

# City of Bellmead, Texas

## FY2020 Annual Budget



# CITY OF BELLMEAD, TEXAS ANNUAL BUDGET FOR FISCAL YEAR 2020

This budget will raise more revenue from property taxes than last year's budget by an amount of \$267,564, which is an 18.36 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 \$15,460.

### City Council

Mayor Travis Gibson, Precinct 2  
Mayor Pro Tem Dr. Alfreda Love, Precinct 1  
James Cleveland, Precinct 3  
William Ridings, Precinct 4  
Doss Youngblood, Precinct 5  
Gary Moore, At Large

<b>Budget Vote:</b>	FOR:	Gibson, Love, Cleveland, Ridings, Moore
	AGAINST:	Youngblood

	<b>FY 2020</b>	<b>FY 2019</b>
<b>Property Tax Rate</b>	\$0.359999	\$0.319999
<b>Effective Rate</b>	\$0.305021	\$0.279160
<b>Effective M&amp;O Tax Rate</b>	\$0.218073	\$0.211835
<b>Rollback Tax Rate</b>	\$0.319999	\$0.319999
<b>Debt Rate</b>	\$0.084481	\$0.091218

**Total debt obligation for City of Bellmead secured by property taxes: \$6,695,063**

In accordance with Section 140.0045 "Itemization of Certain Public Notice Expenditures Required in Certain Political Subdivision Budgets", the City of Bellmead is expected to expend \$4,666 for notices required by law to be published in a newspaper for the year ended September 30, 2019 and has budgeted \$3,980 to be spent for such notices for the September 30, 2020 budget.

Yousry Zakhary, Interim City Manager  
Karen Evans, CPA, Chief Financial Officer



# TABLE OF CONTENTS

---

	<b>Page</b>
<b><u>City Manager's Message</u></b>	
Elected Officials .....	4
Organizational Chart .....	5
Letter of Transmittal .....	7
<b><u>City Information</u></b>	
Mission & Core Values .....	15
Profile of Bellmead, Texas .....	16
Budget Calendar .....	23
Appointed Officials .....	24
Paid Personnel – In Full Time Equivalents .....	26
Personnel Additions .....	27
<b><u>Budget Summary</u></b>	
Summary of Sources and Uses .....	29
Budget Summary – All Funds .....	30
Combined Annual Budget Summary.....	31
All Funds Revenue Graphs .....	32
All Funds Expenditure Graphs .....	33
<b><u>General Fund</u></b>	
Budget Summary .....	37
Revenue Graphs .....	38
Expenditure Graphs .....	39
Revenues .....	40
City Council .....	44
Administration .....	47
City Manager.....	48
City Secretary.....	52
Finance.....	55
Operations.....	56
Solid Waste.....	60
Municipal Court .....	64
Police.....	67
Operations.....	68
Animal Control/Code Enforcement .....	72
Fire .....	75
Suppression .....	76
Inspections .....	80
Public Works .....	83
Streets .....	84
Fleet .....	88
Parks .....	92
Building Maintenance.....	96
Other Costs .....	99

# TABLE OF CONTENTS

---

	<b><u>Page</u></b>
<b><u>Water and Sewer Fund</u></b>	
Budget Summary .....	103
Revenue Graphs .....	104
Expense Graphs .....	105
Revenues .....	106
Utility Collections .....	110
Public Works .....	113
Administration .....	114
Water .....	118
Sewer .....	122
Other Costs .....	126
<b><u>Street Maintenance Fund</u></b>	
Budget Summary .....	131
Revenue Graphs .....	132
Expenditure Graphs .....	133
Revenues .....	134
Expenditures .....	135
<b><u>Debt Service Fund</u></b>	
Budget Summary .....	138
Revenues .....	139
Expenditures .....	140
<b><u>Economic Development Fund</u></b>	
Budget Summary .....	143
Revenue Graphs .....	144
Expenditure Graphs .....	145
Revenues .....	146
Expenditures .....	147
<b><u>Special Revenue Funds</u></b>	
Special Revenue Funds .....	149
Combined Annual Budget Summary .....	151
LEOSE Grant Fund .....	152
Child Safety Fund .....	153
Donation Fund .....	154
Police State Seizure Fund .....	155
Community Improvement Fund .....	156
Cable System PEG Fund .....	157
Waco Metropolitan Area Regional Sewer System Fund .....	158
Law Enforcement Grants Fund .....	159
Court Technology Fund .....	160
Court Security Fund .....	161
Hotel Occupancy Tax Fund	
Budget Summary .....	162
Revenues .....	163
Civic Center .....	164
Senior Center .....	166

# TABLE OF CONTENTS

---

	<b><u>Page</u></b>
<b><u>Capital Outlay</u></b>	
Capital Outlay from Operating Funds.....	170
Combined Annual Budget Summary – Capital Project Funds.....	171
EDA Grant.....	172
Governmental Capital Projects.....	173
2014 Certificates of Obligation – WS Portion.....	174
<b><u>Taxes &amp; Bonded Debt</u></b>	
Tax Information.....	175
Tax Structure.....	177
Historical tax Data.....	178
Bonded Debt.....	179
City Wide Bonded Debt	
Schedule of Bonded Debt.....	180
Schedule of Requirements.....	181
General Obligation Debt	
Schedule of Bonded Debt.....	182
Schedule of Requirements.....	183
Water & Sewer Debt	
Schedule of Bonded Debt.....	184
Schedule of Requirements.....	185
<b><u>Five Year Forecasts</u></b>	
General Fund Forecast.....	188
Water & Sewer Fund Forecast.....	189
Street Maintenance Fund Forecast.....	190
Economic Development Fund Forecast.....	191
<b><u>Financial Governance Policies</u></b>	
Financial Governance Policies.....	193
<b><u>Appendix</u></b>	
Annual Budget Ordinance.....	257
Tax Revenue Increase Ratification Resolution.....	259
Maintenance & Operation Tax Rate Resolution.....	260
Interest & Sinking Tax Rate Resolution.....	261
Tax Levy Ordinance.....	262
Water, Sewer, and Sewage Disposal Fee Ordinance.....	264
Fee Schedule.....	268
Pay Scale.....	274
Certificate/Education/Longevity Pay.....	276
Budget Glossary.....	278
Acronyms.....	282

# ELECTED OFFICIALS

## CITY COUNCIL

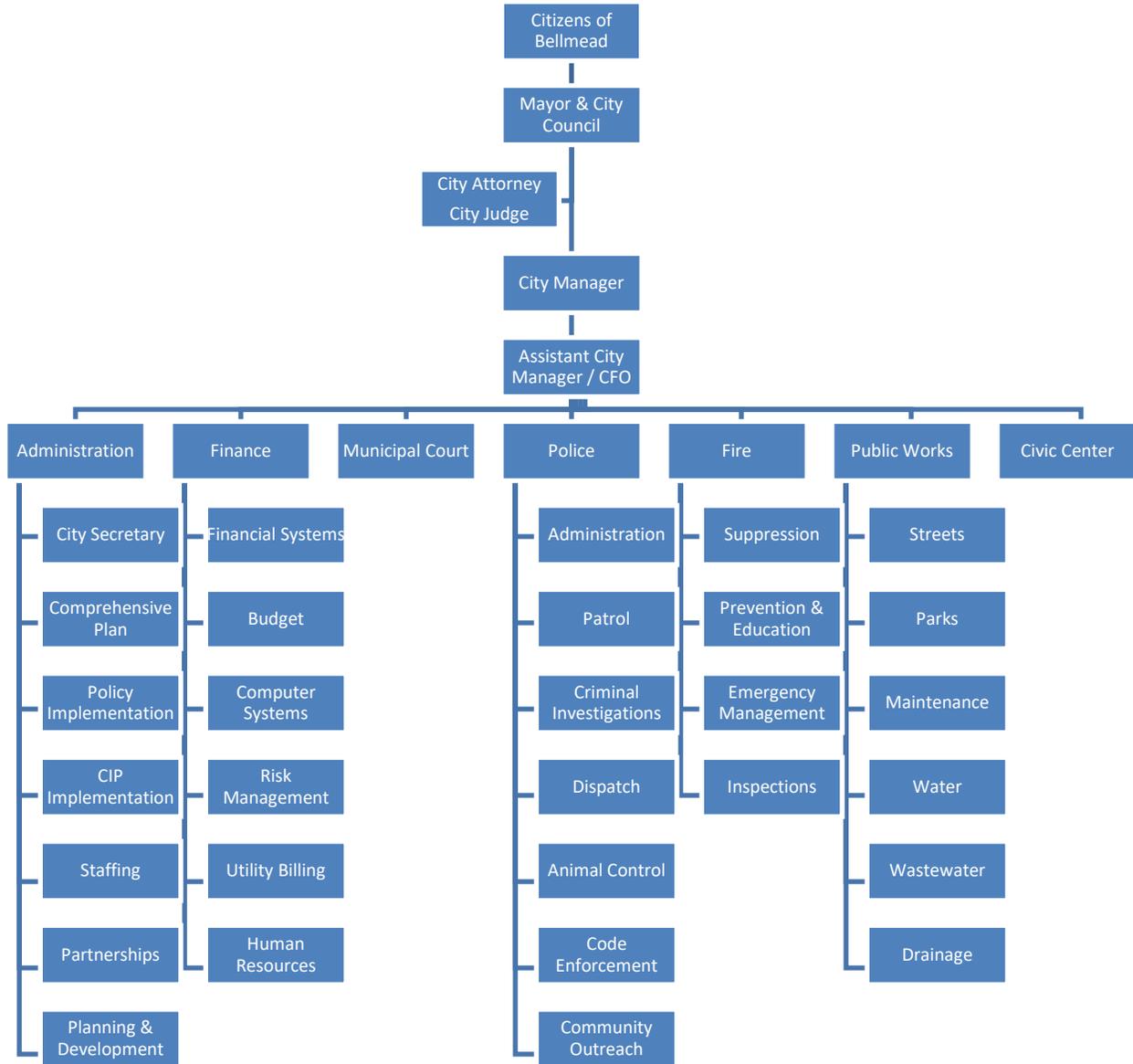
Two-Year Terms

<u>NAME</u>	<u>TERM EXPIRES</u>
Travis Gibson, Mayor (Precinct 2)	May 2021
Dr. Alfreda Love, Mayor Pro Tem (Precinct 1)	May 2021
James Cleveland (Precinct 3)	May 2020
William Ridings (Precinct 4)	May 2020
Doss Youngblood (Precinct 5)	May 2021
Gary Moore (At Large)	May 2020



From left to right: Councilman Gary Moore, Councilman James Cleveland, Mayor Pro Tem Dr. Alfreda Love, Mayor Travis Gibson, Councilman William Ridings, and Councilman Doss Youngblood

# BELLMEAD ORGANIZATIONAL CHART







August 12, 2019

Honorable Mayor, City Council, and Residents of Bellmead:

We are pleased to submit the budget for FY 2020, beginning October 1, 2019 and ending September 30, 2020. The budget is the means of presenting in financial terms, the framework for accomplishing the City's objectives for the upcoming year.

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

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

City Council also spent considerable time earlier in the year developing the City's mission statement and core values.

### **Mission Statement**

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

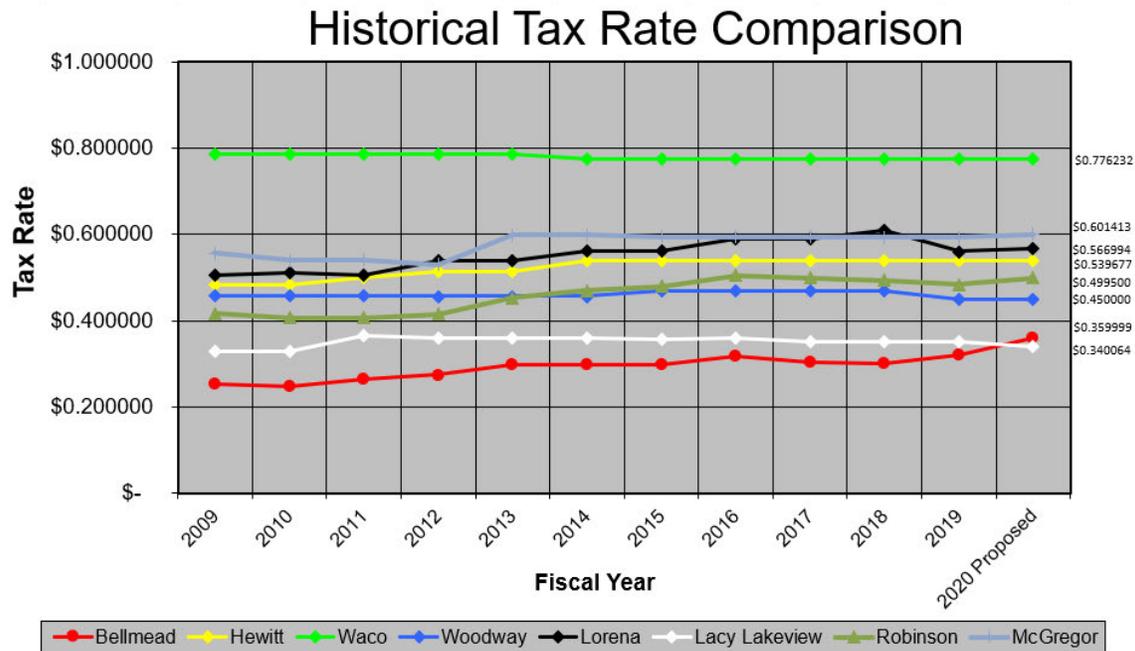
### **Core Values**

- **Integrity** – *This is the foundation of all our core values.*
- **Outstanding Customer Service** – *We strive to understand the needs of our citizens, customers and visitors in order to treat everyone fairly and respectfully.*
- **Fiscal Responsibility** – *As trustees of City resources, we are committed to utilize those resources in the most efficient and transparent manner.*
- **Our Employees** – *We support, develop, and reward our employees so they may serve the City of Bellmead in an exemplary manner. We treat them with respect and dignity.*

There are five strategic issues that were considered in the development of the budget. The strategic issues include 1) adopting a balanced budget, 2) compensation equity, 3) service delivery, 4) deferred maintenance, 5) long-term economic development, and 6) WMARSS.

### 1. Balanced Budget

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



There are increasing pressures from residents to increase services which is simply not feasible with the current financial constraints. The property tax in the proposed budget is set at the current rate which is \$0.319999 per \$100 of valuation. Even with the significant challenges to our revenue stream, this operating budget is being presented as balanced wherein projected expenditures are equal to projected operating resources.

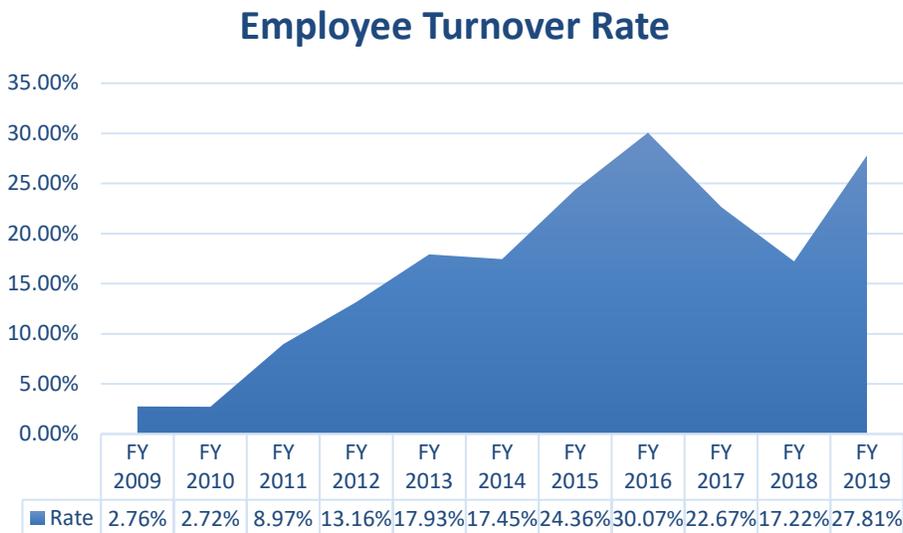
The City is also facing increasing pressure within the Water/Sewer Utility Fund due to the same issues as stated above. Fund reserves have been drawn down over the years to subsidize the General Fund while the deferring needed maintenance and capital replacement within the Utility

Fund. The City contracted with Water Resources Management, LLC to perform a Water Sewer Rate study in 2014. This study resulted in a five-year rate plan to move the City towards a rate structure that would support the needed expenditures of the Fund. However, although the City adopted and implemented the proposed rates in FY 2015, rate increases were deferred each year thereafter. The exception is FY 2017 in which commercial water and sewer rates were increased, but not implemented. The FY 2020 budget includes increasing rates to the rates proposed in the rate study for FY 2018. It is now time for the City to perform a current evaluation of commercial water and sewer rates to ensure that rates are covering the costs of the services being provided.

## 2. Compensation Equity

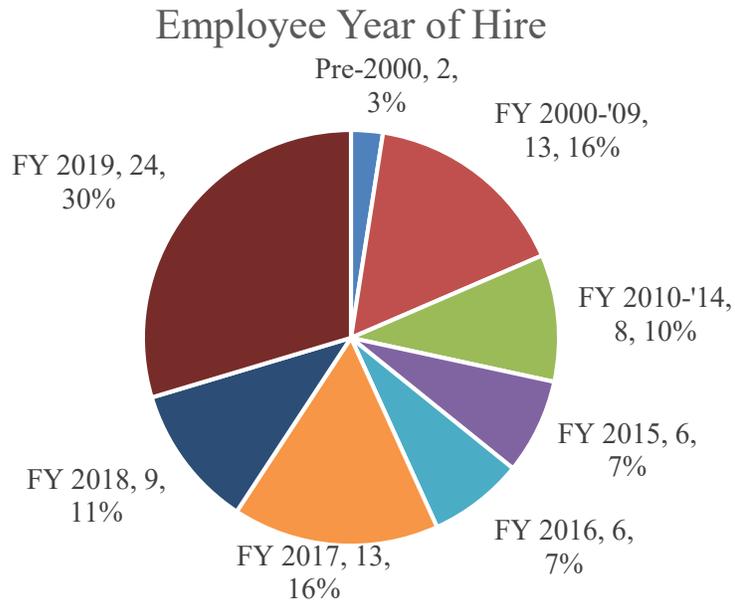
Fair compensation of employees is one of the most important issues facing the City. Closing the inequity in employee compensation will be challenging.

Compensation that is not competitive with the marketplace creates several significant problems. For example, the City’s turnover rate is in excess of 27% for all employees and the average tenure is only 5 years. This creates hidden costs for recruiting and training. It also makes us less efficient than we would be otherwise. As you can see in the graph below, employee turnover has steadily increased from 2.76% in FY 2009 to 27.81% in FY 2019, with a peak of 30.07% in FY 2016.



The last pay scale on record was adopted in 2006. According to the Bureau of Labor Statistics consumer price index, today’s prices are 27.06% higher than average prices throughout 2006. Although the City increased active employee pay sporadically throughout the years, the pay scale was not adjusted. Also, only 8 to 15 of our current employees were employed with the City during the years of FY 2006 – FY 2009.

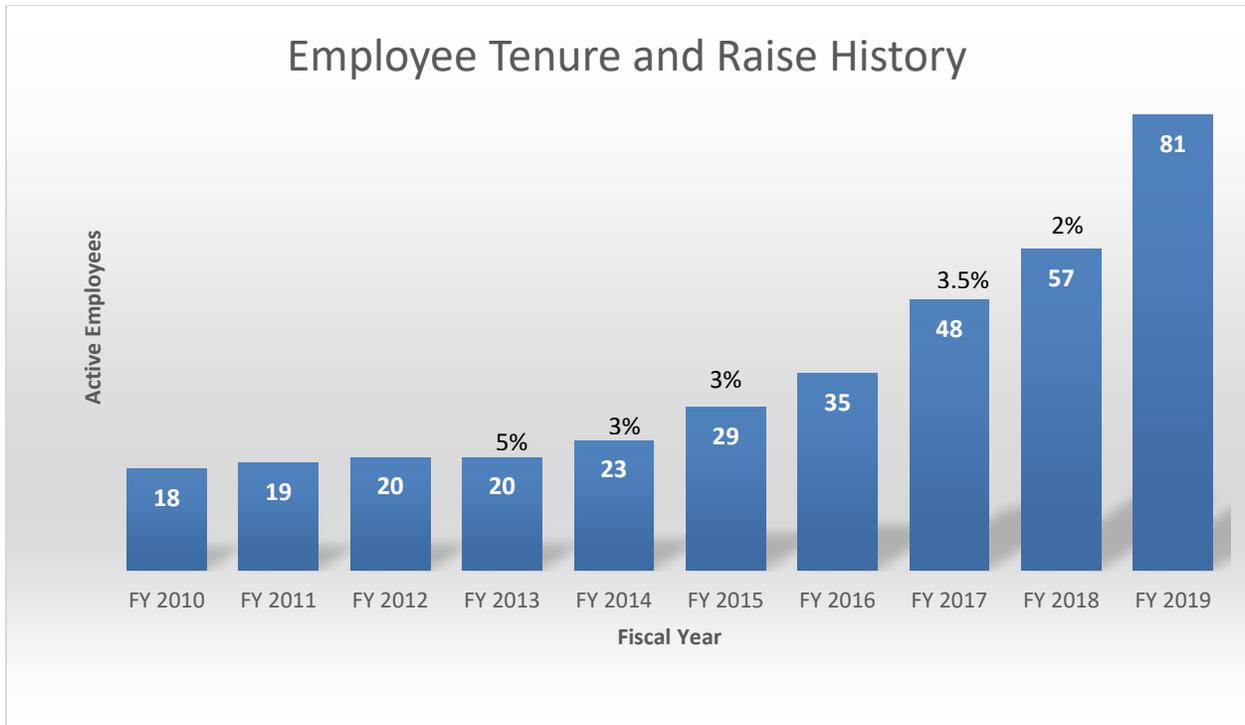
The cities failure to adjust the pay scale undermined the cost of living adjustments as it sets all new employees back at the original 2006 pay level which is now effectively up to 27.06% below market. A new pay scale for FY 2020 has been included in the budget. As you can see from the chart below 58 or 71% of the City’s employees have been hired in the past five years.



The FY 2020 Budget increases salaries citywide by 2.7%, which is the Central Texas consumer price index rate as published by Baylor University. Although the increase will not move the City closer to market, it will at least prevent employees from losing more ground. The chart below gives a visual representation of both the tenure and raise history of City employees. A typical employee hired in FY 2015 was hired based upon 2006 market rates and is significantly under market at this time.

Although some of our employees (due to excessive turnover, many employees were not working at the City during these years), received 16.5% in pay raises from FY 2010 to FY 2019. The cost of living has increased by 17.47% during this same time period. This has placed the City even further behind as hiring is based on a 2006 pay schedule which has not been increased with the market.

## Employee Tenure and Raise History



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

The estimated cost to bring the first round, the lowest tier, of employees to market is \$31,605.

The City will be moving to a merit-based system in which employees are paid for performance. Employee evaluations will be used to monitor employee performance and will increase both supervisor and employee accountability. The merit-based system will foster workplace productivity and provides the City the ability to reward performance and thereby attract and retain quality employees. This is the first of a three-year initiative to move the City's compensation to market.

The disparity in employee compensation must be addressed for the City to attract and retain a talented workforce.

### **3. Service Delivery**

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

Due to the number of homes with pets, the City has experienced a surge in stray animals that are being taken to the Waco Animal Shelter. The cost of sheltering strays has risen to an exorbitant amount which is being addressed by the Police Animal Control division.

The City has historically taken a short-term approach to funding and maintaining the City which has resulted in poorly maintained areas due to lack of staffing, training, proper equipment, and supplies.

There are multiple areas that need staffing increases; however, the most pressing are parks and police. A parks laborer position is needed to increase parks maintenance and beautify the City's parks and a police officer is needed to provide additional public safety. However, it is not feasible to address all service delivery demands currently and these staffing increases have been deferred.

The City has budgeted one street laborer position in the Street Maintenance Fund to provide additional needed maintenance to the City's many streets.

### **4. Deferred Maintenance**

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

We have several large projects that are underway in the EDA Grant Fund, the Water/Sewer Utility Fund, and the 2014 Certificates of Obligation – WS Portion Fund to replace and/or construct much needed capital assets.

The City obtained a \$1,900,000 Economic Development Administration grant to rehabilitate Tirey and Williams Road. Tirey Road has been completed and the City is now in the process of

completing the rehabilitation of Williams Road. This road will enable further increased commercial transportation capacity for industrial park operations.

The Water/Sewer Utility Fund is currently replacing two manholes across FY 2019 and FY 2020 that have suffered significant damage from erosion over the years that now threatens the structural strength and flow capacity of the manholes. The manholes have been patched and repaired numerous times over the years to extend their useful lives; however, they can no longer be repaired and must be replaced.

The City Council authorized \$8,500,000 in Certificates of Obligation in 2014. Of this amount, \$4,500,000 was designated to construct, acquire, purchase, renovate, enlarge, and improve the City's utility system to include a new sewer interceptor and a new water well. \$4,000,000 was designated for street and public safety improvements.

The City originally assigned \$1,500,000 to the Parrish Street Ground Storage Tank Project and \$3,000,000 to the Lucky Branch Sewer Interceptor Project. However, bond funds were utilized for several other projects from Fiscal Year 2015 through Fiscal Year 2019 to include:

1. rehabilitation of water storage tanks	\$240,238
2. water distribution analysis	\$25,700
3. tractor	\$106,375

As we understand it, the ground storage tank was later changed to an elevated storage tank per TCEQ requirements.

The current elevated tank at Parrish Street is currently 70 years old and holds 250,000 gallons of water. The new tank currently underway will hold 500,000 gallons allowing for increased water capacity as the City grows.

The Lucky Branch Sewer Interceptor is critical infrastructure that will not only provide enhanced services to our citizens and visitors, it will also open the City for future development opportunities.

## **5. Long-Term Economic Development**

The City of Bellmead is situated in an ideal location for economic development. To capitalize on the City's location, available property holdings, and other amenities, an Assistant to the City Manager has been included in the budget to coordinate, implement, and sustain a long-term City branding and marketing campaign as well as promote and manage the long-term economic development of the City. This position will be funded from the Hotel/Motel Fund and the Economic Development Fund.

The City plans to hold a Bellmead Festival in FY 2020 to market and promote the City.

**6. Waco Area Metropolitan Regional Sewer System**

In 2004, the City entered into an interlocal cooperative agreement with the City of Waco and five other cities to acquire from Brazos River Authority the assets that comprise the Waco Metropolitan Area Regional Sewer System (“WMARSS”). The City’s proportionate share is 5.707%. The six cities have been in discussions and will be transferring ownership to the City of Waco in FY 2020. At this time, the remaining five cities will transfer all assets to the City of Waco, will receive back their remaining cash reserves, and will become a City of Waco customer going forward.

In order to mitigate the strategic issues outlined above, the City is recommending that City Council increase the ad valorem tax by an additional four cents above the current rate of \$0.319999 to \$0.359999.

On behalf of the entire City of Bellmead management team and employees, I am honored to present you with the FY 2020 proposed budget. We will continue to diligently manage the resources we are entrusted with very conservatively putting the needs of the citizens and the long-term prosperity of the City first.

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

Respectfully,



Yousry Zakhary  
Interim City Manager



Karen Evans, CPA  
Chief Financial Officer

## **BELLMEAD MISSION**

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

## **CORE VALUES**

### **Integrity**

This is the foundation of all our core values.

### **Outstanding Customer Service**

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

### **Fiscal Responsibility**

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

### **Our Employees**

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

# **PROFILE OF BELLMEAD, TEXAS**

## **History of Bellmead**

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

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

A post office was established in 1937 with A. L. Gilliam as Postmaster. The community failed to incorporate in 1939, and the post office was closed. The mail was routed through Waco at that time.

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

The community was incorporated in 1954 with a mayor-alderman government. On November 12, 1955, the electorate adopted the City Charter, establishing a municipal council-manager government.

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

## **Bellmead Today**

According to the U.S. Census Bureau's latest estimate, the City of Bellmead has a population of 10,715 with a diversified cultural and economic background.

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

## City Organization

The City of Bellmead is a home-rule City operating under a Council-Manager form of government. All powers of the City are vested in an elected Council, consisting of six councilmen one of which shall serve as mayor, who are elected to serve a term of two years. The City Council shall elect one of its members as mayor. He shall hold office for one year and in case of the failure, inability, or refusal of the mayor to act, the mayor pro tem shall perform the duties of the mayor. The Council enacts local legislation, determines City policies, adopts budgets, and employs the City Manager.

The City Manager is the Chief Executive Officer and the head of the administrative branch of the City government. He is responsible to the Council for the proper administration of all affairs of the City.

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

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

A Department may be further divided into smaller areas called Divisions. Divisions perform specific functions within the Department (e.g. Animal Control is a Division of the Police Department).

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

## City Facilities

### Fire Protection

Number of Stations	1
Number of Fire Hydrants	329
Number of Sworn Personnel	14
Personnel per 1,000 population	1.31

## Police Protection

Number of Stations	1
Number of Sworn Personnel	22
Personnel per 1,000 population	2.05

## Municipal Utilities

Average Daily Water Production (gallons)	1,136,000
Maximum Daily Water Production (gallons)	2,173,000
Maximum Daily Plant Capacity (gallons)	4,085,000
Water Mains (all lines)	60 miles

## Parks and Recreation

Traditional Parks	3
Playgrounds	6
Splashpads	1
Civic Center	1
Senior Center	1
Total Park Land	13.54 acres

## Area Facilities

### Air Service

Waco Municipal Airport	1
Scheduled flights per day	5

### Waco-McLennan County Library System

Branches	4
Materials	328,791
Programs Offered	831

### Leisure Facilities

Cottonwood Creek Golf Course	1
Par	72
Acres	174
Holes	18

## Demographic Characteristics

According to the U.S. Census Bureau, Census 2010, the total population for the City of Bellmead was 9,901 and the projection for 2018 was 10,715, which reflects an 8.22% growth. The Bellmead

Bellmead population is approximately 43.3% Hispanic, 37.7% white, 14.0% black, and 5.0% other racial groups. About 10.4% of residents are above age 65 and the median household income in Bellmead was \$37,966 in 2017. 62.5% of the population above the age of 16 is employed in the civilian labor force.

## Top Ten Taxpayers

<b>Name of Taxpayer</b>	<b>Taxable Value</b>
Butt H E Grocery Co	\$14,317,498
Prem SAI, Inc	\$12,211,450
Wal-Mart Real Estate Business Trust	\$10,827,710
Sams Club East Inc.	\$7,896,580
Bellmead McLennan NH LTD	\$7,619,000
Wal-Mart Stores East LP	\$7,328,970
Home Depot USA, Inc.	\$5,959,038
TBA Associates LP	\$5,756,257
Realty Income Properties 25 LLC	\$5,600,000
Union Pacific Railroad Co	\$5,349,910

## Health Care

Bellmead is situated on the north boundary of Waco which offers its citizens and those in surrounding areas a selection of superb health care facilities. There are two major hospitals, Baylor Scott & White Hillcrest Medical Center and Providence Health Center. In addition to the two major hospitals there are also the Waco Department of Veterans Affairs Medical Center, several psychiatric centers, numerous health clinics, a nationally recognized family practice teaching clinic, and a progressive health district program. Waco is a growing medical community with more than 300 active physicians and 72 dentists. Physicians are available in all major specialties, and all specialty dental areas are represented.

## Tourism and Leisure

Located on I-35 between Dallas/Fort Worth and Austin, the McLennan County/Waco area marks the population center of the state of Texas. Not many other locations can boast to being within a 3-hour drive of 80 percent of the state. According to Texas Tourism, Office of the Governor, Texas Economic Development & Tourism, the area's tourism sector produced the following in 2017:

- Total direct travel spending in the McLennan County/Waco area is \$572.9 million
- Total direct earnings by those employed in the travel industry locally is \$144.3 million
- Total direct employment is at 5,700 jobs
- Local tax receipts from travelers totaled \$9.4 million in 2017

On July 10, 2015, President Barack Obama signed an Executive Order designating Waco Mammoth National Monument! This prestigious honor was made possible through years of collaboration of the City of Waco, Baylor University, Waco Mammoth Foundation and the citizens of Waco. Waco Mammoth National Monument is the 408th unit of the National Park

Service and 14th unit in Texas. Recognized as an international treasure, the Waco Mammoth National Monument is the largest known concentration of prehistoric mammoths dying from the same event. Twenty-four Columbian mammoths, one camel, a tortoise and a tooth of a saber-tooth cat have been found at the site, which was discovered in 1978. The site opened to the public in December of 2009 due to generous donations by local citizens and organizations for Phase I development. Visitors can travel through time viewing the exposed bones and experience the story of catastrophic events that took place 70,000 years ago.

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

The Texas Ranger Hall of Fame & Museum, located on the banks of the Brazos River, is the official State museum of the legendary Texas Rangers law enforcement agency. The complex consists of the Homer Garrison, Jr. Museum, Texas Ranger Hall of Fame and the Tobin and Anne Armstrong Texas Ranger Research Center. The complex is known worldwide for its collections of firearms, badges, and memorabilia, and its research library and archives. Texas Rangers Company "F", the largest Ranger Company in Texas, is stationed on-site.

Waco's award-winning, natural habitat Cameron Park Zoo celebrates its 25th Anniversary this year with a record attendance of over 350,000 visitors. The Zoo also celebrates the spirit of wild animals with its freeform surroundings; lush grasses, peaceful ponds, and natural shelters that create an at-home feel for species from around the globe. The Brazos River Country signature exhibit showcases the ever-evolving ecosystem of the Brazos River from the Gulf Coast to the Caprock Region, covering seven different vegetation zones such as marsh, swamp, upper woodlands, and prairie and is packed with Texas animals— black bears, river otters, mountain lions, jaguars, bobcats, and hundreds of fresh and saltwater fish. The Mysteries of the Asian Forest exhibit features orangutans and Komodo dragons in and around an old abandoned temple ruin like the ruins at Angkor Wat. Along this ruin is a jungle play area with ground chimes and the Wild Wash, an interactive feature that allows the orangutans to shower the public from inside their enclosure by pushing a button. In addition to the spectacular animal exhibits, Cameron Park Zoo provides innovative educational programs for students of all ages. The Zoo also participates in conservation programs worldwide and is renowned for excellence in animal care and husbandry.

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

Other cultural and tourism attractions include the Dr. Pepper Museum and Free Enterprise Institute, showcasing this popular soft drink's historic creation in Waco to the modern-day pop icon of today's popular culture, which has completed a third expansion into a nearby historic

building. The Texas Sports Hall of Fame with exhibits and memorabilia from the greatest sports legends in Texas (and American) history is located along the banks of the Brazos River. Several restored homes, an accredited art museum and various other museum attractions highlight the area's diverse offerings.

On the campus of Baylor University is the world-renowned Armstrong Browning Library, dedicated to the works of the poets Robert and Elizabeth Barrett Browning. The Mayborn Museum Complex at Baylor combines the collections, artifacts and components of the Gov. Bill and Vara Daniel Historic Village, the natural history Strecker Museum, and the hands-on fun of the Harry and Anna Jeanes Discovery Center into one of the newest and most unique museum experiences available in the area.

Located on the Brazos River and directly adjacent to the I-35 Corridor, McLane Stadium serves as the front door to Baylor University. The \$266 million stadium is a once in a lifetime opportunity for Baylor University to bring football back to campus. Managed by SMG, the worldwide leader in venue management, McLane Stadium is a state-of-the-art multifunctional facility that will host world class music, family and sporting events throughout the year in addition to Baylor University football.

The newly constructed I-35 frontage road bridges serve to link the great State of Texas from north to south. The newly constructed bridges include high performance LED lights that adorn the bridge at night as well as Lake Brazos underneath. The lights can be programmed with special shows for major national holidays as well as Baylor University events, especially football games held at McLane Stadium.



