Civic Center Manager in supervisory and leadership training**, with emphasis on policy enforcement, staff oversight, and compliance with HOT fund restrictions. *(Goal A12)*
- **Develop a written Civic Center operations manual**, clearly outlining staff responsibilities, facility setup, and renter procedures. *(Goal A5)*
- **Ensure all Civic Center activities and expenses comply with Texas Hotel Occupancy Tax regulations**, including documentation and eligible use. *(Goal A3)*
- **Distribute renter satisfaction surveys** and incorporate findings into operational improvements. *(Goal A14)*

**Revenues**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
40-4133	Occupancy Tax	\$ 647,819	\$ 653,084	\$ 640,345	\$ 647,698
	<b>Total Taxes</b>	<b>\$ 647,819</b>	<b>\$ 653,084</b>	<b>\$ 640,345</b>	<b>\$ 647,698</b>
40-4475	Civic Center Rentals	\$ 95,010	\$ 112,213	\$ 91,578	\$ 90,536
	<b>Total Charges for Services</b>	<b>\$ 95,010</b>	<b>\$ 112,213</b>	<b>\$ 91,578</b>	<b>\$ 90,536</b>
40-4611	Interest Earned	\$ 158,596	\$ 146,047	\$ 156,160	\$ 159,283
	<b>Total Investment Income</b>	<b>\$ 158,596</b>	<b>\$ 146,047</b>	<b>\$ 156,160</b>	<b>\$ 159,283</b>
40-4990	Insurance Proceeds	\$ 1,000	\$ -	\$ -	\$ -
40-4991	Sale of Assets	\$ 986	\$ -	\$ 23	\$ -
	<b>Other Financing Sources</b>	<b>\$ 1,986</b>	<b>\$ -</b>	<b>\$ 23</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 903,411</b>	<b>\$ 911,344</b>	<b>\$ 888,106</b>	<b>\$ 897,517</b>

**Expenditure Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 306,938	\$ 357,290	\$ 303,589	\$ 338,222
Supplies	\$ 16,733	\$ 15,830	\$ 8,689	\$ 14,230
Repairs & Maintenance	\$ 76,562	\$ 260,200	\$ 62,320	\$ 54,180
Professional Services	\$ 36,391	\$ 123,867	\$ 24,375	\$ 73,810
Services	\$ 36,458	\$ 51,112	\$ 49,437	\$ 44,355
Capital Outlay	\$ 6,585	\$ -	\$ -	\$ 105,500
Transfers	\$ -	\$ -	\$ -	\$ 750,000
<b>Total</b>	<b>\$ 479,667</b>	<b>\$ 808,299</b>	<b>\$ 448,410</b>	<b>\$ 1,380,297</b>

**Fund Balance Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Net Change	\$ 423,745	\$ 103,045	\$ 439,696	\$ (482,780)
Projected Fund Balance, Beginning	\$ 2,861,632	\$ 2,861,632	\$ 3,285,377	\$ 3,725,072
<b>Projected Fund Balance, Ending</b>	<b>\$ 3,285,377</b>	<b>\$ 2,964,677</b>	<b>\$ 3,725,072</b>	<b>\$ 3,242,292</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
City Manager	0.10	0.10	0.10	0.10
Assistant City Manager/CFO	0.05	0.05	0.05	0.05
Parks & Recreation Manager	0.85	0.85	0.85	0.85
Executive Assistant	1.00	1.00	1.00	1.00
Crew Leader	1.00	1.00	1.00	1.00
Maintenance Worker	1.00	1.00	1.00	1.00
Custodian	0.50	0.50	0.50	-
<b>Total</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.00</b>

**Hotel/Motel Fund  
Civic Center**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
40-5-81-5101	Salaries-Administrative	\$ 27,795	\$ 30,719	\$ 28,030	\$ 31,740
40-5-81-5103	Salaries-Supervisory	\$ 61,474	\$ 61,222	\$ 57,308	\$ 64,196
40-5-81-5104	Salaries-Operations	\$ 127,839	\$ 152,643	\$ 133,740	\$ 132,798
40-5-81-5109	Contract Labor	\$ 12,354	\$ -	\$ -	\$ -
40-5-81-5110	Overtime	\$ 31	\$ 4,277	\$ -	\$ 2,656
40-5-81-5112	Longevity	\$ 2,095	\$ 2,305	\$ 1,650	\$ 1,728
40-5-81-5113	Certification/Education Pay	\$ 468	\$ 5,105	\$ 5,105	\$ 5,470
40-5-81-5114	Allowances	\$ 1,247	\$ 1,240	\$ 1,500	\$ 1,600
40-5-81-5120	FICA	\$ 16,541	\$ 19,913	\$ 14,252	\$ 18,374
40-5-81-5124	WC Insurance	\$ 3,309	\$ 4,067	\$ 3,430	\$ 2,978
40-5-81-5130	TMRS	\$ 26,839	\$ 32,407	\$ 24,439	\$ 29,927
40-5-81-5150	Group Insurance	\$ 26,945	\$ 43,392	\$ 34,136	\$ 41,755
40-5-81-5160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 5,000
	<b>Total Personnel</b>	<b>\$ 306,938</b>	<b>\$ 357,290</b>	<b>\$ 303,589</b>	<b>\$ 338,222</b>
40-5-81-5201	Office Supplies	\$ 1,255	\$ 1,000	\$ 1,000	\$ 1,280
40-5-81-5203	Postage	\$ 0	\$ 30	\$ 15	\$ 20
40-5-81-5204	Clothing Supplies	\$ 1,254	\$ 200	\$ 323	\$ 160
40-5-81-5205	Janitorial Supplies	\$ 5,737	\$ 6,000	\$ 3,000	\$ 3,440
40-5-81-5207	Fuel	\$ 411	\$ 400	\$ 251	\$ -
40-5-81-5210	Tools & Other Supplies	\$ 540	\$ 2,900	\$ 1,400	\$ 8,830
40-5-81-5213	Chemical Supplies	\$ 136	\$ 300	\$ 200	\$ 200
40-5-81-5215	Small Equipment	\$ 7,400	\$ 5,000	\$ 2,500	\$ 300
	<b>Total Supplies</b>	<b>\$ 16,733</b>	<b>\$ 15,830</b>	<b>\$ 8,689</b>	<b>\$ 14,230</b>
40-5-81-5301	Building Maintenance	\$ 72,322	\$ 257,500	\$ 55,000	\$ 51,950
40-5-81-5302	HVAC Maintenance	\$ -	\$ -	\$ 5,000	\$ 1,200
40-5-81-5307	Sign Maintenance	\$ 2,340	\$ 1,000	\$ 500	\$ -
40-5-81-5321	Machinery & Equip Maintenance	\$ 1,830	\$ 1,200	\$ 850	\$ 1,030
40-5-81-5322	Vehicle Maintenance	\$ 70	\$ 500	\$ 850	\$ -
40-5-81-5324	Office Equipment Maintenance	\$ -	\$ -	\$ 120	\$ -
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 76,562</b>	<b>\$ 260,200</b>	<b>\$ 62,320</b>	<b>\$ 54,180</b>
40-5-81-5406	Information Technology Services	\$ 2,032	\$ 2,767	\$ 2,767	\$ 2,410
40-5-81-5408	Consulting Services	\$ -	\$ -	\$ 180	\$ -
40-5-81-5409	Special Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
40-5-81-5470	Historical Preservation	\$ 1,493	\$ 1,100	\$ 690	\$ 1,400
40-5-81-5480	Promotion of the Arts	\$ -	\$ 60,000	\$ 2,700	\$ 60,000
40-5-81-5499	Community Festival	\$ 22,866	\$ 50,000	\$ 8,038	\$ -
	<b>Total Professional Services</b>	<b>\$ 36,391</b>	<b>\$ 123,867</b>	<b>\$ 24,375</b>	<b>\$ 73,810</b>
40-5-81-5501	Electric Services	\$ 16,289	\$ 17,000	\$ 17,325	\$ 18,050
40-5-81-5502	Communication Services	\$ 1,459	\$ 1,440	\$ 1,350	\$ 1,428
40-5-81-5503	Gas Services	\$ 2,106	\$ 2,410	\$ 2,800	\$ 3,040
40-5-81-5504	Internet Services	\$ 2,050	\$ 2,100	\$ 2,100	\$ 2,150
40-5-81-5511	Insurance-General Liability	\$ 336	\$ 341	\$ 341	\$ 354
40-5-81-5512	Insurance-Errors & Omissions	\$ 711	\$ 732	\$ 732	\$ 718
40-5-81-5515	Insurance-Auto	\$ 568	\$ 1,226	\$ 1,226	\$ 701
40-5-81-5517	Insurance-Property	\$ 3,584	\$ 4,022	\$ 4,022	\$ 4,254
40-5-81-5521	Advertising/Marketing	\$ 9,007	\$ 17,041	\$ 17,041	\$ 11,500
40-5-81-5531	Equipment Rental	\$ -	\$ 4,000	\$ 2,000	\$ 1,660
40-5-81-5541	Travel & Training	\$ 348	\$ 600	\$ 300	\$ 300
40-5-81-5542	Dues	\$ -	\$ 200	\$ 200	\$ 200
	<b>Total Services</b>	<b>\$ 36,458</b>	<b>\$ 51,112</b>	<b>\$ 49,437</b>	<b>\$ 44,355</b>
40-5-81-5704	Facilities	\$ -	\$ -	\$ -	\$ 100,000
40-5-81-5705	Machinery & Equipment	\$ 6,585	\$ -	\$ -	\$ 5,500
	<b>Total Capital Outlay</b>	<b>\$ 6,585</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105,500</b>
40-5-81-5919	Transfer to Fund 19	\$ -	\$ -	\$ -	\$ 750,000
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>
	<b>Total Expenditures</b>	<b>\$ 479,667</b>	<b>\$ 808,299</b>	<b>\$ 448,410</b>	<b>\$ 1,380,297</b>



## Street Maintenance Fund

The mission of the Streets Division is to maintain a safe, functional, and clean transportation network by preserving the condition of Bellmead's streets, alleys, and sidewalks through proactive repair, surface treatments, and right-of-way maintenance.

### Division Overview

The Streets Division performs day-to-day maintenance and repair on the City's roadway infrastructure, responds to weather-related hazards, and supports the delivery of capital improvements by preparing streets for rehabilitation and surface treatments.

#### Core responsibilities include:

- Repairing potholes, water cut patches, and failed base areas.
- Preparing streets for annual seal coat and crack sealing programs.
- Installing and maintaining street name signs and pavement markers.
- Mowing rights-of-way, alleys, and roadside shoulders.
- Responding to storm events and icing conditions with barricades, sandbags, and sanding.
- Supporting annual street condition evaluation and repair planning.

### FY 2025 Accomplishments

- **Continued year 5 of the citywide crack sealing and micro-paving program**, extending street life and improving surface condition. *(Goals F3, F13)*
- **Performed routine pothole repairs, utility cut patches, and surface maintenance**, keeping streets passable and reducing hazards. *(Goal F13)*
- **Maintained mowing and brush removal schedule** for public rights-of-way, alleys, and Dugger Field. *(Goal F13)*
- **Continued street sign replacement project** to improve navigation and visibility across the City. *(Goals F13, F16)*
- **Provided field staff training on work zone safety and maintenance practices**, improving efficiency and reducing risk. *(Goal A12)*
- **Completed street condition evaluations** to inform future resurfacing and repair priorities. *(Goals A3, A5, A13)*

### FY 2026 Goals and Objectives

- **Continue the citywide crack sealing and micro-paving program**, targeting high-traffic corridors and older asphalt surfaces. *(Goals F3, F13)*
- **Develop and implement a basic gravel road maintenance plan**, ensuring safer conditions on unpaved residential streets. *(Goals F3, F13)*
- **Continue systematic replacement of street name signs**, prioritizing faded, damaged, or missing signs. *(Goals F13, F16)*
- **Maintain training for Streets Division staff**, focusing on safety procedures, equipment operation, and maintenance standards. *(Goal A12)*
- **Develop a 5-year street improvement plan**, including prioritized resurfacing and reconstruction projects based on pavement condition and usage. *(Goals A1, A5, A13)*

Revenues

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
70-4121	Sales Tax Revenue	\$ 872,649	\$ 962,300	\$ 907,661	\$ 943,975
	<b>Total Taxes</b>	<b>\$ 872,649</b>	<b>\$ 962,300</b>	<b>\$ 907,661</b>	<b>\$ 943,975</b>
70-4443	Sign Sales	\$ 1,777	\$ -	\$ 770	\$ -
	<b>Total Charges for Services</b>	<b>\$ 1,777</b>	<b>\$ -</b>	<b>\$ 770</b>	<b>\$ -</b>
70-4611	Interest	\$ 195,799	\$ 177,368	\$ 188,290	\$ 192,056
	<b>Total Investment Income</b>	<b>\$ 195,799</b>	<b>\$ 177,368</b>	<b>\$ 188,290</b>	<b>\$ 192,056</b>
70-4990	Insurance Proceeds	\$ 5,083	\$ -	\$ 300	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ 5,083</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 1,075,307</b>	<b>\$ 1,139,668</b>	<b>\$ 1,097,021</b>	<b>\$ 1,136,031</b>

Expenditure Summary

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 362,277	\$ 503,563	\$ 359,338	\$ 512,527
Supplies	\$ 19,367	\$ 25,850	\$ 20,750	\$ 21,736
Repairs & Maintenance	\$ 285,851	\$ 1,059,000	\$ 1,064,000	\$ 1,066,000
Professional Services	\$ 4,920	\$ 5,500	\$ 5,000	\$ 7,000
Services	\$ 10,179	\$ 14,760	\$ 15,384	\$ 19,248
Capital	\$ -	\$ -	\$ 294,350	\$ -
<b>Total</b>	<b>\$ 682,594</b>	<b>\$ 1,608,673</b>	<b>\$ 1,758,822</b>	<b>\$ 1,626,511</b>

Fund Balance Summary

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Net Change	\$ 392,713	\$ (469,005)	\$ (661,801)	\$ (490,480)
Projected Fund Balance, Beginning	\$ 3,574,798	\$ 3,967,511	\$ 3,967,511	\$ 3,305,710
<b>Projected Fund Balance, Ending</b>	<b>\$ 3,967,511</b>	<b>\$ 3,498,506</b>	<b>\$ 3,305,710</b>	<b>\$ 2,815,230</b>

Staffing

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
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	0.50	-	-	-
Streets Superintendent	-	0.60	0.60	0.60
Foreman	1.00	1.00	1.00	1.00
Crew Leader	2.00	2.00	2.00	2.00
Maintenance Worker	2.00	2.00	2.00	2.00
<b>Total</b>	<b>5.85</b>	<b>5.95</b>	<b>5.95</b>	<b>5.95</b>