**CITY OF BELLMEAD**  
**Budget & Tax Calendar**  
**FY 2020**

<b>Date</b>	<b>Event</b>	<b>Requirement/Action</b>
March 1, 2019	Budget Instructions Distributed to Departments	▶ Budget printouts & request forms distributed to departments.
April 1, 2019	Department Budget Requests Due	▶ Departments enter detailed line item requests into budget software & submit other forms electronically
May/June	Budget Preparation	▶ City Manager & staff review requests; department heads meet w/Manager; staff prepares draft budgets.
May 20 – May 28, 2019	Budget meetings with DH	▶ Departments meet with CM and CFO
June 3, 2019	BEDC Board Meeting	▶ BEDC budget workshop
June 11, 2019	Regular Council Meeting	▶ City Manager presents a brief overview of the budget process to Council and seeks Council input on key budget policies and initiatives
July 1, 2019	BEDC Board Meeting	▶ 2 <sup>nd</sup> BEDC Board budget workshop
July 9, 2019	Regular Council Meeting	▶ Preliminary Budget ▶ Water & Sewer Fund ▶ Street Maintenance Fund
July 25, 2019	Certified Tax Roll	▶ MCAD delivers certified ad valorem tax values
July 30, 2019	BEDC Board Meeting	▶ 3 <sup>rd</sup> BEDC Board budget workshop
August 12, 2019	File proposed budget with City Secretary	▶ Must be at least 30 days before budget adoption (budget may be modified after this date) ▶ Post proposed budget on City website
August 13, 2019	Regular Council Meeting	▶ Debt Service Fund ▶ General Fund Budget ▶ BEDC ▶ Propose Ad Valorem Tax Rate by record vote ▶ Call for 2 Public Hearings (PH) on Tax Rate (if exceeds effective rate) ▶ Call for PH on budget
August 15, 2019	Notice of Public Hearings	▶ Publish in newspaper and on City website notice of PH's on tax rate (if exceeds effective rate - must be at least 7 days before 1 <sup>st</sup> PH) ▶ Publish notice of PH on budget (at least 10 days before PH)
August 22, 2019	Special Council Meeting	▶ 1 <sup>st</sup> PH on tax rate (if exceeds effective rate – at least 3 days before 2 <sup>nd</sup> PH)
August 27, 2019	Special Council Meeting	▶ 2 <sup>nd</sup> PH on tax rate (if exceeds effective rate - 3 to 14 days before adoption) ▶ PH on budget (at least 15 days after filing with City Secretary)
September 3, 2019	Special Council Meeting	▶ Adopt budget ▶ Adopt tax rate (at least 3 days after 2 <sup>nd</sup> PH on tax rate)
September 10, 2019	Regular Council Meeting	▶ Adopt fee schedule

# **APPOINTED OFFICIALS**

## **Bellmead Board of Adjustment**

Two-Year Term

<u>Name</u>	<u>Term Expires</u>
Phil Bancale (Chair)	July 10, 2020
Harry Meyers (Vice Chair)	July 9, 2021
Linda Robinson	July 10, 2020
J.L. Morgan	July 10, 2020
Brian Birch	July 9, 2021
Melvin Cleveland, Jr. (Alternate)	July 10, 2020
Richard Brown (Alternate)	July 10, 2020
Vacant Seat (Alternate)	

## **Bellmead Building Standards Commission**

Two-Year Term

<u>Name</u>	<u>Term Expires</u>
Michael Pierce	July 09, 2021
Linda Robinson	July 09, 2021
Brian Birch	July 10, 2020
Cathie Bainbridge	July 10, 2020
Angela Cary (Alternate)	July 10, 2020
Richard Brown (Alternate)	July 10, 2020
Jeffery Bucher	July 10, 2021
Vacant Seat	

## **Bellmead Economic Development Corporation**

Two-Year Terms

<u>Name</u>	<u>Term Expires</u>
Lester McDowell	July 10, 2020
Harry Myers	July 10, 2020
Doss Youngblood	May 31, 2021
Charlie J. Morgan	July 10, 2020
Travis Gibson	May 31, 2021
Alfreda Love	May 31, 2021
Cathie Bainbridge	July 10, 2020

## **Bellmead Planning and Zoning Commission**

Two-Year Term

<u>Name</u>	<u>Term Expires</u>
Jo Campbell	July 9, 2021
Michael McDowell	July 9, 2021
Donna Moreno	July 10, 2020
Harry Myers	July 10, 2020
Robert Pruitt	July 10, 2021
Vacant Seat	

## Bellmead Parks and Recreation Board

Two-Year Terms

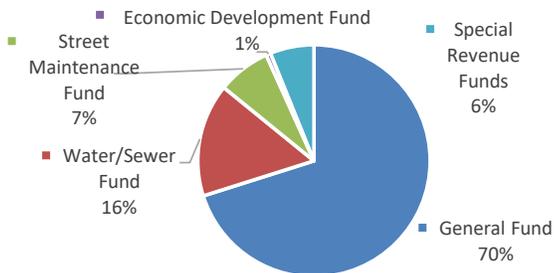
<u>Name</u>	<u>Term Expires</u>
Barbara Lucas	July 30, 2020
May Frances Carline	July 30, 2021
Reva White	July 30, 2021
Cathie Bainbridge	July 30, 2020
Iris Miles	July 30, 2021
Mary Youngblood	July 30, 2020
Theresa Schroeder	July 30, 2020
Joy Stone	July 30, 2021

# CITY OF BELLMEAD

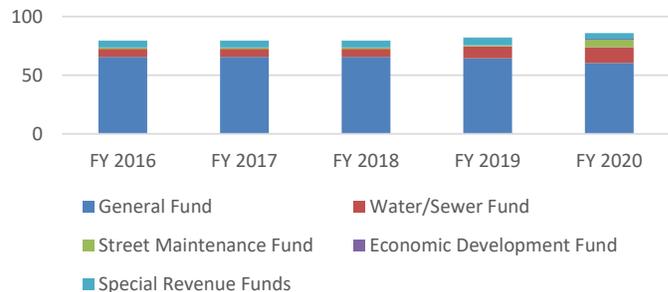
## Paid Personnel In Full-Time Equivalent

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budget	% Change from FY 2016
<b>General Fund</b>						
Administration	3.00	3.00	3.00	3.00	2.30	-23.33%
Finance	6.00	6.00	6.00	5.50	2.50	-58.33%
Legal	3.00	3.00	3.00	3.00	3.00	0.00%
Police	32.50	32.50	32.50	31.95	34.95	7.54%
Fire	14.00	14.00	14.00	14.00	14.00	0.00%
Public Works	7.00	7.00	7.00	7.00	3.30	-52.86%
Building Maintenance	-	-	-	-	0.25	NA
<b>Total General Fund</b>	<b>65.50</b>	<b>65.50</b>	<b>65.50</b>	<b>64.45</b>	<b>60.30</b>	<b>-7.94%</b>
<b>Water/Sewer Fund</b>						
Utility Collections	-	-	-	-	2.80	NA
Public Works-Administration	-	-	-	-	0.75	NA
Public Works-Water	7.00	7.00	7.00	10.00	9.00	28.57%
Public Works-Sewer	-	-	-	-	1.00	NA
<b>Total Water/Sewer Fund</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>10.00</b>	<b>13.55</b>	<b>93.57%</b>
<b>Street Maintenance Fund</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>6.35</b>	<b>535.00%</b>
<b>Economic Development Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.55</b>	<b>NA</b>
<b>Special Revenue Funds</b>						
Child Safety Fund	-	-	-	0.50	0.50	NA
Law Enforcement Grants Fund	2.00	2.00	2.00	2.00	-	-100.00%
Court Security Fund	-	-	-	0.05	0.05	NA
Hotel/Motel Fund	4.00	4.00	4.00	4.00	4.70	17.50%
<b>Total Special Revenue Funds</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.55</b>	<b>5.25</b>	<b>-12.50%</b>
<b>Total Staffing</b>	<b>79.50</b>	<b>79.50</b>	<b>79.50</b>	<b>82.00</b>	<b>86.00</b>	<b>8.18%</b>

**Personnel by Fund FY 2020**



**Personnel by Fund Last Five Years**



**CITY OF BELLMEAD**  
**Personnel Additions**  
**FY 2020**

Department/Division	Amount	Impact on Operating Budget	Operating Costs	Reason for Additional Staffing
<b>General Fund</b>				
<b><u>Police - Operations</u></b>				
Patrol Officer	\$ 49,440	\$ 3,560	Uniforms, supplies, and IT equipment	Address large volume of calls for service
<b><u>Parks</u></b>				
Laborer	\$ 41,225	\$ 775	Uniforms	Address lack of parks maintenance staffing
<b>Total General Fund</b>	<b>\$ 90,665</b>	<b>\$ 4,335</b>		
<b>Street Maintenance Fund</b>				
Laborer	\$ 41,560	\$ 775	Uniforms	Address lack of street maintenance staffing
<b>Total Street Maintenance Fund</b>	<b>\$ 41,560</b>	<b>\$ 775</b>		
<b>Economic Development Fund</b>				
Assistant to City Manager - 20%	\$ 16,621			Coordinate, implement, and sustain a long-term City branding and marketing campaign. Promote and manage the long-term economic development of the City.
<b>Total Economic Development Fund</b>	<b>\$ 16,621</b>	<b>\$ -</b>		
<b>Hotel/Motel Fund</b>				
Assistant to City Manager - 80%	\$ 59,984	\$ 6,500	IT equipment, furniture, and office supplies	Coordinate, implement, and sustain a long-term City branding and marketing campaign. Promote and manage the long-term economic development of the City.
<b>Total Hotel/Motel Fund</b>	<b>\$ 59,984</b>	<b>\$ 6,500</b>		
<b>Total All Funds</b>	<b>\$ 208,830</b>	<b>\$ 11,610</b>		



**CITY OF BELLMEAD**  
**Annual Budget**  
**Summary of Sources and Uses**  
**FY 2020**

	General Fund	Water & Sewer Fund	Street Maintenance Fund	Economic Development Fund	Debt Service Fund	Special Revenue Funds	Capital Projects Funds	Total for All Funds
<b>Revenues</b>								
Property Taxes	\$ 1,331,865	\$ -	\$ -	\$ -	\$ 403,920	\$ -	\$ -	\$ 1,735,785
Sales Taxes	2,686,900	-	657,175	657,175	-	530,000	-	4,531,250
Franchise Fees	521,080	-	-	-	-	14,000	-	535,080
Licenses and Permits	53,500	-	-	-	-	-	-	53,500
Intergovernmental Revenues	88,894	-	-	-	-	14,900	803,950	907,744
Charges for Services	737,900	3,005,533	-	-	-	-	-	3,743,433
Fines and Forfeitures	173,000	-	-	-	-	6,150	-	179,150
Investment Income	32,600	67,000	14,292	95,000	3,500	97,750	-	310,142
Other Income	-	1,000	-	-	-	-	-	1,000
Other Financing Sources	254,042	-	-	-	-	135,700	2,819,982	3,209,724
<b>Total Revenues</b>	<b>5,879,781</b>	<b>3,073,533</b>	<b>671,467</b>	<b>752,175</b>	<b>407,420</b>	<b>798,500</b>	<b>3,623,932</b>	<b>15,206,808</b>
<b>Operating Expenditures</b>								
Personnel	3,828,181	743,902	344,765	60,069	-	280,046	-	5,256,963
Supplies	180,224	102,955	26,865	3,500	-	40,230	-	353,774
Repairs & Maintenance	269,076	320,173	66,800	1,799	-	75,849	-	733,697
Professional Services	200,502	28,744	124,000	42,616	-	167,976	-	563,838
Services	1,321,298	709,389	20,769	35,592	-	317,104	-	2,404,152
Sewer Treatment	-	407,640	-	-	-	-	-	407,640
Contingency	20,000	-	-	-	-	-	-	20,000
<b>Total Operating Expenditures</b>	<b>5,819,281</b>	<b>2,312,803</b>	<b>583,199</b>	<b>143,576</b>	<b>-</b>	<b>881,205</b>	<b>-</b>	<b>9,740,064</b>
<b>Non-Operating Expenditures</b>								
Project Funding	-	-	-	327,500	-	-	-	327,500
Sewer Treatment Plant	-	331,327	-	-	-	-	-	331,327
Capital Outlay	12,500	12,500	956,453	-	-	10,000	9,282,305	10,273,758
Debt Service	-	499,188	-	-	422,894	71,965	-	994,047
Transfers to Other Funds	-	249,042	-	1,635,700	-	-	1,319,982	3,204,724
<b>Total Non-Operating Expenditures</b>	<b>12,500</b>	<b>1,092,057</b>	<b>956,453</b>	<b>1,963,200</b>	<b>422,894</b>	<b>81,965</b>	<b>10,602,287</b>	<b>15,131,356</b>
<b>Total Expenditures</b>	<b>5,831,781</b>	<b>3,404,860</b>	<b>1,539,652</b>	<b>2,106,776</b>	<b>422,894</b>	<b>963,170</b>	<b>10,602,287</b>	<b>24,871,420</b>
<b>Net Change in Fund Balance</b>	<b>48,000</b>	<b>(331,327)</b>	<b>(868,185)</b>	<b>(1,354,601)</b>	<b>(15,474)</b>	<b>(164,670)</b>	<b>(6,978,355)</b>	<b>(9,664,612)</b>
<b>Fund Balance, Beginning</b>	<b>1,867,886</b>	<b>2,797,480</b>	<b>2,539,915</b>	<b>4,640,104</b>	<b>284,395</b>	<b>3,783,320</b>	<b>4,262,320</b>	<b>20,175,421</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,915,886</b>	<b>\$ 2,466,153</b>	<b>\$ 1,671,730</b>	<b>\$ 3,285,503</b>	<b>\$ 268,921</b>	<b>\$ 3,618,650</b>	<b>\$ (2,716,035)</b>	<b>\$ 10,510,809</b>

**CITY OF BELLMEAD**  
**Budget Summary - All Funds**  
**FY 2020**

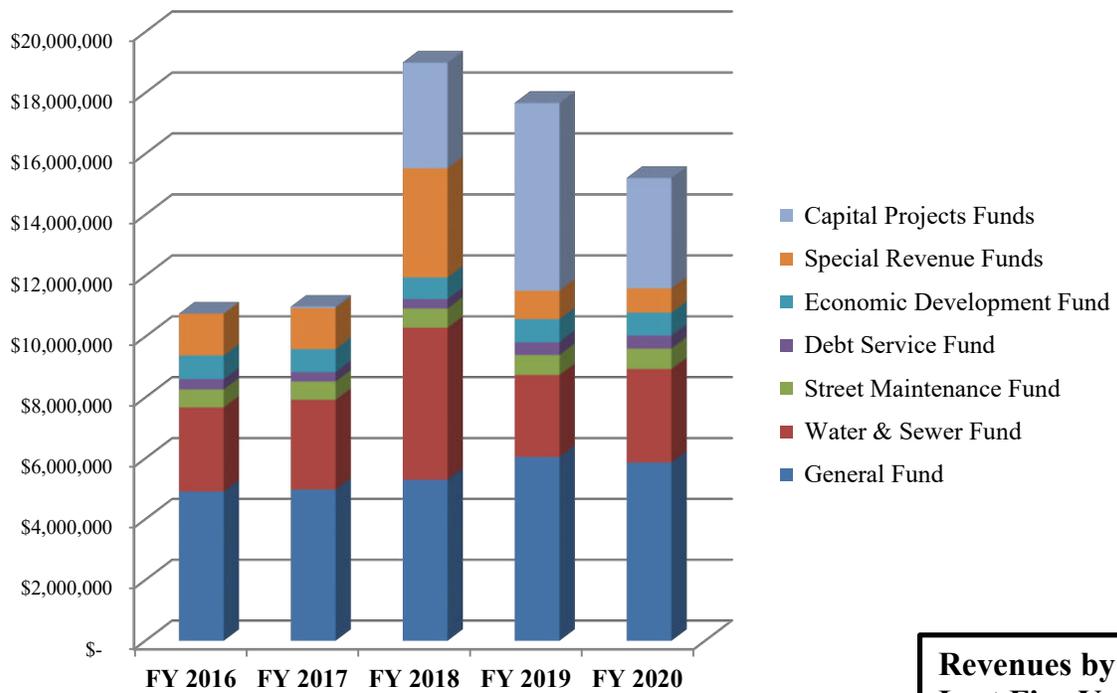
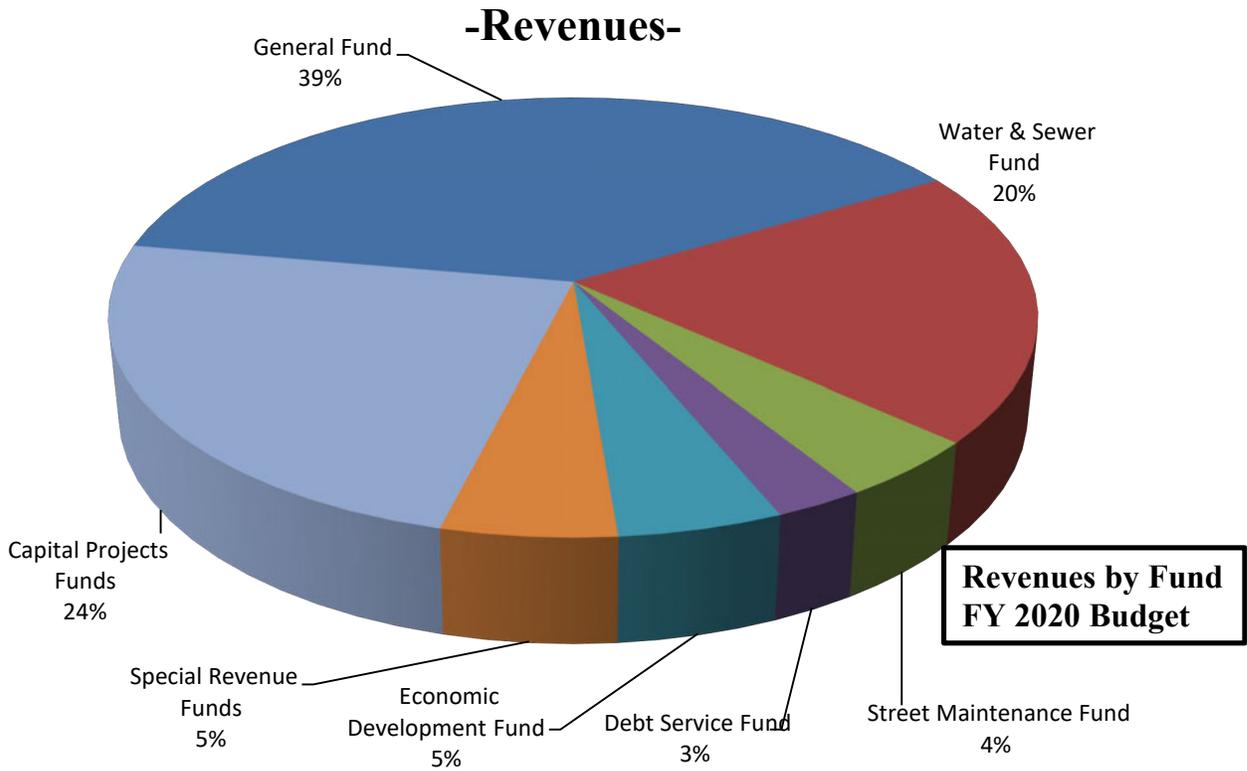
	<b>Projected Beginning Fund Balance</b>	<b>FY 2020 Revenues</b>	<b>FY 2020 Expenditures</b>	<b>Change in Fund Balance</b>	<b>Projected Ending Fund Balance</b>	<b>Fund Balance Reserve</b>	<b>% Change in Fund Balance</b>
<b>Operating Funds</b>							
* General Fund	\$ 1,867,886	\$ 5,879,781	\$ 5,831,781	\$ 48,000	\$ 1,915,886	32.85%	2.57%
* Water & Sewer Fund	2,797,480	3,073,533	3,404,860	(331,327)	2,466,153	72.43%	-11.84%
* Street Maintenance Fund	2,539,915	671,467	1,539,652	(868,185)	1,671,730	108.58%	-34.18%
<b>Subtotal Operating Funds</b>	<u>7,205,282</u>	<u>9,624,781</u>	<u>10,776,293</u>	<u>(1,151,512)</u>	<u>6,053,770</u>	<u>56.18%</u>	<u>-15.98%</u>
<b>Debt Service Fund *</b>	<u>284,395</u>	<u>407,420</u>	<u>422,894</u>	<u>(15,474)</u>	<u>268,921</u>	<u>63.59%</u>	<u>-5.44%</u>
<b>Economic Development Fund</b>	<u>4,640,104</u>	<u>752,175</u>	<u>2,106,776</u>	<u>(1,354,601)</u>	<u>3,285,503</u>	<u>155.95%</u>	<u>-29.19%</u>
<b>Special Revenue Funds</b>							
LEOSE Grant	-	2,200	2,200	-	-		
Child Safety Fund	7,815	13,400	8,829	4,571	12,386	140.29%	58.49%
Donation Fund	1,720	-	1,720	(1,720)	-		
Police Seizure Fund	13,754	200	13,700	(13,500)	254		
Community Improvement Fund	456,615	141,700	320,000	(178,300)	278,315		
Cablesystem PEG Improvements Fund	10,000	15,000	10,000	5,000	15,000		
WMARSS Fund	1,639,049	-	71,965	(71,965)	1,567,084		
Law Enforcement Grant	(120,882)	-	-	-	(120,882)		
Court Technology Fund	35,731	3,600	14,570	(10,970)	24,761		
Court Security Fee Fund	24,723	2,400	10,557	(8,157)	16,566	156.91%	-32.99%
Hotel/Motel Fund	1,714,796	620,000	509,629	110,371	1,825,167	358.14%	6.44%
<b>Subtotal Special Revenue Funds</b>	<u>3,783,320</u>	<u>798,500</u>	<u>963,170</u>	<u>(164,670)</u>	<u>3,618,650</u>	<u>375.70%</u>	<u>-4.35%</u>
<b>Capital Projects Funds</b>							
EDA Grant Fund	(63,782)	1,148,500	1,084,718	63,782	-		
Governmental Capital Projects Fund	1,417,569	-	1,417,569	(1,417,569)	-		
2014 Certificates of Obligation-WS Portion	2,908,533	2,475,432	8,100,000	(5,624,568)	(2,716,035)		
<b>Subtotal Capital Projects Funds</b>	<u>4,262,320</u>	<u>3,623,932</u>	<u>10,602,287</u>	<u>(6,978,355)</u>	<u>(2,716,035)</u>	<u>-25.62%</u>	<u>-163.72%</u>
<b>Total All Funds</b>	<u>\$ 20,175,421</u>	<u>\$ 15,206,808</u>	<u>\$ 24,871,420</u>	<u>\$ (9,664,612)</u>	<u>\$ 10,510,809</u>	<u>42.26%</u>	<u>-47.90%</u>

\* Major Funds

**CITY OF BELLMEAD**  
**Combined Annual Budget Summary**  
**FY 2020**

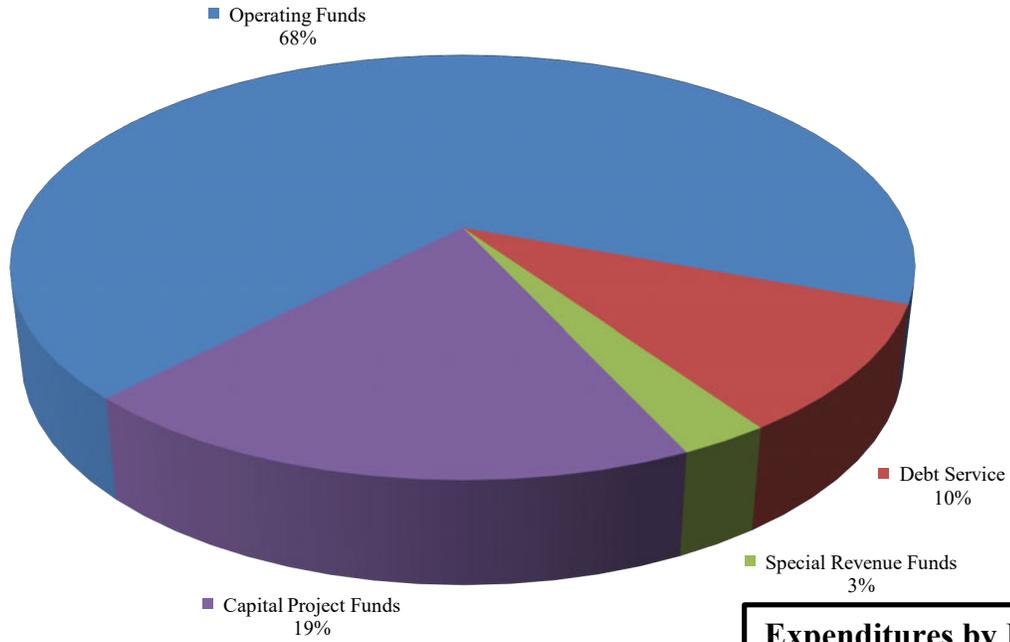
	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
<b>Revenues</b>				
General Fund	\$ 5,310,493	\$ 6,146,550	\$ 6,065,021	\$ 5,879,781
Water & Sewer Fund	4,980,237	2,852,473	2,693,478	3,073,533
Street Maintenance Fund	628,933	602,000	654,870	671,467
Economic Development Fund	707,176	708,451	741,090	752,175
Debt Service Fund	311,043	916,838	415,800	407,420
Special Revenue Funds	3,589,766	886,752	934,404	798,500
Capital Projects Funds	3,465,596	5,238,200	6,165,637	3,623,932
<b>Total Revenues</b>	<b>18,993,244</b>	<b>17,351,264</b>	<b>17,670,300</b>	<b>15,206,808</b>
<b>Operating Expenditures</b>				
General Fund	5,288,683	6,066,758	5,808,856	5,819,281
Water & Sewer Fund	2,296,241	2,087,781	1,945,436	2,312,803
Street Maintenance Fund	472,017	575,137	365,581	583,199
Economic Development Fund	291,555	364,500	294,450	143,576
Debt Service Fund	301,156	904,108	407,221	422,894
Special Revenue Funds	845,568	753,437	1,115,977	881,205
<b>Total Operating Expenditures</b>	<b>9,495,220</b>	<b>10,751,721</b>	<b>9,937,521</b>	<b>10,162,958</b>
<b>Non-Operating Expenditures</b>				
General Fund	82,481	231,714	232,538	12,500
Water & Sewer Fund	3,197,591	1,085,326	1,069,526	1,092,057
Street Maintenance Fund	25,000	25,000	227,232	956,453
Economic Development Fund	95,000	1,663,200	1,348,200	1,963,200
Special Revenue Funds	215,010	217,722	341,074	81,965
Capital Projects Funds	2,326,897	4,038,200	5,260,300	10,602,287
<b>Total Non-Operating Expenditures</b>	<b>5,941,979</b>	<b>7,261,162</b>	<b>8,478,870</b>	<b>14,708,462</b>
<b>Total Expenditures</b>	<b>15,437,199</b>	<b>18,012,883</b>	<b>18,416,391</b>	<b>24,871,420</b>
<b>Net Change in Fund Balance</b>	<b>\$ 3,556,045</b>	<b>\$ (661,619)</b>	<b>\$ (746,091)</b>	<b>(9,664,612)</b>
<b>Fund Balance, Beginning</b>				<b>20,175,421</b>
<b>Fund Balance, Ending</b>				<b>\$ 10,510,809</b>

# All Funds

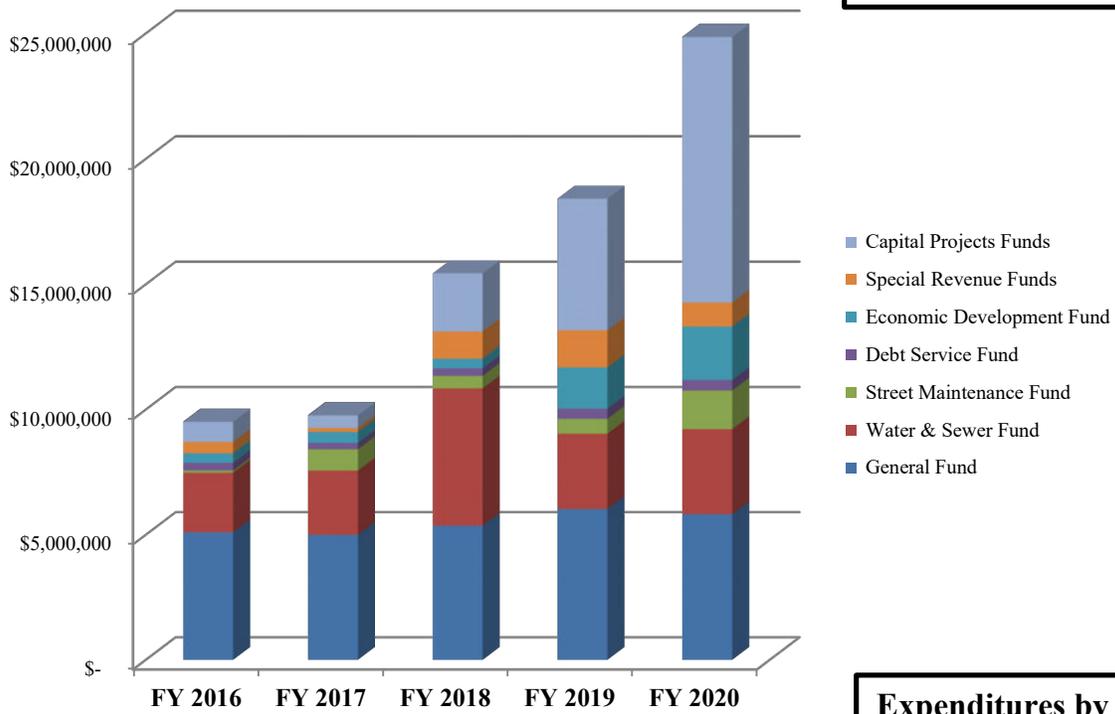


# All Funds

## -Expenditures-



**Expenditures by Fund  
FY 2020 Budget**



**Expenditures by Fund  
Last Five Years**



# GENERAL FUND



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

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

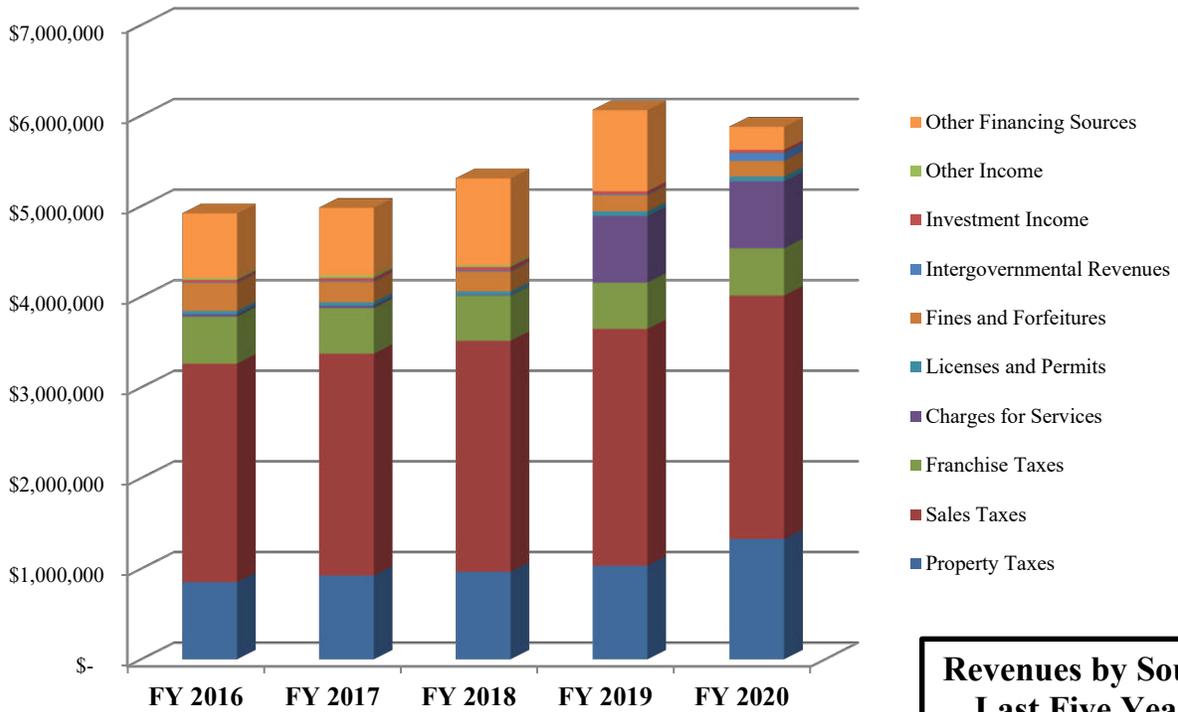
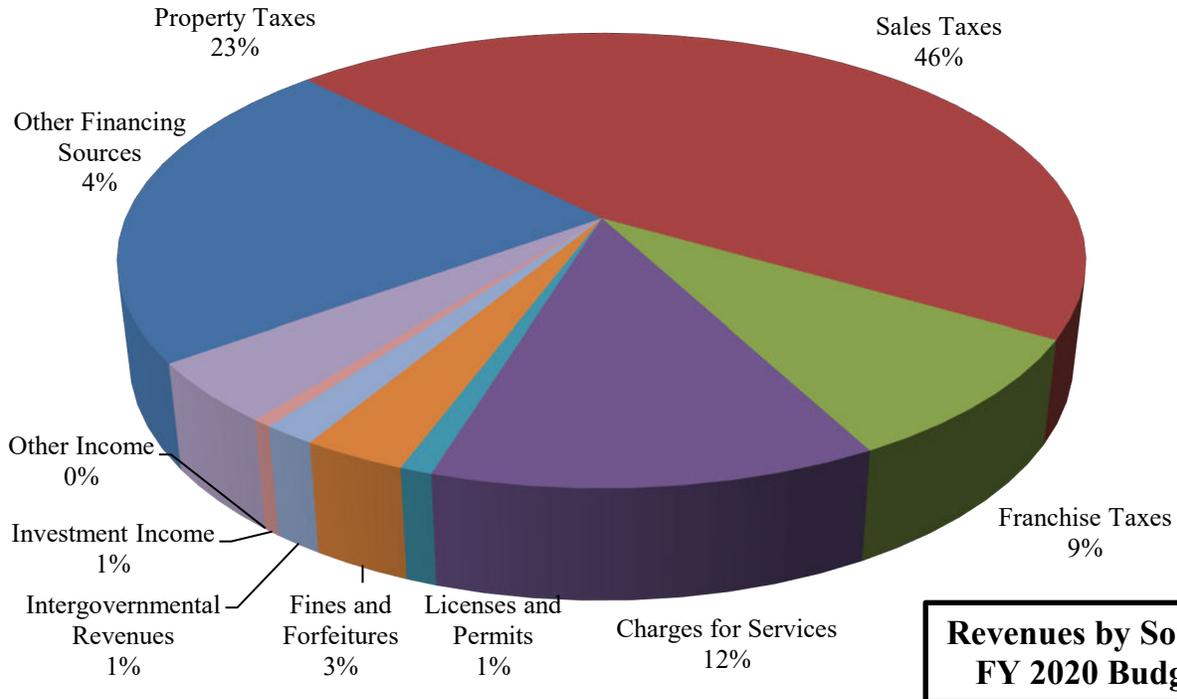


**General Fund  
Budget Summary  
FY 2020**

	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>	<b>Percent of Budget</b>	<b>% Change from FY 2019 Budget</b>
<b>Revenues</b>						
Property Taxes	\$ 968,976	\$ 1,061,100	\$ 1,036,291	\$ 1,331,865	22.65%	25.52%
Sales Taxes	2,549,900	2,586,100	2,613,597	2,686,900	45.70%	3.90%
Franchise Taxes	498,023	516,750	510,525	521,080	8.86%	0.84%
Licenses and Permits	38,878	49,700	50,898	53,500	0.91%	7.65%
Intergovernmental Revenues	10,234	46,600	9,740	88,894	1.51%	90.76%
Charges for Services	7,897	706,800	735,256	737,900	12.55%	4.40%
Fines and Forfeitures	216,151	289,500	178,536	173,000	2.94%	-40.24%
Investment Income	43,874	26,000	33,877	32,600	0.55%	25.38%
Other Income	19,634	20,000	(2)	-	0.00%	100.00%
Other Financing Sources	956,927	844,000	896,303	254,042	4.33%	-69.90%
<b>Total Revenues</b>	<b>5,310,493</b>	<b>6,146,550</b>	<b>6,065,021</b>	<b>5,879,781</b>	<b>100.00%</b>	<b>-4.34%</b>
<b>Operating Expenditures</b>						
<b>General Government</b>						
City Council	6,904	7,010	12,645	14,159	0.24%	101.98%
Administration - City Manager	381,042	392,662	367,746	219,673	3.77%	-44.06%
Administration - City Secretary	17,073	24,700	74,584	113,672	1.95%	360.21%
Finance - Operations	505,367	499,679	454,584	223,356	3.83%	-55.30%
Finance - Solid Waste	-	680,000	687,992	778,950	13.36%	14.55%
Building Maintenance	10,269	26,150	24,299	37,450	0.64%	43.21%
Other Costs	200,694	216,000	206,137	178,094	3.05%	-17.55%
<b>Total General Government</b>	<b>1,121,350</b>	<b>1,846,201</b>	<b>1,827,987</b>	<b>1,565,354</b>	<b>26.84%</b>	<b>-15.21%</b>
<b>Public Safety</b>						
Municipal Court	199,234	224,069	235,389	216,167	3.71%	-3.53%
Police - Operations	2,206,694	2,191,521	2,096,162	2,220,185	38.07%	1.31%
Police - Animal Control/Code Enf	100,154	109,120	63,227	326,140	5.59%	198.88%
Fire - Suppression	1,137,540	1,112,777	1,118,025	1,031,226	17.68%	-7.33%
Fire - Inspections	-	-	-	85,311	1.46%	NA
<b>Total Public Safety</b>	<b>3,643,622</b>	<b>3,637,487</b>	<b>3,512,803</b>	<b>3,879,029</b>	<b>66.51%</b>	<b>6.64%</b>
<b>Public Works</b>						
Streets	346,077	413,368	307,572	79,189	1.36%	-80.84%
Fleet	136,685	119,413	109,392	140,847	2.42%	17.95%
Parks	40,948	50,289	51,101	154,862	2.66%	207.94%
<b>Total Public Works</b>	<b>523,711</b>	<b>583,070</b>	<b>468,066</b>	<b>374,898</b>	<b>6.44%</b>	<b>-35.70%</b>
<b>Total Operating Expenditures</b>	<b>5,288,683</b>	<b>6,066,758</b>	<b>5,808,856</b>	<b>5,819,281</b>	<b>99.79%</b>	<b>-4.08%</b>
<b>Non-Operating Expenditures</b>						
Capital Outlay	82,481	231,714	217,183	12,500	0.21%	-94.61%
Transfers Out	-	-	15,355	-	0.00%	NA
<b>Total Non-Operating Expenditures</b>	<b>82,481</b>	<b>231,714</b>	<b>232,538</b>	<b>12,500</b>	<b>0.21%</b>	<b>-94.61%</b>
<b>Total Expenditures</b>	<b>5,371,164</b>	<b>6,298,472</b>	<b>6,041,394</b>	<b>5,831,781</b>	<b>100.00%</b>	<b>-7.41%</b>
<b>Net Change in Fund Balance</b>	<b>(60,672)</b>	<b>(151,922)</b>	<b>23,627</b>	<b>48,000</b>		
<b>Fund Balance, Beginning</b>				<b>1,867,886</b>		
<b>Fund Balance, Ending</b>				<b>\$ 1,915,886</b>		
<b>Minimum Fund Balance</b>				<b>1,454,820</b>		
<b>Projected Fund Balance in Excess of Minimum</b>				<b>\$ 413,066</b>		

# General Fund

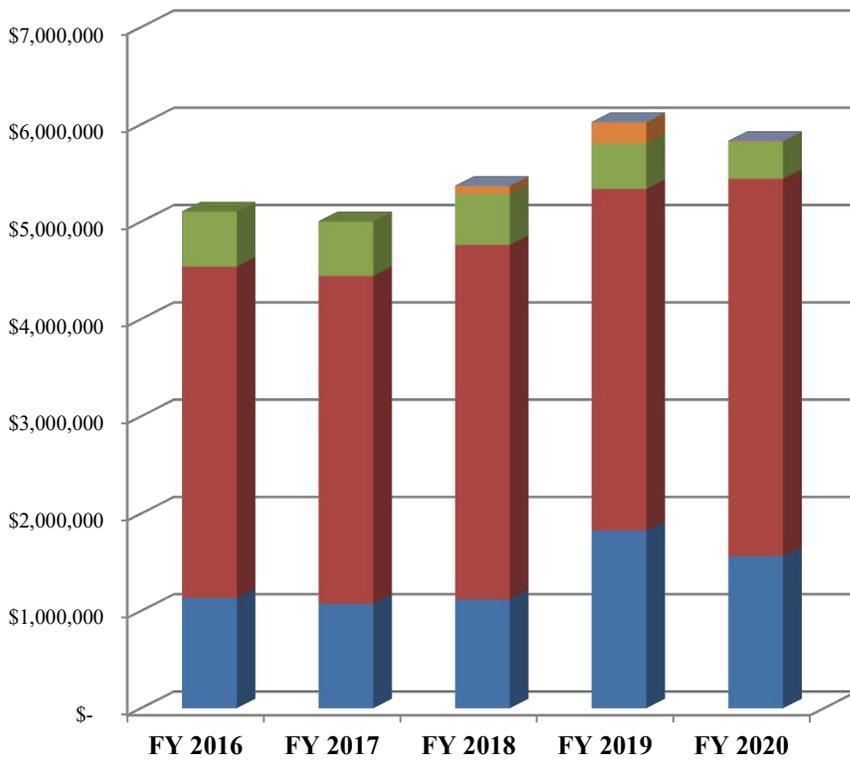
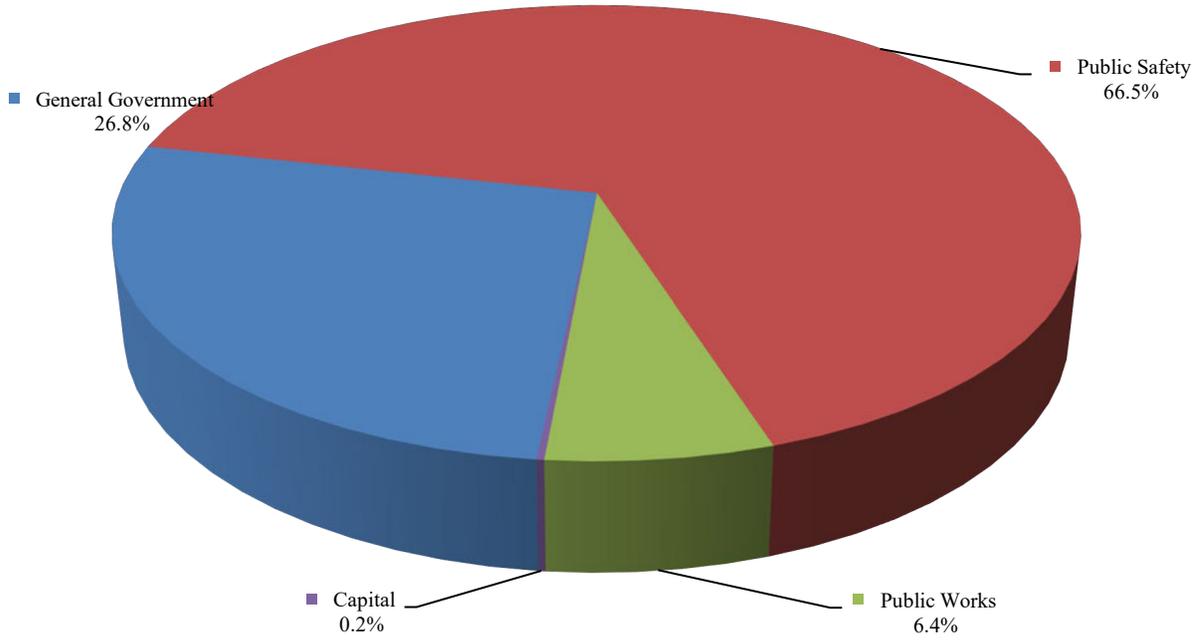
## -Revenues-



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

# General Fund

## -Expenditures-



**Expenditures  
by Character  
FY 2020 Budget**

**Expenditures  
by Character  
Last Five Years**

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

General Fund Revenues

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
10-4111	Ad Valorem Taxes	\$ 928,173	\$ 1,023,600	\$ 1,007,608	\$ 1,290,865
10-4112	Delinquent Ad Valorem Taxes	\$ 24,050	\$ 27,500	\$ 9,982	\$ 20,000
10-4121	Sales Tax Revenue	\$ 2,501,153	\$ 2,525,100	\$ 2,565,377	\$ 2,628,700
10-4131	Bingo Tax Revenue	\$ 41,012	\$ 55,000	\$ 41,012	\$ 50,000
10-4132	Mixed Beverage Tax	\$ 7,734	\$ 6,000	\$ 7,208	\$ 8,200
10-4181	Electric Franchise Tax	\$ 310,685	\$ 310,000	\$ 317,180	\$ 320,000
10-4182	Cable Franchise Tax	\$ 78,160	\$ 78,000	\$ 73,083	\$ 74,100
10-4183	Gas Franchise Tax	\$ 66,750	\$ 70,000	\$ 81,442	\$ 85,000
10-4184	Telecom Franchise Tax	\$ 23,319	\$ 25,000	\$ 23,684	\$ 26,100
10-4185	Garbage Franchise Tax	\$ 19,109	\$ 18,000	\$ 15,136	\$ 15,880
10-4186	Cable Franchise-PEG	\$ -	\$ 15,750	\$ -	\$ -
10-4191	Tax Penalty and Interest	\$ 16,753	\$ 10,000	\$ 18,701	\$ 21,000
	<b>Total Taxes</b>	<b>\$ 4,016,899</b>	<b>\$ 4,163,950</b>	<b>\$ 4,160,413</b>	<b>\$ 4,539,845</b>
10-4215	Business Licenses	\$ 790	\$ 600	\$ 520	\$ 600
10-4221	Building Permits	\$ 18,608	\$ 25,000	\$ 21,315	\$ 22,600
10-4222	Plumbing Permits	\$ 10,391	\$ 15,000	\$ 14,965	\$ 15,300
10-4223	Electrical Permits	\$ 6,360	\$ 6,000	\$ 11,663	\$ 12,600
10-4224	Garage Sale Permits	\$ 2,730	\$ 3,100	\$ 2,275	\$ 2,200
10-4231	Solicitation Permits	\$ -	\$ -	\$ 160	\$ 200
	<b>Total Licenses &amp; Permits</b>	<b>\$ 38,878</b>	<b>\$ 49,700</b>	<b>\$ 50,898</b>	<b>\$ 53,500</b>
10-4311	Grant Revenue	\$ 1,178	\$ 41,600	\$ 3,530	\$ -
10-4312	VAWA Grant Revenue	\$ -	\$ -	\$ -	\$ 40,684
10-1341	VCLG Grant Revenue	\$ -	\$ -	\$ -	\$ 42,000
10-4371	McLennan County Fire Services	\$ 2,139	\$ 5,000	\$ 6,210	\$ 6,210
10-4382	Police Seizure Revenue	\$ 6,917	\$ -	\$ -	\$ -
	<b>Total Intergovernmental</b>	<b>\$ 10,234</b>	<b>\$ 46,600</b>	<b>\$ 9,740</b>	<b>\$ 88,894</b>
10-4411	Plat Fees	\$ 414	\$ 1,000	\$ 54	\$ 1,000
10-4413	Online Convenience Fees	\$ 1,198	\$ 1,500	\$ 1,143	\$ 1,200
10-4414	Open Record Request Fees	\$ 3,925	\$ 4,800	\$ 1,886	\$ 2,000
10-4415	Court Administration Fees	\$ -	\$ -	\$ 4,173	\$ 4,200
10-4421	Animal Control Revenue	\$ 2,360	\$ 2,500	\$ 4,462	\$ 5,300
10-4422	Code Enforcement Liens	\$ -	\$ -	\$ 1,002	\$ -
10-4441	Refuse Collection Fees	\$ -	\$ 680,000	\$ 708,492	\$ 710,000
10-4442	Refuse Contract Fees	\$ -	\$ 17,000	\$ 14,044	\$ 14,200
	<b>Total Charges for Services</b>	<b>\$ 7,897</b>	<b>\$ 706,800</b>	<b>\$ 735,256</b>	<b>\$ 737,900</b>
10-4511	Fines and Fees	\$ 216,151	\$ 287,000	\$ 178,536	\$ 173,000
10-4514	Fire Inspection Citations	\$ -	\$ 2,500	\$ -	\$ -
	<b>Total Fines &amp; Forfeitures</b>	<b>\$ 216,151</b>	<b>\$ 289,500</b>	<b>\$ 178,536</b>	<b>\$ 173,000</b>
10-4611	Interest	\$ 24,675	\$ 20,000	\$ 31,361	\$ 32,000
10-4631	Vending Machine Commissions	\$ 1,899	\$ 6,000	\$ 321	\$ 400
10-4632	Amusement Machine Commissions	\$ -	\$ -	\$ 195	\$ 200
10-4641	Contributions	\$ 17,300	\$ -	\$ 2,000	\$ -
	<b>Total Investment Income</b>	<b>\$ 43,874</b>	<b>\$ 26,000</b>	<b>\$ 33,877</b>	<b>\$ 32,600</b>
10-4711	Other Income	\$ 21,520	\$ 20,000	\$ 3,457	\$ 2,000
10-4712	Cash Over/Short	\$ (1,885)	\$ -	\$ (3,459)	\$ (2,000)
	<b>Total Other Income</b>	<b>\$ 19,634</b>	<b>\$ 20,000</b>	<b>\$ (2)</b>	<b>\$ -</b>
10-4905	Administrative Charges	\$ 844,000	\$ 844,000	\$ 844,430	\$ -
10-4910	Transfer in From WS Fund	\$ -	\$ -	\$ -	\$ 249,042
10-4921	Sale of City Property	\$ -	\$ -	\$ 34,797	\$ 5,000
10-4922	Insurance Reimbursements	\$ 74,754	\$ -	\$ 17,076	\$ -
10-4999	Transfer In	\$ 38,172	\$ -	\$ -	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ 956,927</b>	<b>\$ 844,000</b>	<b>\$ 896,303</b>	<b>\$ 254,042</b>
	<b>Total General Fund Revenues</b>	<b>\$ 5,310,493</b>	<b>\$ 6,146,550</b>	<b>\$ 6,065,021</b>	<b>\$ 5,879,781</b>

## - GENERAL FUND REVENUES - Revenue Assumptions

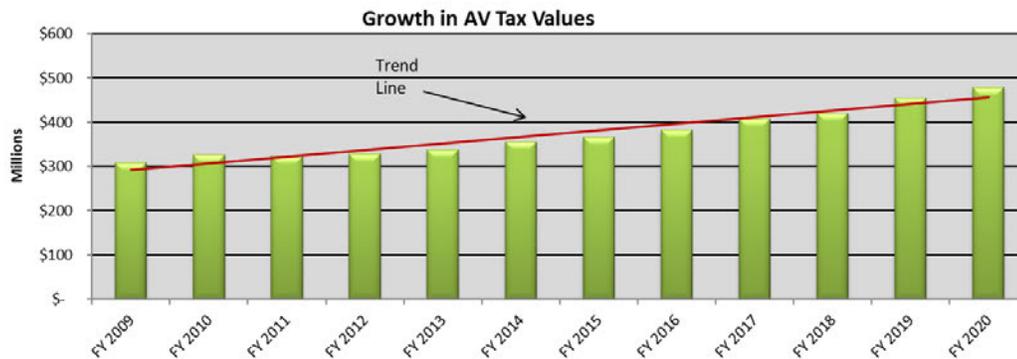
---

<b>Current Ad Valorem Taxes</b>	<b>\$1,290,865</b>
<b>Delinquent Ad Valorem Taxes</b>	<b>20,000</b>
<b>Penalty &amp; Interest</b>	<b>21,000</b>

---

Ad valorem tax revenues are projected using a combination of methods. First, the taxable values for properties within the City of Bellmead are obtained from the McLennan County Appraisal District, which appraises value for all property within McLennan County. Next, the current tax levy is computed by applying the tax rate set by the City Council to the taxable roll. Finally, collection percentages based on historical experience for the City are applied to the current levy to project the various tax revenues.

The certified 2019 taxable value (for taxation in FY 2020) per the Appraisal District is \$478,261,950, an increase of \$23,434,592 or 5.1% from the 2018 taxable value.



Current tax revenue in the General Fund is calculated using the maintenance and operations tax rate of \$0.275518 per \$100 of taxable value and a collection rate of 98%. Delinquent tax revenues, and penalty and interest are calculated as a percentage of the estimated delinquent taxes receivable at the beginning of the fiscal year.

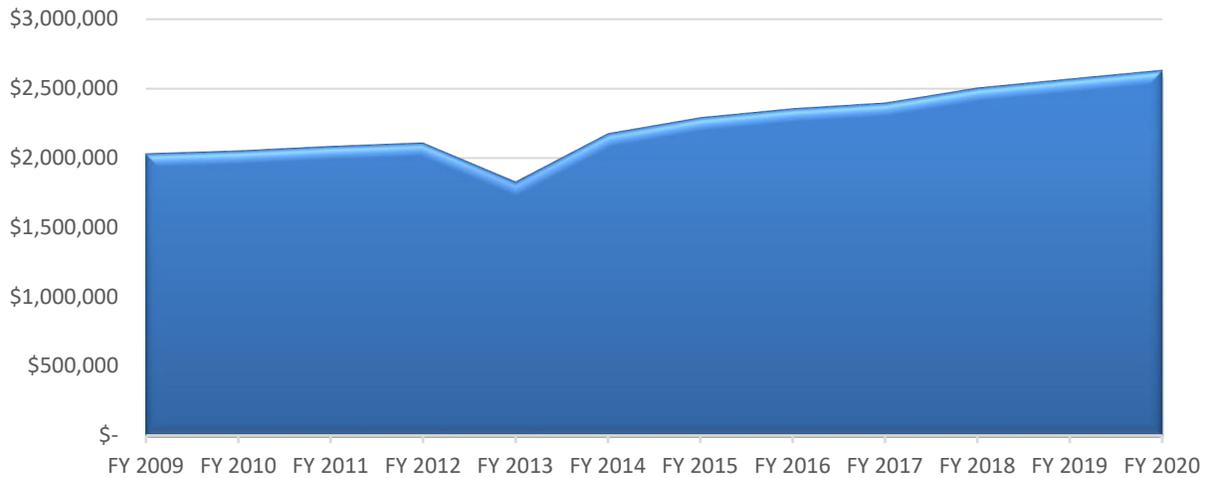
<b>Sales Tax</b>	<b>\$2,628,700</b>
<b>Bingo Tax</b>	<b>50,000</b>
<b>Mixed Beverage Tax</b>	<b>8,200</b>

---

Sales tax revenues are derived from the local sales tax which is 1% of taxable sales within the City. Mixed beverage tax revenue is derived from a state revenue sharing program for city and county mixed beverage tax allocations. State statutes levy a tax of 14% on the gross receipts from the sales of mixed beverages in Texas. Each city is entitled to receive an allocation of 10.7143% of the taxes collected within the city on a quarterly basis. Bingo tax receipts are derived from a state tax levy of 5% of gross receipts from bingo games within the city. The state rebates 50% of the taxes to the city.

Sales tax revenues are projected using a multi-year trend analysis. Sales tax revenues have increased each year since 1999 with the exception of FY 2009 and FY 2011.

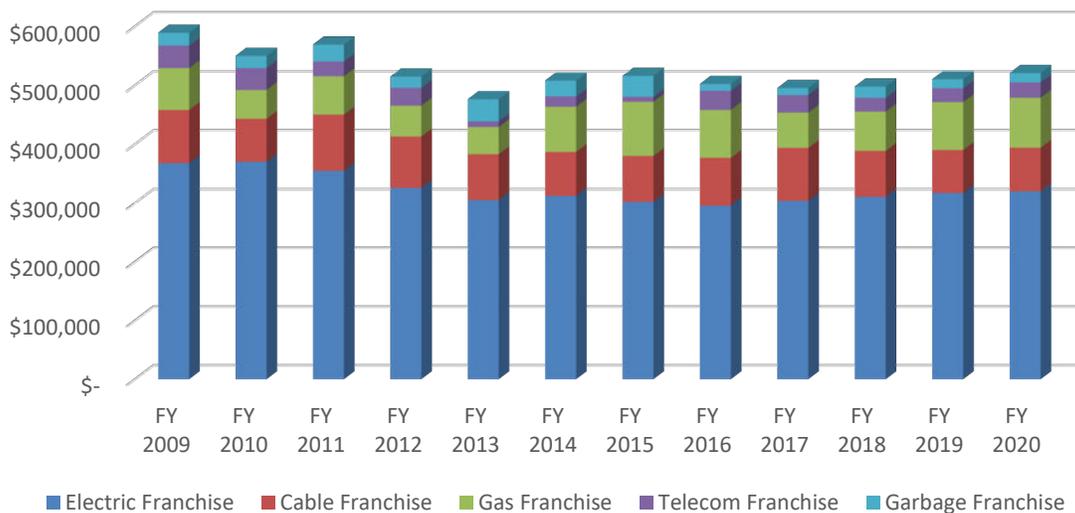
## Historical Sales Tax Collections



<b>Electric Franchise</b>	<b>\$320,000</b>
<b>Cable Franchise</b>	<b>74,100</b>
<b>Gas Franchise</b>	<b>85,000</b>
<b>Telecomm Line Access Fees</b>	<b>26,100</b>
<b>Garbage Franchise</b>	<b>15,880</b>

Utility companies that use the City’s streets and rights-of-way in the course of conducting their business pay fees to the City for that use. Franchise and access fees are paid by these companies as a percentage of gross receipts collected from their customers within the City of Bellmead. FY 2020 revenues are projected using FY 2019 receipts as a benchmark.

## Historical Franchise Tax Collections



The chart above shows that the bulk of these revenues are generated from electric franchise fees.

<b>Business Licenses</b>	<b>\$600</b>
<b>Building Permits</b>	<b>22,600</b>
<b>Plumbing Permits</b>	<b>15,300</b>
<b>Electrical Permits</b>	<b>12,600</b>
<b>Garage Sale Permits</b>	<b>2,200</b>
<b>Solicitation Permits</b>	<b>200</b>

---

These revenue streams are elastic in nature and are directly related to the level of construction activity in the community.

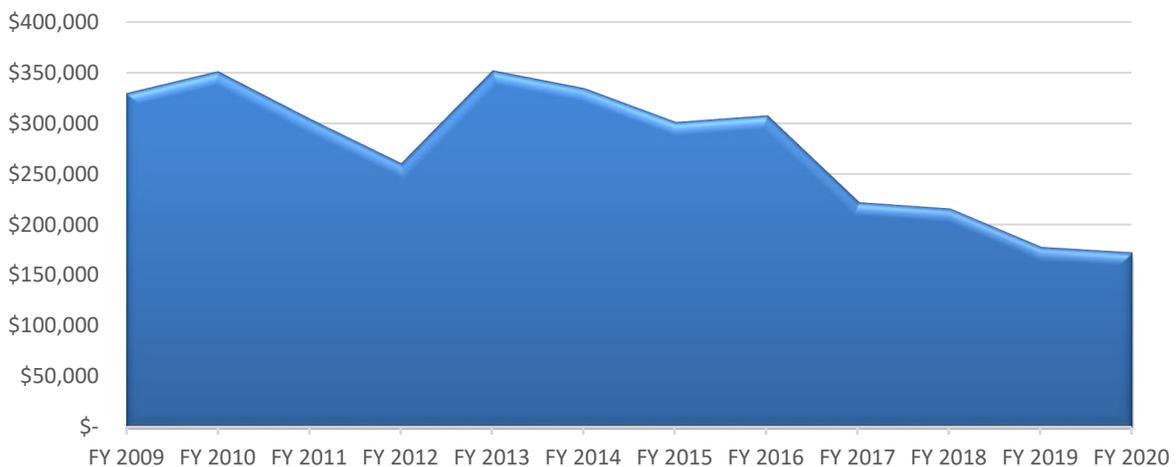
<b>Municipal Court Fines &amp; Fees</b>	<b>\$173,000</b>
<b>Court Administration Fees</b>	<b>4,200</b>

---

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

Court fines and fees are projected using multi-year trend analysis with ticket level and collection activity considered. FY 2020 revenues are projected to be below the FY 2019 year-end projected levels.

**Municipal Court Fines**



<b>Inter-fund Transfers</b>	<b>\$249,042</b>
-----------------------------	------------------

---

The transfer from the Water and Sewer Fund is a payment in lieu of franchise fees in the amount of 5% of FY 2019 revenues.

<b>Interest Income</b>	<b>\$32,000</b>
------------------------	-----------------

---

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

## **Description**

---

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

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

## **Accomplishments**

---

- Approved Financial Governance Policies.
- Developed City mission statement and core values.

## **Goals**

---

- Adopt Comprehensive Plan as the framework for the community's future.
- Perform City Charter review.
- Preserve community character while preparing for future growth in the development of an ongoing growth management strategy.
- Adopt employee evaluation system to provide both the supervisor and employee an avenue for employee development and a system for the reward of good performance.

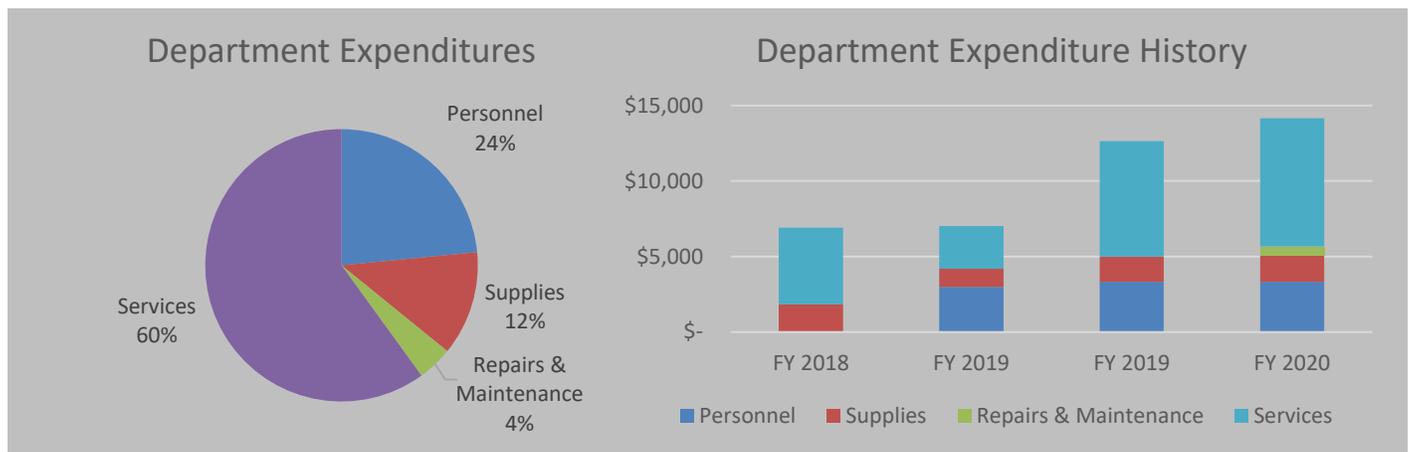
### Expenditure Summary

Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Personnel	\$ -	\$ 3,000	\$ 3,321	\$ 3,321
Supplies	\$ 1,841	\$ 1,200	\$ 1,675	\$ 1,756
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 590
Services	\$ 5,063	\$ 2,810	\$ 7,649	\$ 8,492
<b>Total</b>	<b>\$ 6,904</b>	<b>\$ 7,010</b>	<b>\$ 12,645</b>	<b>\$ 14,159</b>

### Staffing

Position	FY 2018 Number	FY 2019 Number	FY 2020 Number
Mayor *	1	1	1
Council Member *	5	5	5
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>

\* Elected, unpaid positions.



City Council

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
10-5-10-5101	Salaries-Administrative	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
10-5-10-5120	FICA	\$ -	\$ -	\$ 230	\$ 230
10-5-10-5124	WC Insurance	\$ -	\$ -	\$ 91	\$ 91
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,321</b>	<b>\$ 3,321</b>
10-5-10-5201	Office Supplies	\$ -	\$ -	\$ 420	\$ 420
10-5-10-5203	Postage	\$ -	\$ -	\$ 55	\$ 100
10-5-10-5204	Clothing Supplies	\$ -	\$ 200	\$ 200	\$ 180
10-5-10-5231	Meeting Supplies	\$ 1,841	\$ 1,000	\$ 1,000	\$ 1,056
	<b>Total Supplies</b>	<b>\$ 1,841</b>	<b>\$ 1,200</b>	<b>\$ 1,675</b>	<b>\$ 1,756</b>
10-5-10-5231	Computer System Maintenance	\$ -	\$ -	\$ -	\$ 590
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 590</b>
10-5-10-5502	Communication Services		\$ -	\$ 864	\$ 720
10-5-10-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 364
10-5-10-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 623
10-5-10-5541	Training & Travel		\$ -	\$ 2,802	\$ 2,802
10-5-10-5542	Dues/Memberships	\$ 5,063	\$ 2,810	\$ 3,983	\$ 3,983
	<b>Total Services</b>	<b>\$ 5,063</b>	<b>\$ 2,810</b>	<b>\$ 7,649</b>	<b>\$ 8,492</b>
	<b>Total City Council</b>	<b>\$ 6,904</b>	<b>\$ 7,010</b>	<b>\$ 12,645</b>	<b>\$ 14,159</b>

**Description**

The Administration department is comprised of two divisions:

1. City Manager
2. City Secretary

The details of these divisions follow.

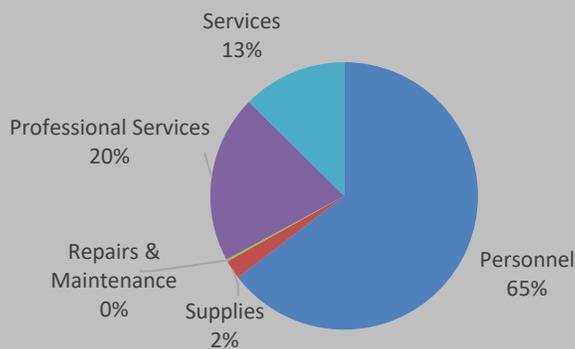
**Expenditure Summary**

<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ 277,432	\$ 354,018	\$ 303,962	\$ 215,213
Supplies	\$ 12,978	\$ 3,954	\$ 12,365	\$ 7,645
Repairs & Maintenance	\$ 295	\$ -	\$ 1,657	\$ 890
Professional Services	\$ 39,692	\$ 30,000	\$ 97,306	\$ 67,615
Services	\$ 66,791	\$ 25,890	\$ 27,040	\$ 41,982
Contingency	\$ 929	\$ 3,500	\$ -	\$ -
<b>Total</b>	<b>\$ 398,115</b>	<b>\$ 417,362</b>	<b>\$ 442,330</b>	<b>\$ 333,345</b>

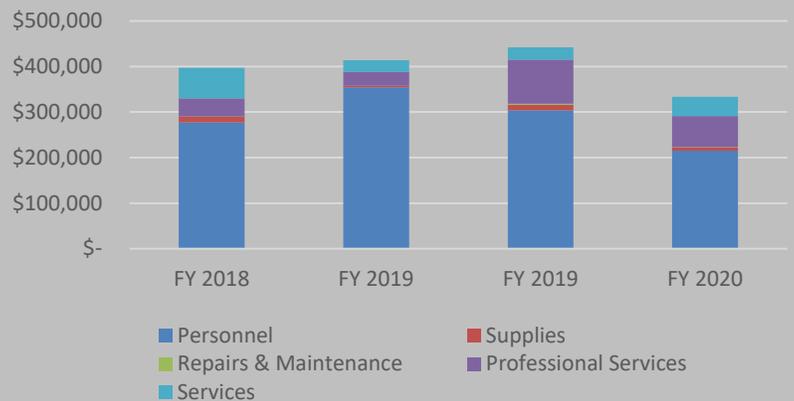
**Staffing**

<b>Position</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
City Manager	1.00	1.00	0.40
Administrative Assistant	1.00	1.00	0.90
City Secretary	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>2.30</b>

Department Expenditures



Department Expenditure History



## **Description**

---

Oversees the administrative tasks that allow the City to operate smoothly, providing input where needed. The City of Bellmead City Manager works towards making the City a safe and inviting place, using the City's resources towards that goal. The City Manager:

- Works closely with the City Council and various citizen boards and commissions.
- Adopts and updates the Comprehensive Plan as a framework for policy direction.
- Reviews City ordinances and resolutions and proposes them to the City Council.
- Manages the City budget, ensuring the municipality operates within its budget.
- Approves the hiring and firing of City employees.

## **Accomplishments**

---

- Hired Interim Chief of Police and Civic Center Manager.
- Worked with the Finance Department to guide the development of the FY 2020 budget.
- Implemented weekly newsletter to the City Council, keeping City Council informed of pertinent updates around Bellmead.
- Led development of City mission statement and core values.

## **Goals**

---

- Evaluate workload and staffing needs to optimize the use of City resources throughout the different departments.
- Re-evaluate contract with Waste Management to ensure cheaper and better service.
- Drive growth by creating an inviting space for new businesses and residents by promoting attractive policies and incentives.
- Create Bellmead 2030, a comprehensive 10-year plan for Bellmead outlining specific policies to be enacted.
- Brand the City with aggressive positive marketing.
- Develop a City-wide annual festival to promote community cohesiveness and promote tourism.
- Streamline operational efficiencies and staffing within each department.

**Expenditure Summary**

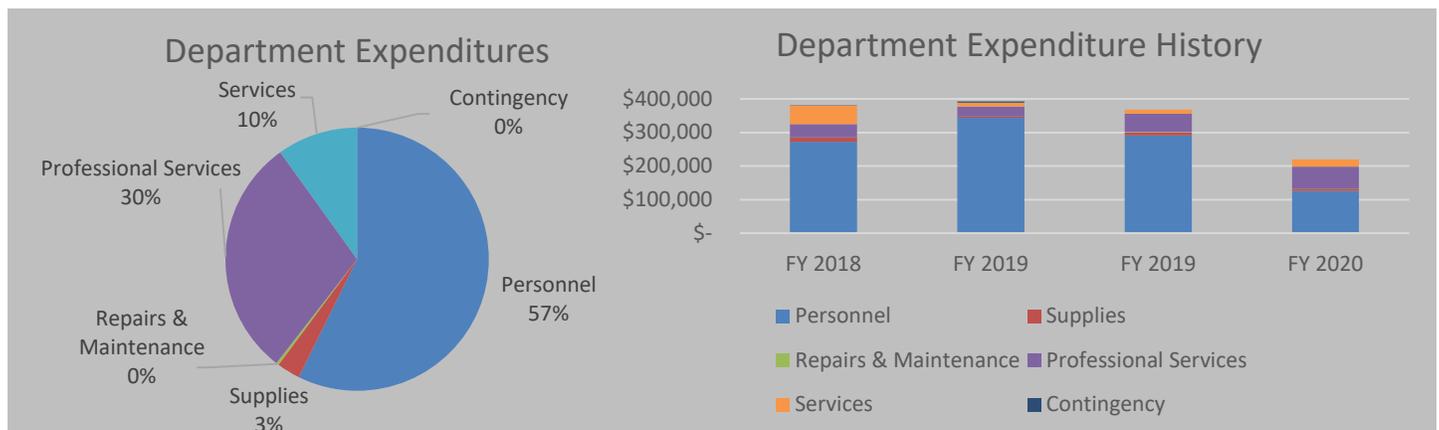
<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ 272,232	\$ 344,018	\$ 291,042	\$ 125,890
Supplies	\$ 12,918	\$ 3,754	\$ 8,730	\$ 6,300
Repairs & Maintenance	\$ 295	\$ -	\$ 1,657	\$ 710
Professional Services	\$ 39,692	\$ 30,000	\$ 54,228	\$ 65,000
Services	\$ 54,977	\$ 11,390	\$ 12,089	\$ 21,773
Contingency	\$ 929	\$ 3,500	\$ -	\$ -
<b>Total</b>	<b>\$ 381,042</b>	<b>\$ 392,662</b>	<b>\$ 367,746</b>	<b>\$ 219,673</b>

**Performance Measures**

<b>Measurement</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Employee Turnover	17.22%	22.07%	15.00%
Employee Tenure in Years	6.00	5.00	5.00
Bond Rating	AA-	AA-	AA-

**Staffing**

<b>Position</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
City Manager	1.00	1.00	0.40
Administrative Assistant	1.00	1.00	0.90
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>1.30</b>



**Administration - City Manager**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
10-5-20-5101	Salaries-Administrative	\$ 208,816	\$ 261,820	\$ 244,980	\$ 54,080
10-5-20-5104	Salaries-Operations	\$ -	\$ -	\$ -	\$ 45,677
10-5-20-5114	Allowances	\$ -	\$ 7,100	\$ -	\$ -
10-5-20-5120	FICA	\$ 13,763	\$ 20,572	\$ 14,260	\$ 7,631
10-5-20-5124	WC Insurance	\$ -	\$ -	\$ 628	\$ 248
10-5-20-5130	TMRS	\$ 19,254	\$ 24,846	\$ 18,312	\$ 8,843
10-5-20-5150	Group Insurance	\$ 30,398	\$ 29,680	\$ 12,861	\$ 9,411
10-5-20-5190	New Personnel	\$ -	\$ -	\$ -	\$ -
	<b>Total Personnel</b>	<b>\$ 272,232</b>	<b>\$ 344,018</b>	<b>\$ 291,042</b>	<b>\$ 125,890</b>
10-5-20-5201	Office Supplies	\$ 4,817	\$ 1,500	\$ 3,391	\$ 3,200
10-5-20-5203	Postage	\$ 29	\$ -	\$ 62	\$ 500
10-5-20-5210	Tools & Other Supplies	\$ 8,072	\$ 2,254	\$ 5,277	\$ 1,500
10-5-20-5215	Small Equipment	\$ -	\$ -	\$ -	\$ 1,100
	<b>Total Supplies</b>	<b>\$ 12,918</b>	<b>\$ 3,754</b>	<b>\$ 8,730</b>	<b>\$ 6,300</b>
10-5-20-5323	Computer System Maintenance	\$ 295	\$ -	\$ 1,657	\$ 710
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 295</b>	<b>\$ -</b>	<b>\$ 1,657</b>	<b>\$ 710</b>
10-5-20-5400	Professional Services	\$ 39,538	\$ -	\$ -	\$ -
10-5-20-5402	Engineering Services	\$ 154	\$ 10,000	\$ 1,800	\$ 10,000
10-5-20-5404	Legal Services	\$ -	\$ 20,000	\$ 36,947	\$ 40,000
10-5-20-5408	Consulting Services	\$ -	\$ -	\$ 15,481	\$ 15,000
	<b>Total Professional Services</b>	<b>\$ 39,692</b>	<b>\$ 30,000</b>	<b>\$ 54,228</b>	<b>\$ 65,000</b>
10-5-20-5502	Communication Services	\$ -	\$ -	\$ 1,100	\$ 3,000
10-5-20-5504	Internet Services	\$ -	\$ -	\$ -	\$ 360
10-5-20-5511	Insurances-General Liability	\$ -	\$ -	\$ -	\$ 121
10-5-20-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 208
10-5-20-5517	Insurance-Property	\$ -	\$ -	\$ -	\$ 1,912
10-5-20-5521	Advertising/Marketing	\$ -	\$ 2,400	\$ 1,920	\$ 3,300
10-5-20-5531	Equipment Rental	\$ -	\$ -	\$ 2,140	\$ 2,676
10-5-20-5541	Training & Travel	\$ 53,118	\$ 4,500	\$ 5,514	\$ 5,665
10-5-20-5542	Dues/Memberships	\$ 1,859	\$ 4,490	\$ 1,416	\$ 4,531
	<b>Total Services</b>	<b>\$ 54,977</b>	<b>\$ 11,390</b>	<b>\$ 12,089</b>	<b>\$ 21,773</b>
10-5-20-5800	Contingency	\$ 929	\$ 3,500	\$ -	\$ -
	<b>Total Contingency</b>	<b>\$ 929</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Admin - City Manager</b>	<b>\$ 381,042</b>	<b>\$ 392,662</b>	<b>\$ 367,746</b>	<b>\$ 219,673</b>



## **Description**

---

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

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

## **Accomplishments**

---

- Implemented a Human Resource database/software for employee information and insurance benefits.
- Implemented a transparent and electronic agenda packet.
- Assisted with the implementation of the City of Bellmead's redesigned website.