**Street Maintenance Fund**  
**Expenditures**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
70-5-71-5101	Salaries-Administrative	\$ 39,632	\$ 55,855	\$ 51,511	\$ 58,468
70-5-71-5103	Salaries-Supervisory	\$ 92,318	\$ 108,490	\$ 82,971	\$ 100,956
70-5-71-5104	Salaries-Operations	\$ 102,374	\$ 173,757	\$ 118,112	\$ 180,095
70-5-71-5109	Contract Labor	\$ 15,243	\$ -	\$ -	\$ -
70-5-71-5110	Overtime	\$ 9,134	\$ 8,211	\$ 12,055	\$ 8,432
70-5-71-5112	Longevity	\$ 777	\$ 1,020	\$ 941	\$ 1,254
70-5-71-5113	Certification/Education Pay	\$ 3,983	\$ 4,750	\$ 3,340	\$ 3,668
70-5-71-5114	Allowances	\$ 2,510	\$ 2,200	\$ 2,530	\$ 2,680
70-5-71-5120	FICA	\$ 18,645	\$ 27,103	\$ 16,472	\$ 27,200
70-5-71-5124	WC Insurance	\$ 7,481	\$ 13,605	\$ 9,100	\$ 12,030
70-5-71-5130	Retirement	\$ 30,516	\$ 44,108	\$ 29,200	\$ 44,302
70-5-71-5150	Group Insurance	\$ 39,665	\$ 63,086	\$ 33,106	\$ 65,942
70-5-71-5160	Pay Plan Costs	\$ -	\$ 1,378	\$ -	\$ 7,500
	<b>Total Personnel</b>	<b>\$ 362,277</b>	<b>\$ 503,563</b>	<b>\$ 359,338</b>	<b>\$ 512,527</b>
70-5-71-5201	Office Supplies	\$ -	\$ 50	\$ 50	\$ 50
70-5-71-5204	Clothing Supplies	\$ 1,225	\$ 4,500	\$ 4,000	\$ 1,851
70-5-71-5205	Janitorial Supplies	\$ 38	\$ 200	\$ 200	\$ 200
70-5-71-5207	Fuel	\$ 15,879	\$ 16,100	\$ 12,000	\$ 15,260
70-5-71-5210	Tools & Other Supplies	\$ 1,467	\$ 2,000	\$ 2,000	\$ 2,000
70-5-71-5213	Chemical Supplies	\$ -	\$ 500	\$ 500	\$ 500
70-5-71-5215	Small Equipment	\$ 757	\$ 2,000	\$ 2,000	\$ 1,875
70-5-71-5230	Employee Testing	\$ -	\$ 500	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 19,367</b>	<b>\$ 25,850</b>	<b>\$ 20,750</b>	<b>\$ 21,736</b>
70-5-71-5307	Sign Maintenance	\$ 19,697	\$ 40,000	\$ 40,000	\$ 40,000
70-5-71-5308	Street Maintenance	\$ 246,973	\$ 985,000	\$ 985,000	\$ 985,000
70-5-71-5309	Lighting Maintenance	\$ 6,083	\$ 10,000	\$ 15,000	\$ 14,000
70-5-71-5321	Machinery & Equipment Maintenance	\$ 10,534	\$ 12,000	\$ 12,000	\$ 15,000
70-5-71-5322	Vehicle Maintenance	\$ 2,565	\$ 12,000	\$ 12,000	\$ 12,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 285,851</b>	<b>\$ 1,059,000</b>	<b>\$ 1,064,000</b>	<b>\$ 1,066,000</b>
70-5-71-5402	Engineering Services	\$ -	\$ 5,000	\$ 3,000	\$ 5,000
70-5-71-5406	Information Technology Services	\$ -	\$ 500	\$ -	\$ -
70-5-71-5408	Consulting Services	\$ 4,920	\$ -	\$ 2,000	\$ 2,000
	<b>Total Professional Services</b>	<b>\$ 4,920</b>	<b>\$ 5,500</b>	<b>\$ 5,000</b>	<b>\$ 7,000</b>
70-5-71-5502	Communication Services	\$ 80	\$ -	\$ 505	\$ 768
70-5-71-5507	Radio Services	\$ 300	\$ 300	\$ 300	\$ 300
70-5-71-5511	Insurance-General Liability	\$ 437	\$ 443	\$ 443	\$ 527
70-5-71-5512	Insurance-Errors & Omissions	\$ 924	\$ 952	\$ 951	\$ 1,067
70-5-71-5515	Insurance-Auto	\$ 5,199	\$ 5,731	\$ 5,730	\$ 5,508
70-5-71-5516	Insurance-Rolling Stock	\$ 3,093	\$ 3,093	\$ 3,214	\$ 2,824
70-5-71-5517	Insurance-Property	\$ -	\$ 241	\$ 241	\$ 254
70-5-71-5531	Equipment Rental	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
70-5-71-5541	Training & Travel	\$ 146	\$ 1,000	\$ 1,000	\$ 5,000
	<b>Total Services</b>	<b>\$ 10,179</b>	<b>\$ 14,760</b>	<b>\$ 15,384</b>	<b>\$ 19,248</b>
70-5-71-5701	Engineering-Wheeler/LaClede	\$ -	\$ -	\$ 39,350	\$ -
70-5-71-5702	Construction-Wheeler/LaClede	\$ -	\$ -	\$ 255,000	\$ -
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 294,350</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 682,594</b>	<b>\$ 1,608,673</b>	<b>\$ 1,758,822</b>	<b>\$ 1,626,511</b>

**Revenues**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
35-4121	Sales Tax Revenue	\$ 872,649	\$ 962,300	\$ 907,661	\$ 943,975
	<b>Total Tax</b>	<b>\$ 872,649</b>	<b>\$ 962,300</b>	<b>\$ 907,661</b>	<b>\$ 943,975</b>
35-4611	Interest	\$ 165,174	\$ 159,984	\$ 150,779	\$ 156,811
	<b>Total Investment Income</b>	<b>\$ 165,174</b>	<b>\$ 159,984</b>	<b>\$ 150,779</b>	<b>\$ 156,811</b>
35-4991	Sale of Assets	\$ 585,557	\$ -	\$ 30,000	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ 585,557</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 1,623,380</b>	<b>\$ 1,122,284</b>	<b>\$ 1,088,440</b>	<b>\$ 1,100,786</b>

**Expenditure Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Personnel	\$ 102,894	\$ 118,765	\$ 102,760	\$ 127,893
Supplies	\$ 820	\$ 5,500	\$ 200	\$ 660
Professional Services	\$ 22,561	\$ 141,673	\$ 16,673	\$ 113,470
Services	\$ 12,665	\$ 57,293	\$ 39,452	\$ 62,421
Project Funding	\$ 10,000	\$ 100,000	\$ 20,000	\$ 100,000
Capital	\$ 20,560	\$ -	\$ -	\$ -
Transfers Out	\$ 1,400,000	\$ 2,225,000	\$ 2,225,000	\$ 150,000
<b>Total</b>	<b>\$ 1,569,500</b>	<b>\$ 2,648,231</b>	<b>\$ 2,404,085</b>	<b>\$ 554,444</b>

**Fund Balance Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Net Change	\$ 53,880	\$ (1,525,947)	\$ (1,315,645)	\$ 546,342
Projected Fund Balance, Beginning	\$ 2,773,570	\$ 2,827,450	\$ 2,827,450	\$ 1,511,804
<b>Projected Fund Balance, Ending</b>	<b>\$ 2,827,450</b>	<b>\$ 1,301,503</b>	<b>\$ 1,511,804</b>	<b>\$ 2,058,146</b>

**Staffing**

Position	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
City Manager	0.15	0.15	0.15	0.15
ACM/Chief Financial Officer	0.10	0.10	0.10	0.10
Director of Community Dev	0.20	0.20	0.20	0.20
City Secretary	0.10	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>

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
35-5-80-5101	Salaries-Administrative	\$ 68,751	\$ 78,354	\$ 71,506	\$ 80,949
35-5-80-5102	Salaries-Professional	\$ 7,973	\$ 8,834	\$ 6,019	\$ 8,429
35-5-80-5112	Longevity	\$ 91	\$ 86	\$ 86	\$ 136
35-5-80-5113	Certification/Education Pay	\$ 874	\$ 1,641	\$ 1,640	\$ 1,663
35-5-80-5114	Allowances	\$ 2,840	\$ 3,178	\$ 3,370	\$ 3,585
35-5-80-5120	FICA	\$ 5,658	\$ 7,001	\$ 4,400	\$ 7,249
35-5-80-5124	WC Insurance	\$ 187	\$ 216	\$ 198	\$ 208
35-5-80-5130	TMRS	\$ 9,801	\$ 11,394	\$ 8,729	\$ 11,807
35-5-80-5150	Group Insurance	\$ 6,720	\$ 8,061	\$ 6,813	\$ 8,867
35-5-80-5160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 5,000
	<b>Total Personnel</b>	<b>\$ 102,894</b>	<b>\$ 118,765</b>	<b>\$ 102,760</b>	<b>\$ 127,893</b>
35-5-80-5201	Office Supplies	\$ 14	\$ 30	\$ 100	\$ 100
35-5-80-5203	Postage	\$ 1	\$ 50	\$ 100	\$ 60
35-5-80-5231	Meeting Supplies	\$ 805	\$ 420	\$ -	\$ 500
35-5-80-5250	Beautification Awards	\$ -	\$ 5,000	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 820</b>	<b>\$ 5,500</b>	<b>\$ 200</b>	<b>\$ 660</b>
35-5-80-5402	Engineering Services	\$ -	\$ 40,000	\$ 5,000	\$ 30,000
35-5-80-5404	Legal Services	\$ 2,739	\$ 20,000	\$ 5,000	\$ 12,000
35-5-80-5406	Information Tech Services	\$ 3,328	\$ 3,649	\$ 3,649	\$ 4,430
35-5-80-5407	Environmental Services	\$ -	\$ 50,000	\$ -	\$ 40,000
35-5-80-5408	Consulting Services	\$ 15,000	\$ 25,000	\$ -	\$ 25,000
35-5-80-5420	Accounting & Auditing Services	\$ 1,494	\$ 3,024	\$ 3,024	\$ 2,040
	<b>Total Professional Services</b>	<b>\$ 22,561</b>	<b>\$ 141,673</b>	<b>\$ 16,673</b>	<b>\$ 113,470</b>
35-5-80-5505	Mowing Services	\$ 10,325	\$ 10,000	\$ 20,000	\$ 20,000
35-5-80-5511	Insurance-General Liability	\$ 41	\$ 42	\$ 42	\$ 49
35-5-80-5512	Insurance-Errors & Omissions	\$ 87	\$ 90	\$ 90	\$ 99
35-5-80-5517	Insurance-Property	\$ 286	\$ 320	\$ 320	\$ 338
35-5-80-5521	Advertising/Marketing	\$ 1,927	\$ 37,841	\$ 10,000	\$ 32,935
35-5-80-5541	Training & Travel	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
35-5-80-5542	Dues/Memberships	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
	<b>Total Services</b>	<b>\$ 12,665</b>	<b>\$ 57,293</b>	<b>\$ 39,452</b>	<b>\$ 62,421</b>
35-5-80-5572	Facade Grants	\$ 10,000	\$ 100,000	\$ 20,000	\$ 100,000
	<b>Total Project Funding</b>	<b>\$ 10,000</b>	<b>\$ 100,000</b>	<b>\$ 20,000</b>	<b>\$ 100,000</b>
35-5-80-5701	Land	\$ 20,560	\$ -	\$ -	\$ -
	<b>Total Capital</b>	<b>\$ 20,560</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
35-5-80-5915	Transfer to Community Improvement	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
35-5-80-5922	Transfer to Fund 22	\$ 500,000	\$ -	\$ -	\$ -
35-5-80-5962	Transfer to Fund 62	\$ -	\$ 75,000	\$ 75,000	\$ -
35-5-80-5965	Transfer to Fund 65	\$ 750,000	\$ -	\$ -	\$ -
35-580-5971	Transfer to Fund 71	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
	<b>Total Transfers Out</b>	<b>\$ 1,400,000</b>	<b>\$ 2,225,000</b>	<b>\$ 2,225,000</b>	<b>\$ 150,000</b>
	<b>Total - Operations</b>	<b>\$ 1,569,500</b>	<b>\$ 2,648,231</b>	<b>\$ 2,404,085</b>	<b>\$ 554,444</b>



## IX. Capital Project Funds

### Capital Outlay

**Capital outlay** is the expenditure of funds for the acquisition of or addition to a government’s capital assets. **Capital assets** are used in operations and have a useful life that extends beyond a single reporting period. These include 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.

### Operating Budget Impact

Major capital projects are evaluated for future operational effects, including staffing requirements, maintenance expenses, lifecycle replacement schedules, utilities, and technology support. Anticipated operating impacts are incorporated into the City’s long-range financial planning to ensure sustainable funding decisions and responsible asset stewardship.

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

1. Those of a recurring or repetitive nature;
2. Those of a one-time or non-recurring nature;
3. Infrastructure; and
4. Subscription based information technology arrangements.

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 based on 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. The City Manager and Chief Financial Officer review all capital requests in conjunction with ongoing capital projects and the strategic plan. Projects are prioritized and funded based on need and funding availability. Projects are also discussed with the City Council during the multiple budget workshops held during the budget development process.

A list of capital outlay budgeted out of operating funds for FY 2026 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%
Subscription based IT arrangements	\$ 50,000	0%
Personal property (equipment)	\$ 5,000	10%

Operating Funds

Department/Division	Amount	Priority	New	Replacement	Impact on Operating Budget	Operating Costs
<b>WATER &amp; SEWER FUND</b>						
<b>20-75: Public Works - Water</b>						
Zero Turn Mower	\$ 11,500	1		✓	\$ (250)	Fuel, supplies, insurance costs, sale of replaced equipment
<b>Total Water &amp; Sewer Fund</b>	<b>\$ 11,500</b>				<b>\$ (250)</b>	
<b>HOTEL/MOTEL FUND</b>						
<b>40-81: Tourism</b>						
Ice Machine	\$ 5,500	1		✓		
Kitchen Remodel	\$ 100,000	2		✓		
<b>Total Hotel/Motel Fund</b>	<b>\$ 105,500</b>				<b>\$ -</b>	

Governmental CIP Fund 61

Account Number/Description	Amount	Priority	New	Replacement	Impact on Operating Budget	Operating Costs
<b>61-51: Police Dept - Operations</b>						
Two (2) Patrol Units - Equipped	\$ 161,000	1		✓	\$ (7,000)	Decrease in maintenance costs Increase in insurance costs, sale of replaced vehicles
CID Vehicle	\$ 61,000	2		✓	\$ (5,500)	Decrease in maintenance costs, increase in insurance costs, sale of replaced vehicle
<b>61-72: Public Works Fleet</b>						
Tire Balancing Machine	\$ 6,500	1		✓	\$ (250)	Sale of replaced equipment
Compact Pickup Truck	\$ 27,200	2		✓	\$ (2,200)	Decrease in maintenance costs, increase in insurance costs, sale of replaced vehicle
<b>61-73: Parks</b>						
Side by Side Utility Vehicle	\$ 19,850		✓		\$ 1,000	Increase in fuel and insurance costs
<b>Total</b>	<b>\$ 275,550</b>				<b>\$ (13,950)</b>	

**Capital Projects Fund  
Governmental Grants**

**Revenues**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
19-4313	Grant Revenue	\$ -	\$ 150,000	\$ 13,150	\$ 136,850
	<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 13,150</b>	<b>\$ 136,850</b>
19-4611	Interest Earned	\$ 7,718	\$ 7,300	\$ 9,180	\$ 2,500
	<b>Total Investment Income</b>	<b>\$ 7,718</b>	<b>\$ 7,300</b>	<b>\$ 9,180</b>	<b>\$ 2,500</b>
19-4615	Transfer from Fund 15	\$ 75,000	\$ -	\$ -	\$ -
19-4940	Transfer from Fund 40	\$ -	\$ -	\$ -	\$ 750,000
	<b>Total Transfers</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>
	<b>Total Revenues</b>	<b>\$ 82,718</b>	<b>\$ 157,300</b>	<b>\$ 22,330</b>	<b>\$ 889,350</b>

**Expenditures**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
19-5-71-5420	Accounting & Auditing Services	\$ 5,500	\$ -	\$ -	\$ -
	<b>Total Professional Services</b>	<b>\$ 5,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
19-5-71-5799	Other Projects	\$ -	\$ -	\$ -	\$ 81,534
19-5-73-5713	Engineering Services - Brame Park	\$ -	\$ 19,000	\$ 26,300	\$ 9,700
19-5-73-5714	Construction - Brame Park	\$ -	\$ 280,000	\$ -	\$ 280,000
19-5-73-5715	Signage - Brame Park	\$ -	\$ 1,000	\$ -	\$ 1,000
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 26,300</b>	<b>\$ 372,234</b>
19-5-71-5971	Transfer to Fund 71	\$ -	\$ 93,783	\$ -	\$ -
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 93,783</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 5,500</b>	<b>\$ 393,783</b>	<b>\$ 26,300</b>	<b>\$ 372,234</b>