## **Goals**

---

- Implement an agenda management process.
- Implement a record keeping filing/indexing system for building plans.
- Assist with the implementation of revisions to the City of Bellmead Charter.
- Implement the destruction of departmental records that have reached retention.

**Expenditure Summary**

<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ 5,200	\$ 10,000	\$ 12,920	\$ 89,323
Supplies	\$ 60	\$ 200	\$ 3,635	\$ 1,345
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 180
Professional Services	\$ -	\$ -	\$ 43,078	\$ 2,615
Services	\$ 11,813	\$ 14,500	\$ 14,951	\$ 20,209
<b>Total</b>	<b>\$ 17,073</b>	<b>\$ 24,700</b>	<b>\$ 74,584</b>	<b>\$ 113,672</b>

**Performance Measures**

<b>Measurement</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Council Meetings	12	12	12
Special Council Meetings	7	9	10
Elections	3	1	1
Proclamations	4	10	10
Resolutions Indexed	92	99	65
Ordinances Indexed	8	8	5
Alcohol Permits	4	5	5
Open Records Requests	34	31	35

\*\* Beer permits are issued every two years beginning January 2012.

**Staffing**

<b>Position</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
City Secretary	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



**Administration - City Secretary**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
10-5-21-5102	Salaries-Professional	\$ -	\$ -	\$ -	\$ 70,325
10-5-21-5120	FICA	\$ -	\$ -	\$ -	\$ 5,380
10-5-21-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 175
10-5-21-5125	Unemployment Tax	\$ 5,200	\$ 10,000	\$ 12,920	\$ -
10-5-21-5130	TMRS	\$ -	\$ -	\$ -	\$ 6,235
10-5-21-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 7,208
	<b>Total Personnel</b>	<b>\$ 5,200</b>	<b>\$ 10,000</b>	<b>\$ 12,920</b>	<b>\$ 89,323</b>
10-5-21-5201	Office Supplies	\$ -	\$ -	\$ 310	\$ 825
10-5-21-5203	Postage	\$ -	\$ -	\$ 55	\$ 150
10-5-21-5206	Books & Periodicals	\$ -	\$ -	\$ 370	\$ 370
10-5-21-5215	Small Equipment	\$ -	\$ -	\$ 1,500	\$ -
10-5-21-5230	Employee Testing	\$ 60	\$ 200	\$ 1,400	\$ -
	<b>Total Supplies</b>	<b>\$ 60</b>	<b>\$ 200</b>	<b>\$ 3,635</b>	<b>\$ 1,345</b>
10-5-21-5323	Computer System Maintenance	\$ -	\$ -	\$ -	\$ 180
	<b>Total Repairs and Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 180</b>
10-5-21-5406	Information Technology Services	\$ -	\$ -	\$ -	\$ 950
10-5-21-5408	Consulting Services	\$ -	\$ -	\$ 42,552	\$ -
10-5-21-5409	Special Services	\$ -	\$ -	\$ 526	\$ 1,665
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,078</b>	<b>\$ 2,615</b>
10-5-21-5502	Communication Services	\$ -	\$ -	\$ 145	\$ 420
10-5-21-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 61
10-5-21-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 104
10-5-21-5517	Insurance-Property	\$ -	\$ -	\$ -	\$ 119
10-5-21-5522	Legal Notices	\$ 7,632	\$ 4,500	\$ 2,666	\$ 1,680
10-5-21-5523	Filing & Recording Fees	\$ -	\$ -	\$ 2,000	\$ 3,100
10-5-21-5541	Training & Travel	\$ -	\$ -	\$ 865	\$ 2,920
10-5-21-5542	Due/Memberships	\$ -	\$ -	\$ 310	\$ 140
10-5-21-5551	Elections	\$ 4,181	\$ 10,000	\$ 7,300	\$ 10,000
10-5-21-5557	Codification of Ordinances	\$ -	\$ -	\$ 1,665	\$ 1,665
	<b>Total Services</b>	<b>\$ 11,813</b>	<b>\$ 14,500</b>	<b>\$ 14,951</b>	<b>\$ 20,209</b>
	<b>Total Admin-City Secretary</b>	<b>\$ 17,073</b>	<b>\$ 24,700</b>	<b>\$ 74,584</b>	<b>\$ 113,672</b>

**Description**

The Administration department is comprised of two divisions:

1. Operations
2. Solid Waste

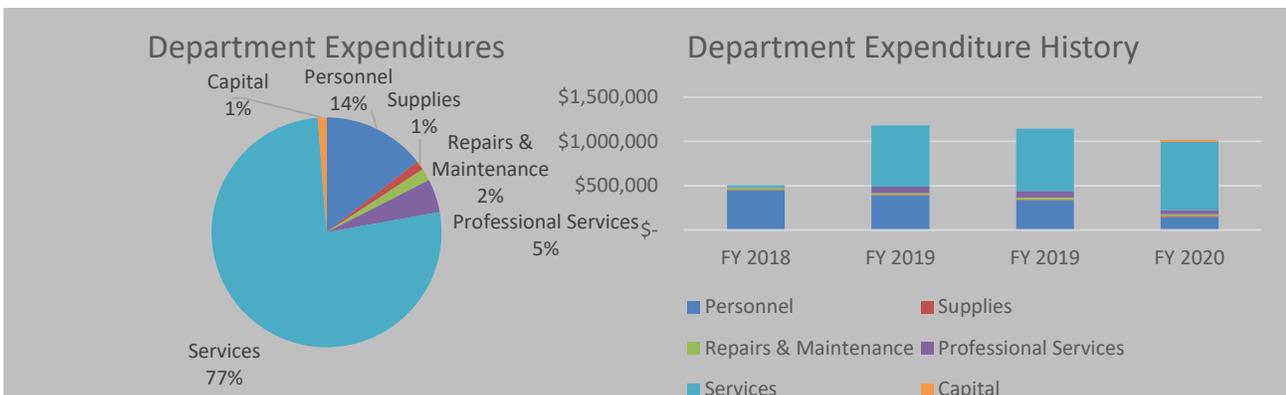
The details of these divisions follow.

**Expenditure Summary**

<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ 446,459	\$ 390,121	\$ 334,520	\$ 146,675
Supplies	\$ 7,154	\$ 7,100	\$ 7,025	\$ 13,210
Repairs & Maintenance	\$ 21,125	\$ 18,208	\$ 24,806	\$ 17,689
Professional Services	\$ 7,000	\$ 73,000	\$ 73,478	\$ 47,476
Services	\$ 23,630	\$ 691,250	\$ 702,747	\$ 777,256
Capital	\$ -	\$ -	\$ -	\$ 12,500
<b>Total</b>	<b>\$ 505,367</b>	<b>\$ 1,179,679</b>	<b>\$ 1,142,576</b>	<b>\$ 1,014,806</b>

**Staffing**

<b>Position</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
ACM/Chief Financial Officer	1.00	1.00	0.35
Assistant Comptroller	1.00	-	-
Accountant	-	1.00	0.55
AP/Payroll	1.00	1.00	0.85
Collections Clerk	1.00	1.00	0.15
Utility Billing Specialist	1.00	1.00	0.10
IT Manager	1.00	-	-
Intern	-	0.50	0.50
<b>Total</b>	<b>6.00</b>	<b>5.50</b>	<b>2.50</b>



## **Description**

---

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

## **Accomplishments**

---

- Implemented financial governance policies setting parameters within which the City may operate financially.
- Revised the revenue and expenditure sections of the chart of accounts to align with the suggested categories promulgated by the Government Finance Officers Association for increased transparency and ease of reporting.
- Prepared the City's first Comprehensive Annual Financial Report and submitted it to the GFOA Certificate of Achievement for Excellence in Financial Reporting Program as evidence of City's commitment to transparency and full disclosure.
- Automated the budget process through use of financial software, eliminating manual processes.
- Strengthened internal controls over accounts payable.
- Implemented pooled cash which has eliminated numerous bank/investment accounts, simplified the cash accounting, and maximized investible funds.
- Implemented vendor payments via electronic funds transfer to reduce paper check processing.
- Installed integrated cash drawers in municipal court for increased control over cash collections.

## **Goals**

---

- Prepare and submit budget to GFOA distinguished budget presentation award program
- Audit all physical assets and reconcile to TML insurance records.
- Implement unclaimed property procedures.
- Update Finance Department web page.
- Create IT replacement program.
- Create fleet replacement program.
- Correct take home vehicle fringe benefits per IRS regulations.
- Implement ACA tracking and reporting within financial software.
- Complete audit of City-wide phone bills.

**Expenditure Summary**

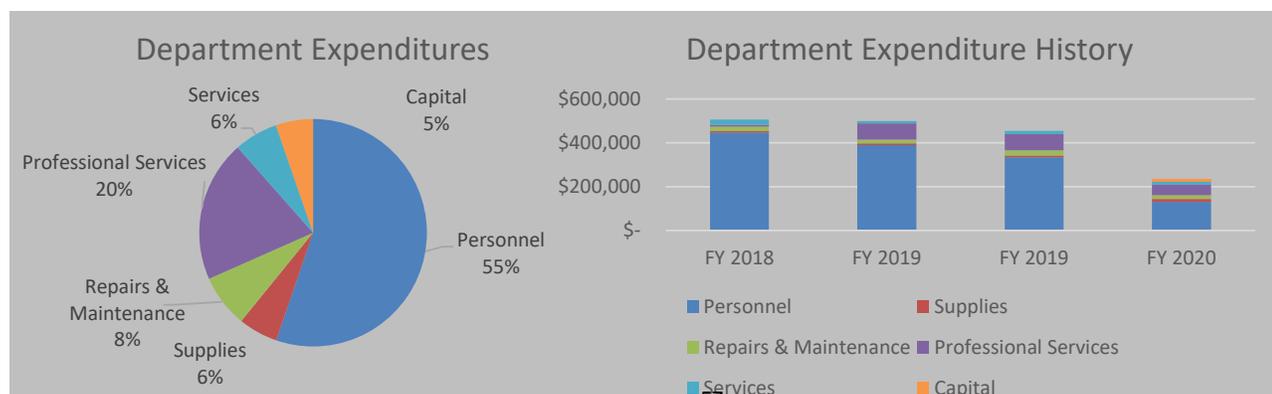
<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ 446,459	\$ 390,121	\$ 334,520	\$ 130,325
Supplies	\$ 7,154	\$ 7,100	\$ 7,025	\$ 13,210
Repairs & Maintenance	\$ 21,125	\$ 18,208	\$ 24,806	\$ 17,689
Professional Services	\$ 7,000	\$ 73,000	\$ 73,478	\$ 47,476
Services	\$ 23,630	\$ 11,250	\$ 14,755	\$ 14,656
Capital	\$ -	\$ -	\$ -	\$ 12,500
<b>Total</b>	<b>\$ 505,367</b>	<b>\$ 499,679</b>	<b>\$ 454,584</b>	<b>\$ 235,856</b>

**Performance Measures**

<b>Measurement</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Budget Prepared	√	√	√
Annual Audit Performed	√	√	√
GFOA Certificate - CAFR	-	√	√
GFOA Certificate - Budget	-	-	√
Purchase Orders Issued	21	100	100
EFTs Issued	-	36	100
A/P Checks Processed	2,876	2,750	2,800

**Staffing**

<b>Position</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
ACM/Chief Financial Officer	1.00	1.00	0.30
Assistant Comptroller	1.00	-	-
Staff Accountant	-	1.00	0.50
Accounting Specialist	1.00	1.00	0.85
Collections Clerk	1.00	1.00	0.10
Utility Billing Specialist	1.00	1.00	-
IT Manager	1.00	-	-
Intern	-	0.50	0.50
<b>Total</b>	<b>6.00</b>	<b>5.50</b>	<b>2.25</b>



**Finance - Operations**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
10-5-31-5101	Salaries-Administrative	\$ 346,269	\$ 300,242	\$ 257,876	\$ 31,514
10-5-31-5102	Salaries-Professional	\$ -	\$ -	\$ -	\$ 24,960
10-5-31-5104	Salaries-Operations	\$ -	\$ -	\$ -	\$ 33,224
10-5-31-5109	Salaries-Part Time	\$ -	\$ -	\$ 400	\$ 11,440
10-5-31-5110	Overtime	\$ 182	\$ 150	\$ -	\$ -
10-5-31-5112	Longevity	\$ 2,650	\$ 2,925	\$ 910	\$ 51
10-5-31-5114	Allowances	\$ 541	\$ 650	\$ 250	\$ 499
10-5-31-5120	FICA	\$ 26,573	\$ 23,006	\$ 20,616	\$ 7,741
10-5-31-5124	WC Insurance	\$ -	\$ -	\$ 674	\$ 251
10-5-31-5130	TMRS	\$ 32,255	\$ 28,748	\$ 23,594	\$ 8,000
10-5-31-5150	Group Insurance	\$ 37,988	\$ 34,400	\$ 30,200	\$ 12,645
10-5-31-5190	New Personnel	\$ -	\$ -	\$ -	\$ -
	<b>Total Personnel</b>	<b>\$ 446,459</b>	<b>\$ 390,121</b>	<b>\$ 334,520</b>	<b>\$ 130,325</b>
10-5-31-5201	Office Supplies	\$ 7,196	\$ 5,600	\$ 5,100	\$ 5,600
10-5-31-5203	Postage	\$ 146	\$ 1,000	\$ 500	\$ 1,000
10-5-31-5206	Books & Periodicals	\$ -	\$ -	\$ -	\$ 870
10-5-31-5210	Tools & Other Supplies	\$ (188)	\$ 500	\$ 1,425	\$ 500
10-5-31-5215	Small Equipment	\$ -	\$ -	\$ -	\$ 3,300
10-5-31-5230	Employee Testing	\$ -	\$ -	\$ -	\$ 1,940
	<b>Total Supplies</b>	<b>\$ 7,154</b>	<b>\$ 7,100</b>	<b>\$ 7,025</b>	<b>\$ 13,210</b>
10-5-31-5323	Computer System Maintenance	\$ 21,125	\$ 18,208	\$ 24,806	\$ 17,689
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 21,125</b>	<b>\$ 18,208</b>	<b>\$ 24,806</b>	<b>\$ 17,689</b>
10-5-31-5403	Accounting Services	\$ 7,000	\$ 12,000	\$ 16,300	\$ 13,680
10-5-31-5406	Information Technology Services	\$ -	\$ 38,500	\$ 34,678	\$ 15,036
10-5-31-5407	Administrative Services	\$ -	\$ -	\$ -	\$ 4,940
10-5-31-5409	Special Services	\$ -	\$ 22,500	\$ 22,500	\$ 13,820
	<b>Total Professional Services</b>	<b>\$ 7,000</b>	<b>\$ 73,000</b>	<b>\$ 73,478</b>	<b>\$ 47,476</b>
10-5-31-5500	Contract Services	\$ 22,068	\$ -	\$ -	\$ -
10-5-31-5502	Communication Services	\$ -	\$ -	\$ 1,380	\$ 1,680
10-5-31-5504	Internet Services	\$ -	\$ -	\$ -	\$ 360
10-5-31-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 182
10-5-31-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 311
10-5-31-5517	Insurance-Property	\$ -	\$ -	\$ -	\$ 280
10-5-31-5522	Legal Notices	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
10-5-31-5531	Equipment Rental	\$ -	\$ -	\$ 2,675	\$ 1,344
10-5-31-5541	Travel & Training	\$ 499	\$ 3,000	\$ 4,500	\$ 4,240
10-5-31-5542	Dues/Memberships	\$ 1,063	\$ 6,250	\$ 4,200	\$ 4,259
	<b>Total Services</b>	<b>\$ 23,630</b>	<b>\$ 11,250</b>	<b>\$ 14,755</b>	<b>\$ 14,656</b>
10-5-31-5708	Computer Equipment	\$ -	\$ -	\$ -	\$ 12,500
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,500</b>
	<b>Total Finance - Operations</b>	<b>\$<sup>58</sup> 505,367</b>	<b>\$ 499,679</b>	<b>\$ 454,584</b>	<b>\$ 235,856</b>



**Description**

---

Provides and manages solid waste collection and disposal services.

**Accomplishments**

---

- Addressed customer concerns with Waste Management.

**Goals**

---

- Continue to address and rectify customer concerns with contractor.
- Evaluate option to enhance solid waste services.
- Host City-wide cleanup day.
- Provide hazardous material disposal day to Bellmead citizens.

**Description**

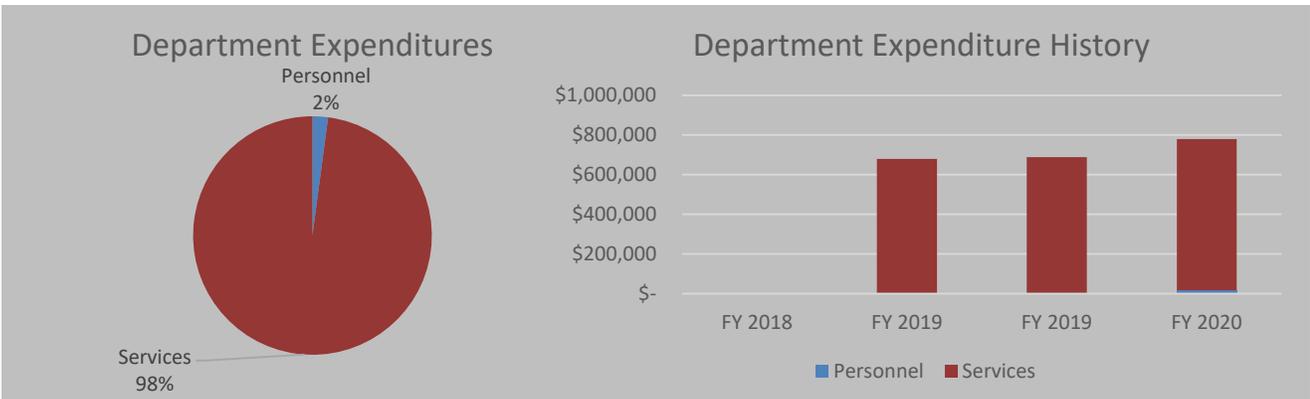
The City contracts with a private firm for garbage collection services. The Solid Waste division contains the funding for this contract as well as funding for a portion of billing and administrative personnel costs.

**Expenditure Summary**

Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Personnel	\$ -	\$ -	\$ -	\$ 16,350
Services	\$ -	\$ 680,000	\$ 687,992	\$ 762,600
<b>Total</b>	<b>\$ -</b>	<b>\$ 680,000</b>	<b>\$ 687,992</b>	<b>\$ 778,950</b>

**Staffing**

	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated
ACM/Chief Financial Officer	-	-	0.05
Staff Accountant	-	-	0.05
Collections Clerk	-	-	0.05
Utility Billing Specialist	-	-	0.10
<b>Total</b>	<b>-</b>	<b>-</b>	<b>0.25</b>



**Finance - Solid Waste**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
10-5-33-5101	Salaries-Administrative	\$ -	\$ -	\$ -	\$ 5,050
10-5-33-5102	Salaries-Professional	\$ -	\$ -	\$ -	\$ 2,496
10-5-33-5104	Salaries-Operations	\$ -	\$ -	\$ -	\$ 4,864
10-5-33-5112	Longevity	\$ -	\$ -	\$ -	\$ 26
10-5-33-5114	Allowances	\$ -	\$ -	\$ -	\$ 25
10-5-33-5120	FICA	\$ -	\$ -	\$ -	\$ 951
10-5-33-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 31
10-5-33-5130	TMRS	\$ -	\$ -	\$ -	\$ 1,105
10-5-33-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 1,802
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,350</b>
10-5-33-5571	Waste Collection Services	\$ -	\$ 680,000	\$ 687,992	\$ 762,600
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ 680,000</b>	<b>\$ 687,992</b>	<b>\$ 762,600</b>
	<b>Total Finance - Solid Waste</b>	<b>\$ -</b>	<b>\$ 680,000</b>	<b>\$ 687,992</b>	<b>\$ 778,950</b>
	<b>Total Finance</b>	<b>\$ 505,367</b>	<b>\$ 1,179,679</b>	<b>\$ 1,142,576</b>	<b>\$ 1,014,806</b>



## **Description**

---

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

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

## **Accomplishments**

---

- None Identified

## **Goals**

---

- Train all court personnel to become fully licensed Notaries.

**Expenditure Summary**

Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Personnel	\$ 129,003	\$ 147,874	\$ 138,688	\$ 149,929
Supplies	\$ 3,994	\$ 5,091	\$ 8,750	\$ 7,050
Repairs & Maintenance	\$ 10,447	\$ 8,131	\$ 12,500	\$ 2,500
Professional Services	\$ 48,750	\$ 53,000	\$ 54,000	\$ 37,200
Services	\$ 7,040	\$ 9,973	\$ 21,451	\$ 19,488
<b>Total</b>	<b>\$ 199,234</b>	<b>\$ 224,069</b>	<b>\$ 235,389</b>	<b>\$ 216,167</b>

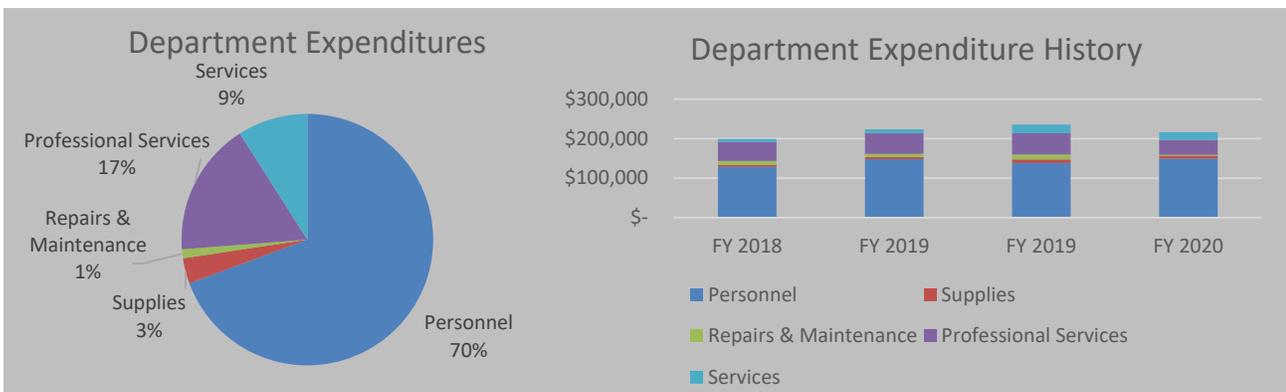
**Performance Measures**

Measurement	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budget
Court sessions	27	30	30
Warrants Issued	683	600	650
Warrants Outstanding	15,680	14,080	12,180
Warrants Cleared	1,499	1,600	1,900
Warnings Issued	181	0	0
Cases Filed:			
State Law	341	450	500
Traffic	570	680	700
Parking	0	0	0
City Ordinance	85	100	120
<b>Total Cases Filed</b>	<b>996</b>	<b>1,230</b>	<b>1,320</b>

**Staffing**

Position	FY 2018 Number	FY 2019 Number	FY 2020 Number
City Attorney - 1*	Part Time	Part Time	Part Time
City Judge - 1*	Part Time	Part Time	Part Time
Court Administrator	1	1	1
Court Clerk	2	2	2
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>

\* Appointed, part-time positions.



**Annual Budget  
FY 2020**

**General Fund  
Municipal Court**

**Municipal Court**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
10-5-40-5103	Salaries-Supervisory	\$ -	\$ -	\$ -	\$ 43,909
10-5-40-5104	Salaries-Operations	\$ 95,990	\$ 111,972	\$ 105,015	\$ 65,250
10-5-40-5112	Longevity	\$ 610	\$ 680	\$ 1,340	\$ 725
10-5-40-5120	FICA	\$ 7,297	\$ 8,576	\$ 8,129	\$ 8,406
10-5-40-5124	WC Insurance	\$ -	\$ -	\$ 273	\$ 273
10-5-40-5130	TMRS	\$ 8,906	\$ 10,013	\$ 8,518	\$ 9,741
10-5-40-5150	Group Insurance	\$ 16,200	\$ 16,633	\$ 15,413	\$ 21,625
	<b>Total Personnel</b>	<b>\$129,003</b>	<b>\$147,874</b>	<b>\$138,688</b>	<b>\$149,929</b>
10-5-40-5201	Office Supplies	\$ 2,429	\$ 2,100	\$ 4,000	\$ 3,000
10-5-40-5202	Computer Supplies	\$ 1,112	\$ 841	\$ 1,200	\$ 1,000
10-5-40-5203	Postage	\$ -	\$ 1,100	\$ 2,000	\$ 1,500
10-5-40-5205	Janitorial Supplies	\$ -	\$ 850	\$ 850	\$ 850
10-5-40-5210	Tools & Other Supplies	\$ 453	\$ 200	\$ 700	\$ 700
10-5-40-5215	Small Equipment	\$ -	\$ -	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 3,994</b>	<b>\$ 5,091</b>	<b>\$ 8,750</b>	<b>\$ 7,050</b>
10-5-40-5301	Building Maintenance	\$ 1,396	\$ -	\$ 2,500	\$ 2,500
10-5-40-5323	Computer System Maintenance	\$ 9,051	\$ 8,131	\$ 10,000	\$ -
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 10,447</b>	<b>\$ 8,131</b>	<b>\$ 12,500</b>	<b>\$ 2,500</b>
10-5-40-5404	Legal Services	\$ 48,750	\$ 53,000	\$ 54,000	\$ 37,200
	<b>Total Professional Services</b>	<b>\$ 48,750</b>	<b>\$ 53,000</b>	<b>\$ 54,000</b>	<b>\$ 37,200</b>
10-5-40-5501	Electric	\$ -	\$ 1,900	\$ 4,068	\$ 3,523
10-5-40-5502	Communication Services	\$ -	\$ 1,353	\$ 3,518	\$ 2,220
10-5-40-5504	Internet Services	\$ -	\$ -	\$ -	\$ 780
10-5-40-5506	Merchant Services	\$ -	\$ -	\$ 5,700	\$ 5,700
10-5-40-5507	Juror Pay	\$ -	\$ 100	\$ 300	\$ 300
10-5-40-5510	Utilities	\$ 4,287	\$ -	\$ -	\$ -
10-5-40-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 182
10-5-40-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 311
10-5-40-5513	Insurance-Crime/Dishonesty	\$ -	\$ -	\$ -	\$ 70
10-5-40-5517	Insurance-Property	\$ -	\$ -	\$ -	\$ 709
10-5-40-5531	Equipment Rental	\$ -	\$ 2,200	\$ 2,200	\$ 2,028
10-5-40-5541	Training & Travel	\$ 2,529	\$ 4,300	\$ 5,500	\$ 3,500
10-5-40-5542	Dues / Memberships	\$ 224	\$ 120	\$ 165	\$ 165
	<b>Total Services</b>	<b>\$ 7,040</b>	<b>\$ 9,973</b>	<b>\$ 21,451</b>	<b>\$ 19,488</b>
	<b>Total Municipal Court</b>	<b>\$199,234</b>	<b>\$224,069</b>	<b>\$235,389</b>	<b>\$216,167</b>

**Description**

The Police department is comprised of two divisions:

1. Operations
2. Animal Control/Code Enforcement

The details of these divisions follow.

**Expenditure Summary**

<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ 1,926,670	\$ 1,915,713	\$ 1,763,511	\$ 2,014,751
Supplies	\$ 144,082	\$ 126,483	\$ 125,466	\$ 89,768
Repairs & Maintenance	\$ 76,001	\$ 69,679	\$ 127,023	\$ 85,981
Professional Services	\$ -	\$ 13,750	\$ 13,850	\$ 44,011
Services	\$ 160,095	\$ 175,016	\$ 129,541	\$ 258,814
Capital	\$ -	\$ 115,630	\$ 115,630	\$ -
<b>Total</b>	<b>\$ 2,306,848</b>	<b>\$ 2,416,271</b>	<b>\$ 2,275,020</b>	<b>\$ 2,493,325</b>

**Staffing**

<b>Position</b>	<b>FY 2018 Number</b>	<b>FY 2019 Number</b>	<b>FY 2020 Number</b>
Chief of Police	1.00	1.00	1.00
Assistant Police Chief	1.00	1.00	1.00
Lieutenant	-	2.00	2.00
Sergeant	5.00	4.00	4.00
Detective*	3.00	3.00	4.00
Patrol Officer	10.00	9.00	9.00
Communications Manager	1.00	1.00	1.00
Dispatcher	5.00	5.00	5.00
Administrative Assistant	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00
Property Evidence Technician	1.00	1.00	1.00
Crime Victim Liason*	-	-	1.00
Animal Control Supervisor	1.00	0.95	0.95
Code Enforcement	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00
Crossing Guard	0.50	-	-
<b>Total</b>	<b>32.50</b>	<b>31.95</b>	<b>33.95</b>

\*Increased by Grant



## **Description**

---

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

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

## **Accomplishments**

---

- Three Sergeants completed 120 hours of Developing Leaders Certification.
- Purchased and completed Cellebrite training to assist in investigations.
- Detective selected to be board member in McLennan county's Domestic Violence Response Team.
- Completed numerous community service events to increase community exposure.
- Planned more community outreach programs including the first ever Citizens Police Academy.

## **Goals**

---

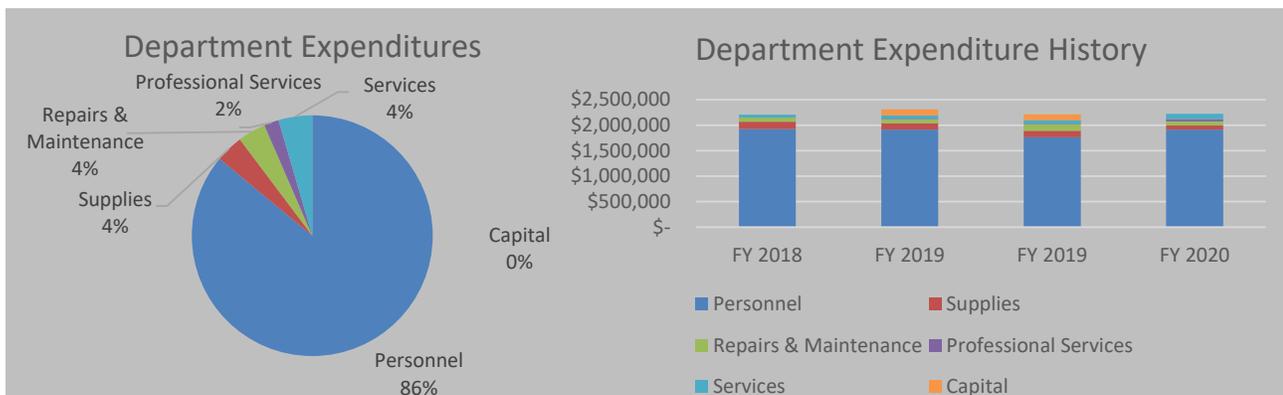
- Identify and focus resources on criminal "hot-spots," to drastically reduce crime in those areas
- Implement components of the BPD strategic plan to decrease overall crime rates, with an emphasis on crimes related to narcotics.
- Look for grant opportunities that will enhance the delivery of police services.
- Continue to increase Police Department professionalism, training, and safety.
- Advertise and conduct the first ever Citizens Police Academy.