**Fund Balance Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Net Change	\$ 77,218	\$ (236,483)	\$ (3,970)	\$ 517,116
Projected Fund Balance, Beginning	\$ 159,636	\$ 236,854	\$ 236,854	\$ 232,884
<b>Projected Fund Balance, Ending</b>	<b>\$ 236,854</b>	<b>\$ 371</b>	<b>\$ 232,884</b>	<b>\$ 750,000</b>

**Capital Projects Fund  
Governmental CIP**

**Revenues**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
61-4373	McLennan County 911	\$ -	\$ 20,000	\$ 21,731	\$ -
	<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 21,731</b>	<b>\$ -</b>
61-4611	Interest Earned	\$ 96,338	\$ 92,000	\$ 138,586	\$ 117,462
	<b>Total Investment Income</b>	<b>\$ 96,338</b>	<b>\$ 92,000</b>	<b>\$ 138,586</b>	<b>\$ 117,462</b>
61-4910	Transfer From General Fund	\$ 1,403,000	\$ 1,000,000	\$ 1,000,000	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ 1,403,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 1,499,338</b>	<b>\$ 1,112,000</b>	<b>\$ 1,160,317</b>	<b>\$ 117,462</b>

**Expenditures**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
61-5-51-5705	Machinery & Equipment	\$ 17,043	\$ 35,940	\$ 21,731	\$ -
61-5-51-5706	Vehicles	\$ 179,486	\$ 197,000	\$ 180,938	\$ 222,000
61-5-51-5708	Computer Equipment	\$ -	\$ -	\$ 181,623	\$ -
61-5-71-5705	Machinery & Equipment	\$ 23,688	\$ -	\$ -	\$ -
61-5-71-5711	Katy Lane Street Rehabilitation	\$ -	\$ 1,500,000	\$ 172,735	\$ -
61-5-71-5712	Williams Lane Rehabilitation	\$ -	\$ -	\$ 595,717	\$ -
61-5-71-5715	Public Works Facility	\$ -	\$ 1,000,000	\$ 4,000	\$ 1,000,000
61-5-71-5799	Other Projects	\$ -	\$ 736,788	\$ -	\$ 1,913,251
61-5-72-5705	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 6,500
61-5-72-5706	Vehicles	\$ -	\$ -	\$ -	\$ 27,200
61-5-73-5706	Vehicles	\$ -	\$ -	\$ -	\$ 19,850
61-5-73-5713	Engineering-Brame Park	\$ -	\$ 25,000	\$ 25,000	\$ -
61-5-73-5714	Construction-Brame Park	\$ -	\$ -	\$ -	\$ 164,075
61-5-73-5715	Community Center	\$ -	\$ 8,500	\$ 8,500	\$ -
61-5-82-5704	Machinery & Equipment	\$ 7,390	\$ -	\$ -	\$ -
	<b>Total Capital</b>	<b>\$ 227,607</b>	<b>\$ 3,503,228</b>	<b>\$ 1,190,244</b>	<b>\$ 3,352,876</b>
	<b>Total Expenditures</b>	<b>\$ 227,607</b>	<b>\$ 3,503,228</b>	<b>\$ 1,190,244</b>	<b>\$ 3,352,876</b>

**Fund Balance Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Net Change	\$ 1,271,731	\$ (2,391,228)	\$ (29,927)	\$ (3,235,414)
Projected Fund Balance, Beginning	\$ 1,993,610	\$ 3,265,341	\$ 3,265,341	\$ 3,235,414
<b>Projected Fund Balance, Ending</b>	<b>\$ 3,265,341</b>	<b>\$ 874,113</b>	<b>\$ 3,235,414</b>	<b>\$ 0</b>

**City of Bellmead  
Capital Improvements Program Budget  
FY 2026-2030**

<b>Project Name</b>	New Public Works Facility		<b>Priority #</b>	1	
<b>Project Status</b>	Continuing Project		<b>Department</b>	Public Works	
<b>CCMR #</b>			<b>Division</b>		
<b>Construction FY</b>	2025		<b>Account #</b>	61-5-71-5715	
<b>Estimated Start</b>	2025		<b>Requestor</b>	Craig Rice	
<b>Estimated Completion</b>	2026				

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

Insert Image

<p>The current building is in need of repair and does not have adequate space to provide office/clerical space/training room area for 22 employees. The vehicle maintenance area also needs to be much larger. The current facility lot is too small and does not provide sufficient space to store equipment, materials, solid waste containers, etc. The desired facility would have 2 main offices, a training room, and an employee area with open cubicles for 20+ employees complete with furnishing and other mission support equipment, and a vehicle maintenance area. Other storage to include with the building to store mission essential equipment such Vactor trucks, Jet Rodder, DuraPatcher, asphalt truck, trash pumps, etc. The remaining parking area would have enough open covered storage to park 25 vehicles and/or other mission essential equipment.</p>	
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FUNDING SOURCES						
Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total
						\$ 0
						0
						0
						0
						0
<b>Total</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

PROJECT COSTS BUDGET								
Components	Projected Cost Through 9/30/2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 to Completion	Total Project Cost
Design/Engineering	\$ 4,000	\$ 50,000						\$ 54,000
Property Acquisition								0
Construction		900,000						900,000
Equipment		50,000						50,000
Other								0
<b>Total</b>	\$ 4,000	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,004,000

ANNUAL OPERATING IMPACT							
Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	Other
Personnel						\$ 0	Project Type: Recurring
Operating						0	
Capital Outlay						0	
<b>Total</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	Project #: unknown

Notes:

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**Capital Projects Fund  
Streets**

**Revenues**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
72-4111	Ad Valorem Taxes	\$ -	\$ 144,630	\$ 144,000	\$ 303,487
72-4112	Delinquent Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
72-4191	Tax Penalty and Interest	\$ -	\$ -	\$ 1,000	\$ 1,500
	<b>Total Ad Valorem Taxes</b>	<b>\$ -</b>	<b>\$ 144,630</b>	<b>\$ 145,000</b>	<b>\$ 304,987</b>
72-4611	Interest	\$ -	\$ 5,785	\$ 2,736	\$ 2,736
	<b>Total Investment Income</b>	<b>\$ -</b>	<b>\$ 5,785</b>	<b>\$ 2,736</b>	<b>\$ 2,736</b>
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 150,415</b>	<b>\$ 147,736</b>	<b>\$ 307,723</b>

**Expenditures**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
72-5-71-5799	Streets Projects	\$ -	\$ 150,415	\$ -	\$ 455,459
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 150,415</b>	<b>\$ -</b>	<b>\$ 455,459</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 150,415</b>	<b>\$ -</b>	<b>\$ 455,459</b>

**Fund Balance Summary**

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
Net Change	\$ -	\$ -	\$ 147,736	\$ (147,736)
Projected Fund Balance, Beginning	\$ -	\$ -	\$ -	\$ 147,736
<b>Projected Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,736</b>	<b>\$ -</b>

**Revenues**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
22-4313	Grant Revenue	\$ 302,981	\$ -	\$ -	\$ -
	<b>Total Intergovernmental</b>	<b>\$ 302,981</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
22-4611	Interest	\$ 65,648	\$ 61,000	\$ 59,292	\$ 62,470
	<b>Total Investments</b>	<b>\$ 65,648</b>	<b>\$ 61,000</b>	<b>\$ 59,292</b>	<b>\$ 62,470</b>
22-4920	Transfer From WS Fund	\$ 742,004	\$ 247,480	\$ -	\$ 664,744
22-4935	Transfer From Fund 35	\$ 500,000	\$ -	\$ -	\$ -
22-4965	Transfer from Fund 65	\$ -	\$ -	\$ 878,558	\$ -
	<b>Total Transfers In</b>	<b>\$ 1,242,004</b>	<b>\$ 247,480</b>	<b>\$ 878,558</b>	<b>\$ 664,744</b>
	<b>Total Revenues</b>	<b>\$ 1,610,634</b>	<b>\$ 308,480</b>	<b>\$ 937,850</b>	<b>\$ 727,214</b>

**Expenses**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
22-5-75-5711	Katy Lane Waterline Construction	\$ -	\$ 1,534,353	\$ 1,348,506	\$ -
22-5-75-5712	Katy Lane Waterline Engineering	\$ -	\$ 20,075	\$ 20,075	\$ -
22-5-75-5715	Loop 340 Waterline Relocation	\$ -	\$ -	\$ -	\$ 300,000
22-5-76-5711	CDBG 2022 - Construction	\$ 328,078	\$ -	\$ -	\$ -
22-5-76-5712	CDBG 2022 - Engineering	\$ 31,536	\$ -	\$ -	\$ -
22-5-76-5713	CDBG 2022 - Administration	\$ 14,000	\$ -	\$ -	\$ -
22-5-76-5715	HWY 84 LS Force Main - Engineering	\$ -	\$ 91,200	\$ -	\$ 91,200
22-5-76-5716	HWY 84 LS Force Main - Construction	\$ -	\$ 786,815	\$ -	\$ 1,101,062
22-5-76-5718	Parrish Force Main	\$ -	\$ -	\$ 75,000	\$ -
22-5-76-5719	Parrish Manhole	\$ -	\$ -	\$ -	\$ 35,000
22-5-76-5724	Sewer Interceptor - Project 2B	\$ -	\$ -	\$ -	\$ 157,428
22-5-76-5726	Sewer Interceptor - Project 4	\$ -	\$ -	\$ -	\$ 1,031,768
	<b>Total Capital</b>	<b>\$ 373,614</b>	<b>\$ 2,432,443</b>	<b>\$ 1,443,581</b>	<b>\$ 2,716,458</b>
	<b>Total Expenses</b>	<b>\$ 373,614</b>	<b>\$ 2,432,443</b>	<b>\$ 1,443,581</b>	<b>\$ 2,716,458</b>

**City of Bellmead  
Capital Improvements Program Budget  
FY 2026-2030**

<b>Project Name</b>	Highway 84 Lift Station Force Main Replacement	<b>Priority #</b>	1
<b>Project Status</b>	New Project	<b>Department</b>	Public Works
<b>CCMR #</b>		<b>Division</b>	Sewer
<b>Construction FY</b>	2026	<b>Account #</b>	22-5-76-5715 & 22-5-76-5716
<b>Estimated Start</b>	2026	<b>Requestor</b>	Craig Rice
<b>Estimated Completion</b>	2027		

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

Insert Image

This sewer force main replacement will provide increased capacity for an area of the City in which the current sewer infrastructure is undersized, requires extensive ongoing repairs and is insufficient. The project will be undertaken at the same time as the North Interceptor Sewer project providing the city added savings due to the elimination of recurring unanticipated operation and maintenance costs in making repairs on the line.



FUNDING SOURCES						
Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total
Water/Sewer Fund	\$ 91,200	\$ 601,062				\$ 692,262
Bellmead Economic Development Funds		500,000				500,000
						0
						0
						0
<b>Total</b>	<b>\$ 91,200</b>	<b>\$ 1,101,062</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,192,262</b>

PROJECT COSTS BUDGET								
Components	Projected Cost Through 9/30/2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 to Completion	Total Project Cost
Design/Engineering		\$ 91,200						\$ 91,200
Property Acquisition								0
Construction			956,062					956,062
Equipment								0
Other			145,000					145,000
<b>Total</b>	<b>\$ 0</b>	<b>\$ 91,200</b>	<b>\$ 1,101,062</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,192,262</b>

ANNUAL OPERATING IMPACT							
Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	Other
Personnel	\$ 5,800	\$ 5,974	\$ 6,153	\$ 6,338	\$ 6,528	\$ 30,793	Project Type: Non-Recurring Project #: unknown
Operating	8,940	9,208	9,484	9,769	10,062	47,463	
Capital Outlay						0	
<b>Total</b>	<b>\$ 14,740</b>	<b>\$ 15,182</b>	<b>\$ 15,637</b>	<b>\$ 16,107</b>	<b>\$ 16,590</b>	<b>\$ 78,256</b>	

Notes:

Assuming an average of 4 sewer force main breaks per year on Hwy 84 LS, this sewer force main improvement project will save the City of Bellmead over \$78,000 in personnel and operation costs over the next 5 years.

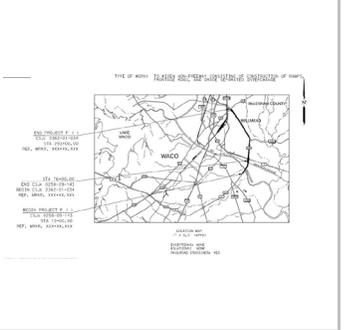
**City of Bellmead  
Capital Improvements Program Budget  
FY 2026-2030**

<b>Project Name</b>	TXDOT- Lp340 - Waterline Relocation	<b>Priority #</b>	2
<b>Project Status</b>	New Project	<b>Department</b>	Public Works
<b>CCMR #</b>		<b>Division</b>	Water
<b>Construction FY</b>	2027	<b>Account #</b>	
<b>Estimated Start</b>	2027	<b>Requestor</b>	Craig Rice
<b>Estimated Completion</b>	2027		

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

Insert Image

TxDOT is scheduled to redesign and widen Loop 340 from Hwy 6 to US 84 to include access roads and improved drainage culverts. The City of Bellmead 6" water line conflict that crosses Loop 340 at Compton Ln. is annotated as needing to be relocated by TxDOT. Estimated 300 linear feet of water line is needing to be lowered inside of TxDOT right of way to resolved the conflict.



FUNDING SOURCES						
Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total
Water Funds	\$ 150,000	\$ 150,000				\$ 300,000
						0
						0
						0
<b>Total</b>	\$ 150,000	\$ 150,000	\$ 0	\$ 0	\$ 0	\$ 300,000

PROJECT COSTS BUDGET								
Components	Projected Cost Through 9/30/2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 to Completion	Total Project Cost
Design/Engineering		\$ 25,000	\$ 25,000					\$ 50,000
Property Acquisition								0
Construction		100,000	100,000					200,000
Equipment								0
Other								0
<b>Total</b>	\$ 0	\$ 125,000	\$ 125,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250,000

ANNUAL OPERATING IMPACT							Other
Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	
Personnel						\$ 0	Project Type: Non-Recurring Project #: Unknown
Operating						0	
Capital Outlay						0	
<b>Total</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

Notes:

The initial TXDOT-Lp340 expansion project has been delayed from FY25 to FY28.

**City of Bellmead  
Capital Improvements Program Budget  
FY 2026-2030**

<b>Project Name</b>	North Sewer Interceptor 2B, 2C, 5A	<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>	2027	<b>Account #</b>	
<b>Estimated Start</b>	2027	<b>Requestor</b>	Craig Rice
<b>Estimated Completion</b>	2027		

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

Insert Image

<p>The sewer interceptor project will provide capacity for a large area of the City which is not currently served as well as other under-served areas 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.</p> <p>This is a \$34 million joint project with the City of Waco, City of Lacy Lakeview, and Texas State Technical College that is broken into multiple sub-projects. Project 2B is from Williams Road to Utah Street, Project 2C is from Utah Street to the TSTC Lift Station, and Project 5A is Aviation Parkway to Williams Road.</p>	
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FUNDING SOURCES						
Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total
2014 Certificate of Obligation						\$ 0
Bellmead Economic Development Corporation						0
Interest Earnings						0
Water/Sewer Funds		1,752,903				1,752,903
						0
<b>Total</b>	\$ 0	\$ 1,752,903	\$ 0	\$ 0	\$ 0	\$ 1,752,903

PROJECT COSTS BUDGET								
Components	Projected Cost Through 9/30/2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 to Completion	Total Project Cost
Design/Engineering			\$ 269,989					\$ 269,989
Property Acquisition			21,860					21,860
Construction			1,461,054					1,461,054
Equipment								0
Other								0
<b>Total</b>	\$ 0	\$ 0	\$ 1,752,903	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,752,903

ANNUAL OPERATING IMPACT							
Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	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:

Project 2 is expected to be delayed while projects 1A, 1B, and 1C are under construction and after Project 3 construction commences.
--

**City of Bellmead  
Capital Improvements Program Budget  
FY 2026-2030**

<b>Project Name</b>	North Sewer Interceptor 4	<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>	2025	<b>Account #</b>	
<b>Estimated Start</b>	2025	<b>Requestor</b>	Craig Rice
<b>Estimated Completion</b>	2026		

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

Insert Image

<p>The sewer interceptor project will provide capacity for a large area of the City which is not currently served as well as other under-served areas 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.</p> <p>This is a \$34 million joint project with the City of Waco, City of Lacy Lakeview, and Texas State Technical College that is broken into multiple sub-projects. Project 4 is Bellmead Lift Station abandonments of San Jacinto, Bowie, Alma Rohn, and Shoemaker lift stations.</p>	
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FUNDING SOURCES						
Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total
2014 Certificate of Obligation	\$ 1,003,371					\$ 1,003,371
Bellmead Economic Development Corporation	28,397					28,397
Interest Earnings						0
Water Sewer Fund						0
						0
<b>Total</b>	\$ 1,031,768	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,031,768

PROJECT COSTS BUDGET								
Components	Projected Cost Through 9/30/2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 to Completion	Total Project Cost
Design/Engineering								\$ 0
Property Acquisition								0
Construction		1,031,768						1,031,768
Equipment								0
Other								0
<b>Total</b>	\$ 0	\$ 1,031,768	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,031,768

ANNUAL OPERATING IMPACT							
Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	Other
Personnel			\$ 19,767	\$ 20,360	\$ 20,970	\$ 61,097	Project Type: Non-Recurring
Operating			13,068	13,460	13,863	40,391	
Capital Outlay						0	
<b>Total</b>	\$ 0	\$ 0	\$ 32,835	\$ 33,820	\$ 34,833	\$ 101,488	Project #:

Notes:

<p>Lift Station personnel and operating costs reduce by 31% with the elimination of 4 lift stations. Project 4 is expected to be delayed while projects 1A, 1B, and 1C are under construction and after Projects 3 and 5 construction commences.</p>
--

Revenues

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
23-4313	Grant Revenue	\$ 840,534	\$ 2,035,296	\$ 1,489,458	\$ -
	<b>Total Intergovernmental</b>	<b>\$ 840,534</b>	<b>\$ 2,035,296</b>	<b>\$ 1,489,458</b>	<b>\$ -</b>
23-4611	Interest	\$ 120,427	\$ 50,000	\$ 50,641	\$ -
	<b>Total Investments</b>	<b>\$ 120,427</b>	<b>\$ 50,000</b>	<b>\$ 50,641</b>	<b>\$ -</b>
23-4920	Transfer in from Fund 20	\$ -	\$ -	\$ 162,413	\$ -
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,413</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 960,961</b>	<b>\$ 2,085,296</b>	<b>\$ 1,702,512</b>	<b>\$ -</b>

Expenses

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
23-5-75-5420	Accounting & Auditing Services	\$ -	\$ 5,500	\$ 5,500	\$ -
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ -</b>
23-5-75-5711	Grant Administration	\$ 16,848	\$ -	\$ 55,809	\$ -
23-5-75-5713	Engineering Services	\$ 3,717	\$ -	\$ 1,760	\$ -
23-5-75-5714	Engineering-400,000 GST Research	\$ 18,450	\$ -	\$ -	\$ -
23-5-75-5715	Construction-400,000 GST Research	\$ 180,000	\$ -	\$ -	\$ -
23-5-75-5720	SCADA		\$ 266,874	\$ 456,300	\$ -
23-5-76-5714	Lift Station Engineering	\$ 104,062	\$ 77,340	\$ 77,340	\$ -
23-5-76-5715	Lift Station Construction	\$ 454,631	\$ 1,789,592	\$ 1,321,420	\$ -
23-5-76-5716	Lift Station Administration	\$ 750	\$ -	\$ -	\$ -
23-5-76-5717	Manhole Rebuild - Concord	\$ 62,075	\$ -	\$ 150	\$ -
	<b>Total Capital</b>	<b>\$ 840,533</b>	<b>\$ 2,133,806</b>	<b>\$ 1,912,779</b>	<b>\$ -</b>
	<b>Total Expenses</b>	<b>\$ 840,533</b>	<b>\$ 2,139,306</b>	<b>\$ 1,918,279</b>	<b>\$ -</b>

**2014 Certificates of Obligation  
WS Portion**

**Revenues**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
65-4611	Interest	\$ 285,064	\$ 300,000	\$ 216,890	\$ -
	<b>Total Investment Income</b>	<b>\$ 285,064</b>	<b>\$ 300,000</b>	<b>\$ 216,890</b>	<b>\$ -</b>
65-4935	Transfer from Fund 35	\$ 750,000	\$ -	\$ -	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 1,035,064</b>	<b>\$ 300,000</b>	<b>\$ 216,890</b>	<b>\$ -</b>

**Expenses**

Account Number	Account Name	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Budget
65-5-76-5721	Sewer Interceptor - Project 1A	\$ -	\$ 680,465	\$ 680,466	\$ -
65-5-76-5722	Sewer Interceptor - Project 1B	\$ -	\$ 2,986,500	\$ 2,521,588	\$ -
65-5-76-5723	Sewer Interceptor - Project 1C	\$ -	\$ 2,953,419	\$ 2,451,725	\$ -
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 6,620,384</b>	<b>\$ 5,653,779</b>	<b>\$ -</b>
65-5-76-5922	Transfer to Fund 22	\$ -	\$ -	\$ 878,558	\$ -
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 878,558</b>	<b>\$ -</b>
	<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 6,620,384</b>	<b>\$ 6,532,337</b>	<b>\$ -</b>



# Schedule of Budgeted Positions In Full-Time Equivalent

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget	% Change from FY 2022
<b>General Fund</b>						
Administration	2.30	2.05	2.20	2.20	2.20	-4.35%
Finance	2.57	3.45	3.25	3.80	3.80	47.86%
Municipal Court	1.50	1.00	1.00	1.00	1.00	-33.33%
Police	34.00	34.00	32.00	32.00	32.00	-5.88%
Fire	14.00	15.00	14.00	14.00	14.00	0.00%
Public Works - Fleet	1.30	1.30	1.30	1.25	1.25	-3.85%
Parks & Recreation	2.30	2.30	2.15	2.15	2.15	-6.52%
Building Maintenance	0.50	0.50	1.50	1.50	2.00	a. 300.00%
Community Development	2.00	1.65	3.55	3.55	3.55	77.50%
<b>Total General Fund</b>	<b>60.47</b>	<b>61.25</b>	<b>60.95</b>	<b>61.45</b>	<b>61.95</b>	<b>2.45%</b>
<b>Water/Sewer Fund</b>						
Utility Collections	3.23	3.65	3.30	3.75	3.75	16.10%
Public Works-Administration	0.95	1.15	1.40	1.20	1.20	26.32%
Public Works-Water	6.60	5.80	5.80	7.20	7.20	9.09%
Public Works-Sewer	3.40	4.20	4.20	4.80	4.80	41.18%
<b>Total Water/Sewer Fund</b>	<b>14.18</b>	<b>14.80</b>	<b>14.70</b>	<b>16.95</b>	<b>16.95</b>	<b>19.53%</b>
<b>Drainage Fund</b>	<b>-</b>	<b>3.00</b>	<b>3.45</b>	<b>3.60</b>	<b>3.60</b>	<b>NA</b>
<b>Economic Development Fund</b>	<b>0.55</b>	<b>0.55</b>	<b>0.55</b>	<b>0.55</b>	<b>0.55</b>	<b>0.00%</b>
<b>Special Revenue Funds</b>						
Child Safety Fund	0.50	0.50	1.00	1.00	1.00	100.00%
Community Improvement Fund	1.00	1.00	-	-	-	-100.00%
Hotel/Motel Fund	4.45	4.05	4.50	4.50	4.00	a. -10.11%
Street Maintenance Fund	5.85	5.85	5.85	5.95	5.95	1.71%
<b>Total Special Revenue Funds</b>	<b>11.80</b>	<b>11.40</b>	<b>11.35</b>	<b>11.45</b>	<b>10.95</b>	<b>-7.20%</b>
<b>Total Staffing</b>	<b>87.00</b>	<b>91.00</b>	<b>91.00</b>	<b>94.00</b>	<b>94.00</b>	<b>8.05%</b>

a. Custodian position reallocated to Building Maintenance and no longer shared with the Civic Center.

Personnel by Fund Last Five Years



### Staffing Change Summary

The FY 2026 Adopted Budget reflects adjustments in staffing levels based on operational needs, service demand, and competitive compensation considerations. These changes support service excellence and align workforce capacity with the City's strategic priorities and long-term planning objectives.

# Compensation Structure

FY 2026 Budget | City of Bellmead

<b>Salary Range 1</b>			
Interns			
Seasonal	\$ 35,427	\$ 41,627	\$ 47,826
Temps	\$ 17,032	\$ 20,013	\$ 22,993
<b>Salary Range 2</b>			
	\$ 37,956	\$ 44,598	\$ 51,240
Custodian	\$ 18,248	\$ 21,441	\$ 24,635
<b>Salary Range 3</b>			
Lift Station Technician			
Meter Technician			
Well Technician	\$ 39,222	\$ 46,086	\$ 52,950
Worker I (Utilities, Drainage, Parks, Streets, CC)	\$ 18,857	\$ 22,157	\$ 25,457
<b>Salary Range 4</b>			
Court Clerk			
Records Clerk	\$ 41,184	\$ 48,391	\$ 55,598
Worker II (Utilities, Drainage, Parks, Streets, CC)	\$ 19,800	\$ 23,265	\$ 26,730
<b>Salary Range 5</b>			
Animal Control Officer			
Crime Victim Liasion			
Executive Assistant-Department Head	\$ 43,243	\$ 50,810	\$ 58,378
Customer Service Rep/Permits Clerk	\$ 20,790	\$ 24,428	\$ 28,066
<b>Salary Range 6</b>			
Code Enforcement Officer	\$ 45,549	\$ 53,520	\$ 61,491
	\$ 21,898	\$ 25,731	\$ 29,563
<b>Salary Range 7</b>			
Communications Operator I			
Crew Leader (Utilities, Drainage, Parks, Streets)			
Fleet Technician	\$ 48,712	\$ 57,236	\$ 65,761
Lead Water Systems Operator	\$ 23,419	\$ 27,517	\$ 31,616
<b>Salary Range 8</b>			
Accounting Specialist			
Communications Operator II (over 2 years)	\$ 51,147	\$ 60,098	\$ 69,049
Utility Billing Specialist	\$ 24,590	\$ 28,893	\$ 33,196
<b>Salary Range 9</b>			
Administrative Assistant-City Manager			
Foreman (Utilities, Drainage, Parks, Streets)			
HR Generalist			
Mechanic			
Police Cadet	\$ 53,705	\$ 63,103	\$ 72,501
Senior Communications Operator (over 3 years)	\$ 25,820	\$ 30,338	\$ 34,856
<b>Salary Range 10</b>			
Communications Supervisor	\$ 58,454	\$ 68,684	\$ 78,913
GIS Technician	\$ 28,103	\$ 33,021	\$ 37,939
<b>Salary Range 11</b>			
Civic Center Manager	\$ 61,442	\$ 72,194	\$ 82,946
Facilities Manager	\$ 29,539	\$ 34,709	\$ 39,878
Firefighter (based on 2990 hours)	\$ 20,549	\$ 24,145	\$ 27,741

# Compensation Structure

FY 2026 Budget | City of Bellmead

Salary Range 12			
Court Administrator			
Building Inspector			
Police Officer I	\$ 64,514	\$ 75,804	\$ 87,094
Staff Accountant	\$ 31,016	\$ 36,444	\$ 41,872
Salary Range 13			
Detective	\$ 68,482	\$ 80,467	\$ 92,451
Police Officer II (over 2 years)	\$ 32,924	\$ 38,686	\$ 44,448
Salary Range 14			
Building Superintendent			
Parks & Recreation Manager			
Streets Superintendent	\$ 73,311	\$ 86,140	\$ 98,970
Utilities Superintendent	\$ 35,246	\$ 41,414	\$ 47,582
Salary Range 15			
	\$ 77,939	\$ 91,578	\$ 105,217
	\$ 37,471	\$ 44,028	\$ 50,585
Salary Range 16			
City Secretary			
Fire Marshal	\$ 81,836	\$ 96,157	\$ 110,479
Police Sergeant	\$ 39,344	\$ 46,229	\$ 53,115
Fire Lieutenant (based on 2990 hours)	\$ 27,370	\$ 32,160	\$ 36,949
Salary Range 17			
Building Official	\$ 85,927	\$ 100,965	\$ 116,002
	\$ 41,311	\$ 48,541	\$ 55,770
Salary Range 18			
HR Manager			
Information Technology Manager	\$ 97,424	\$ 114,473	\$ 131,522
Police Lieutenant	\$ 46,838	\$ 55,035	\$ 63,232
Salary Range 19			
Assistant Finance Director			
Assistant Police Chief	\$ 107,940	\$ 126,830	\$ 145,719
Assistant Public Works Director	\$ 51,894	\$ 60,976	\$ 70,057
Salary Range 20			
	\$ 118,477	\$ 139,210	\$ 159,944
	\$ 56,960	\$ 66,928	\$ 76,896
Salary Range 21			
Chief Financial Officer			
Director of Community Development			
Fire Chief			
Police Chief	\$ 128,500	\$ 150,988	\$ 173,475
Public Works Director	\$ 61,779	\$ 72,590	\$ 83,401
Salary Range 22			
	\$ 169,620	\$ 199,304	\$ 228,987
Assistant City Manager/CFO	\$ 81,548	\$ 95,819	\$ 110,090
Salary Range 23			
	\$ 200,460	\$ 235,541	\$ 270,621
City Manager	\$ 96,375	\$ 113,241	\$ 130,106

## Certification & Education Pay Tables

Education	Annual
<b>Ph.D.</b>	\$4,370
<b>Master/CPA</b>	\$3,280
<b>Bachelor</b>	\$2,190
<b>Associates</b>	\$ 990

Public Safety	Peace Officer	Fire Fighter	Telecommunicator
<b>Master</b>	\$1,710	\$1,640	\$2,050
<b>Advanced</b>	\$1,590	\$1,210	\$1,420
<b>Intermediate</b>	\$1,470	\$ 990	\$ 990
<b>Basic</b>	\$ 0	\$ 0	\$ 0

Utility	Annual
<b>A – Utility License</b>	\$2,350
<b>B – Utility License/Class 3 Water/Wastewater</b>	\$2,350
<b>C – Utility License/Class 2 Water/Wastewater</b>	\$1,220
<b>D – Utility License/Class 1 Water/Wastewater</b>	\$ 550
<b>CDL with Airbrakes</b>	\$1,260

Other Certificates	Annual
<b>IIMC – Municipal Clerk, MMC</b>	\$1,640
<b>IIMC – Municipal Clerk, CMC</b>	\$1,210
<b>Texas Registered Municipal Clerk, TRMC</b>	\$ 990
<b>Certified Municipal Court Clerk III</b>	\$1,210
<b>Certified Municipal Court Clerk II</b>	\$ 990
<b>Certified Municipal Court Clerk I</b>	\$ 0
<b>Bilingual (Fluent) Spanish</b>	\$1,210