**Expenditure Summary**

<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ 1,926,670	\$ 1,915,713	\$ 1,763,511	\$ 1,910,034
Supplies	\$ 143,947	\$ 125,483	\$ 124,883	\$ 82,280
Repairs & Maintenance	\$ 76,001	\$ 69,679	\$ 127,023	\$ 83,297
Professional Services	\$ -	\$ 13,750	\$ 13,850	\$ 44,011
Services	\$ 60,075	\$ 66,896	\$ 66,896	\$ 100,563
Capital	\$ -	\$ 115,630	\$ 115,630	\$ -
<b>Total</b>	<b>\$ 2,206,694</b>	<b>\$ 2,307,151</b>	<b>\$ 2,211,792</b>	<b>\$ 2,220,185</b>

**Performance Measures**

<b>Measurement</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Calls for Service	16,121	11,558	12,136
911 Calls	10,515	7,637	8,019
Citations	1,351	950	997
Traffic Accidents	298	780	819
Arrests	917	873	916
Offense Reports	5,913	1,949	2,047



Police - Operations

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
10-5-51-5101	Salaries-Administrative	\$ -	\$ -	\$ -	\$ 85,280
10-5-51-5103	Salaries-Supervisory	\$ -	\$ -	\$ -	\$ 409,157
10-5-51-5104	Salaries-Operations	\$ 1,351,525	\$ 1,409,673	\$ 1,263,569	\$ 806,832
10-5-51-5110	Overtime	\$ 131,076	\$ 60,000	\$ 95,121	\$ 73,660
10-5-51-5112	Longevity	\$ 5,155	\$ 4,255	\$ 8,314	\$ 3,380
10-5-51-5114	Allowances	\$ 1,622	\$ 6,103	\$ 1,720	\$ 1,499
10-5-51-5120	FICA	\$ 113,276	\$ 112,809	\$ 107,379	\$ 105,441
10-5-51-5124	WC Insurance	\$ -	\$ -	\$ 25,991	\$ 26,003
10-5-51-5130	TMRS	\$ 136,686	\$ 132,591	\$ 110,062	\$ 122,320
10-5-51-5150	Group Insurance	\$ 187,330	\$ 190,282	\$ 151,355	\$ 223,462
10-5-51-5190	New Personnel	\$ -	\$ -	\$ -	\$ 53,000
	<b>Total Personnel</b>	<b>\$1,926,670</b>	<b>\$1,915,713</b>	<b>\$1,763,511</b>	<b>\$1,910,034</b>
10-5-51-5201	Office Supplies	\$ 15,471	\$ 13,500	\$ 13,500	\$ 10,992
10-5-51-5203	Postage	\$ 302	\$ 500	\$ 500	\$ 1,956
10-5-51-5204	Clothing Supplies	\$ 6,287	\$ 8,300	\$ 8,300	\$ 4,427
10-5-51-5205	Janitorial Supplies	\$ 1,512	\$ 2,000	\$ 2,000	\$ 1,500
10-5-51-5206	Books & Periodicals	\$ 862	\$ 1,300	\$ 1,300	\$ -
10-5-51-5207	Fuel	\$ 42,258	\$ 46,500	\$ 46,500	\$ 49,890
10-5-51-5208	Ammunition	\$ 6,956	\$ 12,500	\$ 12,500	\$ 5,500
10-5-51-5210	Tools & Other Supplies	\$ 47,767	\$ 5,800	\$ 5,200	\$ 5,460
10-5-51-5215	Small Equipment	\$ 5,836	\$ 8,430	\$ 8,430	\$ 2,400
10-5-51-2520	Grants	\$ 16,695	\$ 25,653	\$ 25,653	\$ -
10-5-51-5230	Employee Testing	\$ -	\$ 1,000	\$ 1,000	\$ 155
	<b>Total Supplies</b>	<b>\$ 143,947</b>	<b>\$ 125,483</b>	<b>\$ 124,883</b>	<b>\$ 82,280</b>
10-5-51-5301	Building Maintenance	\$ 11,206	\$ 4,500	\$ 4,500	\$ 6,840
10-5-51-5321	Machinery & Equipment Maint	\$ -	\$ 600	\$ 600	\$ 600
10-5-51-5322	Vehicle Maintenance	\$ -	\$ -	\$ 15,000	\$ 15,000
10-5-51-5323	Computer System Maintenance	\$ 64,796	\$ 64,579	\$ 103,943	\$ 57,107
10-5-51-5325	Radio Maintenance	\$ -	\$ -	\$ 2,980	\$ 3,750
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 76,001</b>	<b>\$ 69,679</b>	<b>\$ 127,023</b>	<b>\$ 83,297</b>
10-5-51-5405	Medical Services	\$ -	\$ 9,000	\$ 9,000	\$ 22,000
10-5-51-5406	Information Technology Services	\$ -	\$ -	\$ -	\$ 21,921
10-5-51-5407	Administration Services	\$ -	\$ -	\$ 100	\$ 90
10-5-51-5408	Consulting Services	\$ -	\$ 4,750	\$ 4,750	\$ -
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ 13,750</b>	<b>\$ 13,850</b>	<b>\$ 44,011</b>

**Police - Operations Continued**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
10-5-51-5500	Contracted Services	\$ 15,102	\$ -	\$ -	\$ -
10-5-51-5501	Electric Services	\$ -	\$ 11,700	\$ 11,700	\$ 9,747
10-5-51-5502	Communication Services	\$ -	\$ 23,960	\$ 23,960	\$ 19,935
10-5-51-5503	Gas Services	\$ -	\$ 550	\$ 550	\$ 550
10-5-51-5504	Internet Services	\$ -	\$ -	\$ -	\$ 1,080
10-5-51-5510	Utilities	\$ 23,316	\$ -	\$ -	\$ -
10-5-51-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 1,971
10-5-51-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 3,373
10-5-51-5514	Insurance-Law Enf Liability	\$ -	\$ -	\$ -	\$ 19,565
10-5-51-5515	Insurance-Auto	\$ -	\$ -	\$ -	\$ 19,945
10-5-51-5517	Insurance-Property	\$ -	\$ -	\$ -	\$ 1,897
10-5-51-5522	Legal Notices	\$ -	\$ -	\$ -	\$ 300
10-5-51-5531	Equipment Rental	\$ -	\$ 3,803	\$ 3,803	\$ 3,912
10-5-51-5541	Training & Travel	\$ 15,354	\$ 14,350	\$ 14,350	\$ 9,100
10-5-51-5542	Dues/Memberships	\$ 2,144	\$ 8,033	\$ 8,033	\$ 5,588
10-5-51-5503	Community Service Programs	\$ 3,369	\$ 4,500	\$ 4,500	\$ 3,600
10-5-51-5700	Seizure Expenses	\$ 789	\$ -	\$ -	\$ -
	<b>Total Services</b>	<b>\$ 60,075</b>	<b>\$ 66,896</b>	<b>\$ 66,896</b>	<b>\$ 100,563</b>
10-5-51-5706	Vehicles	\$ -	\$ 115,630	\$ 115,630	\$ -
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 115,630</b>	<b>\$ 115,630</b>	<b>\$ -</b>
	<b>Total Police - Operations</b>	<b>\$2,206,694</b>	<b>\$2,307,151</b>	<b>\$2,211,792</b>	<b>\$2,220,185</b>

## **Description**

---

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

## **Accomplishments**

---

- Relocated a high volume of stray animals to the Waco Animal Shelter.
- Issued numerous summons to animal owners that fail to contain their animals on their property.
- Abated abandoned and junk vehicles.

## **Goals**

---

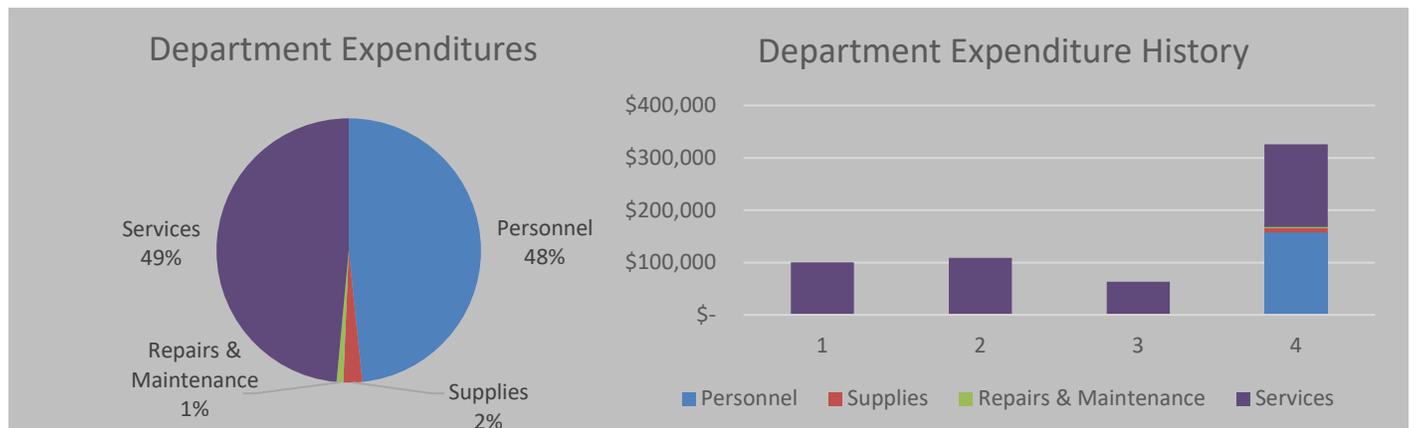
- Identify opportunities to reduce the stray animal intake.
- Increase code enforcement City-wide.

**Expenditure Summary**

<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ -	\$ -	\$ -	\$ 157,717
Supplies	\$ 135	\$ 1,000	\$ 583	\$ 7,488
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 2,684
Services	\$ 100,020	\$ 108,120	\$ 62,645	\$ 158,251
<b>Total</b>	<b>\$ 100,154</b>	<b>\$ 109,120</b>	<b>\$ 63,227</b>	<b>\$ 326,140</b>

**Performance Measures**

<b>Measurement</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Calls for Service	1,708	1,262	1,325
Animals Taken to Shelter	260	261	274
Citations Issued	51	19	20
Reports	380	279	293



Police - Animal Control/Code Enforcement

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
10-5-52-5103	Salaries-Supervisory	\$ -	\$ -	\$ -	\$ 47,384
10-5-52-5104	Salaries-Operations	\$ -	\$ -	\$ -	\$ 66,102
10-5-52-5112	Logevity	\$ -	\$ -	\$ -	\$ 964
10-5-52-5114	Allowances	\$ -	\$ -	\$ -	\$ 474
10-5-52-5120	FICA	\$ -	\$ -	\$ -	\$ 8,756
10-5-52-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 2,584
10-5-52-5130	TMRS	\$ -	\$ -	\$ -	\$ 10,188
10-5-52-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 21,265
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$157,717</b>
10-5-52-5201	Office Supplies	\$ -	\$ -	\$ -	\$ 500
10-5-52-5203	Postage	\$ -	\$ -	\$ -	\$ 1,828
10-5-52-5204	Clothing Supplies	\$ -	\$ -	\$ -	\$ 600
10-5-52-5205	Janitorial Supplies	\$ -	\$ -	\$ -	\$ 100
10-5-52-5207	Feul	\$ -	\$ -	\$ -	\$ 3,460
10-5-52-5210	Tools and Other Supplies	\$ 135	\$ 1,000	\$ 583	\$ 1,000
	<b>Total Supplies</b>	<b>\$ 135</b>	<b>\$ 1,000</b>	<b>\$ 583</b>	<b>\$ 7,488</b>
10-5-52-5322	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ 2,424
10-5-52-5323	Computer System Maintenance	\$ -	\$ -	\$ -	\$ 260
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,684</b>
10-5-52-5502	Communication Servies	\$ -	\$ -	\$ -	\$ 1,200
10-5-52-5505	Mowing	\$ 11,900	\$ 12,000	\$ 360	\$ 20,000
10-5-52-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 121
10-5-52-5512	Insurance-Errors & Ommissions	\$ -	\$ -	\$ -	\$ 208
10-5-52-5515	Insurance-Auto	\$ -	\$ -	\$ -	\$ 1,506
10-5-52-5541	Training & Travel	\$ -	\$ -	\$ -	\$ 1,200
10-5-52-5555	Animal Control	\$ 88,119	\$ 96,120	\$ 62,285	\$ 134,016
	<b>Total Services</b>	<b>\$ 100,020</b>	<b>\$ 108,120</b>	<b>\$ 62,645</b>	<b>\$ 158,251</b>
	<b>Total Police - AC/CE</b>	<b>\$ 100,154</b>	<b>\$ 109,120</b>	<b>\$ 63,227</b>	<b>\$ 326,140</b>
	<b>Total Police</b>	<b>\$ 2,306,848</b>	<b>\$ 2,416,271</b>	<b>\$ 2,275,020</b>	<b>\$ 2,493,325</b>

**Description**

The Fire department is comprised of two divisions:

1. Suppression
2. Inspections

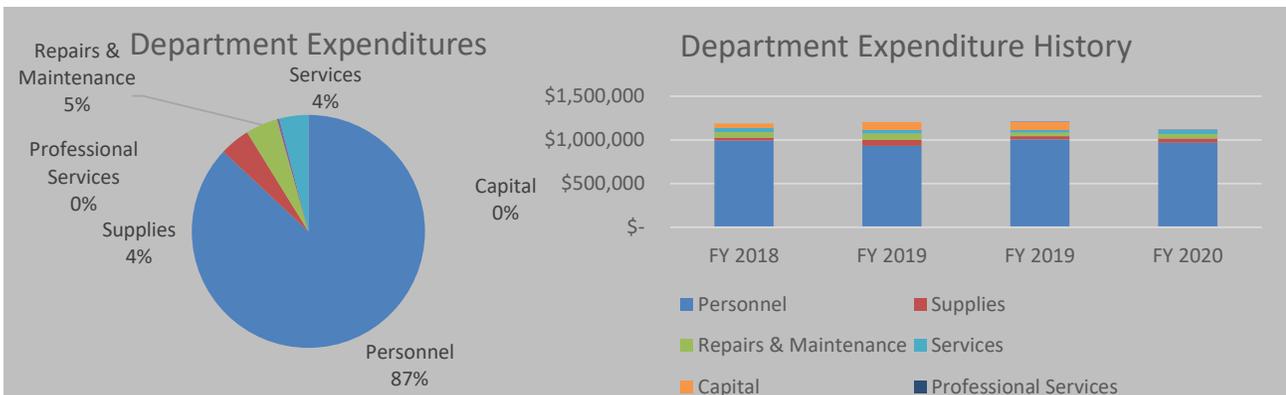
The details of these divisions follow.

**Expenditure Summary**

<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ 993,927	\$ 933,092	\$ 1,006,262	\$ 971,289
Supplies	\$ 32,872	\$ 65,185	\$ 38,456	\$ 46,885
Repairs & Maintenance	\$ 62,530	\$ 74,155	\$ 38,046	\$ 49,856
Professional Services	\$ -	\$ -	\$ 4,344	\$ 3,700
Services	\$ 48,211	\$ 40,345	\$ 30,917	\$ 44,807
Capital	\$ 51,316	\$ 90,864	\$ 90,864	\$ -
<b>Total</b>	<b>\$ 1,188,856</b>	<b>\$ 1,203,641</b>	<b>\$ 1,208,889</b>	<b>\$ 1,116,537</b>

**Staffing**

<b>Position</b>	<b>FY 2018 Number</b>	<b>FY 2019 Number</b>	<b>FY 2020 Number</b>
Fire Chief	1.00	1.00	1.00
Lieutenant	3.00	3.00	3.00
Firefighter	9.00	9.00	9.00
Building Inspector	1.00	1.00	1.00
<b>Total</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>



## **Description**

---

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

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

## **Accomplishments**

---

- Replaced fire apparatuses to provide enhanced service to our citizens
- Attended monthly EMS meetings with seven cities to share useful ideas and techniques.

## **Goals**

---

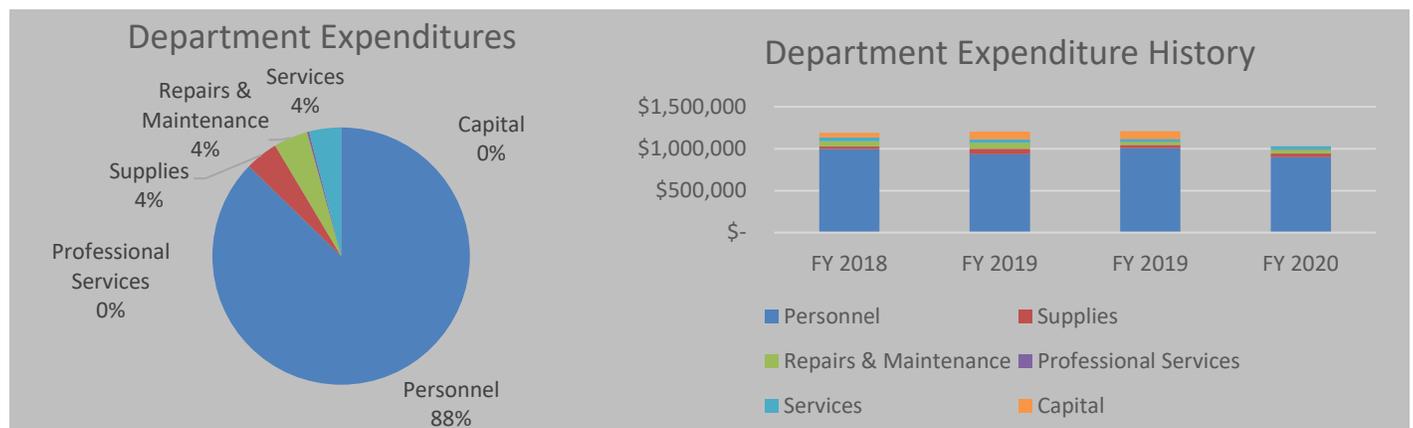
- Research and implement new technology to improve firefighter's safety and emergency responses.
- Conduct emergency management exercises to assess jurisdiction's preparedness.
- Effectively manage personnel to mitigate overtime costs.

**Expenditure Summary**

<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ 993,927	\$ 933,092	\$ 1,006,262	\$ 900,168
Supplies	\$ 32,872	\$ 65,185	\$ 38,456	\$ 42,761
Repairs & Maintenance	\$ 62,530	\$ 74,155	\$ 38,046	\$ 44,235
Professional Services	\$ -	\$ -	\$ 4,344	\$ 2,700
Services	\$ 48,211	\$ 40,345	\$ 30,917	\$ 41,362
Capital	\$ 51,316	\$ 90,864	\$ 90,864	\$ -
<b>Total</b>	<b>\$ 1,188,856</b>	<b>\$ 1,203,641</b>	<b>\$ 1,208,889</b>	<b>\$ 1,031,226</b>

**Performance Measures**

<b>Measurement</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Fire Investigations	36	35	35
Fire Inspections	217	286	290
Calls for Service:			
- Residential & Commercial Fire	37	35	35
- Grass Fires	19	20	20
- Vehicle Fires	13	15	15
- Trash Fires	27	21	20
- Good Intent	227	310	300
- Rescue & EMS Assists	1,142	1,167	1,175
- False Alarms	46	60	50
- Other Calls/Spills/HazMat	<u>135</u>	<u>144</u>	<u>145</u>
<b>Total Calls</b>	<b>1,646</b>	<b>1,773</b>	<b>1,760</b>



**Fire - Suppression**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
10-5-61-5101	Salaries-Administrative	\$ -	\$ -	\$ -	\$ 74,776
10-5-61-5103	Salaries-Supervisory	\$ -	\$ -	\$ -	\$ 177,018
10-5-61-5104	Salaries-Operations	\$ 691,969	\$ 655,661	\$ 661,250	\$ 350,398
10-5-61-5110	Overtime	\$ 84,251	\$ 60,000	\$ 123,829	\$ 71,151
10-5-61-5112	Longevity	\$ 6,950	\$ 8,135	\$ 14,740	\$ 7,750
10-5-61-5114	Allowances	\$ 541	\$ 3,100	\$ 541	\$ -
10-5-61-5120	FICA	\$ 59,175	\$ 58,935	\$ 62,368	\$ 52,104
10-5-61-5124	WC Insurance	\$ -	\$ -	\$ 13,073	\$ 12,882
10-5-61-5130	TMRS	\$ 71,940	\$ 70,332	\$ 65,100	\$ 60,379
10-5-61-5150	Group Insurance	\$ 79,102	\$ 76,929	\$ 65,361	\$ 93,710
	<b>Total Personnel</b>	<b>\$993,927</b>	<b>\$933,092</b>	<b>\$1,006,262</b>	<b>\$900,168</b>
10-5-61-5201	Office Supplies	\$ 1,749	\$ 2,928	\$ 2,895	\$ 1,500
10-5-61-5202	Computer Supplies	\$ -	\$ -	\$ 110	\$ 2,400
10-5-61-5203	Postage	\$ 77	\$ 970	\$ -	\$ 300
10-5-61-5204	Clothing Supplies	\$ 6,223	\$ 26,649	\$ 857	\$ 7,477
10-5-61-5205	Janitorial Supplies	\$ -	\$ -	\$ 1,477	\$ 2,600
10-5-61-5206	Books & Periodicals	\$ 2,397	\$ -	\$ -	\$ -
10-5-61-5207	Fuel	\$ 12,325	\$ 18,659	\$ 15,360	\$ 14,700
10-5-61-5210	Tools & Other Supplies	\$ 5,195	\$ 7,734	\$ 8,376	\$ 4,234
10-5-61-5211	Fire Suppression/EMS Supplies	\$ 3,957	\$ 5,626	\$ 6,584	\$ 2,250
10-5-61-5212	Investigation	\$ 235	\$ 2,619	\$ 641	\$ 1,000
10-5-61-5213	Chemical Supplies	\$ -	\$ -	\$ 500	\$ 1,500
10-5-61-5215	Small Equipment	\$ 715	\$ -	\$ 1,656	\$ 4,800
	<b>Total Supplies</b>	<b>\$ 32,872</b>	<b>\$ 65,185</b>	<b>\$ 38,456</b>	<b>\$ 42,761</b>
10-5-61-5301	Building Maintenance	\$ 7,076	\$ 5,675	\$ 10,685	\$ 5,000
10-5-61-5321	Machinery & Equipment Maint	\$ 50,646	\$ 48,131	\$ 12,029	\$ 18,657
10-5-61-5322	Vehicle Maintenance	\$ -	\$ -	\$ 12,000	\$ 9,000
10-5-61-5323	Computer System Maintenance	\$ 4,808	\$ 9,779	\$ 3,123	\$ 5,990
10-5-61-5324	Office Equipment Maintenance	\$ -	\$ -	\$ 209	\$ 1,000
10-5-61-5325	Radio Maintenance	\$ -	\$ 7,175	\$ -	\$ 3,588
10-5-61-5344	Fire Hydrant Maintenance	\$ -	\$ 3,395	\$ -	\$ 1,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 62,530</b>	<b>\$ 74,155</b>	<b>\$ 38,046</b>	<b>\$ 44,235</b>

**Fire - Suppression Continued**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
10-5-61-5409	Special Services	\$ -	\$ -	\$ 4,344	\$ 2,700
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,344</b>	<b>\$ 2,700</b>
10-5-61-5500	Contracted Services	\$ 20,492	\$ -	\$ -	\$ -
10-5-61-5501	Electric Services	\$ -	\$ -	\$ 3,601	\$ 5,265
10-5-61-5502	Communication Services	\$ 1,052	\$ 4,499	\$ 4,585	\$ 3,180
10-5-61-5503	Gas Service	\$ -	\$ -	\$ 2,322	\$ 1,980
10-5-61-5504	Internet Services	\$ -	\$ -	\$ -	\$ 1,140
10-5-61-5510	Utilities	\$ 9,273	\$ 12,989	\$ -	\$ -
10-5-61-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 789
10-5-61-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 1,349
10-5-61-5515	Insurance-Auto	\$ -	\$ -	\$ -	\$ 11,245
10-5-61-5517	Insurance-Property	\$ -	\$ -	\$ -	\$ 1,234
10-5-61-5531	Equipment Rental	\$ -	\$ 2,485	\$ 9,716	\$ 2,016
10-5-61-5541	Training & Travel	\$ 13,528	\$ 15,278	\$ 7,130	\$ 10,370
10-5-61-5542	Dues/Memberships	\$ 3,866	\$ 5,094	\$ 3,562	\$ 2,794
	<b>Total Services</b>	<b>\$ 48,211</b>	<b>\$ 40,345</b>	<b>\$ 30,917</b>	<b>\$ 41,362</b>
10-5-61-5705	Machinery & Equipment	\$ 51,316	\$ 90,864	\$ 90,864	\$ -
	<b>Total Capital</b>	<b>\$ 51,316</b>	<b>\$ 90,864</b>	<b>\$ 90,864</b>	<b>\$ -</b>
	<b>Total Fire - Suppression</b>	<b>\$1,188,856</b>	<b>\$1,203,641</b>	<b>\$1,208,889</b>	<b>\$1,031,226</b>

## **Description**

---

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

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

## **Accomplishments**

---

- Monitored dilapidated buildings to protect the health and safety of the community.
- Pursued code enforcement issues in municipal court as needed.
- Continued to provide timely and comprehensive inspection services.

## **Goals**

---

- Monitor dilapidated buildings to protect the health and safety of the community.
- Implement Public Health District County-wide Ordinance regulating the inspection of pools and spas.

**Expenditure Summary**

Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Personnel	\$ -	\$ -	\$ -	\$ 71,121
Supplies	\$ -	\$ -	\$ -	\$ 4,124
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 5,621
Professional Services	\$ -	\$ -	\$ -	\$ 1,000
Services	\$ -	\$ -	\$ -	\$ 3,445
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,311</b>

**Performance Measures**

Measurement	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budget
Plans Reviewed	34	12	30
<b>Permits:</b>			
Building	75	125	130
Plumbing	75	165	170
Mechanical	16	9	15
Electrical	60	117	120
<b>Inspections:</b>			
Building	105	283	285
Plumbing	166	255	260
Mechanical	57	84	90
Electrical	116	230	230



Fire - Inspections

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
10-5-62-5104	Salaries	\$ -	\$ -	\$ -	\$ 55,162
10-5-62-5120	FICA	\$ -	\$ -	\$ -	\$ 4,220
10-5-62-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 311
10-5-62-5130	Retirement	\$ -	\$ -	\$ -	\$ 4,220
10-5-62-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 7,208
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,121</b>
10-5-62-5201	Office Supplies	\$ -	\$ -	\$ -	\$ 1,464
10-5-62-5203	Postage	\$ -	\$ -	\$ -	\$ 970
10-5-62-5204	Clothing Supplies	\$ -	\$ -	\$ -	\$ 500
10-5-62-5207	Fuel	\$ -	\$ -	\$ -	\$ 690
10-5-62-5210	Tools & Other Supplies	\$ -	\$ -	\$ -	\$ 500
	<b>Total Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,124</b>
10-5-62-5322	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ 2,000
10-5-62-5323	Computer System Maintenance	\$ -	\$ -	\$ -	\$ 3,621
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,621</b>
10-5-62-5402	Engineering Services	\$ -	\$ -	\$ -	\$ 1,000
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>
10-5-62-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 61
10-5-62-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 104
10-5-62-5515	Insurance-Auto	\$ -	\$ -	\$ -	\$ 480
10-5-62-5541	Training & Travel	\$ -	\$ -	\$ -	\$ 2,000
10-5-62-5542	Dues/Memberships	\$ -	\$ -	\$ -	\$ 800
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,445</b>
	<b>Total Fire - Inspections</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,311</b>
	<b>Total Fire</b>	<b>\$1,188,856</b>	<b>\$1,203,641</b>	<b>\$1,208,889</b>	<b>\$1,116,537</b>

**Description**

The Public Works department is comprised of three divisions:

1. Streets
2. Fleet
3. Parks

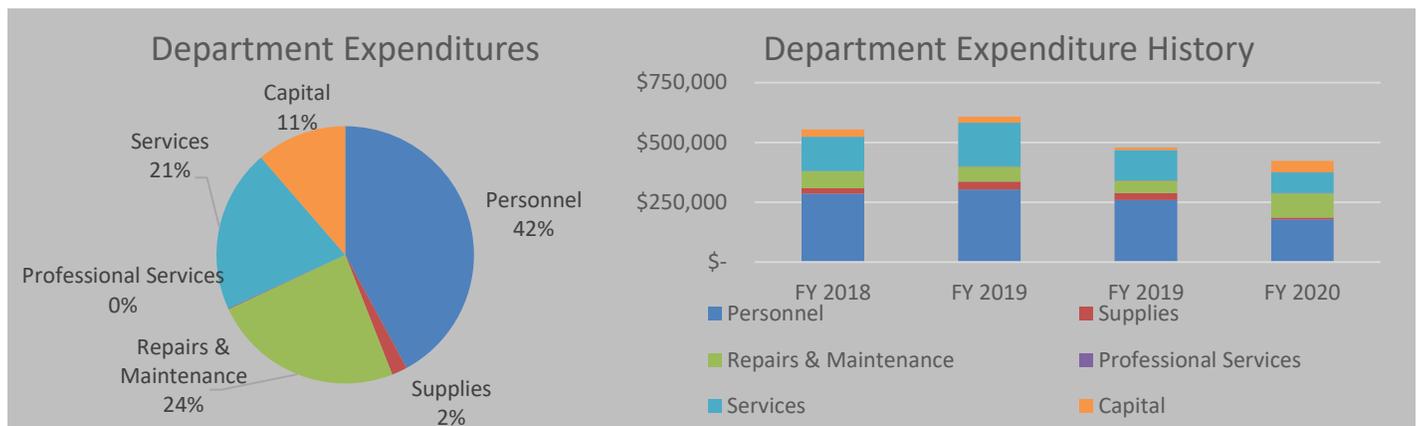
The details of these divisions follow.

**Expenditure Summary**

Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Personnel	\$ 286,231	\$ 303,055	\$ 259,324	\$ 177,976
Supplies	\$ 22,087	\$ 32,904	\$ 28,771	\$ 8,290
Repairs & Maintenance	\$ 72,353	\$ 62,792	\$ 51,979	\$ 101,570
Professional Services	\$ -	\$ 1,900	\$ 1,900	\$ 500
Services	\$ 143,039	\$ 182,419	\$ 126,092	\$ 86,562
Capital	\$ 31,165	\$ 25,220	\$ 10,689	\$ 48,000
<b>Total</b>	<b>\$ 554,876</b>	<b>\$ 608,290</b>	<b>\$ 478,755</b>	<b>\$ 422,898</b>

**Staffing**

Position	FY 2018 Number	FY 2019 Number	FY 2020 Number
Public Works Director	-	-	0.30
Superintendent	1.00	1.00	-
Equipment Operator	2.00	2.00	-
Laborer	3.00	3.00	2.00
Mechanic	1.00	1.00	1.00
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>3.30</b>



## **Description**

---

Provides and maintains a transportation system of streets, alleys and sidewalks for safe and efficient vehicular and pedestrian traffic.

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

## **Accomplishments**

---

- Completed designs for Behrens Circle & Wheeler Street projects.
- Designed and constructed various street and sidewalk improvements.
- Monitored and updated stormwater management requirements, adjusting streets and drainage pipes as needed.

## **Goals**

---

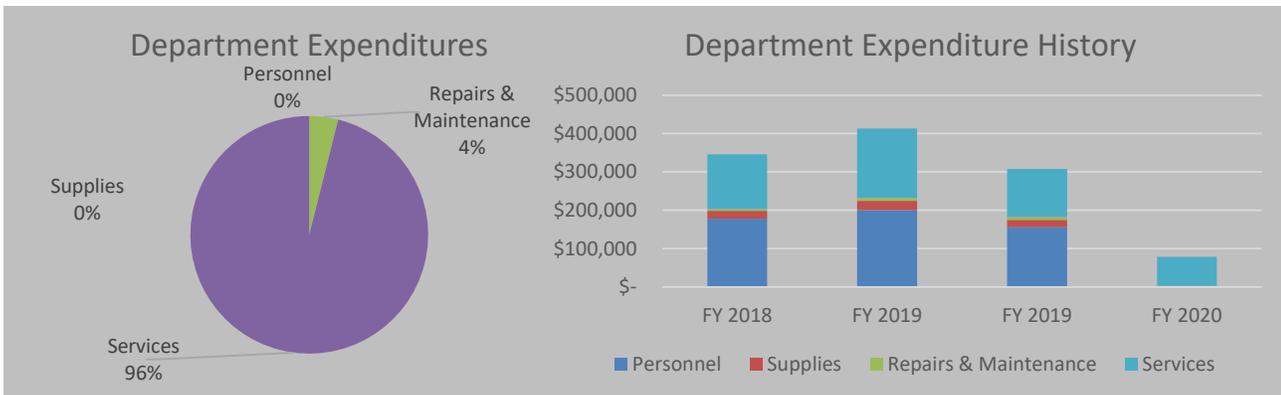
- Develop and implement a 5-year road maintenance plan.
- Oversee, inspect, and assist with the rehabilitation of Williams Road.
- Oversee, inspect, and assist with the rehabilitation of Behrens Circle.
- Develop a crack sealing maintenance program.
- Continue to develop and train employees in construction and preventive maintenance techniques.
- Complete the rehabilitation of Williams Road.

**Expenditure Summary**

<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ 177,971	\$ 200,344	\$ 155,855	\$ -
Supplies	\$ 20,572	\$ 24,500	\$ 18,991	\$ -
Repairs & Maintenance	\$ 4,495	\$ 7,455	\$ 8,054	\$ 3,100
Services	\$ 143,039	\$ 181,069	\$ 124,672	\$ 76,089
<b>Total</b>	<b>\$ 346,077</b>	<b>\$ 413,368</b>	<b>\$ 307,572</b>	<b>\$ 79,189</b>

**Staffing**

<b>Position</b>	<b>FY 2018 Number</b>	<b>FY 2019 Number</b>	<b>FY 2020 Number</b>
Superintendent	1.00	1.00	-
Equipment Operator	2.00	2.00	-
Laborer	2.00	2.00	-
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>



Public Works - Streets

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
10-5-71-5100	Salaries	\$ 131,654	\$ 129,230	\$ 105,317	\$ -
10-5-71-5110	Overtime	\$ 7,446	\$ 22,500	\$ 8,863	\$ -
10-5-71-5112	Longevity	\$ 560	\$ 630	\$ 1,240	\$ -
10-5-71-5120	FICA	\$ 10,641	\$ 11,853	\$ 9,191	\$ -
10-5-71-5124	WC Insurance	\$ -	\$ -	\$ 5,637	\$ -
10-5-71-5130	TMRS	\$ 12,838	\$ 14,007	\$ 9,377	\$ -
10-5-71-5150	Group Insurance	\$ 14,832	\$ 22,124	\$ 16,231	\$ -
	<b>Total Personnel</b>	<b>\$ 177,971</b>	<b>\$ 200,344</b>	<b>\$ 155,855</b>	<b>\$ -</b>
10-5-71-5204	Clothing Supplies	\$ 6,198	\$ 8,300	\$ 3,356	\$ -
10-5-71-5205	Janitorial Supplies	\$ 870	\$ 1,700	\$ 1,135	\$ -
10-5-71-5207	Fuel	\$ 13,110	\$ 14,000	\$ 14,000	\$ -
10-5-71-5215	Small Equipment	\$ 394	\$ 500	\$ 500	\$ -
	<b>Total Supplies</b>	<b>\$ 20,572</b>	<b>\$ 24,500</b>	<b>\$ 18,991</b>	<b>\$ -</b>
10-5-71-5304	Drainage Maintenance	\$ 2,647	\$ 4,400	\$ 4,400	\$ -
10-5-71-5307	Sign Maintenance	\$ 1,847	\$ 3,055	\$ -	\$ 3,100
10-5-71-5308	Street Maintenance	\$ -	\$ -	\$ 3,600	\$ -
10-5-71-5322	Vehicle Maintenance	\$ -	\$ -	\$ 54	\$ -
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 4,495</b>	<b>\$ 7,455</b>	<b>\$ 8,054</b>	<b>\$ 3,100</b>
10-5-71-5500	Contracted Services	\$ 191	\$ -	\$ -	\$ -
10-5-71-5501	Electric Services	\$ 126,892	\$ 174,700	\$ 116,193	\$ 76,089
10-5-71-5502	Communication Services	\$ -	\$ -	\$ 6,468	\$ -
10-5-71-5510	Utilities	\$ 6,816	\$ 6,000	\$ -	\$ -
10-5-71-5531	Equipment Rental	\$ 9,141	\$ 175	\$ 2,000	\$ -
10-5-71-5541	Training & Travel	\$ -	\$ 194	\$ 10	\$ -
	<b>Total Services</b>	<b>\$ 143,039</b>	<b>\$ 181,069</b>	<b>\$ 124,672</b>	<b>\$ 76,089</b>
	<b>Total Public Works - Streets</b>	<b>\$ 346,077</b>	<b>\$ 413,368</b>	<b>\$ 307,572</b>	<b>\$ 79,189</b>



## **Mission**

---

To extend the usable life of and ensure the safety of City equipment and vehicles.

## **Description**

---

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

## **Accomplishments**

---

- Completed rear awning addition for fleet garage.

## **Goals**

---

- Develop methodology for inventorying supplies and equipment.
- Develop system to notify Departments about routine and preventative maintenance needed on all equipment and vehicles.

**Expenditure Summary**

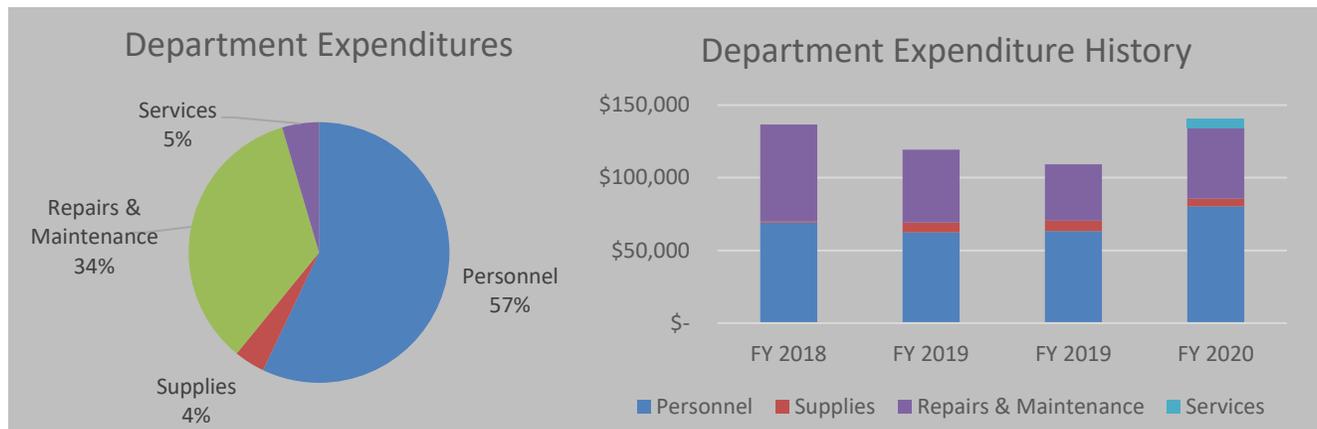
<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ 69,119	\$ 62,397	\$ 63,362	\$80,372
Supplies	\$ 968	\$ 6,754	\$ 7,180	\$ 5,375
Repairs & Maintenance	\$ 66,598	\$ 50,262	\$ 38,850	\$ 48,670
Services	\$ -	\$ -	\$ -	\$ 6,430
<b>Total</b>	<b>\$ 136,685</b>	<b>\$ 119,413</b>	<b>\$ 109,392</b>	<b>\$ 140,847</b>

**Performance Measures**

<b>Measurement</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Work Orders Completed	1,367	1,398	1,400

**Staffing**

<b>Position</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Public Works Director	-	-	0.15
Mechanic	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.15</b>



**Public Works - Fleet**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
10-5-72-5101	Salaries-Administrative	\$ -	\$ -	\$ -	\$ 9,763
10-5-72-5104	Salaries-Operations	\$ 46,997	\$ 46,862	\$ 45,924	\$ 47,799
10-5-72-5110	Overtime	\$ -	\$ 200	\$ -	\$ 1,434
10-5-72-5112	Longevity	\$ 1,500	\$ 1,500	\$ 3,000	\$ 1,607
10-5-72-5120	FICA	\$ 3,676	\$ 3,772	\$ 3,881	\$ 4,636
10-5-72-5124	WC Insurance	\$ -	\$ -	\$ 1,170	\$ 1,470
10-5-72-5130	TMRS	\$ 4,471	\$ 4,488	\$ 3,974	\$ 5,373
10-5-72-5150	Group Insurance	\$ 12,474	\$ 5,575	\$ 5,414	\$ 8,290
	<b>Total Personnel</b>	<b>\$69,119</b>	<b>\$62,397</b>	<b>\$63,362</b>	<b>\$80,372</b>
10-5-72-5204	Clothing Supplies	\$ -	\$ 655	\$ 550	\$ 755
10-5-72-5210	Tools & Other Supplies	\$ 732	\$ 4,900	\$ 4,900	\$ 3,000
10-5-72-5213	Chemical Supplies	\$ -	\$ -	\$ 530	\$ 1,000
10-5-72-5215	Small Equipment	\$ 236	\$ 1,199	\$ 1,200	\$ 620
	<b>Total Supplies</b>	<b>\$ 968</b>	<b>\$ 6,754</b>	<b>\$ 7,180</b>	<b>\$ 5,375</b>
10-5-72-5301	Building Maintenance	\$ 144	\$ 12,287	\$ 875	\$ 8,000
10-5-72-5321	Machinery & Equipment Maint	\$ 19,799	\$ 15,665	\$ 15,665	\$ 15,670
10-5-72-5322	Vehicle Maintenance	\$ 46,655	\$ 22,310	\$ 22,310	\$ 25,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 66,598</b>	<b>\$ 50,262</b>	<b>\$ 38,850</b>	<b>\$ 48,670</b>
10-5-72-5501	Electricity Services	\$ -	\$ -	\$ -	\$ 3,305
10-5-72-5503	Gas Service	\$ -	\$ -	\$ -	\$ 2,120
10-5-72-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 61
10-5-72-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 104
10-5-72-5513	Insurance-Property	\$ -	\$ -	\$ -	\$ 640
10-5-72-5531	Equipment Rental	\$ -	\$ -	\$ -	\$ 200
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,430</b>
	<b>Total Public Works - Fleet</b>	<b>\$136,685</b>	<b>\$119,413</b>	<b>\$109,392</b>	<b>\$140,847</b>



## **Description**

---

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

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

## **Accomplishments**

---

- Updated facilities in city parks, replacing broken equipment.
- Removed unsafe bleachers around little league fields, began construction.