## XI. Fees & Legal Appendices

### Master Fee Schedule

#### General

Category	Description	Fee
<b>Payment-Related Fees</b>	Returned Checks, Bank Drafts, and Credit Card Fees	\$35 per occurrence
<b>Municipal Court Fees</b>	Municipal Court Credit Card Processing Fee	5% of charge
<b>Bound Publications</b>	Budget	\$35
	Annual Comprehensive Financial Report (ACFR)	\$35
	City Charter	\$15
	Comprehensive Plan	\$25
<b>Notary Services</b>	Notary (Non-City Business Related)	\$5
<b>Publication Information Fees</b>	Fees per <b>Government Code, Chapter 552</b>	As applicable

#### Public Safety

Category	Description	Fee
<b>Fire Department</b>	Fire Report	\$6.00 per copy
<b>Police Department Records</b>	Accident Reports	\$6.00 per copy
	Solicitor's Permit	\$100 per person
	Replacement Permit	\$20 per person
<b>Animal Control</b>	Registration for Potbellied Pigs	\$5.00 per pet
	Microchip Fee	\$15.00 per pet
	Kennel Fee ( <i>SUP required in R-1, R-1A, R-2 Zoning</i> )	\$150 per breeding pet, per year (up to 3 breeding pets per residence)
	Animal Reclaim Fee (Impounded at Contracted Shelter)	\$100 per claim
	Animal Reclaim Fee (Impounded with Bellmead)	1+ hrs. \$50; \$25 charge per additional day per claim
	Surrender Fee	\$250 per animal

Emergency Response Rates

Category	Description	Fee
<b>Emergency Response Vehicles</b>	Engine	\$250 per hour <i>(1-hour minimum)</i>
	Command Vehicle	\$100 per hour <i>(1-hour minimum)</i>
	Police Vehicle	\$100 per hour <i>(1-hour minimum)</i>
	Other (Public Works, barricades, etc.)	\$100 per hour <i>(1-hour minimum)</i>
	Additional Personnel	\$50 per hour <i>(1-hour minimum)</i>
<b>City Supplied Water</b>	<i>(Calculated by pumping time &amp; rate)</i>	\$8.85 per 1,000 gallons
<b>Heavy Equipment (Includes Operator)</b>	Bulldozer	\$100 per hour <i>(2-hour minimum)</i>
	Backhoe	\$100 per hour <i>(2-hour minimum)</i>
	Dump Truck	\$100 per hour <i>(2-hour minimum)</i>
<b>Materials &amp; Disposal</b>	Sand <i>(Per cubic yard, minimum 3 yards)</i>	\$25 per yard
	Other Approved Absorbent <i>(As needed/required)</i>	Actual cost + 10%
	Other Items Necessary to Control/Contain Incident	Actual cost + 10%
	Disposal of Debris	Actual cost + 10%
<b>Equipment Damage</b>	Damaged Fire Hose <i>(Per 100' section + shipping &amp; handling)</i>	\$800

Code Enforcement

Category	Description	Fee
<b>Nuisance Abatement (By City)</b>	Grass Mowing / Lot Cleanup <i>(Includes personnel)</i>	\$100 per hour <i>(2-hour minimum)</i>
	Debris Removal / Haul Costs <i>(Includes operator)</i>	\$100 per hour per piece of City equipment + disposal cost + 20% of disposal cost
	Additional Personnel	\$50 per hour
<b>Nuisance Abatement (By Vendor)</b>	Grass Mowing / Lot Cleanup / Debris Removal	Actual cost + 20%
<b>Other Fees</b>	Shopping Cart Retrieval Fee	\$75 per cart

Utilities

Utility Deposits

Type	Residential	Non-Residential	Outside City Limits
<b>30-Day Temporary Account</b>	\$100.00	\$350	175%
<b>Non-Owner</b>	\$250	\$350	175%
<b>Homeowner</b>	\$200	\$350	175%
<b>¾” Meter</b>		\$350	175%
<b>1” Meter</b>		\$425	175%
<b>1 ½” Meter</b>		\$650	175%
<b>2” Meter</b>		\$900	175%
<b>4” Meter</b>		\$1100	175%
<b>6” Meter</b>		\$1300	175%
<b>Fire Hydrant Meter</b>		\$1300	175%
<b>Dumpster/Compactor</b>		Monthly Haul Charge	

Utility Service Charges

Service	Fee
<b>Initial Connection Fee</b>	\$50
<b>Disconnect &amp; Reconnect Fees</b>	\$50
<b>After Hours Service Fee</b>	Additional Fee After 3:00 PM \$25
<b>Transfer Fee</b>	\$50
<b>Service Fee</b>	\$50
<b>Re-read Fee</b>	Performed by Field Technician \$50
<b>Meter Testing Fee</b>	Per Statute \$25
<b>Late Penalty</b>	Per Statute 10%
<b>Tampering - Meter Fee</b>	\$500
<b>Tampering – Fire Hydrant</b>	\$1,250
<b>Damaged Meter Repair Fee</b>	Actual Cost + 20%
<b>Damage Fire Hydrant Fee</b>	Actual Cost + 20%
<b>Meter Box Replacement Fee</b>	\$50
<b>Meter Lid Replacement Fee</b>	\$25

Water Rates (Based on Monthly Billings)

Water Consumption	Residential	Sprinkler	Non-Residential	Outside City Limits
0 - 2,000	\$23.29	Based on meter size	Based on meter size	175%
2,001 - 5,000	\$4.24/1,000	\$7.51/1,000	\$5.70/1,000	175%
5,001 - 15,000	\$5.18/1,000	\$7.51/1,000	\$5.70/1,000	175%
15,001 - 25,000	\$6.14/1,000	\$8.88/1,000	\$6.75/1,000	175%
>25,000	\$7.07/1,000	\$10.21/1,000	\$7.79/1,000	175%
Meter Size	Demand Charge		Demand Charge	
3/4" or less		\$25.00	\$38.47	
1"		\$40.29	\$59.54	
1.5"		\$78.47	\$116.76	
2"		\$124.29	\$185.54	
3"		\$231.21	\$345.87	
4"		\$383.95	\$574.77	
6"		\$729.32	\$1,092.70	
8"		\$1,165.71	\$1,747.00	
10"		\$1,674.83	\$2,510.40	
12"		\$3,129.47	\$4,691.40	

Wastewater Rates (Based on Monthly Billings)

Water Consumption	Residential	Non-Residential	Outside City Limits
0-1,000	\$22.00	\$27.81	175%
1,001-7,500	\$4.29/1,000	\$5.16/1,000	175%
7,501-10000	\$4.93/1,000	\$5.93/1,000	175%
>10,000	\$0.00/1,000	\$5.93/1,000	175%

Garbage Rates (Based on Monthly Billings)

Carts	Residential	Non-Residential
1	\$20.27	\$41.74
2-3	6.25/Cart	\$15.00/Cart
Replacement	\$79.00/Cart	\$79.00/Cart

Dumpster Rates (Based on Monthly Billings)

Size	1x Week	2x Week	3x Week	4x Week	5x Week	6x Week	Extra	
<b>2 yard</b>	\$95.39	\$145.48	\$201.95	\$257.55	\$311.20	\$419.70	\$46.82	
<b>3 yard</b>	\$102.55	\$147.86	\$214.62	\$269.48	\$349.36	\$432.83	\$51.78	
<b>4 yard</b>	\$109.70	\$187.19	\$224.16	\$288.55	\$357.71	\$494.83	\$55.58	
<b>6 yard</b>	\$175.28	\$311.20	\$444.74	\$555.64	\$647.45	\$832.27	\$89.37	
<b>8 yard</b>	\$217.01	\$333.86	\$476.94	\$608.97	\$733.30	\$994.42	\$110.39	
<b>Dumpster Swap Out</b>								\$60.65 per Container
<b>Lock/Enclosure Service</b>								\$17.64 monthly
<b>Wheels/Casters</b>								\$28.94 monthly
<b>Caster/Lock Installation Fee</b>								\$86.82 per Container

Compactor Rates (Based on Monthly Billings)

Size	1x Week	2x Week	3x Week	4x Week	5x Week	6x Week	Extra
<b>6 yard</b>	\$258.15	\$516.29	\$774.44	\$1,032.58	\$1,290.72	\$1,548.86	\$154.89
<b>8 yard</b>	\$309.77	\$619.55	\$929.32	\$1,239.09	\$1,548.86	\$1,858.65	\$154.89

Drainage Rates (Based on Monthly Billings)

ERU	Residential	Non-Residential
<b>2,600 SF</b>	\$4.61	\$4.61 per ERU

Tapping Fees

Tap Size	Water Tap Fee	Sewer Tap Fee
3/4"	\$2,000	
1"	\$2,250	
1 1/2"	\$2,750	
2"	\$3,150	
4"	Actual Cost-plus 20%	\$2,000
6"	Actual Cost-plus 20%	\$3,000
8"	Actual Cost-plus 20%	Actual Cost-plus 20%
<b>Manhole Set</b>		Actual Cost-plus 20%

Planning & Development

Category	Description	Fee
<b>Subdivision Fees</b>	Minor Plats ( <i>Per Plat</i> )	\$400
	Preliminary Plat Fee	\$400 per plat + \$5 per lot
	Final Plat ( <i>Per Plat</i> )	\$400
	Plat Amendment ( <i>Per Plat</i> )	\$200
	Replat ( <i>Per Replat, if no Preliminary Plat</i> )	\$500
<b>Traffic Control Devices &amp; Street Name Signs</b>	Placement or Replacement ( <i>Due to accidents or vandalism</i> )	\$300 per sign assembly ( <i>Includes pole, stop/yield sign, and street name sign</i> )
<b>Third-Party Review</b>	Review by external party	Actual cost + 10%
<b>Zoning Fees</b>	Zoning Change Application	\$500
	Variance Application	\$500
	Specific Use Permit	\$500
	Zoning Verification Letter	\$75
	Intent to Serve Letter	\$75
<b>Planned Unit Development (PUD) Fees</b>	PUD Concept Plan ( <i>Zoning</i> )	\$500
	PUD Preliminary & Final Plan ( <i>Subdivision</i> )	\$500
<b>Additional Charges</b>	<i>City may add actual engineering and attorney charges to the customer.</i>	Actual cost + 10%
<b>New Wireless Tower Construction</b>		\$200
<b>Wireless Tower Modification</b>		\$75

License Fees (Annual Fees)

Business Licenses

Business Type	Annual Fee
Manufactured Home Park	\$20 per space <i>(Minimum charge: \$300)</i>
Recreational Vehicle Park	\$20 per space <i>(Minimum charge: \$300)</i>
Hospital	\$250
Nursing Home	\$250
Overnight Rehabilitation Facility	\$250
Retirement Center	\$250
Sexually Oriented Business	\$750
Short-Term Rental	\$300
Indoor Amusement Facility	\$100
Unattended Donation Collection Bin License	\$75
Certificate of Occupancy	\$150
Temporary Certificate of Occupancy <i>(Valid for 30 days)</i>	\$150

Restaurant Licenses

Seating Capacity	Annual Fee
0 - 10	\$75
11 - 30	\$100
31 - 50	\$150
51 - 100	\$250
101+	\$350
Late Payment Fee	\$10 per month
License Reinstatement Fee	\$50

Alcoholic Beverage Licenses

- **Alcohol License and Permit Fees** – One-half (½) of the **state license and permit fees** for each permit issued for premises within the **City of Bellmead**.

Coin Operated (Amusement) Machines (Annual Fee) - [Chapter 10 Article V Division 3](#)

Category	Description	Annual Fee
Coin-Operated Machine	Legal video games or electronic amusement machines	¼ of the state occupation tax per Texas Tax Code § 2153.451(b)
Individual Machine License	Required for each coin-operated amusement machine	\$15 per machine

Permit Fees

Mobile Food Unit (MFU) Permits

TYPE	Fee
Bond for permits requiring payment before service ( <i>Individual Permit or Master Permit</i> )	\$1,000 or \$5,000 per permit
Mobile Food Vendor Permit (Food Truck)	\$265 per unit
Central Preparation Facility/Commissary	\$165
Re-Inspection Fee	\$125 per re-inspection

Temporary Food Establishment Permits

Event Duration	Fee
Single Event (1-3 days)	
Submitted 5 business days prior to the event	\$75
Submitted within 5 business days of the event	\$150
Late Payment Fee	Double the original amount

Garage Sale Permits

Description	Fee
Garage Sale (Valid for 3 days)	\$10 per permit
Garage Sale Sign Violation	\$50 per violation per day

Special Event Permits

Description	Fee
Application Fee	\$100
Damage & Cleaning Deposit	\$500
Bellmead Fire Department	\$250 per hour per fire company
Bellmead Police Department	\$50 per hour per officer ( <i>Minimum 4 hours</i> )
Public Works Traffic Control	\$50 per hour per worker ( <i>Minimum 4 hours</i> )
Enclosed Tent/Bounce House ( <i>Flame retardant certificate required</i> )	\$75
Sales Vendor	\$75
Alcohol Sales ( <i>Temp TABC License required for location</i> )	\$150

Parade Permits

Description	Fee
Application Fee	\$100
Damage & Cleaning Deposit	\$500
Bellmead Fire Department	\$250 per hour per fire company
Bellmead Police Department	\$50 per hour per officer ( <i>Minimum 4 hours</i> )
Public Works Traffic Control	\$50 per hour per worker ( <i>Minimum 4 hours</i> )

Building Permits

New Construction & Additions

Description	Residential	Commercial
<b>Construction Permit</b>	\$200 for first 1,000 sq. ft. + \$0.25 per sq. ft.	\$250 for first 1,000 sq. ft. + \$0.25 per sq. ft.
<b>Electrical Permit</b>	\$0.25 per square foot ( <i>Minimum \$200</i> )	\$200 base fee + \$0.25 per SF
<b>Plumbing Permit</b>	\$0.25 per square foot ( <i>Minimum \$200</i> )	\$200 base fee + \$0.25 per SF
<b>Mechanical Permit</b>	\$0.25 per square foot ( <i>Minimum \$200</i> )	\$200 base fee + \$0.25 per SF
<b>Plan Review</b>	\$50	\$250
<b>Plan Review (Subdivisions &amp; Developments)</b>	\$250	\$250
<b>Third-Party Review</b>	Actual Cost + 10%	Actual Cost + 10%

Repairs/Remodel

Description	Residential	Commercial
<b>Building Permit</b>	\$125 for first 1,000 sq. ft. + \$0.25 per sq. ft.	\$125 for first 1,000 sq. ft. + \$0.25 per sq. ft.
<b>Electrical</b>	\$150 for first 1,000 sq. ft. + \$0.25 per sq. ft.	\$90 base fee + \$12 up to 400 amps; \$26.50 up to 401-1,000 amps; \$40 over 1,000 amps
<b>Mechanical</b>	\$150 for first 1,000 sq. ft. + \$0.25 per sq. ft.	\$90 base fee + \$20 per unit up to 5 tons; \$5 per air handler unit up to 10,000 CFM; \$8 per air handler unit over 10,000 CFM; \$20 per heating unit up to 250,000 BTU; \$45 per heating unit over 250,000 BTU; \$10 per PTAC/VTAC unit
<b>Plumbing</b>	\$150 for first 1,000 sq. ft. + \$0.25 per sq. ft.	\$90 base fee + \$5 per drain, trap, fixture; \$35 water line/sewer

General Permits

Description	Residential	Commercial
<b>Carport Permit</b>	\$100	
<b>Concrete Flatwork</b>	\$75	\$150 for first 1,000 sq. ft + \$0.05 per additional sq. ft.
<b>Deck/Patio Enclosure</b>	\$150	
<b>Demolition</b>	\$100	\$200
<b>Fence Permit</b>	\$50	\$50
<b>Gas Test</b>	\$50	\$50
<b>Grading/Clearing/Filling</b>	\$200	\$200
<b>Irrigation System w/ Backflow</b>	\$50 per permit	\$50
<b>Irrigation Heads</b>		\$1 per head
<b>Moving a Building/Structure</b>	\$250	\$250
<b>Non-Permit Inspection</b>	\$35 per inspection	\$35
<b>Re-Inspection</b>	\$55 per re-inspection	\$55
<b>Roof Permit</b>	\$100	\$100 for the 1 <sup>st</sup> 1,250 sq. ft. + \$0.10 per additional sq. ft.
<b>Storage Building</b>	\$75	
<b>Accessory Building</b>		\$75 + \$9 per \$1,000 valuation
<b>Solar Photovoltaic System</b>	\$200	\$250
<b>Swimming Pool/Spa</b>	\$100	\$150
<b>Temporary Pole (T-Pole)</b>	\$50	\$50
<b>Backflow Device – Annual Permit</b>		\$30
<b>Backflow Device - Installation</b>		\$50 base fee + \$10 for each device

Fire Protection Permits

Description	Fee
<b>Fire Sprinkler System</b>	\$75 + \$0.50 per head
<b>Fire Underground Main</b>	\$65 + \$10 per fire main backflow device
<b>Fire Pump</b>	\$75
<b>Standpipe System</b>	\$75 + \$5 per outlet
<b>Fire Alarm System</b>	\$75 + \$1.50 per device
<b>Hood &amp; Duct System</b>	\$50 + \$3 per nozzle
<b>Paint Spray Booth</b>	\$75 + \$2.50 per head
<b>Other Fire Suppression System</b>	\$50 + \$2.50 per head
<b>Fireworks Storage</b>	\$300 with a Specific Use Permit
<b>Burn Permit</b>	\$500 + \$500/hour standby

Sign Permits

Size	Fee
Signs up to 50 sq. ft.	\$50
Signs 51-100 sq. ft.	\$75
Signs over 100 sq. ft.	\$100
Sign Demolition	\$150
Sign Electrical Permit	\$150
Commercial/Billboard Sign	\$150

Storage Tank Permits

Description	Fee
First Tank - Installation	\$80
Additional Tanks (at same location)	\$25 each
<i>Each Dispensing Nozzle</i>	\$2
First Tank - Removal	\$75
Additional Tanks (at same location)	\$50 each
<i>Each Dispensing Nozzle</i>	\$2
Re-Inspection (Flat Fee for Any Permit Issued)	\$165 per inspection
After Hours/Partial Inspection	\$200

Public ROW Permits

Description	Fee
Driveway, Sidewalk, Curb or Street Construction	\$50
Excavation/Boring/Trenching in ROW	\$75 per dig
Utility Installation (Non-Excavation Work)	\$50 per location
Traffic Control Plan Review	\$50 per plan
ROW Re-Inspection Fee	\$55

Small Cell Node Permits

Description	Fee
Permit Application Fee	\$500 for up to 5 Network Nodes, and \$250 for each additional Network Node, and \$1,000 for each support pole
Small Cell Network Nodes	\$250/network node site/year
Small Cell Node Support Poles	\$250/pole/year
Small Cell Transport Facility	\$28/transport facility/month
Collocation on Service Poles	\$20 per service pole/year

Civic Center

Rental Rates

Room	Max Capacity	Mon-Thur	Fri-Sun & City	Deposit Amount	Rental Length
Lions Room	100	\$205	\$290	\$200	4 Hours
Senior Room	100	\$225	\$380	\$200	4 Hours
Auditorium	300	\$385	\$770	\$250	8 Hours
Lions Room	100	\$275	\$385	\$200	8 Hours
Senior Room	100	\$300	\$495	\$200	8 Hours
Auditorium	300	\$525	\$1,050	\$300	16 Hours
Lions Room	100	\$375	\$525	\$250	16 Hours
Senior Room	100	\$425	\$675	\$250	16 Hours
Bridal Room		\$50	\$50		
Extra Hours		\$100 Per Hour	\$100 Per Hour		
Reset Fee		\$100	\$100		
Alcohol (Security Required)				\$300	

Non-Profit Rental Rates

Room	Max Capacity	Mon-Thur (No Holidays)	Deposit Amount	Rental Length
Auditorium	300	\$50	\$100	Hourly
Lions Room	100	\$25	\$100	Hourly
Senior Room	100	\$25	\$100	Hourly
Reset Fee		\$100		

Security Rates

Room	Minimum Officers	Minimum Hours	Hourly Fee/Officer
Auditorium	2	4	\$50
Lions Room	1	4	\$50
Senior Room	1	4	\$50

Parks

Rental Rates

Pavilion/Field	Park	Rental Fee	Deposit Amount	Rental Length
<b>A</b>	Brame	\$25	\$100	Hourly
<b>B</b>	Brame	\$25	\$100	Hourly
<b>C</b>	Brame	\$15	\$100	Hourly
<b>D</b>	Brame	\$25	\$100	Hourly
<b>E</b>	Brame	\$15	\$100	Hourly
<b>Full Park</b>	Brame	\$600	\$300	All Day
<b>F</b>	Lions	\$15	\$100	Hourly
<b>G</b>	Devorsky	\$25	\$100	Hourly
<b>H</b>	Devorsky	\$25	\$100	Hourly
<b>Practice Field – Without Lights</b>	Lions	\$40	\$150	Hourly
<b>Practice Field – W/Lights</b>	Lions	\$100	\$150	Hourly
<b>Concession Stand</b>	Lions	\$100	\$150	Hourly

Parks Memorial Program

Item	Includes	Price
<b>Rosebush</b>	Stake marker	\$50
<b>10 ft. Tree</b>	Stake marker	\$300
<b>10 ft. Tree</b>	Marker	\$450
<b>6 ft. Bench</b>	Marker	\$1,500
<b>Memorial Brick</b>		\$100



# 2025 Tax Rate Calculation Worksheet

## 2025 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

Form 50-856

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 District 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year 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>	\$ 658,788,104
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year 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 unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 658,788,104
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.343169 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... -\$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 77,520,170 B. Prior year disputed value: ..... -\$ 12,933,814 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 64,586,356
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 64,586,356

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 723,374,460
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>6</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</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 the current year does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 17,540  <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 642,954  <b>C. Value loss.</b> Add A and B. <sup>8</sup>	\$ 660,494
11.	<b>Prior year 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 the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.  <b>A. Prior year market value:</b> ..... \$ 41,626  <b>B. Current year productivity or special appraised value:</b> ..... - \$ 220  <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 41,406
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 701,900
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>9</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 722,672,560
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,479,988
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>10</sup>	\$ 12,854
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 2,492,842
18.	<b>Total current year taxable value on the current year 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>  <b>A. Certified values:</b> ..... \$ 773,649,952  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ .....  <b>C. 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: ..... - \$ 0  <b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. <sup>12</sup> ..... - \$ 0  <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 773,649,952

<sup>6</sup> Tex. Tax Code §26.012(15)  
<sup>7</sup> Tex. Tax Code §26.012(15)  
<sup>8</sup> Tex. Tax Code §26.012(15)  
<sup>9</sup> Tex. Tax Code §26.03(c)  
<sup>10</sup> Tex. Tax Code §26.012(13)  
<sup>11</sup> Tex. Tax Code §26.012(13)  
<sup>12</sup> Tex. Tax Code §26.012, 26.04(-2)  
<sup>13</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>11</sup>	
	<b>A. Current year 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> .....	\$ 499,500
	<b>B. Current year 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> .....	+ \$ 0
	<b>C. Total value under protest or not certified. Add A and B.</b>	\$ 499,500
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year 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 unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 774,149,452
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 0
24.	<b>Total current year 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 the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 14,098,518
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 14,098,518
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 760,050,934
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.327983 /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ _____ /\$100

**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:

- 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.
- 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.

<sup>11</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>12</sup> Tex. Tax Code §26.01(c)  
<sup>13</sup> Tex. Tax Code §26.01(d)  
<sup>14</sup> Tex. Tax Code §26.012(b)(3)  
<sup>15</sup> Tex. Tax Code §26.012(b)(2) and 26.012(1-b)  
<sup>16</sup> Tex. Tax Code §26.012(1-a)  
<sup>17</sup> Tex. Tax Code §26.04(d-3)  
<sup>18</sup> Tex. Tax Code §26.012(b)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.012(17)  
<sup>21</sup> Tex. Tax Code §26.04(c)  
<sup>22</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.287991 /\$100
30.	<b>Prior year 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> .	\$ 723,374,460
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 2,083,253
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</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 2024. This line applies only to tax years preceding the prior tax year. .... + \$ 10,787 <b>B. Prior year 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 current year captured appraised value in Line 18D, enter 0. .... - \$ 0 <b>C. Prior year 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. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 10,787 <b>E. Add Line 31 to 32D.</b>	\$ 2,094,040
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 760,050,934
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.275513 /\$100
35.	<b>Rate adjustment for state criminal justice mandata.<sup>26</sup></b> <b>A. Current year state criminal justice mandata.</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 <b>B. Prior year state criminal justice mandata.</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. .... - \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
36.	<b>Rate adjustment for indigent health care expenditures.<sup>27</sup></b> <b>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. .... \$ 0 <b>B. Prior year 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... - \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100

<sup>26</sup> (Reserved for expansion)  
<sup>26</sup> Tex. Tax Code §26.044  
<sup>27</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. .... \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. .... \$ 0</p> <p><b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> ..... \$ 0.000000 /\$100</p> <p><b>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100.</b> ..... \$ 0.000000 /\$100</p> <p><b>E. Enter the lesser of C and D. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100
38.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup></p> <p><b>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. .... \$ 0</p> <p><b>B. Prior year 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, 2023 and ending on June 30, 2024. .... \$ 0</p> <p><b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> ..... \$ 0.000000 /\$100</p> <p><b>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100.</b> ..... \$ 0.000000 /\$100</p> <p><b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100
39.	<p><b>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 Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ 0</p> <p><b>C. Subtract B from A and divide by Line 33 and multiply by \$100</b> ..... \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.275513 /\$100
41.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</b> ..... \$ 0</p> <p><b>B. Divide Line 41A by Line 33 and multiply by \$100</b> ..... \$ 0.000000 /\$100</p> <p><b>C. Add Line 41B to Line 40.</b></p>	\$ 0.275513 /\$100
42.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.285155 /\$100

<sup>28</sup> Tex. Tax Code §26.0442  
<sup>29</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p><b>Disaster Line 42 (D42): Current year 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 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> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>20</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p><b>Total current year 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> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. 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>21</sup></p> <p>Enter debt amount ..... \$ 407,357</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt ..... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid from other resources</b> ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ 407,357
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>22</sup>	\$ 1,242
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 406,115
46.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>23</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 100.00 %</p> <p><b>C.</b> Enter the 2023 actual collection rate..... 99.00 %</p> <p><b>D.</b> Enter the 2022 actual collection rate..... 100.00 %</p> <p><b>E.</b> 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>24</sup></p>	100.00 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 406,115
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 774,149,452
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.052459 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.337614 /\$100
D50.	<p><b>Disaster Line 50 (D50): Current year 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 D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

<sup>20</sup> Tex. Tax Code §26.042(a)  
<sup>21</sup> Tex. Tax Code §26.012(7)  
<sup>22</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>23</sup> Tex. Tax Code §26.04(d)  
<sup>24</sup> Tex. Tax Code §26.04(f), (f-1) and (f-2)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

**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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>15</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 of the prior year, enter 0.	\$ 0
53.	<b>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>16</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>17</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 774,149,452
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>18</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.327983 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.327983 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>19</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.337614 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.337614 /\$100

**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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>20</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>21</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 774,149,452
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

<sup>15</sup> Tex. Tax Code §26.041(d)  
<sup>16</sup> Tex. Tax Code §26.041(f)  
<sup>17</sup> Tex. Tax Code §26.041(d)  
<sup>18</sup> Tex. Tax Code §26.04(c)  
<sup>19</sup> Tex. Tax Code §26.04(c)  
<sup>20</sup> Tex. Tax Code §26.042(d)  
<sup>21</sup> Tex. Tax Code §26.042(f)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.337614 /\$100

**SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>43</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>43</sup>

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>45</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>46</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>47</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.320311 /\$100 \$ 0.000000 /\$100 \$ 0.320311 /\$100 \$ 0.343169 /\$100 \$ -0.022858 /\$100 \$ 737,801,737 \$ 0
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.302024 /\$100 \$ 0.000000 /\$100 \$ 0.302024 /\$100 \$ 0.323169 /\$100 \$ -0.021145 /\$100 \$ 713,520,269 \$ 0
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.330498 /\$100 \$ 0.010168 /\$100 \$ 0.320330 /\$100 \$ 0.323169 /\$100 \$ -0.002839 /\$100 \$ 637,459,854 \$ 0
67.	<b>Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G</b>	\$ 0 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.337614 /\$100

<sup>43</sup> Tex. Tax Code §26.013(f)  
<sup>44</sup> Tex. Tax Code §526.013(a)(1)-(4), (1-b), and (2)  
<sup>45</sup> Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)  
<sup>46</sup> Tex. Tax Code §526.0501(a) and (c)  
<sup>47</sup> Tex. Local Gov't Code §120.007(d)  
<sup>48</sup> Tex. Local Gov't Code §26.04(c)(2)(B)

**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>48</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>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the Voter-Approval Tax Rate Worksheet.	\$ 0.275513 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$ 774,149,452
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.064587 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the Voter-Approval Tax Rate Worksheet.	\$ 0.052459 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.392559 /\$100

**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>50</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>51</sup>

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. This section will 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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.343169 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 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 2024, complete form 50-856-a, <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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 722,672,560
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 760,050,934
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>54</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(b)(4)  
<sup>49</sup> Tex. Tax Code §26.003(a)(1)  
<sup>50</sup> Tex. Tax Code §26.042(b)  
<sup>51</sup> Tex. Tax Code §26.042(f)  
<sup>52</sup> Tex. Tax Code §26.042(c)  
<sup>53</sup> Tex. Tax Code §26.042(c)  
<sup>54</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 61 (taxing units with pollution control), or Line 59 (taxing units with the unused increment rate).	\$ 0.557814 %/100

**SECTION 3: Total Tax Rate**

Indicate the applicable total tax rates as calculated above:

<b>No-new-revenue tax rate.</b> .....	\$ 0.327855 %/100
As applicable, enter the current year NNR tax rate from Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.557814 %/100
As applicable, enter the current year voter-approval tax rate from Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 61 (adjusted for pollution control), Line 59 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue). Indicate the line number used: <u>82</u>	
<b>De minimis rate.</b> .....	\$ 0.302859 %/100
If applicable, enter the current year de minimis rate from Line 74.	

**SECTION 3: Acknowledgment**

An affected taxing unit that enters an amount described by Tax Code Section 26.014(2)(c) in line 27 must include the following as an acknowledgment:

1. Documentation that supports the exclusion of value under Tax Code Section 26.014(6)(C), and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

**SECTION 15: 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 the Tax Code.<sup>26</sup>

**print here** Randy H. Riggs  
 Prepared Chief of Taxing Unit Representative
 

**sign here** 7-30-25  
 Taxing Unit Representative Date

<sup>26</sup> Tax Code Sections 26.014(2)(c) and 41.48(c)



Regular 09/09/2025

Item # 14

CCM/O 2025-010

## CITY COUNCIL MEMORANDUM FOR ORDINANCE

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Prepared By: Karen Evans

Approval: Yousry Zakhary

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### Budget Adoption

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#### **DESCRIPTION:**

Consider an Ordinance Adopting the Annual Budget for the City of Bellmead for the fiscal year October 1, 2025 through September 30, 2026. **(EMERGENCY READING)**

#### **BACKGROUND:**

Article V of Bellmead City Charter requires the City Manager to submit a proposed budget to City Council that provides a complete financial plan for the upcoming fiscal year. The proposed FY 2026 Annual Budget was submitted to City Council electronically and via hardcopy on August 8, 2025.

By a majority vote, the City Council must adopt the budget on or before the 27<sup>th</sup> day of the last month of the fiscal year (September 27<sup>th</sup>) or the budget as submitted by the City Manager is deemed to have been adopted. The budget is scheduled to be adopted September 09, 2025.