## **Goals**

---

- Enhance website facilities module and implement online reservations.
- Replace and upgrade facilities currently in parks, specifically the bathrooms and bleachers.
- Coordinate special events in the parks and other locations throughout Bellmead.

**Expenditure Summary**

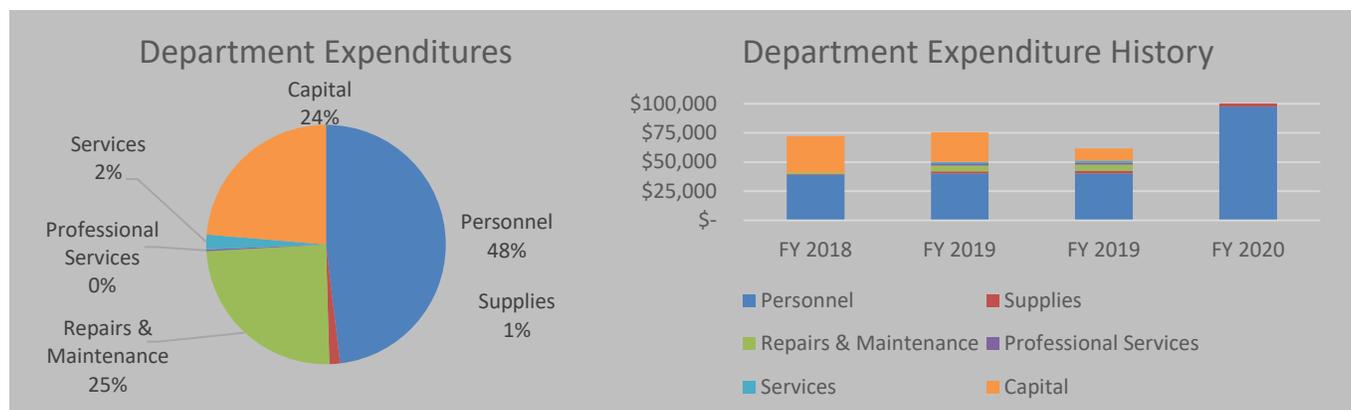
<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ 39,141	\$ 40,314	\$ 40,106	\$ 97,604
Supplies	\$ 547	\$ 1,650	\$ 2,600	\$ 2,915
Repairs & Maintenance	\$ 1,260	\$ 5,075	\$ 5,075	\$ 49,800
Professional Services	\$ -	\$ 1,900	\$ 1,900	\$ 500
Services	\$ -	\$ 1,350	\$ 1,420	\$ 4,043
Capital	\$ 31,165	\$ 25,220	\$ 10,689	\$ 48,000
<b>Total</b>	<b>\$ 72,113</b>	<b>\$ 75,509</b>	<b>\$ 61,790</b>	<b>\$ 202,862</b>

**Performance Measures**

<b>Measurement</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Facilities Maintained			
- Traditional Parks	3	3	3
- Restrooms	4	4	4
- Pavilions & shelters	12	12	12
- Playgrounds	6	6	6
- Ballfields	5	5	5
- Splashpads	1	1	1
Gallons of herbicide applied	400	400	400
Mowing hours	544	544	544
Trash Pickup Hours	1,255	1,255	1,255

**Staffing**

<b>Position</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Public Works Director	-	-	0.15
Laborer	1.00	1.00	2.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>2.15</b>



**Public Works - Parks**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
10-5-73-5101	Salaries-Administration	\$ -	\$ -	\$ -	\$ 9,763
10-5-73-5104	Salaries-Operations	\$ 28,104	\$ 29,092	\$ 27,439	\$ 28,559
10-5-73-5110	Overtime	\$ -	\$ 200	\$ -	\$ 571
10-5-73-5112	Longevity	\$ 455	\$ 525	\$ 1,030	\$ 677
10-5-73-5120	FICA	\$ 2,139	\$ 2,248	\$ 2,260	\$ 3,027
10-5-73-5124	Worker's Comp Insurance	\$ -	\$ -	\$ 1,719	\$ 1,209
10-5-73-5130	TMRS	\$ 2,633	\$ 2,732	\$ 2,303	\$ 3,508
10-5-73-5150	Group Insurance	\$ 5,810	\$ 5,517	\$ 5,355	\$ 8,290
10-5-73-5190	New Personnel	\$ -	\$ -	\$ -	\$ 42,000
	<b>Total Personnel</b>	<b>\$39,141</b>	<b>\$40,314</b>	<b>\$40,106</b>	<b>\$97,604</b>
10-5-73-5204	Clothing Supplies	\$ 493	\$ 550	\$ 500	\$ 755
10-5-73-5205	Janitorial Supplies	\$ 54	\$ 900	\$ 900	\$ 900
10-5-73-5207	Fuel	\$ -	\$ -	\$ 1,000	\$ 1,060
10-5-73-5210	Tools & Other Supplies	\$ -	\$ 200	\$ 200	\$ 200
	<b>Total Supplies</b>	<b>\$ 547</b>	<b>\$ 1,650</b>	<b>\$ 2,600</b>	<b>\$ 2,915</b>
10-5-73-5301	Building Maintenance	\$ -	\$ 275	\$ 275	\$ 1,000
10-5-73-5303	Parks Maintenance	\$ 1,260	\$ 4,800	\$ 4,800	\$ 48,800
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 1,260</b>	<b>\$ 5,075</b>	<b>\$ 5,075</b>	<b>\$ 49,800</b>
10-5-73-5402	Engineering	\$ -	\$ 1,900	\$ 1,900	\$ 500
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>\$ 500</b>
10-5-73-5501	Electric Services	\$ -	\$ 1,000	\$ 400	\$ 364
10-5-73-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 61
10-5-73-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 104
10-5-73-5515	Insurance-Auto	\$ -	\$ -	\$ -	\$ 1,053
10-5-73-5516	Insurance-Rolling Stock	\$ -	\$ -	\$ -	\$ 61
10-5-73-5517	Insurance-Property	\$ -	\$ -	\$ -	\$ 850
10-5-73-5518	Claims & Damages	\$ -	\$ -	\$ 270	\$ 400
10-5-73-5521	Advertising/Marketing	\$ -	\$ 150	\$ 150	\$ 150
10-5-73-5531	Equipment Rental	\$ -	\$ 200	\$ 600	\$ 1,000
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ 1,350</b>	<b>\$ 1,420</b>	<b>\$ 4,043</b>
10-5-73-5704	Facilities	\$ 31,165	\$ 25,220	\$ 10,689	\$ 48,000
	<b>Total Capital</b>	<b>\$ 31,165</b>	<b>\$ 25,220</b>	<b>\$ 10,689</b>	<b>\$ 48,000</b>
	<b>Total Public Works - Parks</b>	<b>\$ 72,113</b>	<b>\$ 75,509</b>	<b>\$ 61,790</b>	<b>\$ 202,862</b>
	<b>Total Public Works</b>	<b>\$ 554,876</b>	<b>\$ 608,290</b>	<b>\$ 478,755</b>	<b>\$ 422,898</b>



**Description**

---

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

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

**Accomplishments**

---

- None Identified

**Goals**

---

- None Identified

**Annual Budget  
FY 2020**

**General Fund  
Building Maintenance**

**Expenditure Summary**

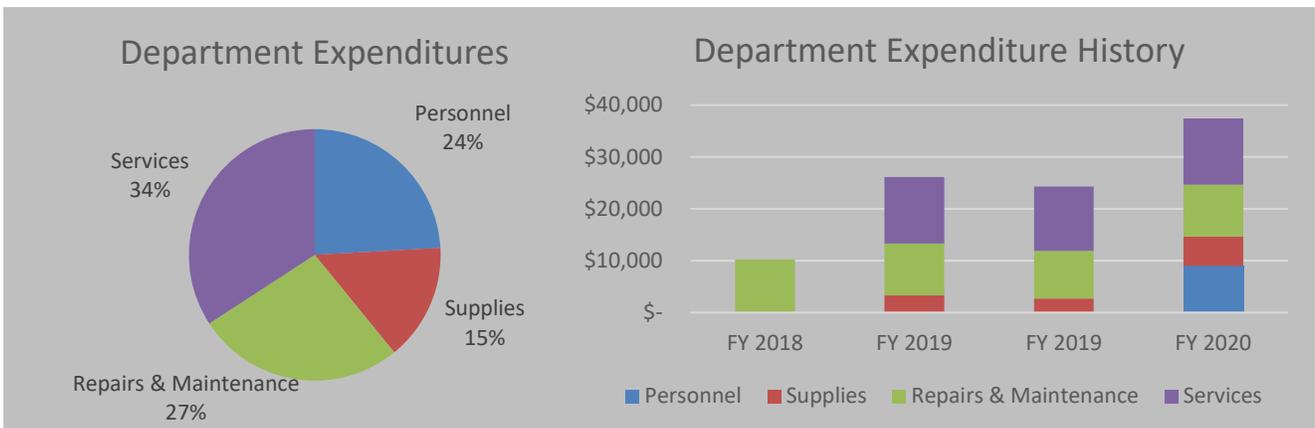
Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Personnel	\$ -	\$ -	\$ -	\$ 9,027
Supplies	\$ -	\$ 3,300	\$ 2,730	\$ 5,620
Repairs & Maintenance	\$ 10,269	\$ 10,000	\$ 9,155	\$ 10,000
Services	\$ -	\$ 12,850	\$ 12,414	\$ 12,803
<b>Total</b>	<b>\$ 10,269</b>	<b>\$ 26,150</b>	<b>\$ 24,299</b>	<b>\$ 37,450</b>

**Performance Measures**

Measurement	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budget
Work Orders Completed	-	-	100

**Staffing**

Position	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated
Laborer	-	-	0.25
<b>Total</b>	<b>-</b>	<b>-</b>	<b>0.25</b>



**Annual Budget  
FY 2020**

**General Fund  
Building Maintenance**

**Building Maintenance**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
10-5-83-5104	Salaries-Operation	\$ -	\$ -	\$ -	\$ 6,043
10-5-83-5120	FICA	\$ -	\$ -	\$ -	\$ 462
10-5-83-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 184
10-5-83-5130	TMRS	\$ -	\$ -	\$ -	\$ 536
10-5-83-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 1,802
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,027</b>
10-5-83-5206	Janitorial Supplies	\$ -	\$ 3,300	\$ 2,730	\$ 5,620
	<b>Total Supplies</b>	<b>\$ -</b>	<b>\$ 3,300</b>	<b>\$ 2,730</b>	<b>\$ 5,620</b>
10-5-83-5301	Building Maintenance	\$ 10,269	\$ 10,000	\$ 9,155	\$ 10,000
	<b>Total Repairs and Maintenance</b>	<b>\$ 10,269</b>	<b>\$ 10,000</b>	<b>\$ 9,155</b>	<b>\$ 10,000</b>
10-5-83-5501	Electricity Services	\$ -	\$ 11,500	\$ 11,242	\$ 12,033
10-5-83-5512	Gas Service	\$ -	\$ 1,350	\$ 1,172	\$ 770
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ 12,850</b>	<b>\$ 12,414</b>	<b>\$ 12,803</b>
	<b>Total Building Maintenance</b>	<b>\$ 10,269</b>	<b>\$ 26,150</b>	<b>\$ 24,299</b>	<b>\$ 37,450</b>

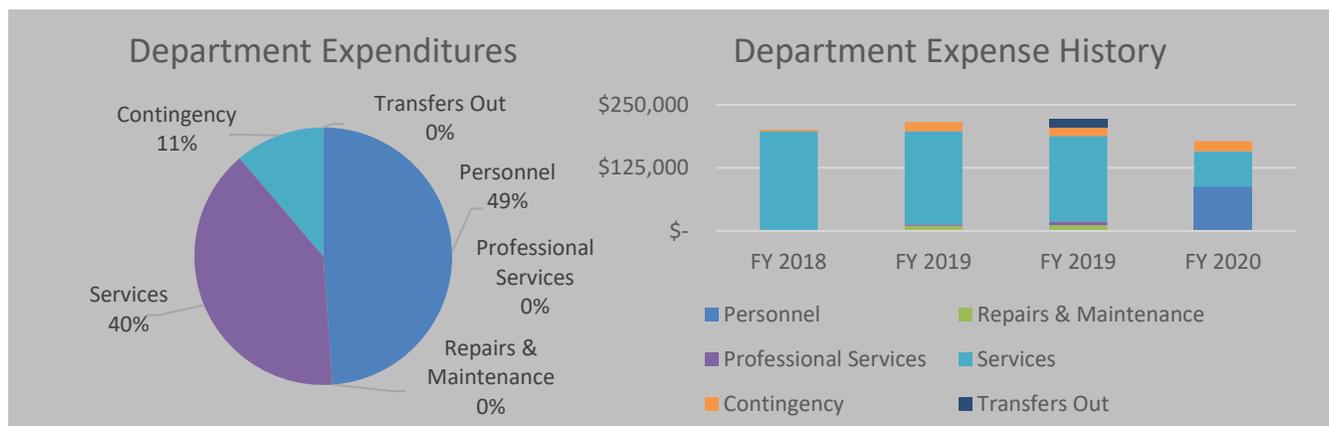
**Description**

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

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

**Expenditure Summary**

Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Personnel	\$ -	\$ -	\$ -	\$ 87,000
Repairs & Maintenance	\$ -	\$ 10,000	\$ 11,296	\$ -
Professional Services	\$ -	\$ 2,900	\$ 6,960	\$ -
Services	\$ 197,439	\$ 185,096	\$ 169,877	\$ 71,094
Contingency	\$ 3,255	\$ 18,004	\$ 18,004	\$ 20,000
Transfers Out	\$ -	\$ -	\$ 15,355	\$ -
<b>Total</b>	<b>\$ 200,694</b>	<b>\$ 216,000</b>	<b>\$ 221,492</b>	<b>\$ 178,094</b>



**Other Costs**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
10-5-905160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 87,000
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,000</b>
10-5-90-5323	Computer System Maintenance	\$ -	\$ 10,000	\$ 11,296	\$ -
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 11,296</b>	<b>\$ -</b>
10-5-90-5406	IT Services	\$ -	\$ 2,900	\$ 6,960	\$ -
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ 2,900</b>	<b>\$ 6,960</b>	<b>\$ -</b>
10-5-90-5500	Contract Services	\$ 9,240	\$ -	\$ -	\$ -
10-5-90-5502	Communication Services	\$ 67,337	\$ 56,150	\$ 45,820	\$ 27,180
10-5-90-5512	Ins.- Non-Health	\$ 104,705	\$ 106,100	\$ 96,086	\$ -
10-5-90-5530	Community Outreach	\$ -	\$ 1,000	\$ 1,731	\$ 1,000
10-5-90-5543	Employee Relations	\$ -	\$ 2,600	\$ 4,297	\$ 4,050
10-5-90-5552	Social Services	\$ 16,157	\$ 19,198	\$ 21,943	\$ 19,400
10-5-90-5554	Community Programs	\$ -	\$ -	\$ -	\$ 19,464
10-5-90-5571	Waste Collection	\$ -	\$ 48	\$ -	\$ -
	<b>Total Services</b>	<b>\$ 197,439</b>	<b>\$ 185,096</b>	<b>\$ 169,877</b>	<b>\$ 71,094</b>
10-5-90-5800	Contingency	\$ 3,255	\$ 18,004	\$ 18,004	\$ 20,000
	<b>Total Contingency</b>	<b>\$ 3,255</b>	<b>\$ 18,004</b>	<b>\$ 18,004</b>	<b>\$ 20,000</b>
10-5-90-5914	Transfers Out	\$ -	\$ -	\$ 15,355	\$ -
	<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,355</b>	<b>\$ -</b>
	<b>Total Other Costs</b>	<b>\$ 200,694</b>	<b>\$ 216,000</b>	<b>\$ 221,492</b>	<b>\$ 178,094</b>

# WATER & SEWER FUND



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

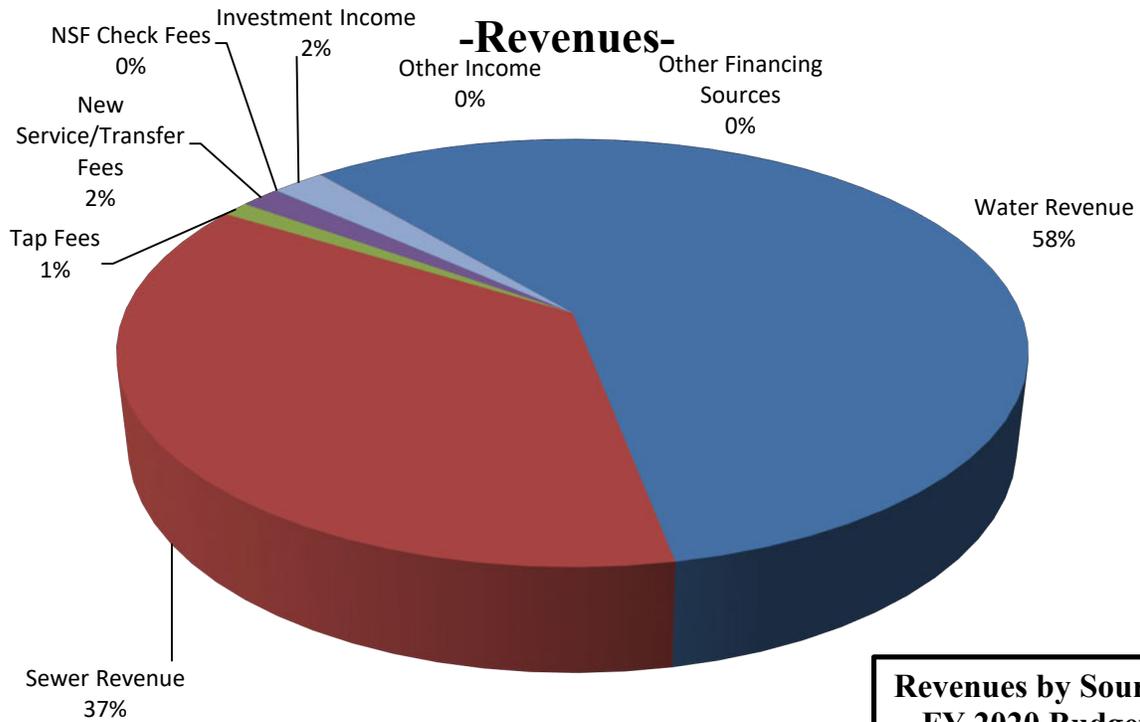
Water and Sewer Fund – Accounts for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to administration, operations, maintenance, billing, and collection.



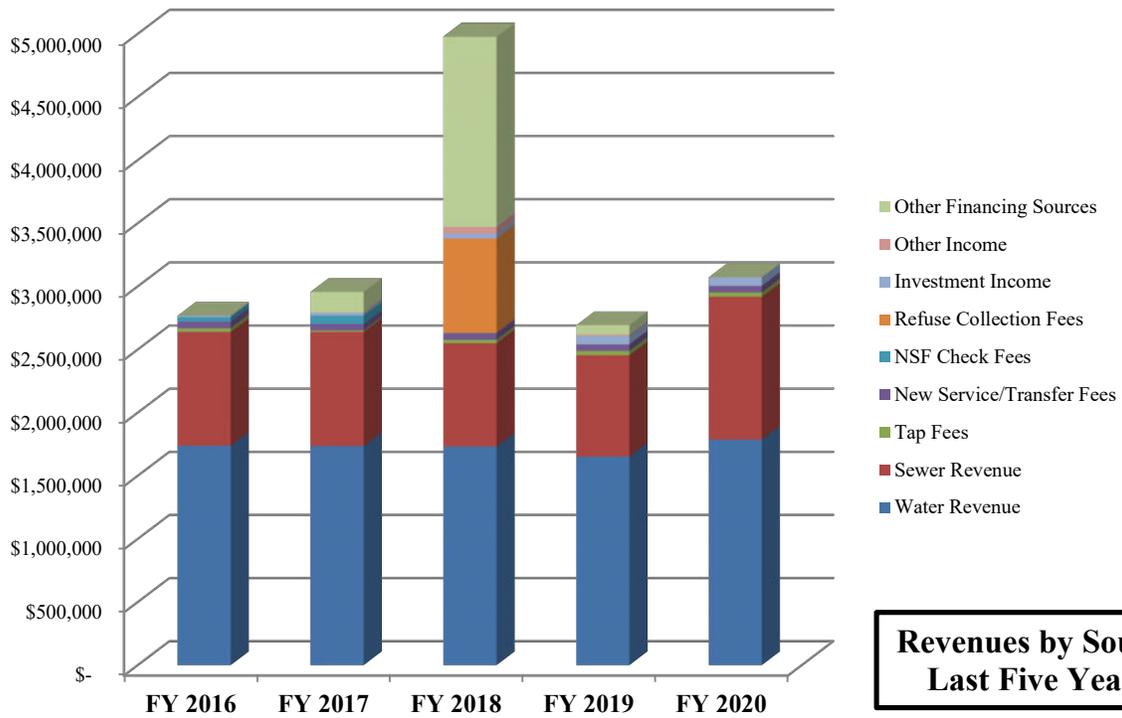
**Water & Sewer Fund  
Budget Summary  
FY 2020**

	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>	<b>Percent of Budget</b>	<b>% Change from FY 2019 Budget</b>
<b>Revenues</b>						
Water Revenue	\$ 1,731,569	\$ 1,775,000	\$ 1,651,740	\$ 1,786,215	58.12%	0.63%
Sewer Revenue	819,189	925,000	802,888	1,132,183	36.84%	22.40%
Tap Fees	26,750	15,100	34,600	34,600	1.13%	129.14%
New Service/Transfer Fees	52,795	50,000	51,635	51,635	1.68%	3.27%
NSF Check Fees	1,600	1,000	865	900	0.03%	-10.00%
Refuse Collection Fees	748,735	-	-	-	0.00%	NA
Investment Income	38,532	18,000	67,000	67,000	2.18%	272.22%
Other Income	53,006	44,000	9,006	1,000	0.02%	NA
Other Financing Sources	1,508,062	24,373	75,744	-	0.00%	-100.00%
<b>Total Revenues</b>	<b>4,980,237</b>	<b>2,852,473</b>	<b>2,693,478</b>	<b>3,073,533</b>	<b>100.00%</b>	<b>7.75%</b>
<b>Operating Expenses</b>						
Personnel	425,118	530,326	465,374	743,902	21.85%	40.27%
Supplies	95,425	125,200	102,149	102,955	3.02%	-17.77%
Repairs & Maintenance	308,329	381,715	306,426	320,173	9.40%	-16.12%
Professional Services	-	14,605	18,218	28,744	0.84%	96.81%
Services	1,467,369	695,935	713,268	709,389	20.83%	1.93%
Sewer Treatment	-	340,000	340,000	407,640	11.97%	19.89%
<b>Total Operating Expenses</b>	<b>2,296,241</b>	<b>2,087,781</b>	<b>1,945,436</b>	<b>2,312,803</b>	<b>67.91%</b>	<b>10.78%</b>
<b>Non-Operating Expenses</b>						
Sewer Treatment Plant	-	-	-	331,327	9.73%	NA
Capital	-	113,558	97,558	12,500	0.37%	-88.99%
Debt Service	178,959	496,338	496,538	499,188	14.68%	0.57%
Transfers Out	3,018,632	475,430	475,430	249,042	7.31%	-47.62%
<b>Total Non-Operating Expenses</b>	<b>3,197,591</b>	<b>1,085,326</b>	<b>1,069,526</b>	<b>1,092,057</b>	<b>32.09%</b>	<b>0.62%</b>
<b>Total Expenses</b>	<b>5,493,832</b>	<b>3,173,107</b>	<b>3,014,962</b>	<b>3,404,860</b>	<b>100.00%</b>	<b>7.30%</b>
<b>Net Change In Working Capital</b>	<b>\$ (513,595)</b>	<b>\$ (320,634)</b>	<b>\$ (321,484)</b>	<b>(331,327)</b>		
<b>Projected Working Capital Balance, Beginning</b>				<b>2,797,480</b>		
<b>Projected Working Capital Balance, Ending</b>				<b>\$ 2,466,153</b>		
<b>Minimum Working Capital Balance</b>				<b>\$ 851,215</b>		
<b>Highest Annual Debt Service</b>				<b>515,697</b>		
<b>Projected Working Capital in Excess of Minimum</b>				<b>\$ 1,099,241</b>		

# Water & Sewer Fund



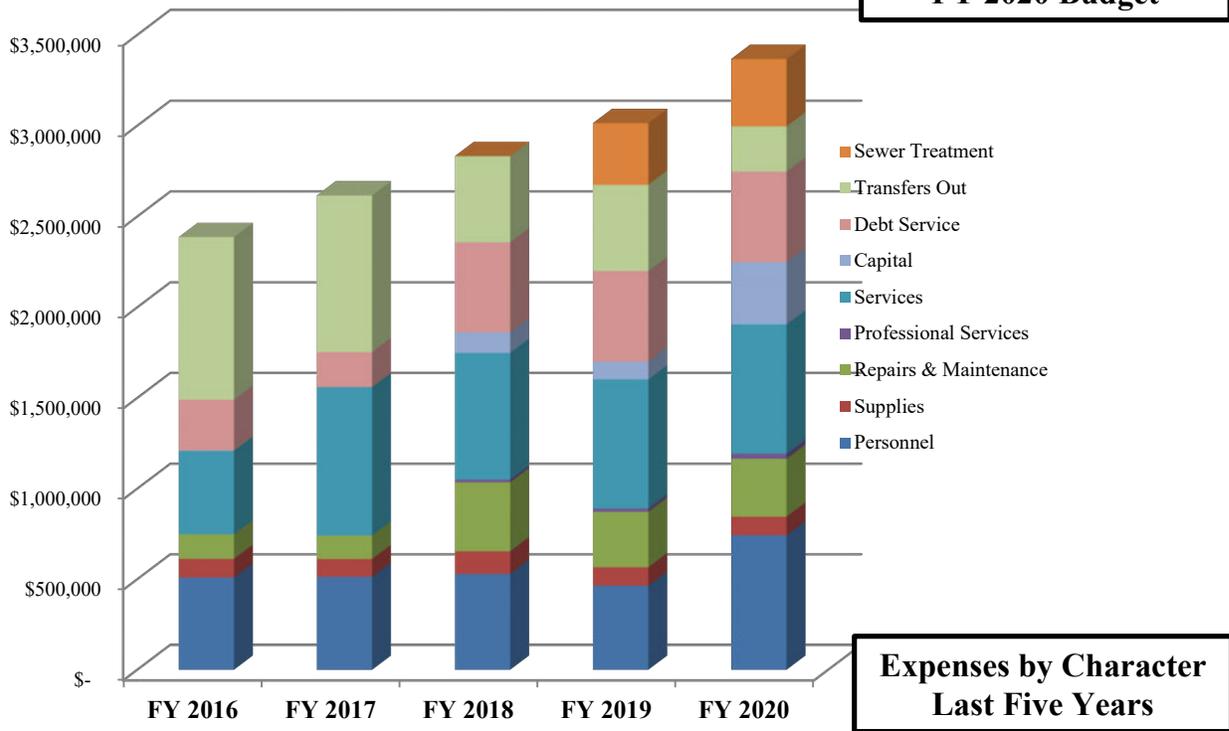
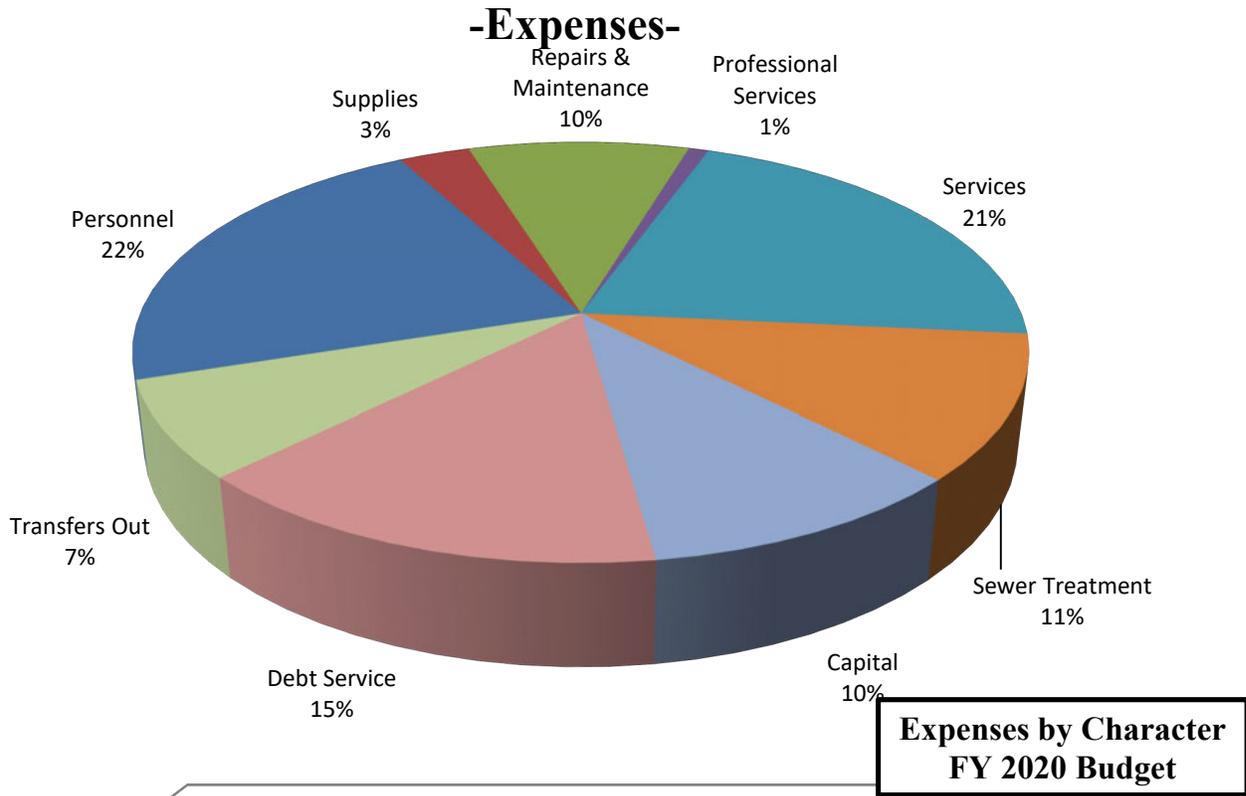
**Revenues by Source  
FY 2020 Budget**



**Revenues by Source  
Last Five Years**

Solid Waste collection revenue and expenses were netted prior to FY 2018. Solid Waste was moved to the General Fund in FY 2019.

# Water & Sewer Fund



Solid Waste collection revenue and expenses were netted prior to FY 2018. Solid Waste was moved to the General Fund in FY 2019.

**Annual Budget  
FY 2020**

**Water & Sewer Fund  
Revenues**

**Water & Sewer Fund Revenues**

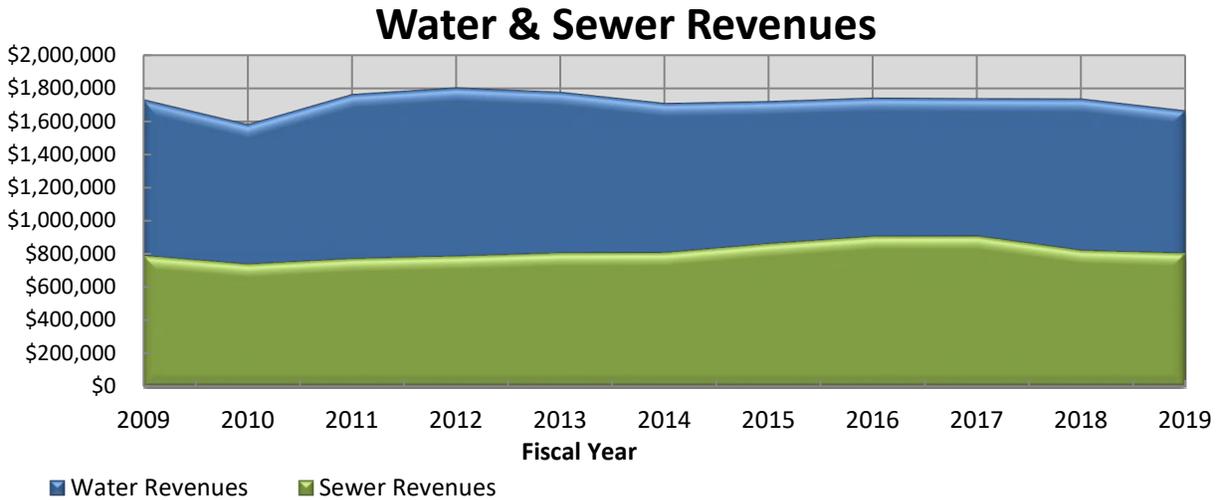
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
20-4431	Water Revenue	\$ 1,609,277	\$ 1,652,000	\$ 1,533,329	\$ 1,661,215
20-4432	Water - Commercial	\$ 122,291	\$ 123,000	\$ 118,411	\$ 125,000
20-4433	Sewer Revenue	\$ 819,189	\$ 925,000	\$ 802,888	\$ 1,132,183
20-4435	Tap Fees	\$ 26,750	\$ 15,100	\$ 34,600	\$ 34,600
20-4434	New Service/Transfer Fees	\$ 52,795	\$ 50,000	\$ 51,635	\$ 51,635
20-4782	NSF Check Fees	\$ 1,600	\$ 1,000	\$ 865	\$ 900
20-4441	Refuse Collection Fees	\$ 748,735	\$ -	\$ -	\$ -
	<b>Total Charges for Services</b>	<b>\$ 3,380,638</b>	<b>\$ 2,766,100</b>	<b>\$ 2,541,728</b>	<b>\$ 3,005,533</b>
20-4611	Interest Earned	\$ 38,532	\$ 18,000	\$ 67,000	\$ 67,000
	<b>Total Investment Income</b>	<b>\$ 38,532</b>	<b>\$ 18,000</b>	<b>\$ 67,000</b>	<b>\$ 67,000</b>
20-4711	Other Income	\$ 53,006	\$ 44,000	\$ 9,006	\$ 1,000
20-4712	Cash Over/Short	\$ -	\$ -	\$ -	\$ -
	<b>Total Other Income</b>	<b>\$ 53,006</b>	<b>\$ 44,000</b>	<b>\$ 9,006</b>	<b>\$ 1,000</b>
20-4921	Sale of Assets	\$ -	\$ -	\$ 3,400	\$ -
20-4922	Insurance Proceeds	\$ -	\$ 24,373	\$ 72,344	\$ -
20-4999	Interest Income-Bond Proceeds	\$ 1,508,062	\$ -	\$ -	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ 1,508,062</b>	<b>\$ 24,373</b>	<b>\$ 75,744</b>	<b>\$ -</b>
	<b>Total Water/Sewer Revenues</b>	<b>\$ 4,980,237</b>	<b>\$ 2,852,473</b>	<b>\$ 2,693,478</b>	<b>\$ 3,073,533</b>

## - WATER AND SEWER REVENUES - Revenue Assumptions

<b>Water Revenue</b>	<b>\$1,786,215</b>
<b>Sewer Revenue</b>	<b>\$1,132,183</b>

In FY 2014, the City contracted with an outside firm to perform a water and sewer rate study, using information from Bellmead’s water and sewer customer base. The City implemented the proposed rate increases in FY 2015. The City chose to defer utility rate increases scheduled for FY 2016 and FY 2018. A rate increase was adopted in FY 2017 for commercial water and sewer only; however, the rates were not implemented. Water and sewer rates appear in the reference section of this document.