#### **STAFF RECOMMENDATION:**

Approve adopting the Annual Budget for the City of Bellmead for the fiscal year October 1, 2025 through September 30, 2026.

#### **ATTACHMENT(S):**

Ordinance

**CITY OF BELLMEAD, TEXAS**  
**ORDINANCE 2025-010**

**AN ORDINANCE OF THE CITY OF BELLMEAD, TEXAS, ADOPTING THE BUDGET FOR THE CITY OF BELLMEAD, TEXAS, FOR FISCAL YEAR 2026; 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, 2025, through September 30, 2026, 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, 2025, through September 30, 2026, as filed with the City Secretary on August 8, 2025, which is incorporated herein as though copied herein verbatim.

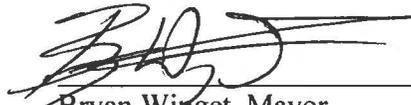
**SECTION II.**

This ordinance shall become effective for the fiscal year 2025-26 as provided in the City of Bellmead Charter.

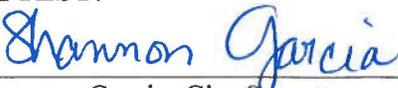
**PASSED AND APPROVED** on its first reading, this the 9th day of September 2025.

**PASSED AND APPROVED** on its second reading, this the 9th day of September 2025.

**PASSED AND ADOPTED** on its third reading, this the 9th day of September 2025.

  
\_\_\_\_\_  
Bryan Winget, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Shannon Garcia, City Secretary

**APPROVED AS TO FORM AND LEGALITY:**

  
\_\_\_\_\_  
City Attorney





## CITY COUNCIL MEMORANDUM FOR ORDINANCE

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Prepared By: Karen Evans

Approval: Yousry Zakhary

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### Set Tax Rate

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#### **DESCRIPTION:**

Consider an Ordinance setting the tax rate for FY 2026. **(EMERGENCY READING)**

#### **BACKGROUND:**

Chapter 26 of the Texas Property Tax Code requires taxing units to comply with truth-in-taxation laws when adopting their tax rates and requires a municipality to provide notice of the proposed property tax rate. The notice required by Property Tax Code Section 26.065 was published in the Waco Tribune on September 4, 2025.

The City has complied with all provisions of the truth-in-taxation laws regarding the adoption of the tax rate.

The City Manager's proposed FY 2026 Budget used the proposed tax rate of 38.2358¢ per \$100 valuation. On August 12, 2025, the Bellmead City Council set the proposed tax rate at the rate of 38.2358¢ per \$100 valuation. The proposed tax rate represents the maximum rate that can be adopted for the FY 2026 Budget. The no-new-revenue tax rate for FY 2026 (2025 tax year) is 32.7983¢. The voter-approval tax rate for FY 2026 (2025 tax year) is 33.7614¢.

It is now necessary that City Council adopt a final tax rate to support the Fiscal Year 2026 Annual Budget. Texas Tax Code requires the vote on an ordinance setting a tax rate that exceeds the no-new-revenue rate to be a record vote and approved by at least sixty (60) percent of the members of the governing body. To set the tax rate above the no-new-revenue rate of 32.7983¢, the ordinance must be approved by at least four (4) members of City Council.

#### **RECOMMENDED MOTION:**

I move that the property tax rate be increased by the adoption of a tax rate of 0.382358, which is effectively a 16.58 percent increase in the tax rate.

#### **ATTACHMENT(S):**

Ordinance

**CITY OF BELLMEAD**  
**ORDINANCE NO. 2025-011**

**AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2025 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 \$0.329899 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 2025.

**SECTION II.**

That there be and is hereby levied for the use of the City of Bellmead, for the tax year 2025 for permanent improvements, an ad valorem tax of \$0.052459 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 \$0.382358 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 19.74 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$41.91.**

**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 **9th** day of **September, 2025**.

**PASSED AND ADOPTED** on its second reading this the **9th** day of **September, 2025**.

**PASSED AND ADOPTED** on its third and final reading this the **9th** day of **September, 2025**.

  
Bryan Winget  
Mayor

ATTEST:

  
Shannon Garcia  
City Secretary



APPROVED AS TO FORM AND LEGALITY:

  
City Attorney



## XII. Glossary & Supplemental

### Glossary/Acronyms

**Account:** Financial reporting unit for budget, management or accounting purposes. A revenue or expense that has occurred but not yet been recorded at the end of accounting period.

**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.

**Accounting System:** The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

**Accrual:** The recognition of a transaction at the time it occurs, as opposed to when cash is spent or received.

**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 September 30th, but for which payment was not received until October 10th, is recoded as revenue on September 30th, regardless of when the payment is received.

**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.

**Adopted Budget:** The budget amounts as originally approved by Bellmead City Council.

**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.

**Allocation:** A part of lump sum appropriation which is designated for expenditure by specific organization units and/or for special purposed, activities or objects.

**Amended Budget:** A budget that includes changes to the adopted budget that has been approved by the City Council.

**Appropriation Ordinance:** The official enactment by the City Council to establish legal authority for City officials 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 McLennan County Appraisal District.)

**Assets:** Property owned by the City that has monetary value.

**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.

**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.

**Balanced Budget:** Total estimated expenditure shall not exceed the total estimated resources of each fund.

**Balance Sheet:** A financial statement that discloses the asset liabilities, reserves and balances of a specific governmental fund as of a specific date.

**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 Rating:** The credit worthiness of a government as evaluated by independent agencies.

**Bond Refinancing/Refunding:** The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget (Operating):** A comprehensive financial plan of operations, which attempts to allocate limited revenues

among competing expenditure requirements for a given period and consists of proposed expenditures and an estimate of revenues for a fiscal year. The term is also used to identify the officially approved expenditure levels under which the City and its offices and departments operate.

**Budget Amendment:** A budget amendment changes the authorized level of funding for an organization or line-item account code, which increases the total budget. Ideally, amendments increase total revenues and total expenditures by an equal amount. Amendments are made only with City Council Approval.

**Budget Calendar:** The schedule of key or target dates, which the City follows in the preparation and adoption of the budget.

**Budget Categories:** The accumulation of line items of similar use into broader groups to allow more efficient management of the budget. In the City of Bellmead budget, the categories are Personnel, Supplies, Services, Professional Services, Repairs & Maintenance, Capital, and Transfers. Within categories, with some exceptions, a manager may transfer money from one account to another without council approval.

**Budgetary Control:** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Budget Document:** The instrument used to present a comprehensive financial program to the City Council.

**Budget Message:** The general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The message explains principle budget issues against the background of financial experience.

**Budgetary Trends:** Revenues and expenditure growth trends based on past experience.

**Capital 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.

**Capital:** The expenditure group used to fund capital outlay purchases such as vehicles and equipment. Purchases made from the capital expenditures group become fixed assets of the City.

**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 fund that is used to account for major capital construction or acquisition. Capital improvement funds derive their revenue from bond sales, cash transfers from operating funds, and intergovernmental revenue. These revenues pay for capital projects such as roadway resurfacing, new roadway construction, water and sewer line replacement, park improvements, building construction and technology improvements.

**Carry Forward Balance:** The amount of excess revenues over expenditures within the same City

Fund that are transferred from one fiscal year to the next. Except for Project Funds and Capital Projects budgeted on a project length basis, and Grant Funds budgeted for a grant period, most carry forward funds are held in the Fund Balance account, since all appropriations lapse at year end.

**Cash Flow:** The net cash balance at any given time.

**Cash Management:** The management of cash necessary to fund government services, through investing temporarily unneeded cash to earn interest revenue. Cash management involves the forecasting of cash receipts and disbursements, maximizing investable cash through timing of disbursements, establishing and maintaining bank depository arrangements, and investing available cash to maximize interest earnings after considering safety and liquidity needs.

**Certificate of Deposit:** A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified time period and a specified interest rate.

**Certificate of Obligation:** An alternative form of financing to bonds. Interest rates for Certificates of Obligation are periodically restructured.

**Chapter 59 Forfeiture:** Property that is contraband is subject to seizure and forfeiture that have been awarded to the governmental agency by the judicial system under Texas Code of Criminal Procedures, Chapter 59 – Forfeiture of Contraband.

**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.

**Committed Fund Balance:** Includes amounts that can be used only for 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.

**Compensation:** Payment made to employees in return for services performed. Total compensation includes salaries, wages, employee benefits (Social Security, employer-paid insurance premiums, and retirement contributions), and other forms of remuneration when these have a stated value.

**Component Unit:** A legally separate organization for which the elected officials of the primary government are financially accountable. Component units can also be organizations that, if excluded, would cause the reporting entity's financial statements to be misleading or incomplete.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures.

**Cost of Living Adjustment (COLA):** An “across the board” increase in wages for all positions, which is set on a percentage or flat amount within the budget established by the City Council.

**Current Taxes:** Property taxes that are levied and due within one year.

**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 Limit:** The statutory or constitutional maximum debt that the City can legally incur.

**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

**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).

**Deficit:** The amount by which a government's expenditures exceed its revenues during a given fiscal period, indicating a shortfall that may require the use of reserves or borrowing to cover.

**Delinquent Taxes:** Property taxes, which are unpaid after the due date, in which a penalty is assessed for non-payment.

**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

**Employee Benefits:** For budgeting purposes, employee (fringe) benefits are payments by the employer for Social Security, retirement and group insurance.

**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.

**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.

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year.

**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).

**Fee:** Revenue charged or charged for services by various city departments to provide a service to the public or another governmental entity.

**Fiduciary:** A person legally appointed and authorized to hold assets in trust for another person. The fiduciary manages the assets for the benefit of the other person rather than for his or her own profit.

**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.

**Finance Department:** The Finance Department is the department responsible for the corporate financial operations of the City.

**Full-Time Equivalent (FTE):** A unit that indicates the workload of an employed person in a way that makes workloads comparable across various contexts. An FTE of 1.0 is equivalent to one full-time worker, while an FTE of 0.5 signals half of the full workload.

**Fiscal Policy:** The City's policies with respect to revenues, expenditures, and debt management as these relate to city services, programs, and capital investments. A fiscal policy provides a set of principles for the planning and programming of budgets, uses of revenues, and financial management.

**Fiscal Year (FY):** The time period designated by the City signifying the beginning and the ending periods for recording financial transactions. City of Bellmead has designated October 1 to September 30 as its fiscal year.

**FTE:** Acronym for the term "Full-Time Equivalent", used when providing fractional counts for part-time personnel. (i.e., "1 representing a full-time employee working 40 hours each week and ".5" representing a part-time employee working 20 hours each week.

**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 into five categories:

**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 General Fund is the largest and principal operating fund of the City and provides most of the basic administrative and governmental services to the City. The major revenues that support this fund include property and sales taxes, other taxes, licenses and permit fees, intergovernmental revenues, charges for service, cultural and recreation fees, fines and forfeitures, and interest and miscellaneous income. These sources support all general government activities, including public safety, parks and recreations, administrative services, finance, and development services. In general, all activities are recorded in this fund by default - unless there is a managerial or legal reason for it to be recorded in another fund.

**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 Accounting Standards Board (GASB):** The board responsible for establishing and improving standards of state and local governmental accounting and financial reporting.

**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.

**Grant:** A payment from one level of government to another or from a private organization to a government. Grants may be classified as either operational or capital and are made for specified purposes and must be spent only for that purpose. Because grants are presented to the

City Council throughout the year, the grant budgets and accountings are maintained separately from this document.

**Homestead:** A homestead can be a separate structure, condominium, or a mobile home located on owned or leased land so long as the individual living in the home owns it. **Homestead Exemption:** Homestead exemptions remove part of a home’s value from taxation in order to lower property taxes. For example, if your home is appraised at \$50,000, and you qualify for a \$15,000 exemption, you will pay taxes on the home as if it was worth only \$35,000.

**Incremental Funding:** The provision of budgetary resources for a program or project based on obligations estimated to be incurred within a fiscal year when such budgetary resources will cover only a portion of the obligations to be incurred in completing the program or project as programmed.

**Indigent Population:** All city residents whose total combined sources of income are low enough to categorize them as living in poverty according to federal guidelines.

**Infrastructure:** Structures and equipment such as highways, bridges, buildings and public utilities such as water and sewer systems.

**Interest and Sinking Rate (I&S):** The amount of principal and interest that will be paid to service the unit’s debts in the next year from property tax revenue, including payments of lawfully incurred contractual obligations providing security for the payment of the principal of and interest on bonds and other evidences of indebtedness issued on behalf of the unit by another political subdivision.

**Interfund Transfers:** The movement of monies between funds of the same governmental entity.

**Intergovernmental Grant:** A contribution of assets by one governmental unit to another. In most cases the grants are made to local governments from the State and/or Federal Governments. Intergovernmental grants are usually made for specified purposes.

**Internal Controls:** The plan of organization and all 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.

**Investment:** Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments received.

**Liability:** Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. A liability does not include encumbrances.

**Line Item:** A specific expenditure category within an agency budget, e.g., rent, travel, postage, printing, etc.

**Long Term Debt:** Debt with maturity of more than one year after the date of issuance. **Longevity:** A benefit provided to reward employees for continued and uninterrupted employment with the City.

**Maintenance and Operations:** Any lawful purpose other than debt service for which a City may spend property tax revenues.

**Major Fund:** Governmental or enterprise funds that meet certain criteria established by the Governmental Accounting Standards Board (GASB), such as having revenues, expenditures/expenses, assets, or liabilities that are at least 10% of the corresponding element total for all funds of that category or type, and at least 5% of the corresponding element total for all governmental and enterprise funds combined. Major funds are reported separately in the financial statements to provide clear and detailed information.

**Maturities:** The dates on which the principal or stated values of investments of debt obligations mature and may be reclaimed. **Mission:** The desirable end result of any activity. Missions are generally broad and long range in nature compared to goals, which are more specific and immediate.

**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 of 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-Major Fund:** Funds that do not meet the criteria to be classified as major funds. These funds are aggregated and reported in a single column in the financial statements, rather than individually.

**Non-Recurring Item:** An expenditure that has not occurred in the previous two years and is not expected to occur in the following years.

**Objective:** A specific, measurable, and time-bound statement that outlines the desired results to be achieved. Objectives are used in the budgeting process to guide decision-making and assess performance.

**Non-spendable Fund Balance:** Includes amounts that are not in spendable form or are required to be maintained intact. Examples are consumable inventories.

**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.

**Operating Funds:** Resources derived from direct revenue sources, such as taxes, charges for service, grants, or fines, which are used to provide direct service or improvements to the community.

**Pay-As-You-Go-Financing:** The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.

**Per Capita Debt:** The amount of municipal debt divided by the population within the issuer's political jurisdiction. It is used as an indication of the issuer's general obligation debt burden.

**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.

**Personnel Costs:** Expenditures made for salaries, wages, and benefits payable to city employees.

**Policy:** A course of action designed to set parameters for decisions and actions.

**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.

**Principal:** The face value of a bond, payable on stated dates of maturity.

**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).

**Purchase Order:** A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**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.

**Resources:** Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

**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.

**Revenue:** The funds collected by a government.

**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 the earnings of an Enterprise Fund.

**Revenue Estimate:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period.

**Risk Management:** An organized attempt to protect a government's assets against accidental loss in the most economical method.

**Special Revenue Funds:** As operating funds, they originate from direct revenue sources, such as taxes, charges for service, grants, or fines, which are used to provide direct service or improvements to the community. However, these funds are related to revenue sources that can only be legally spent for designated 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.

**Transfers In/Out:** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**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.

**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.

**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.

ACFR: Annual Comprehensive Financial Report

AP: Accounts Payable

[APA: American Planning Association](#)

[APWA: American Public Works Association](#)

ARP: American Rescue Plan

[AWWA: American Water Works Association](#)

[BEDC: Bellmead Economic Development Corporation](#)

[BOAT: Buildings Official Association of Texas](#)

CAD: Computer-Aided Design

CDBG Community Development Block Grant

CO: Certificate of Obligation

CPA: Certified Public Accountant

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](#)

HB: House Bill

[HGAC: Houston-Galveston Area Council](#)

HIPAA: Health Insurance Portability and Accountability Act

HMAC: Hot Mixed Asphalted Concrete

HR: Human Resources

HVAC: Heating, Ventilation, and Air Conditioning

[ICMA: International City/County Management Association](#)

[IEDC: International Economic Development Council](#)

IPMA: International Public Management Association

ISD: Independent School District

[ISO: International Organization for Standardization](#)

JAG: Justice Assistance Grant

LEOSE: Law Enforcement Officers Standards and Education

LF: Linear foot

[LVISD: LaVega Independent School District](#)

[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&I: Penalty and Interest

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

SB: Senate Bill

[SBCCI: Southern Building Code Congress International](#)

SCADA: Supervisory Control and Data Acquisition

SCBA: Self-Contained Breathing Apparatus

[SHRM: Society for Human Resource Management](#)

SRT: Special Response Team

[TABC: Texas Alcoholic and Beverage Commission](#)

[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](#)

[TCLEDDS: Texas Commission on Law Enforcement Data Distributions System](#)

[TCOLE: Texas Commission on Law Enforcement](#)

[TCMA: Texas City Managers Association](#)

[TDEM: Texas Division of Emergency Management](#)

[TEDC: Texas Economic 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 League](#)  
[TMPA: Texas Municipal Police Association](#)  
[TMRS: Texas Municipal Retirement System](#)  
[TPWA: Texas Public Works Association](#)  
[TWUA: Texas Water Utilities Association](#)  
[TXDOT: Texas Department of Transportation](#)  
[TXU: Texas Utilities](#)  
[U.S.: United States](#)  
VAWA: Violence Against Women Act  
VCLG: Victim Coordinator and Liaison Grant  
WMARSS: Waco Metropolitan Area Regional Sewage System  
W&S: Water and Sewer

**OPERATING INDICATORS BY FUNCTION**  
**Last Ten Fiscal Years**

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>General Fund</b>										
<b>Administration</b>										
Council Meetings	NC	NC	19	21	17	15	15	12	13	12
Elections	NC	NC	3	1	0	1	1	1	0	1
Proclamations	NC	NC	4	10	1	5	20	13	9	10
Resolutions Indexed	76	91	120	131	109	75	78	59	55	44
Ordinances Indexed	8	9	17	31	10	19	10	19	10	12
Alcohol Licenses	NC	NC	4	5	4	20	22	17	26	15
Liens Filed	NC	NC	NC	NC	NC	NC	3	9	25	14
Liens Released	NC	NC	NC	NC	NC	NC	10	6	16	11
Open Records Requests	NC	NC	34	31	67	70	80	105	57	90
<b>Finance</b>										
Purchase Orders	21	16	21	115	779	984	279	181	191	164
EFTs	0	2	0	53	165	296	728	779	804	647
Drafts	135	123	109	131	130	136	133	144	168	161
A/P Checks	2,906	2,832	2,835	2,649	2,103	1,893	1,351	1,328	1,363	1,150
New Vendor Packets	69	73	65	78	89	95	87	104	103	102
<b>Solid Waste</b>										
Complaints	NC	NC	NC	299	489	330	84	57	56	77
Residential Refuse Accounts	3,256	3,341	3,405	3,195	3,277	3,250	3,251	3,207	3,217	3,304
Commercial Refuse Accounts	NC	NC	NC	NC	NC	67	75	78	85	214
Residential Refuse Hauled (Tons)	NC	NC	NC	NC	4,195	4,675	4,632	4,656	5,254	5,688
Commercial Refuse Hauled (Tons)	NC	NC	NC	NC	4,831	3,946	4,228	4,446	4,904	5,217
Bulk Refuse Hauled (Tons)	NC	NC	NC	NC	NC	271	284	216	165	229
Roll-off Refuse Hauled (Tons)	NC	NC	NC	NC	623	1,306	1,630	1,891	1,820	2,084
Household Hazardous Waste Participant	NC	NC	NC	NC	0	10	22	15		2
<b>Human Resources</b>										
Employees Hired	18	19	11	28	26	27	17	21	24	34
Employees Terminated	25	17	12	29	24	26	13	27	16	30
Fire Tests Administered	NC	NC	NC	NC	NC	1	1	1	2	1
<b>Municipal Court</b>										
Court sessions	NC	NC	27	30	12	12	11	23	18	35
Bench Trials	NC	NC	NC	NC	NC	NC	0	3	2	1
Jury Trials	NC	NC	NC	NC	NC	NC	0	0	5	0
Property Hearings	NC	NC	NC	NC	NC	NC	0	2	3	12
Citations Processed	2,400	1,557	1,554	1,252	1,688	1,942	1,898	2,734	3,308	2,395
Citations Issued	564	368	345	289	438	414	430	935	2,381	1,927
Warrants Outstanding	14,742	15,788	15,680	15,694	15,963	16,313	15,800	16,702	7,569	7,631
Warrants Issued	560	333	181	1,501	932	1,692	282	2,490	1,929	371

**OPERATING INDICATORS BY FUNCTION**  
**Last Ten Fiscal Years**

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Public Safety</b>										
<b>Police</b>										
Citations	1,635	1,184	986	955	1,179	1,470	2,568	1,611	2,011	1,860
Traffic Accidents	360	296	298	482	826	779	768	613	671	653
UCR Part 1 Violent Crimes	152	239	137	99	96	50	41	30	44	42
UCR Part 1 Non-violent Crimes	744	674	657	643	490	327	298	269	371	294
Arrests	756	1,063	917	896	731	598	880	807	824	796
Offense Reports	3,490	4,985	5,913	5,390	2,106	1,017	1,200	1,042	1,170	1,286
<b>Police-Animal Control</b>										
Calls for Service	1,188	1,090	1,201	1,242	1,164	1,505	955	690	621	340
Citations/Summons	21	5	0	1	52	47	69	58	55	27
Dogs Taken to Shelter	202	209	260	216	159	96	56	58	115	102
Dogs Rehomed/Fostered/Adopted	NC	NC	NC	NC	NC	71	102	83	148	26
Dogs Reunited	NC	NC	NC	NC	NC	269	606	389	262	78
Microchips Inserted	NC	NC	NC	NC	NC	95	196	425	76	5
Trap/Neuter/Release	174	0	0	0	0	0	0	0	0	0
<b>Police-Communications</b>										
911 Call Volume	9,525	8,270	10,515	9,375	9,092	11,654	9,293	9,415	8,685	8,750
Non-Emergency Call Volume	NC	NC	NC	NC	20,237	18,744	16,317	25,292	19,047	18,893
Abandoned Call Rate	NC	NC	NC	NC	11.83%	11.86%	9.98%	7.84%	8.30%	3.01%
<b>Fire-Suppression</b>										
Residential & Commercial Fires	NC	NC	37	28	23	22	26	11	19	16
Grass Fires	NC	NC	19	11	7	14	32	29	20	22
Vehicle Fires	NC	NC	13	20	16	18	18	13	8	15
Trash Fires	NC	NC	27	19	17	19	33	27	38	16
Good Intent	NC	NC	227	314	260	286	82	3	36	104
Rescue & EMS Assists	NC	NC	1142	1113	819	850	830	1186	1262	1244
False Alarms	NC	NC	46	57	42	46	51	49	48	71
Other Calls/Spills/HazMat	NC	NC	135	135	99	109	90	32	44	99
<b>Fire-Investigations</b>										
Fire Safety Inspections	98	174	217	290	338	404	420	309	311	324
Fire Investigations	9	17	36	11	8	10	8	7	13	12
Arson Investigations	NC	NC	NC	NC	NC	NC	0	2	2	0
<b>Public Works-Fleet</b>										
Work Orders Completed	NC	244								
<b>Parks</b>										
Pavilion Rentals	0	0	0	0	0	0	13	12	30	40
Field Rentals	0	0	0	0	0	0	0	0	21	16
Memorial Trees Planted	0	0	0	0	0	0	0	0	0	7
Memorial Rosebushes Planted	0	0	0	0	0	0	0	0	0	13
Memorial Benches Installed	0	0	0	0	0	0	0	0	0	1
Memorial Bricks Installed	0	0	0	0	0	0	0	0	0	0
Vandalism Cleanups	NC	2								
<b>Community Development</b>										
<b>Inspections</b>										
Inspections Requested	765	799	901	809	1,072	1,224	727	1,187	1,037	519
Citations/Complaints Issued	0	0	0	0	4	9	3	47	11	10
Violation Letters Issued	NC	NC	NC	NC	NC	0	58	124	613	1,260
Substandard Violations (Red Tag)	NC	NC	NC	NC	NC	0	5	12	11	7
Substandard Demolitions	NC	NC	NC	7	9	3	5	8	6	1
Substandard Properties Repaired	NC	NC	NC	NC	NC	0	0	0	0	2
Municipal Court Referrals	NC	NC	NC	NC	NC	0	0	6	10	10
<b>Planning</b>										
Plans Reviewed	9	23	34	15	16	16	15	35	1	48
Building Permits	82	91	104	143	221	198	276	99	114	307
Plumbing Permits	151	169	130	138	159	125	154	176	138	244
Mechanical Permits	37	21	24	23	34	51	36	36	59	61
Electrical Permits	79	93	104	102	108	110	71	136	156	174

**OPERATING INDICATORS BY FUNCTION**  
**Last Ten Fiscal Years**

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Water/Sewer Fund</b>										
<b>Utility Billing</b>										
Water Customers	3,566	3,573	3,577	3,569	3,620	3,671	3,663	3,674	3,672	3,673
Sewer Customers	3,407	3,402	3,419	3,411	3,464	3,506	3,500	3,511	3,519	3,523
Garbage customers	3,256	3,341	3,405	3,441	3,538	3,492	3,514	3,535	3,554	3,558
Drainage customers	0	0	0	0	0	0	0	3,385	3,478	3,483
Bills Processed	34,809	37,967	40,714	43,855	43,114	43,360	43,653	43,735	43,800	43,682
Payments	33,940	36,565	39,325	40,822	33,986	25,316	23,934	22,765	22,410	21,087
Draft Payments	0	0	0	276	1,750	2,148	2,412	2,663	2,488	2,546
IVR Payments	0	0	0	0	1,853	4,069	4,223	3,789	3,665	3,562
Web Payments	0	0	0	0	3,602	10,669	12,164	13,162	14,047	15,554
Text Payments	0	0	0	0	0	0	173	861	920	908
Refunds	13	17	9	248	308	265	330	235	305	265
Deposits Collected	306	341	402	461	512	496	562	513	905	652
Deposits Refunded	0	125	144	451	464	437	533	467	521	572
Late Notices Processed	15,983	19,652	19,404	19,259	19,053	9,657	9,743	9,244	8,614	8,704
Cutoffs Processed	831	1,005	1,311	1,507	1,225	1,309	1,172	1,010	887	731
Tamperings Processed	NC	NC	NC	NC	7	22	17	15	23	36
<b>Water</b>										
Metered Accounts	3,566	3,573	3,577	3,505	3,552	3,934	3,964	3,981	4,001	4,001
Water Demand (Purchased) (MG)	NC	NC	439,044	411,232	414,372	403,917	387,366	378,451	342,969	349,543
Avg. Daily Demand (MGD)	1	1	1	1	1	1	1	1	1	1
Peak Demand (MGD)	2	1	2	1	1	1	1	1	1	1
Water Sold (Billed) MG	294,477	290,187	290,431	297,265	301,346	361,972	341,506	339,310	329,052	325,048
Water Loss	NC	NC	33.85%	27.71%	27.28%	10.38%	11.84%	10.34%	4.06%	7.01%
Taps Installed	NC	5	11	12	14	10	14	17	14	14
Leaks Repaired	136	101	133	166	174	191	185	149	132	130
Samples Taken	NC	NC	156	2,100	2,500	2,600	2,057	150	156	120
Meter Swaps	410	55	64	57	217	793	48	19	29	101
Fire Hydrants Replaced/Installed	0	0	0	3	1	4	2	6	1	2
Service Orders Completed	3,380	2,843	2,957	2,892	2,864	3,793	3,162	2,895	2,699	2,463
<b>Sewer</b>										
Service Connections	3,407	3,402	3,419	3,423	3,472	3,476	3,456	3,501	3,510	3,502
Total Sewer Flow (MG)	486,999	409,572	363,291	457,078	417,666	597,614	298,170	301,967	331,253	361,915
Avg Daily Demand (MGD)	1,334	1,122	995	1,252	1,144	1,637	817	827	908	992
Sewer Stoppages Removed	NC	NC	500	530	400	550	550	260	234	157
Manholes Cleaned	NC	NC	36	38	30	40	40	50	12	0
Taps Installed	NC	3	10	14	11	11	7	13	17	12
Service Orders Completed	130	150	155	174	148	134	136	192	230	192
<b>Hotel/Motel Fund</b>										
<b>Civic Center</b>										
Room Rentals	226	216	209	235	88	99	165	173	197	227
Room Rentals w/Alcohol	NC	NC	NC	NC	NC	46	60	59	54	18

NC: Not Collected

**CAPITAL ASSET BY FUNCTION**  
**Last Ten Fiscal Years**

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>General Government</b>										
Area of City (square miles)	6.21	6.21	6.21	6.21	6.21	6.21	6.21	6.21	6.21	6.21
<b>Public Safety</b>										
<b>Police</b>										
Police Stations	1	1	1	1	1	1	1	1	1	1
Firing Ranges	1	1	1	1	1	1	1	1	1	1
Patrol Vehicles	15	15	15	15	15	16	16	16	14	14
Other Police Vehicles	8	9	9	9	9	10	10	10	8	8
Animal Control Vehicles	1	1	1	1	1	1	1	1	1	1
<b>Fire</b>										
Fire Stations	1	1	1	1	1	1	1	1	1	1
Fire Apparatus	7	7	7	5	5	5	5	6	6	6
Other Vehicles	2	2	2	2	1	1	1	1	1	1
<b>Public Works</b>										
Buildings	2	2	2	2	2	2	2	2	2	2
Paved Streets (miles)	63.10	63.10	63.10	63.10	63.10	63.10	63.10	63.10	63.10	63.10
Unpaved Streets (miles)	1	1	1	1	1	1	1	1	1	1
Curb and Gutter (miles)	30	30	30	30	30	30	30	30	30	30
Vehicles	20	20	20	20	22	22	21	20	21	21
<b>Parks and Recreation</b>										
Civic Center	1	1	1	1	1	1	1	1	1	1
Parks	4	4	4	4	4	4	4	4	4	4
Restrooms	2	2	2	2	2	2	2	2	2	2
Pavilions	6	6	6	6	6	6	6	6	6	6
Playgrounds	3	3	3	3	3	3	3	3	3	3
Ballfields									5	5
Soccer Fields	-	-	-	-	-	-	-	-	-	1
Jogging/Walking Trails	1	1	1	1	1	1	1	1	1	1
Senior Centers	1	1	1	1	-	-	-	-	-	-
Splash Pad	1	1	1	1	1	1	1	1	1	1
<b>Water</b>										
Rated Daily Capacity (gpd)	3,067,200	3,067,200	3,067,200	3,067,200	3,067,200	3,067,200	3,067,200	3,067,200	3,067,200	3,067,200
Storage Capacity (gallons)	4,856,000	4,856,000	4,856,000	4,856,000	4,856,000	4,856,000	4,856,000	4,856,000	4,856,000	4,856,000
Water Mains (miles)	60	60	60	60	60	60	60	60	60	60
Water Wells	5	5	5	5	5	5	5	5	5	5
Fire Hydrants	326	326	326	326	330	330	330	331	317	317
<b>Sewer</b>										
Sanitary Sewers (miles)	43.80	43.80	43.80	43.80	43.80	43.80	43.80	43.80	43.80	43.80
Manholes	573	573	573	573	573	573	573	573	673	673