Water sales hit record highs in FY 2012, due to extremely hot and dry conditions. Conditions were more temperate in FY 2019 resulting in lower water sales.



The above chart shows the elasticity of **water revenues** which are highly dependent on the weather – the hotter and dryer the weather, the more water is consumed. The chart shows a flatter trend for **sewer revenues**, because not all sewer charges are billed on total water consumption. Residential customers are billed for sewer based on their water consumption, but the maximum sewer revenue is capped at \$21 per month. Non-residential customers are billed for sewer service based on 100% of their water consumption.

<b>Tap Fees</b>	<b>\$34,600</b>
-----------------	-----------------

Tap fees are charged to new customers who "tap" into the City's water and sewer systems. This revenue is highly dependent on building and construction activity within the City that is difficult to forecast. The revenue projection is based on trend analysis, taking into account predicted construction levels. FY 2020 budgeted revenues are projected at the FY 2019 level, in anticipation of a leveling of housing activity.

**New Service/Transfer Fees****\$51,635**

---

New service fees are charged for the connection and transfer of utility accounts. The amount of revenue generated by these fees normally remains stable. FY 2020 revenues are budgeted at a slight increase from the FY 2019 budget, based on year-end projected levels.

**NSF Payment Fees****\$900**

---

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

**Interest Income****\$67,000**

---

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



## **Description**

---

Provides timely billing and collection of City provided water, sewer, and refuse services in a courteous and responsive manner.

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

## **Accomplishments**

---

- Implemented utility bank draft program to promote customer service and efficiency.
- Implemented email capabilities (emailed receipts) within financial software to provide enhanced customer service.
- Implemented utility billing adjustment approval procedure strengthening internal controls.
- Implemented form letter extracts within utility collections financial module to increase efficiency.
- Streamlined meter reading input to ensure accurate meter reads and ease of understanding.

## **Goals**

---

- Implement Tyler online payment portal for utility collections.
- Audit utility collections to ensure that all customers are classified correctly and being charged the correct rates for the correct services.
- Work with Public Works to correct commercial meter inventory and set up correctly within accounting system.

**Annual Budget  
FY 2020**

**Water & Sewer Fund  
Finance  
Utility Collections**

**Expenditure Summary**

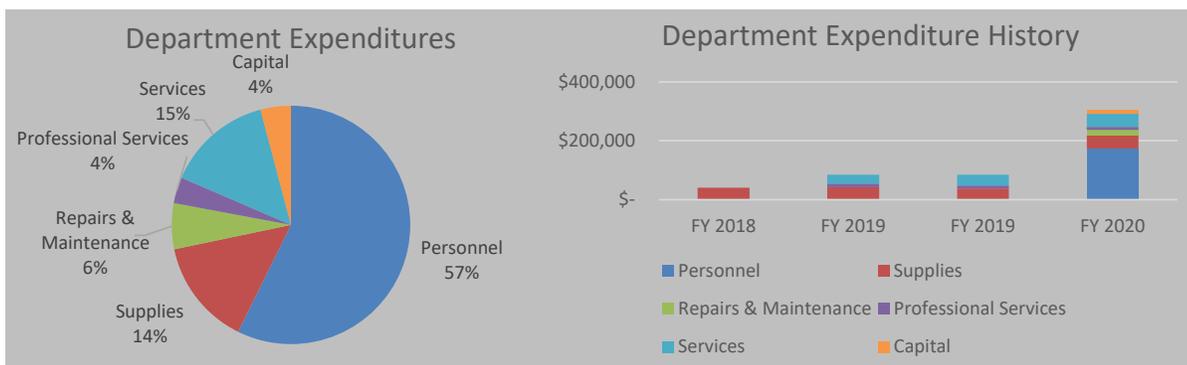
Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Personnel	\$ -	\$ -	\$ -	\$ 174,219
Supplies	\$ 40,843	\$ 42,500	\$ 37,406	\$ 43,775
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 18,943
Professional Services	\$ -	\$ 11,605	\$ 10,248	\$ 10,744
Services	\$ -	\$ 30,595	\$ 36,990	\$ 43,803
Capital	\$ -	\$ -	\$ -	\$ 12,500
<b>Total</b>	<b>\$40,843</b>	<b>\$84,700</b>	<b>\$84,644</b>	<b>\$303,984</b>

**Performance Measures**

Measurement	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budget
Number of Customers	3,554	3,544	3,600
ACH Customers	-	110	500
Bills Generated Annually	41,306	41,486	43,200
Late Notices Generated	19,930	18,043	18,788
Disconnects per Non-Payment	1,492	1,509	1,526
Work Orders Processed	3,884	3,978	4,000

**Staffing**

Position	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budget
ACM/Chief Financial Officer	-	-	0.45
Staff Accountant	-	-	0.45
Accounting Specialist	-	-	0.15
Utility Billing Specialist	-	-	0.90
Collections Clerk	-	-	0.85
<b>Total</b>	<b>-</b>	<b>-</b>	<b>2.80</b>



**Annual Budget  
FY 2020**

**Water & Sewer Fund  
Finance  
Utility Collections**

**Finance-Utility Collections**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
20-5-32-5101	Salaries-Administrative	\$ -	\$ -	\$ -	\$ 47,270
20-5-32-5102	Salaries-Professional	\$ -	\$ -	\$ -	\$ 22,464
20-5-32-5104	Salaries-Operations	\$ -	\$ -	\$ -	\$ 61,752
20-5-32-5112	Longevity	\$ -	\$ -	\$ -	\$ 434
20-5-32-5120	FICA	\$ -	\$ -	\$ -	\$ 10,092
20-5-32-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 328
20-5-32-5130	TMRS	\$ -	\$ -	\$ -	\$ 11,695
20-5-32-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 20,184
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 174,219</b>
20-5-32-5201	Office Supplies	\$ 7,787	\$ 9,300	\$ 8,000	\$ 8,125
20-5-32-5203	Postage	\$ 33,056	\$ 33,200	\$ 29,100	\$ 33,200
20-5-32-5215	Small Equipment	\$ -	\$ -	\$ -	\$ 2,450
20-5-32-5230	Employee Testing	\$ -	\$ -	\$ 306	\$ -
	<b>Total Supplies</b>	<b>\$ 40,843</b>	<b>\$ 42,500</b>	<b>\$ 37,406</b>	<b>\$ 43,775</b>
20-5-32-5323	Computer System Maintenance	\$ -	\$ -	\$ -	\$ 18,943
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,943</b>
20-5-32-5403	Accounting Services	\$ -	\$ 11,605	\$ 10,248	\$ 4,804
20-5-32-5406	Information Technology Services	\$ -	\$ -	\$ -	\$ 5,940
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ 11,605</b>	<b>\$ 10,248</b>	<b>\$ 10,744</b>
20-5-32-5502	Communication Services	\$ -	\$ -	\$ 780	\$ 780
20-5-32-5506	Merchant Services	\$ -	\$ 30,595	\$ 31,740	\$ 35,000
20-5-32-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 121
20-5-32-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 208
20-5-32-5513	Insurance-Crime/Dishonesty	\$ -	\$ -	\$ -	\$ 350
20-5-32-5531	Equipment Rental	\$ -	\$ -	\$ 4,470	\$ 6,344
20-5-32-5541	Training & Travel	\$ -	\$ -	\$ -	\$ 1,000
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ 30,595</b>	<b>\$ 36,990</b>	<b>\$ 43,803</b>
20-5-32-5708	Computer Equipment	\$ -	\$ -	\$ -	\$ 12,500
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,500</b>
	<b>Total Finance-Utility Collections</b>	<b>\$ 40,843</b>	<b>\$ 84,700</b>	<b>\$ 84,644</b>	<b>\$ 303,984</b>

**Description**

The Public Works department is comprised of three divisions:

1. Administration
2. Water
3. Sewer

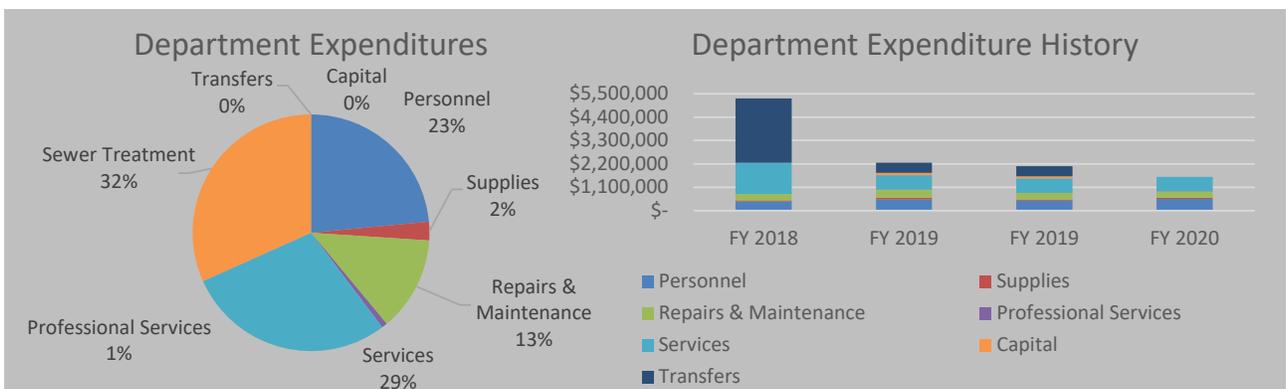
The details of these divisions follow.

**Expenditure Summary**

Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Personnel	\$ 425,118	\$ 530,326	\$ 465,374	\$ 547,733
Supplies	\$ 54,582	\$ 82,700	\$ 64,744	\$ 59,180
Repairs & Maintenance	\$ 308,329	\$ 381,715	\$ 306,426	\$ 301,230
Professional Services	\$ -	\$ 3,000	\$ 7,970	\$ 18,000
Services	\$ 1,467,369	\$ 665,340	\$ 676,278	\$ 665,586
Sewer Treatment	\$ -	\$ 340,000	\$ 340,000	\$ 738,967
Capital	\$ -	\$ 113,558	\$ 97,558	\$ -
Transfers	\$ 3,018,065	\$ 475,430	\$ 475,430	\$ -
<b>Total</b>	<b>\$ 5,273,463</b>	<b>\$ 2,592,069</b>	<b>\$ 2,433,780</b>	<b>\$ 2,330,696</b>

**Staffing**

Position	FY 2018 Number	FY 2019 Number	FY 2020 Number
City Manager	-	-	0.25
Public Works Director	1.00	1.00	0.50
Utilities Superintendent	-	-	1.00
Meter Superintendent	1.00	1.00	-
Sr Heavy Equipment Operator	-	-	1.00
Heavy Equipment Operator	2.00	2.00	3.00
Truck Driver	-	1.00	-
Meter Reader	2.00	2.00	2.00
Laborer	-	2.00	2.00
Office Assistant	1.00	1.00	1.00
<b>Total</b>	<b>7.00</b>	<b>10.00</b>	<b>10.75</b>



## **Description**

---

Provides administrative functions, oversight and support of Water and Sewer departmental operations.

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

## **Accomplishments**

---

- Completed designs for elevated storage tank and obtained bids.

## **Goals**

---

- Complete the construction of the Parrish elevated storage tank.

**Annual Budget  
FY 2020**

**Water & Sewer Fund  
Public Works  
Administration**

**Expenditure Summary**

Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Personnel	\$ -	\$ -	\$ -	\$ 84,239
Professional Services	\$ -	\$ -	\$ -	\$ 3,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,239</b>

**Performance Measures**

Measurement	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budget
Indust. Pre-Treat. Reports	1	1	1
Indust. Pre-Treat. Inspec.	1	1	1
Total Water Cons.-Gallons	439,044,000	417,748,000	445,000,000
Gallons - Highest Day	1,810,000	1,781,000	1,850,000
Gallons - Average Day	1,202,860	1,144,515	1,219,178

**Staffing**

Position	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budget
City Manager	-	-	0.25
Public Works Director	-	-	0.50
<b>Total</b>	<b>-</b>	<b>-</b>	<b>0.75</b>



**Annual Budget  
FY 2020**

**Water & Sewer Fund  
Public Works  
Administration**

**Public Works - Administration**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
20-5-70-5101	Salaries-Administrative	\$ -	\$ -	\$ -	\$ 66,342
20-5-70-5112	Longevity	\$ -	\$ -	\$ -	\$ 358
20-5-70-5120	FICA	\$ -	\$ -	\$ -	\$ 5,103
20-5-70-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 1,117
20-5-70-5130	TMRS	\$ -	\$ -	\$ -	\$ 5,913
20-5-70-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 5,406
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,239</b>
20-5-70-5406	Information Technology Services	\$ -	\$ -	\$ -	\$ 3,000
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>
	<b>Total Public Works - Admin</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,239</b>



## **Description**

---

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

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

## **Accomplishments**

---

- Acquired and implemented the Smart Phone Meter Reading program to increase efficiencies and reduce rereads.

## **Goals**

---

- Continue to actively monitor the water system, repairing and replacing parts as needed.

**Annual Budget  
FY 2020**

**Water & Sewer Fund  
Public Works  
Water**

**Expenditure Summary**

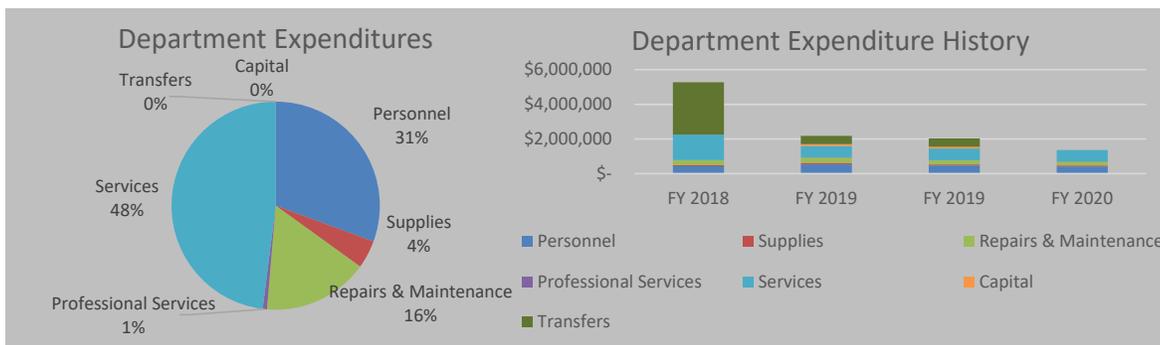
Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Personnel	\$ 425,118	\$ 530,326	\$ 465,374	\$ 415,182
Supplies	\$ 54,582	\$ 82,700	\$ 64,744	\$ 59,180
Repairs & Maintenance	\$ 308,329	\$ 323,315	\$ 253,093	\$ 222,390
Professional Services	\$ -	\$ 3,000	\$ 3,350	\$ 9,000
Services	\$ 1,467,369	\$ 653,340	\$ 664,278	\$ 651,363
Capital	\$ -	\$ 113,558	\$ 97,558	\$ -
Transfers	\$ 3,018,065	\$ 475,430	\$ 475,430	\$ -
<b>Total</b>	<b>\$ 5,273,463</b>	<b>\$ 2,181,669</b>	<b>\$ 2,023,827</b>	<b>\$ 1,357,115</b>

**Performance Measures**

Measurement	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budget
Service Leaks Repaired	960	1,000	1,100
Main Line Leaks Repaired	480	500	550
Water Samples Taken	156	156	156
Well Inspections	1,200	1,200	1,200
Meter Exchanges	40	45	200
New Connections	22	25	28
# of Fire Hydrants Replaced	-	3	3

**Staffing**

Position	FY 2018 Number	FY 2019 Number	FY 2020 Number
Public Works Director	1.00	1.00	-
Utilities Superintendent	-	-	1.00
Meter Superintendent	1.00	1.00	-
Sr Heavy Equipment Operator	-	-	1.00
Heavy Equipment Operator	2.00	2.00	2.00
Truck Driver	-	1.00	-
Meter Reader	2.00	2.00	2.00
Laborer	-	2.00	2.00
Office Assistant	1.00	1.00	1.00
<b>Total</b>	<b>7.00</b>	<b>10.00</b>	<b>9.00</b>



**Annual Budget  
FY 2020**

**Water & Sewer Fund  
Public Works  
Water**

**Public Works - Water**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
20-5-75-5103	Salaries-Supervisory	\$ -	\$ -	\$ -	\$ 80,683
20-5-75-5104	Salaries-Operations	\$ 312,718	\$ 370,813	\$ 325,842	\$ 204,464
20-5-75-5110	Overtime	\$ 12,628	\$ 18,000	\$ 17,627	\$ 7,764
20-5-75-5112	Longevity	\$ 1,585	\$ 1,785	\$ 3,530	\$ 555
20-5-75-5120	FICA	\$ 25,366	\$ 31,242	\$ 27,356	\$ 22,450
20-5-75-5124	Workers' Comp Insurance	\$ -	\$ 8,760	\$ 9,778	\$ 8,374
20-5-75-5130	TMRS	\$ 13,918	\$ 38,059	\$ 27,330	\$ 26,016
20-5-75-5150	Group Insurance	\$ 58,904	\$ 61,667	\$ 53,912	\$ 64,876
	<b>Total Personnel</b>	<b>\$425,118</b>	<b>\$530,326</b>	<b>\$465,374</b>	<b>\$415,182</b>
20-5-75-5201	Office Supplies	\$ -	\$ -	\$ -	\$ 1,000
20-5-75-5204	Clothing Supplies	\$ 10,160	\$ 5,200	\$ 7,298	\$ 6,200
20-5-75-5207	Fuel	\$ 29,515	\$ 40,000	\$ 24,446	\$ 24,480
20-5-75-5210	Tools & Other Supplies	\$ 1,138	\$ 1,500	\$ 1,500	\$ 1,000
20-5-75-5213	Chemical Supplies	\$ 9,953	\$ 27,500	\$ 25,000	\$ 23,000
20-5-75-5215	Small Equipment	\$ 3,816	\$ 8,500	\$ 6,500	\$ 3,500
	<b>Total Supplies</b>	<b>\$ 54,582</b>	<b>\$ 82,700</b>	<b>\$ 64,744</b>	<b>\$ 59,180</b>
20-5-75-5301	Building Maintenance	\$ -	\$ 4,176	\$ 3,000	\$ -
20-5-75-5321	Machinery & Equip Maint	\$ 8,184	\$ 10,000	\$ 10,000	\$ 6,000
20-5-75-5322	Vehicle Maintenance	\$ 9,796	\$ 6,000	\$ 6,000	\$ 4,000
20-5-75-5323	Computer System Maintenance	\$ 23,509	\$ 20,400	\$ 20,400	\$ 1,810
20-5-75-5340	Water Line Maintenance	\$ 265,756	\$ 112,835	\$ 48,989	\$ 60,000
20-5-75-5342	Water Well Maintenance	\$ -	\$ 131,889	\$ 131,889	\$ 125,000
20-5-75-5343	Water Meters	\$ 1,085	\$ 10,200	\$ 5,000	\$ 5,000
20-5-75-5344	Fire Hydrant Maintenance	\$ -	\$ 27,815	\$ 27,815	\$ 20,580
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 308,329</b>	<b>\$ 323,315</b>	<b>\$ 253,093</b>	<b>\$ 222,390</b>
20-5-75-5402	Engineering Services	\$ -	\$ -	\$ -	\$ 6,000
20-5-75-5404	Legal Services	\$ -	\$ -	\$ 350	\$ -
20-5-75-5440	Water Samples	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
	<b>Professional Services</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,350</b>	<b>\$ 9,000</b>

Annual Budget  
FY 2020

Water & Sewer Fund  
Public Works  
Water

Public Works - Water Continued

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
20-5-75-5500	Contracted Services	\$ 47,443	\$ -	\$ -	\$ -
20-5-75-5501	Electric Services	\$ 248,369	\$ 225,800	\$ 225,794	\$ 225,794
20-5-75-5502	Communication Services	\$ -	\$ 4,000	\$ 3,819	\$ 5,520
20-5-75-5503	Gas Service	\$ -	\$ 1,700	\$ -	\$ -
20-5-75-5504	Internet Services	\$ -	\$ -	\$ -	\$ 2,700
20-5-75-5511	Insurance-General Liability	\$ 68,767	\$ 61,240	\$ 46,698	\$ 2,240
20-5-75-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 3,830
20-5-75-5515	Insurance-Auto	\$ -	\$ -	\$ -	\$ 6,437
20-5-75-5516	Insurance-Rolling Stock	\$ -	\$ -	\$ -	\$ 1,164
20-5-75-5517	Insurance-Property	\$ -	\$ -	\$ -	\$ 15,410
20-5-75-5531	Equipment Rental	\$ -	\$ 2,000	\$ 2,000	\$ 1,968
20-5-75-5541	Training & Travel	\$ 617	\$ 1,000	\$ 1,000	\$ 1,300
20-5-75-5542	Dues/Memberships	\$ 368	\$ 1,600	\$ 1,600	\$ 1,600
20-5-75-5571	Waste Collection Services	\$ 727,136	\$ -	\$ -	\$ -
20-5-75-5580	Water System Fees	\$ -	\$ 8,775	\$ 10,000	\$ 10,000
20-5-75-5581	Raw Water	\$ 32,461	\$ 17,225	\$ 26,000	\$ 26,000
20-5-75-5582	Water Purchases-Fixed Charges	\$ 342,207	\$ 330,000	\$ 347,366	\$ 347,400
	<b>Total Services</b>	<b>\$ 1,467,369</b>	<b>\$ 653,340</b>	<b>\$ 664,278</b>	<b>\$ 651,363</b>
20-5-75-5702	Infrastructure	\$ -	\$ 48,185	\$ 48,185	\$ -
20-5-75-5705	Machinery & Equipment	\$ -	\$ 16,000	\$ -	\$ -
20-5-75-5706	Vehicles	\$ -	\$ 49,373	\$ 49,373	\$ -
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 113,558</b>	<b>\$ 97,558</b>	<b>\$ -</b>
20-5-75-5910	Administrative Charge	\$ 365,432	\$ 365,430	\$ 365,430	\$ -
20-5-75-6030	Transfer Out	\$ 2,652,633	\$ 110,000	\$ 110,000	\$ -
	<b>Total Transfers</b>	<b>\$ 3,018,065</b>	<b>\$ 475,430</b>	<b>\$ 475,430</b>	<b>\$ -</b>
	<b>Total Public Works - Water</b>	<b>\$5,273,463</b>	<b>\$2,181,669</b>	<b>\$2,023,827</b>	<b>\$1,357,115</b>

## **Description**

---

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

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

## **Accomplishments**

---

- Replaced Vactor Tank under warranty, gaining a new spare tank.
- Updated plans for manhole replacements and obtained bids from three different contractors.
- Completed the design of the sewer interceptor.

## **Goals**

---

- Begin construction of sewer interceptor.
- Continue to actively monitor the wastewater system, repairing and replacing parts as needed.
- Complete the development of sewer easement clean out.

**Annual Budget  
FY 2020**

**Water & Sewer Fund  
Public Works  
Sewer**

**Expenditure Summary**

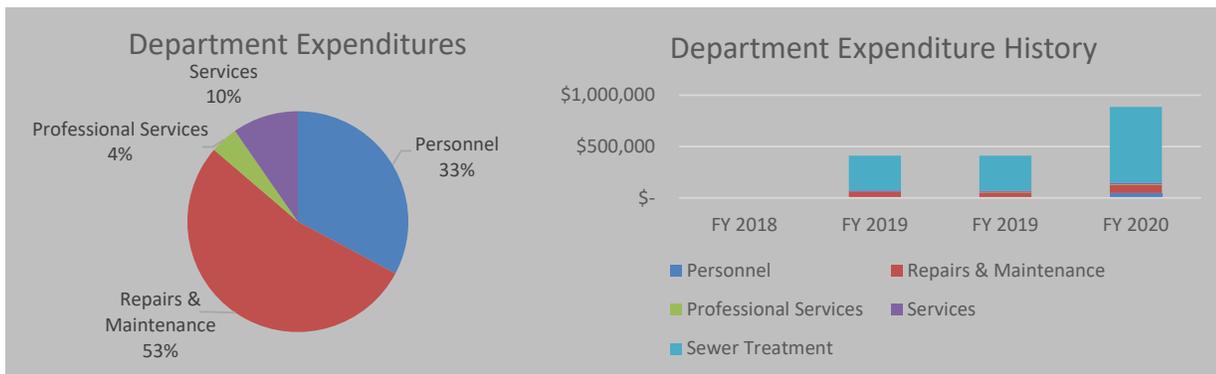
Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Personnel	\$ -	\$ -	\$ -	\$ 48,312
Repairs & Maintenance	\$ -	\$ 58,400	\$ 53,334	\$ 78,840
Professional Services	\$ -	\$ -	\$ 4,620	\$ 6,000
Services	\$ -	\$ 12,000	\$ 12,000	\$ 14,223
Sewer Treatment	\$ -	\$ 340,000	\$ 340,000	\$ 738,967
<b>Total</b>	<b>\$ -</b>	<b>\$ 410,400</b>	<b>\$ 409,954</b>	<b>\$ 886,342</b>

**Performance Measures**

Measurement	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budget
Feet of line rodded	45,000	46,200	47,000
Sewer stoppages removed	500	530	550
Major trunkline repairs	48	49	52
Lift stations maintained	10	10	10
Lift stations inspections	3,650	3,650	3,650
LF Cleaned-Ongoing	4,800	4,950	5,150
Manholes Cleaned	36	38	42
Service Taps Made	22	25	28

**Staffing**

Position	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budget
Heavy Equipment Operator	-	-	1.00
<b>Total</b>	<b>-</b>	<b>-</b>	<b>1.00</b>



**Annual Budget  
FY 2020**

**Water & Sewer Fund  
Public Works  
Sewer**

**Public Works - Sewer**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
20-5-76-5104	Salaries-Operations	\$ -	\$ -	\$ -	\$ 33,051
20-5-76-5110	Overtime	\$ -	\$ -	\$ -	\$ 992
20-5-76-51112	Longevity	\$ -	\$ -	\$ -	\$ 655
20-5-76-5120	FICA	\$ -	\$ -	\$ -	\$ 2,655
20-5-76-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 675
20-5-76-5130	TMRS	\$ -	\$ -	\$ -	\$ 3,076
20-5-76-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 7,208
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,312</b>
20-5-76-5330	Sewer Line Maintenance	\$ -	\$ 43,000	\$ 38,000	\$ 63,840
20-5-76-5335	Lift Station Maintenance	\$ -	\$ 15,400	\$ 15,334	\$ 15,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ 58,400</b>	<b>\$ 53,334</b>	<b>\$ 78,840</b>
20-5-76-5402	Engineering Services	\$ -	\$ -	\$ 4,620	\$ 6,000
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,620</b>	<b>\$ 6,000</b>
20-5-76-5501	Electricity Services	\$ -	\$ 12,000	\$ 12,000	\$ 12,369
20-5-76-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 61
20-5-76-5512	Insurance-Errors & Ommissions	\$ -	\$ -	\$ -	\$ 104
20-5-76-5515	Insurance-Auto	\$ -	\$ -	\$ -	\$ 1,365
20-5-76-5517	Insurance-Property	\$ -	\$ -	\$ -	\$ 324
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 14,223</b>
20-5-76-5580	Sewer Treatment--O&M	\$ -	\$ 340,000	\$ 340,000	\$ 371,160
20-5-76-5581	Sewer Treatment-Fixed Costs	\$ -	\$ -	\$ -	\$ 36,480
20-5-76-5583	Sewer Treatment-Capital	\$ -	\$ -	\$ -	\$ 331,327
	<b>Total Sewer Treatment</b>	<b>\$ -</b>	<b>\$ 340,000</b>	<b>\$ 340,000</b>	<b>\$ 738,967</b>
	<b>Total Public Works - Sewer</b>	<b>\$ -</b>	<b>\$ 410,400</b>	<b>\$ 409,954</b>	<b>\$ 886,342</b>
	<b>Total Public Works</b>	<b>\$ 5,273,463</b>	<b>\$ 2,592,069</b>	<b>\$ 2,433,780</b>	<b>\$ 2,330,696</b>

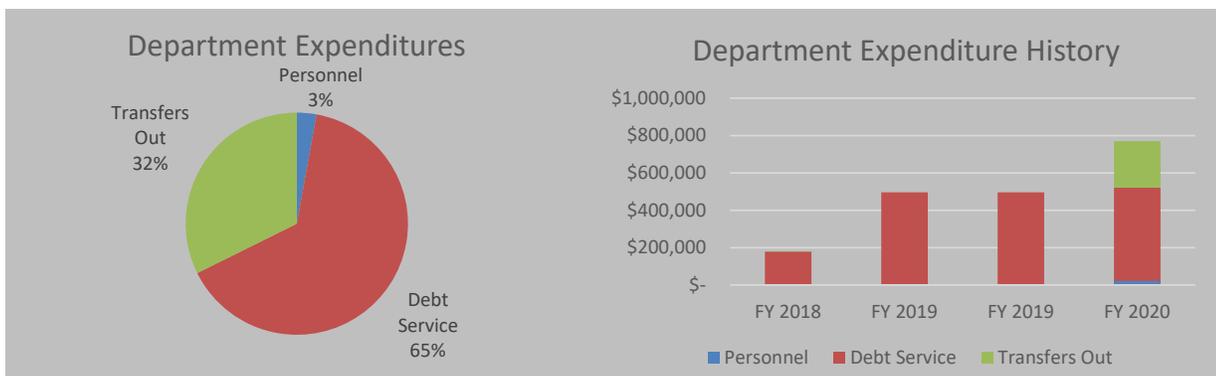


**Annual Budget  
FY 2020**

**Water & Sewer Fund  
Other Costs**

**Expenditure Summary**

Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Personnel	\$ -	\$ -	\$ -	\$ 21,950
Debt Service	\$ 178,959	\$ 496,338	\$ 496,538	\$ 499,188
Transfers Out	\$ 567	\$ -	\$ -	\$ 249,042
<b>Total</b>	<b>\$179,526</b>	<b>\$496,338</b>	<b>\$496,538</b>	<b>\$770,180</b>



**Annual Budget  
FY 2020**

**Water & Sewer Fund  
Other Costs**

**Other Costs**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
20-5-90-5160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 21,950
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,950</b>
20-5-90-5601	Principal Payments	\$ -	\$ 315,000	\$ 315,000	\$ 320,000
20-5-90-5611	Bond Interest Expense	\$ 178,659	\$ 181,038	\$ 181,038	\$ 174,688
20-5-90-5621	Fiscal Charges	\$ 300	\$ 300	\$ 500	\$ 1,000
20-5-90-5631	Arbitrage	\$ -	\$ -	\$ -	\$ 3,500
	<b>Total Debt Service</b>	<b>\$ 178,959</b>	<b>\$ 496,338</b>	<b>\$ 496,538</b>	<b>\$ 499,188</b>
20-5-90-5910	Transfer to General Fund	\$ -	\$ -	\$ -	\$ 249,042
20-5-90-5950	Transfer to Fund 50	\$ 567	\$ -	\$ -	\$ -
	<b>Total Transfers Out</b>	<b>\$ 567</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 249,042</b>
	<b>Total Other</b>	<b>\$ 179,526</b>	<b>\$ 496,338</b>	<b>\$ 496,538</b>	<b>\$ 770,180</b>



# STREET MAINTENANCE FUND



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



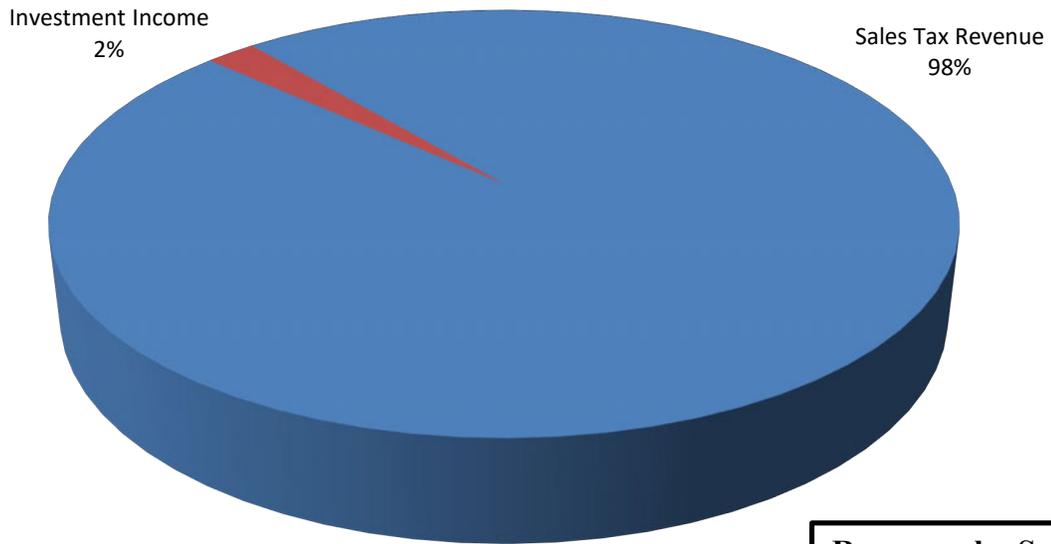
**Street Maintenance Fund  
Budget Summary  
FY 2020**

	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>	<b>Percent of Budget</b>	<b>% Change from FY 2019 Budget</b>
<b>Revenues</b>						
Sales Tax Revenue	\$ 625,163	\$ 600,000	\$ 640,578	\$ 657,175	97.87%	9.53%
Investment Income	3,770	2,000	14,292	14,292	2.13%	614.60%
<b>Total Revenues</b>	<b>628,933</b>	<b>602,000</b>	<b>654,870</b>	<b>671,467</b>	<b>100.00%</b>	<b>11.54%</b>
<b>Operating Expenditures</b>						
Personnel	46,265	41,337	31,731	344,765	22.39%	734.03%
Supplies	366,902	24,800	24,850	26,865	1.74%	8.33%
Repairs & Maintenance	58,850	493,000	305,000	66,800	4.34%	-86.45%
Professional Services	-	15,000	3,000	124,000	8.05%	726.67%
Services	-	1,000	1,000	20,769	1.35%	1976.90%
<b>Total Operating Expenditures</b>	<b>472,017</b>	<b>575,137</b>	<b>365,581</b>	<b>583,199</b>	<b>37.87%</b>	<b>1.40%</b>
<b>Non-Operating Expenditures</b>						
Capital	-	-	202,232	956,453	62.13%	NA
Transfers Out	25,000	25,000	25,000	-	0.00%	-100.00%
<b>Total Non-Operating Expenditures</b>	<b>25,000</b>	<b>25,000</b>	<b>227,232</b>	<b>956,453</b>	<b>62.13%</b>	<b>3725.81%</b>
<b>Total Expenditures</b>	<b>497,017</b>	<b>600,137</b>	<b>592,813</b>	<b>1,539,652</b>	<b>100.00%</b>	<b>156.55%</b>
<b>Net Change In Fund Balance</b>	<b>131,916</b>	<b>1,863</b>	<b>62,057</b>	<b>(868,185)</b>		
<b>Projected Fund Balance, Beginning</b>				<b>2,539,915</b>		
<b>Projected Fund Balance, Ending</b>				<b>\$ 1,671,730</b>		
<b>Minimum Fund Balance</b>				<b>\$ 145,800</b>		
<b>Projected Fund Balance in Excess of Minimum</b>				<b>\$ 1,525,930</b>		

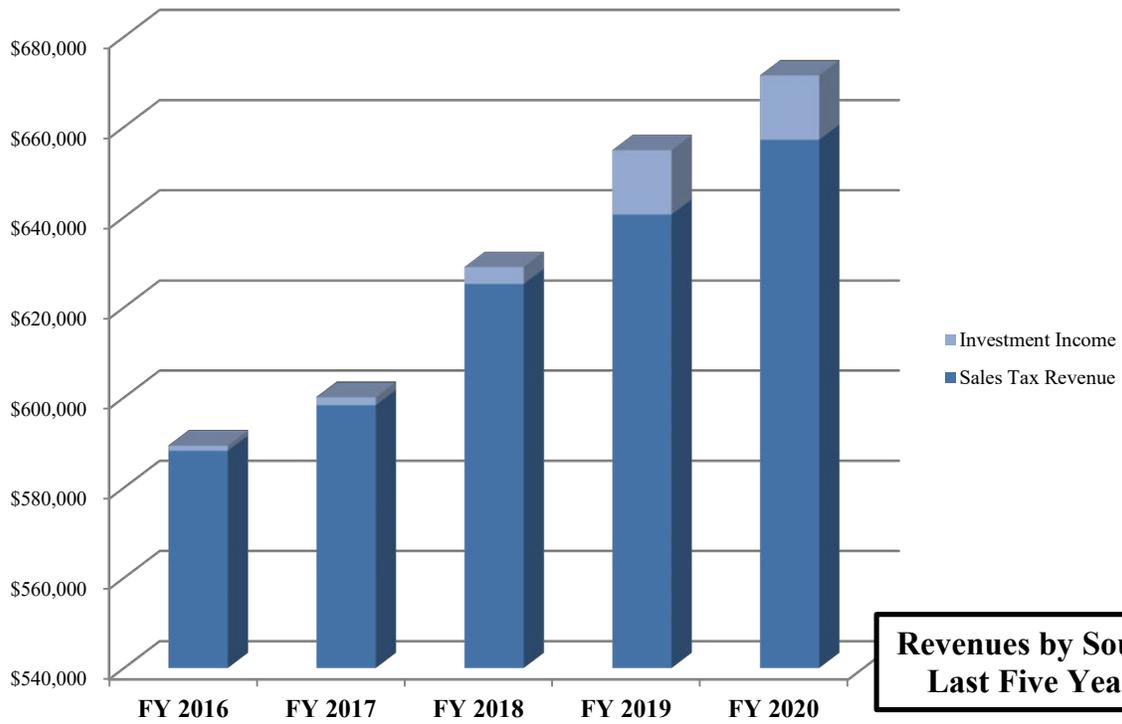
*Decrease in fund balance is planned, and results from the use of fund balance for major street rehabilitation projects.*

# Street Maintenance Fund

## -Revenues-

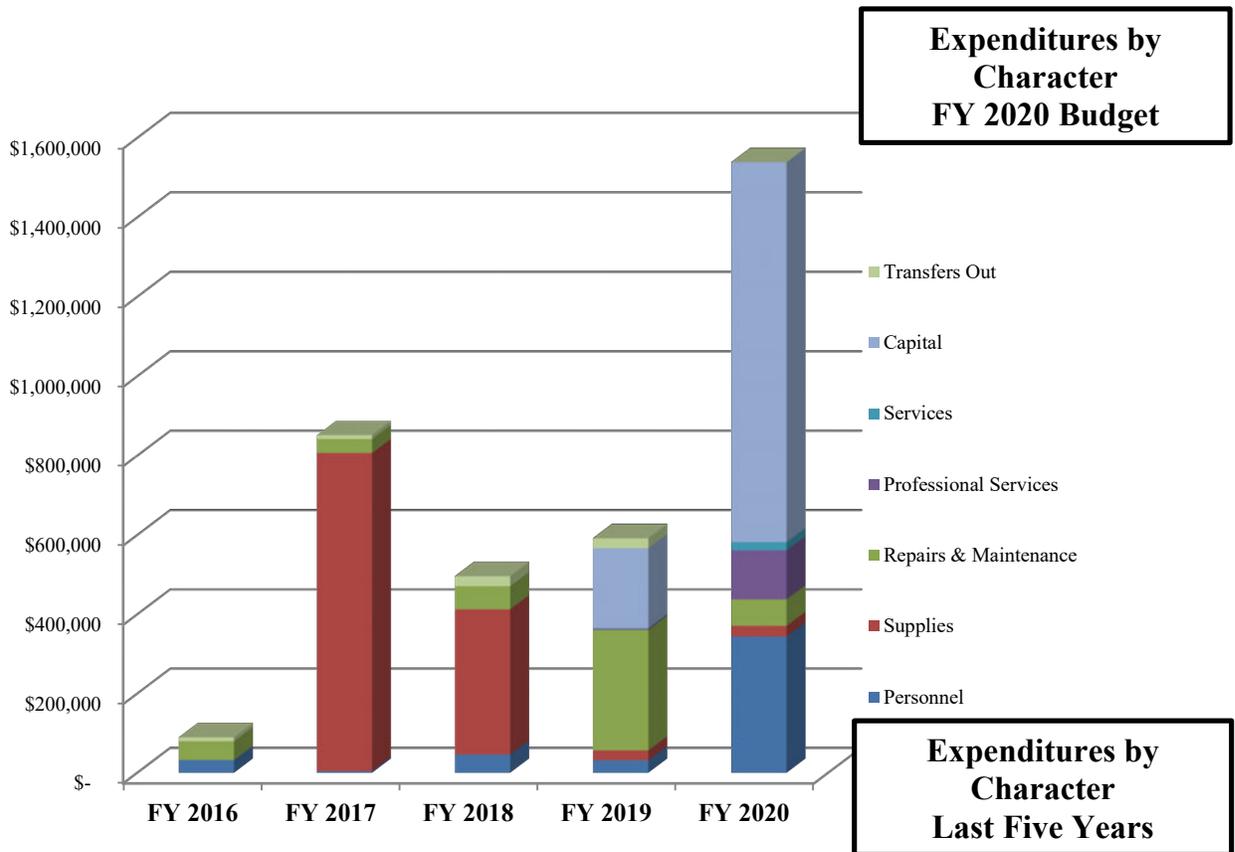
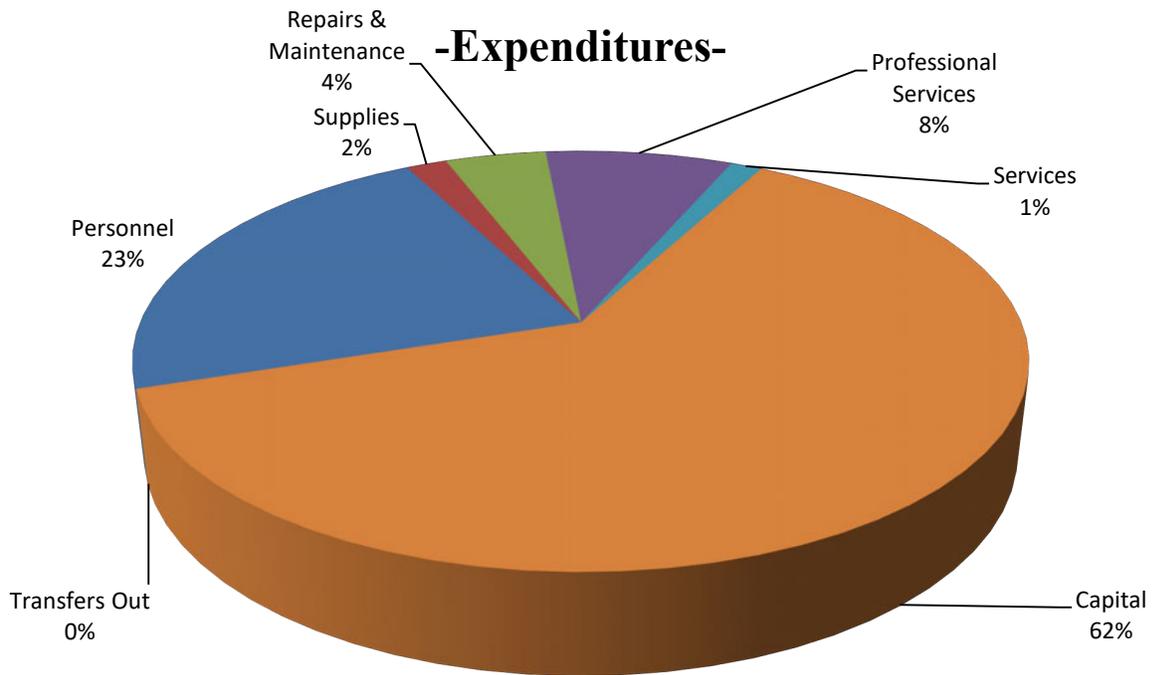


**Revenues by Source  
FY 2020 Budget**



**Revenues by Source  
Last Five Years**

# Street Maintenance Fund



**Street Maintenance Fund Revenues**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
70-4121	Sales Tax Revenue	\$ 625,163	\$ 600,000	\$ 640,578	\$ 657,175
	<b>Total Taxes</b>	<b>\$ 625,163</b>	<b>\$ 600,000</b>	<b>\$ 640,578</b>	<b>\$ 657,175</b>
70-5611	Interest	\$ 3,770	\$ 2,000	\$ 14,292	\$ 14,292
	<b>Total Investment Income</b>	<b>\$ 3,770</b>	<b>\$ 2,000</b>	<b>\$ 14,292</b>	<b>\$ 14,292</b>
	<b>Total Revenues</b>	<b>\$ 628,933</b>	<b>\$ 602,000</b>	<b>\$ 654,870</b>	<b>\$ 671,467</b>

**Revenue Assumptions:**

**Sales Tax:**

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

FY 2020 sales tax revenues were projected at the FY 2019 level with a 2% growth factor due to the uncertainty of the I-35 construction impact. This budgeted amount reflects the same growth projection as in General Fund sales tax revenue.

**Interest Income:**

All of the Street Maintenance Fund's idle, investable cash is invested in the depository bank, TexPool, Texas Class, or TexStar. The projected revenue for FY 2020 was developed with a roll forward of the monthly cash balance and slightly less than current market rates of return.

**Expenditure Summary**

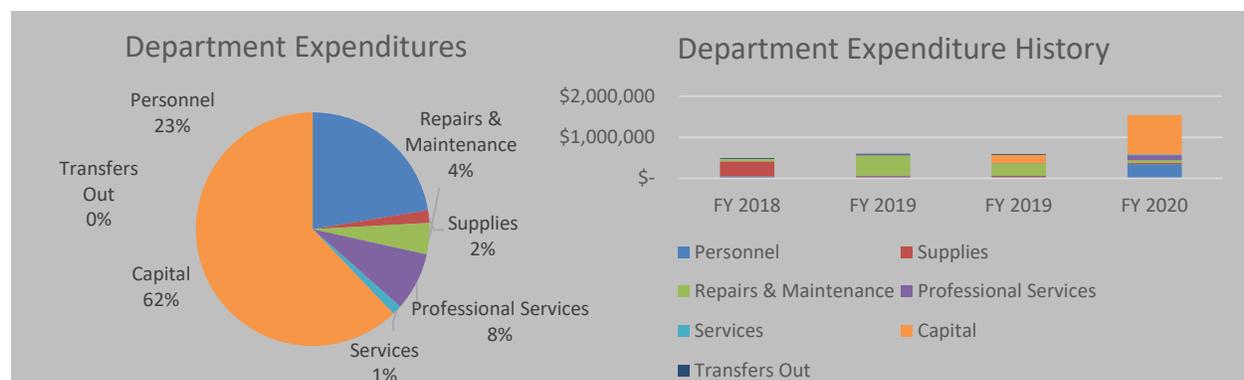
Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Personnel	\$ 46,265	\$ 41,337	\$ 31,731	\$ 344,765
Supplies	\$ 366,902	\$ 24,800	\$ 24,850	\$ 26,865
Repairs & Maintenance	\$ 58,850	\$ 493,000	\$ 305,000	\$ 66,800
Professional Services	\$ -	\$ 15,000	\$ 3,000	\$ 124,000
Services	\$ -	\$ 1,000	\$ 1,000	\$ 20,769
Capital	\$ -	\$ -	\$ 202,232	\$ 956,453
Transfers Out	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
<b>Total</b>	<b>\$ 497,017</b>	<b>\$ 600,137</b>	<b>\$ 592,813</b>	<b>\$ 1,539,652</b>

**Performance Measures**

Position	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budget
Miles of Street	79.08	79.08	79.08
Service Orders Completed	206	230	250
Tons of HMAC for Pot Holes	430	480	550
Tons of HMAC for Utility Cuts	695	720	750
Utility Cuts Made/Repaired	220	240	260
Street Signs Erected/Replc.	60	60	60
Man-Hours Mowing ROWs	1,680	1,680	1,680
Tons of Base or Surface	550	600	650
Miles of Crack Sealing	-	1.11	1.61

**Staffing**

Position	FY 2018 Number	FY 2019 Number	FY 2020 Number
City Manager	-	-	0.10
ACM/Chief Financial Officer	-	-	0.05
Public Works Director	-	-	0.20
Street Superintendent	-	-	1.00
Sr Heavy Equipment Operator	-	-	1.00
Heavy Equipment Operator	-	-	2.00
Truck Driver	1.00	1.00	-
Laborer	-	-	2.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>6.35</b>



**Street Maintenance Fund**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
70-5-71-5101	Salaries-Administrative	\$ -	\$ -	\$ -	\$ 31,789
70-5-71-5103	Salaries-Supervisory	\$ -	\$ -	\$ -	\$ 43,243
70-5-71-5104	Salaries-Operations	\$ 29,656	\$ 29,092	\$ 18,942	\$ 126,589
70-5-71-5110	Overtime	\$ 5,497	\$ 1,000	\$ 3,160	\$ 5,095
70-5-71-5112	Longevity	\$ -	\$ 525	\$ -	\$ 675
70-5-71-5120	FICA	\$ 2,604	\$ 2,310	\$ 1,842	\$ 15,865
70-5-71-5124	WC Insurance	\$ -	\$ -	\$ 1,231	\$ 10,574
70-5-71-5130	Retirement	\$ 3,151	\$ 2,890	\$ 2,232	\$ 18,385
70-5-71-5150	Group Insurance	\$ 5,357	\$ 5,520	\$ 4,324	\$ 38,565
70-5-71-5160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 11,650
70-5-71-5190	New Personnel	\$ -	\$ -	\$ -	\$ 42,335
	<b>Total Personnel</b>	<b>\$ 46,265</b>	<b>\$ 41,337</b>	<b>\$ 31,731</b>	<b>\$ 344,765</b>
70-5-71-5204	Clothing Supplies	\$ -	\$ -	\$ -	\$ 4,075
70-5-71-5205	Janitorial Supplies	\$ -	\$ -	\$ -	\$ 1,700
70-5-71-5207	Fuel	\$ -	\$ -	\$ -	\$ 15,590
70-5-71-5210	Tools & Other Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 3,000
70-5-71-5213	Chemical Supplies	\$ -	\$ -	\$ 50	\$ -
70-5-71-5215	Small Equipment	\$ 366,902	\$ 23,800	\$ 23,800	\$ 2,500
	<b>Total Supplies</b>	<b>\$ 366,902</b>	<b>\$ 24,800</b>	<b>\$ 24,850</b>	<b>\$ 26,865</b>
70-5-71-5304	Drainage Maintenance	\$ 1,278	\$ 10,000	\$ 10,000	\$ 11,500
70-5-71-5308	Street Maintenance	\$ 57,571	\$ 483,000	\$ 295,000	\$ 55,000
70-5-71-5322	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ 200
70-5-71-5323	Computer System Maintenance	\$ -	\$ -	\$ -	\$ 100
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 58,850</b>	<b>\$ 493,000</b>	<b>\$ 305,000</b>	<b>\$ 66,800</b>
70-5-71-5402	Engineering Services	\$ -	\$ 15,000	\$ 3,000	\$ 121,000
70-5-71-5406	Information Technology Services	\$ -	\$ -	\$ -	\$ 3,000
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 3,000</b>	<b>\$ 124,000</b>
70-5-71-5502	Communication Services	\$ -	\$ -	\$ -	\$ 3,000
70-5-71-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 1,483
70-5-71-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 2,535
70-5-71-5515	Insurance-Auto	\$ -	\$ -	\$ -	\$ 7,149
70-5-71-5516	Insurance-Rolling Stock	\$ -	\$ -	\$ -	\$ 1,902
70-5-71-5531	Equipment Rental	\$ -	\$ 1,000	\$ 1,000	\$ 4,500
70-5-71-5541	Training & Travel	\$ -	\$ -	\$ -	\$ 200
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 20,769</b>
70-5-71-5705	Machinery & Equipment	\$ -	\$ -	\$ 2,232	\$ 56,900
70-5-71-5711	Wheeler Street Rehab	\$ -	\$ -	\$ -	\$ 899,553
70-5-71-5712	Behrens Circle Rehab	\$ -	\$ -	\$ 200,000	\$ -
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 202,232</b>	<b>\$ 956,453</b>
70-5-71-5910	Administrative Charges	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
	<b>Total Transfers Out</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 497,017</b>	<b>\$ 600,137</b>	<b>\$ 592,813</b>	<b>\$ 1,539,652</b>

# DEBT SERVICE FUND



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

**Debt Service Fund  
Budget Summary  
FY 2020**

	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget	Percent of Budget	% Change from FY 2019 Budget
<b>Revenues</b>						
Ad Valorem Taxes	294,844	408,000	408,000	395,960	97.19%	-2.95%
Delinquent Property Taxes	8,367	7,500	4,000	4,203	1.03%	100.00%
Tax Penalty & Interest	5,572	3,500	3,300	3,757	0.92%	0.00%
Investment Income	1,692	1,500	500	3,500	0.86%	0.00%
Transfers In	567	496,338	-	-	0.00%	0.00%
<b>Total Revenues</b>	<b>311,043</b>	<b>916,838</b>	<b>415,800</b>	<b>407,420</b>	<b>100.00%</b>	<b>-55.56%</b>
<b>Expenditures</b>						
Principal Payments	200,000	540,000	225,000	250,000	59.11%	-53.70%
Interest Payments	100,656	362,758	181,721	168,394	39.82%	-53.58%
Fiscal Charges	500	1,350	500	1,000	0.24%	-25.93%
Arbitrage	-	-	-	3,500	0.83%	100.00%
<b>Total Expenditures</b>	<b>301,156</b>	<b>904,108</b>	<b>407,221</b>	<b>422,894</b>	<b>100.00%</b>	<b>-53.23%</b>
<b>Net Change In Fund Balance</b>	<b>9,887</b>	<b>12,730</b>	<b>8,579</b>	<b>(15,474)</b>		
<b>Fund Balance, Beginning</b>				<b>284,395</b>		
<b>Fund Balance, Ending</b>				<b>\$ 268,921</b>		

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

**Debt Service Fund Revenues**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
50-4111	Ad Valorem Taxes	\$ 294,844	\$ 408,000	\$ 408,000	\$ 395,960
50-4112	Delinquent Ad Valorem Taxes	\$ 8,367	\$ 7,500	\$ 4,000	\$ 4,203
50-4191	Tax Penalty and Interest	\$ 5,572	\$ 3,500	\$ 3,300	\$ 3,757
	<b>Total Ad Valorem Taxes</b>	<b>\$ 308,784</b>	<b>\$ 419,000</b>	<b>\$ 415,300</b>	<b>\$ 403,920</b>
50-4611	Interest Earned	\$ 1,692	\$ 1,500	\$ 500	\$ 3,500
	<b>Total Interest Income</b>	<b>\$ 1,692</b>	<b>\$ 1,500</b>	<b>\$ 500</b>	<b>\$ 3,500</b>
50-4920	Transfer from Water Fund	\$ 567	\$ 496,338	\$ -	\$ -
	<b>Total Interest Income</b>	<b>\$ 567</b>	<b>\$ 496,338</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Debt Service Revenue</b>	<b>\$ 311,043</b>	<b>\$ 916,838</b>	<b>\$ 415,800</b>	<b>\$ 407,420</b>

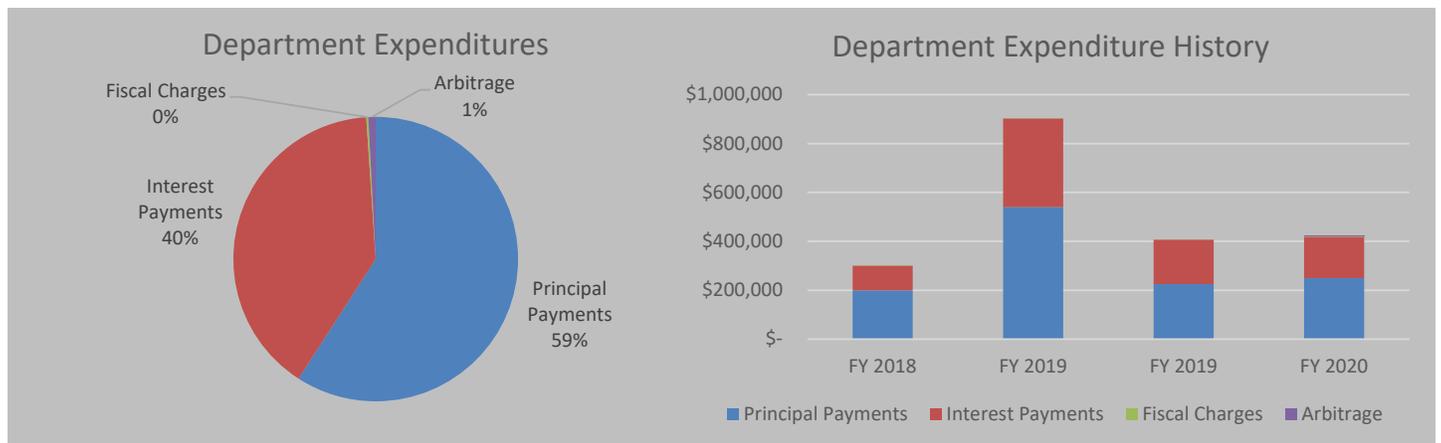
**Revenue Assumptions:**

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

Current tax revenue for the Debt Service Fund was computed using a debt service rate of \$.0905 per \$100 of taxable value and a collection rate of 98%. Delinquent tax revenues and penalty and interest are calculated as a percentage of the delinquent taxes receivable at the beginning of the fiscal year.

**Debt Service Fund**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
50-5-90-5601	Principal Payments	\$ 200,000	\$ 540,000	\$ 225,000	\$ 250,000
50-5-90-5611	Interest Payments	\$ 100,656	\$ 362,758	\$ 181,721	\$ 168,394
50-5-90-5621	Fiscal Charges	\$ 500	\$ 1,350	\$ 500	\$ 1,000
50-5-90-5631	Arbitrage	\$ -	\$ -	\$ -	\$ 3,500
<b>Total Debt Service Expenditures</b>		<b>\$ 301,156</b>	<b>\$ 904,108</b>	<b>\$ 407,221</b>	<b>\$ 422,894</b>



# ECONOMIC DEVELOPMENT FUND



The Bellmead Economic Development Corporation Fund is used to account for the ¼% type B sales tax that is restricted to fund the provision of land, buildings, equipment, facilities, expenditures, targeted infrastructure and improvements that are for the creation or retention of primary jobs for projects such as manufacturing and industrial facilities, research and development facilities, military facilities, including closed or realigned military bases, transportation facilities, sewage or solid waste disposal facilities, recycling facilities, air or water pollution control facilities, distribution centers, small warehouse facilities, primary job training facilities for use by institutions of higher education, regional or national corporate headquarters facilities, eligible job training classes, certain career centers and certain infrastructural improvements that promote or develop new or expanded business enterprises.

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

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

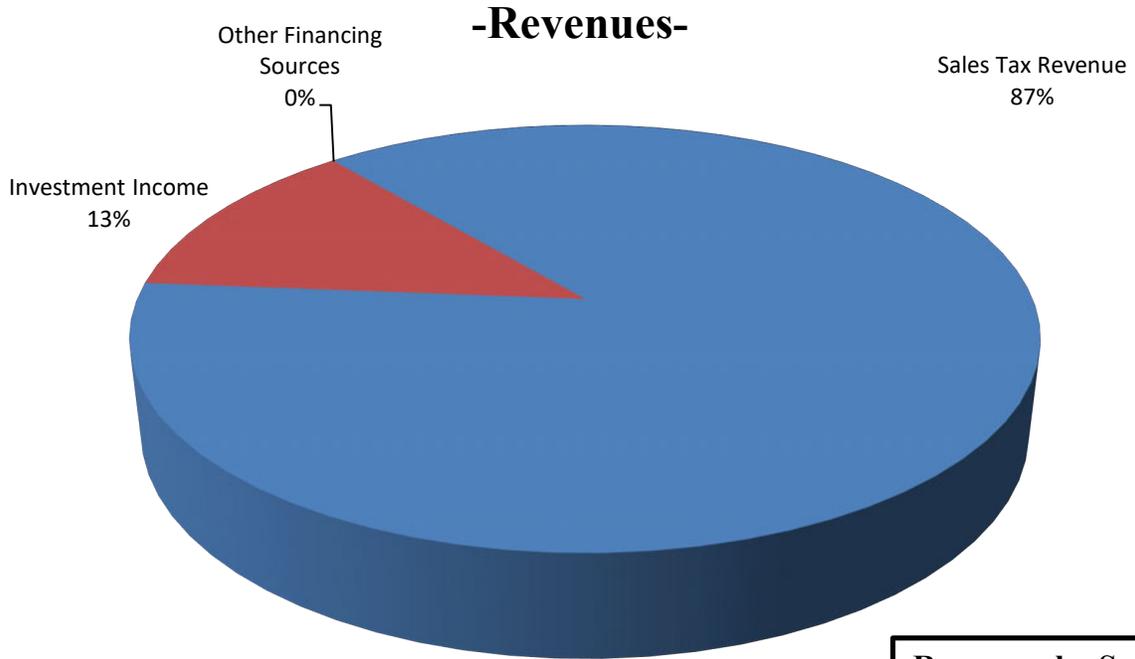


**Economic Development Fund  
Budget Summary  
FY 2020**

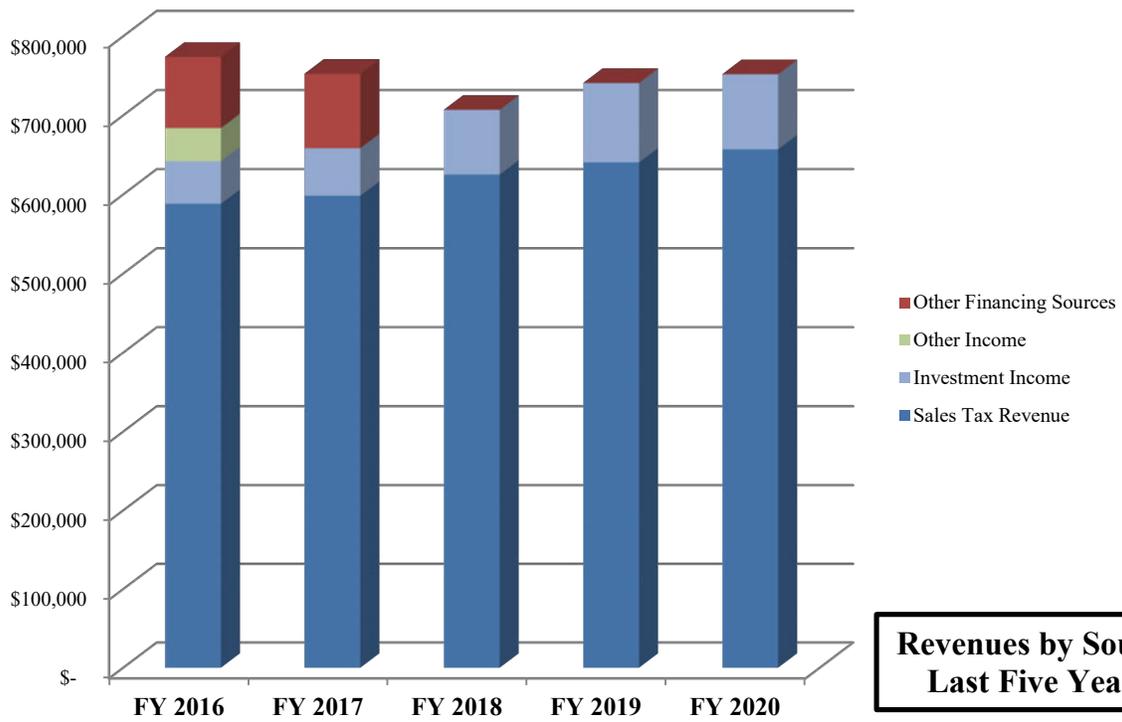
	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget	Percent of Budget	% Change from FY 2019 Budget
<b>Revenues</b>						
Sales Tax Revenue	\$ 625,253	\$ 570,000	\$ 640,665	\$ 657,175	87.37%	15.29%
Investment Income	81,923	40,461	100,425	95,000	12.63%	134.79%
Other Financing Sources	-	97,990	-	-	0.00%	-100.00%
<b>Total Revenues</b>	<u>707,176</u>	<u>708,451</u>	<u>741,090</u>	<u>752,175</u>	<u>100.00%</u>	<u>6.17%</u>
<b>Operating Expenditures</b>						
Personnel	-	-	-	60,069	2.85%	NA
Supplies	1,080	4,500	950	3,500	0.17%	-22.22%
Repairs & Maintenance	-	-	-	1,799	0.09%	NA
Professional Services	271,707	308,500	278,500	42,616	2.02%	-86.19%
Services	18,769	51,500	15,000	35,592	1.69%	-30.89%
<b>Total Operating Expenditures</b>	<u>291,555</u>	<u>364,500</u>	<u>294,450</u>	<u>143,576</u>	<u>6.82%</u>	<u>-60.61%</u>
<b>Non-Operating Expenditures</b>						
Project Funding	75,000	327,500	12,500	327,500	15.55%	0.00%
Transfers Out	20,000	1,335,700	1,335,700	1,635,700	77.63%	22.46%
<b>Total Non-Operating Expenditures</b>	<u>95,000</u>	<u>1,663,200</u>	<u>1,348,200</u>	<u>1,963,200</u>	<u>93.18%</u>	<u>18.04%</u>
<b>Total Expenditures</b>	<u>386,555</u>	<u>2,027,700</u>	<u>1,642,650</u>	<u>2,106,776</u>	<u>100.00%</u>	<u>3.90%</u>
<b>Net Change In Fund Balance</b>	<u>320,621</u>	<u>(1,319,249)</u>	<u>(901,560)</u>	<u>(1,354,601)</u>		
<b>Projected Fund Balance, Beginning</b>				4,640,104		
<b>Projected Fund Balance, Ending</b>				<u>\$ 3,285,503</u>		
	0.00%	0.00%	0.00%	2288.34%		
<b>Minimum Fund Balance</b>				\$ 35,894		
<b>Projected Fund Balance in Excess of Minimum</b>				<u>\$ 3,249,609</u>		

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

# Economic Development Fund



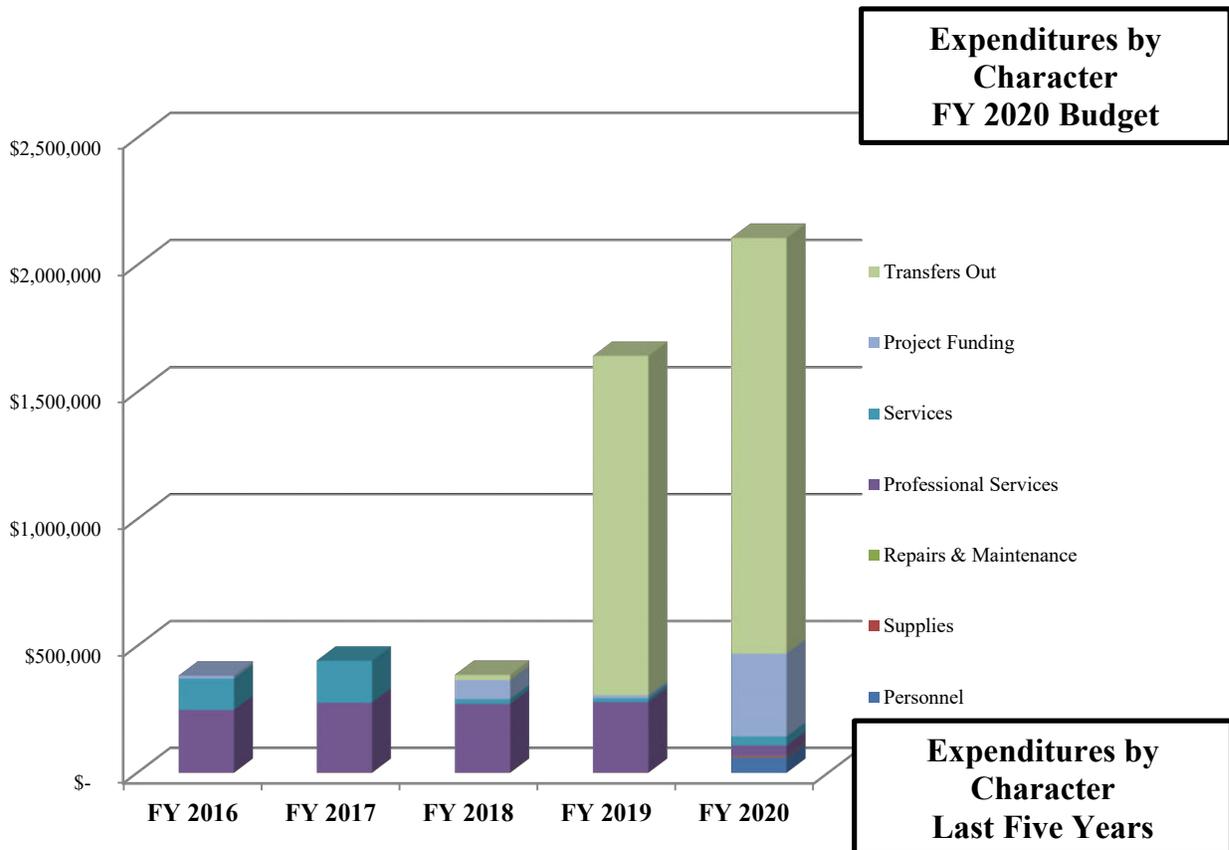
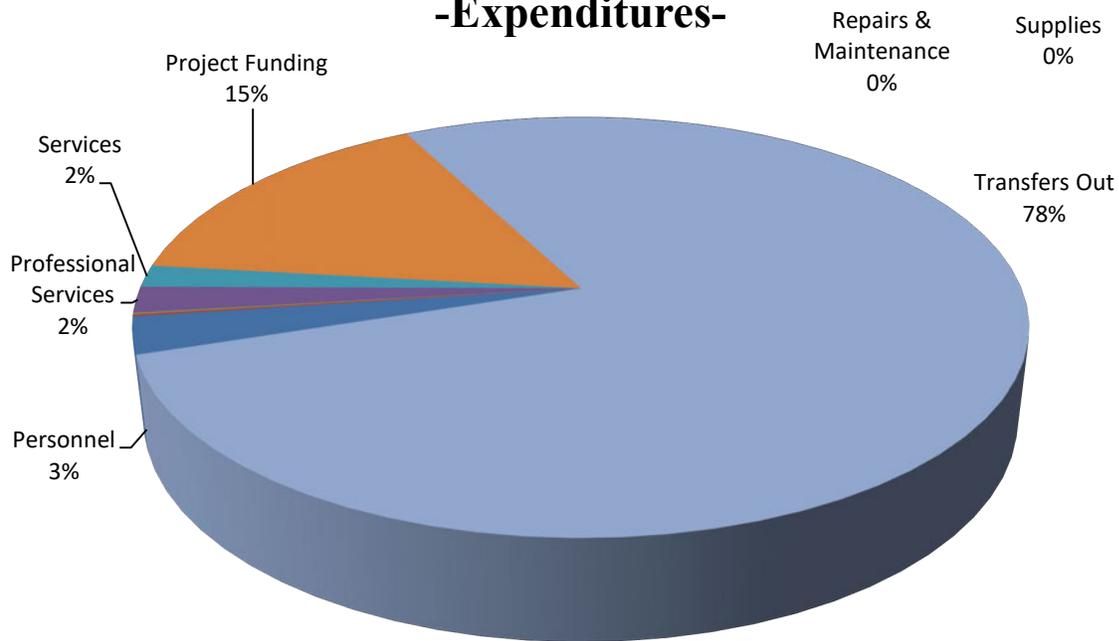
**Revenues by Source  
FY 2020 Budget**



**Revenues by Source  
Last Five Years**

# Economic Development Fund

## -Expenditures-



**Economic Development Fund Revenues**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
35-4121	Sales Tax Revenue	\$ 625,253	\$ 570,000	\$ 640,665	\$ 657,175
	<b>Total Tax</b>	<b>\$ 625,253</b>	<b>\$ 570,000</b>	<b>\$ 640,665</b>	<b>\$ 657,175</b>
35-4611	Interest	\$ 81,923	\$ 40,461	\$ 100,425	\$ 95,000
	<b>Total Investment Income</b>	<b>\$ 81,923</b>	<b>\$ 40,461</b>	<b>\$ 100,425</b>	<b>\$ 95,000</b>
35-4921	Sale of Property	\$ -	\$ 97,990	\$ -	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 97,990</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 707,176</b>	<b>\$ 708,451</b>	<b>\$ 741,090</b>	<b>\$ 752,175</b>

**Revenue Assumptions:**

**Sales Tax:**

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

FY 2020 sales tax revenues were projected at the FY 2019 level with a 2% growth factor due to the uncertainty of the I-35 construction impact. This budgeted amount reflects the same growth projection as in General Fund sales tax revenue.

**Interest Income:**

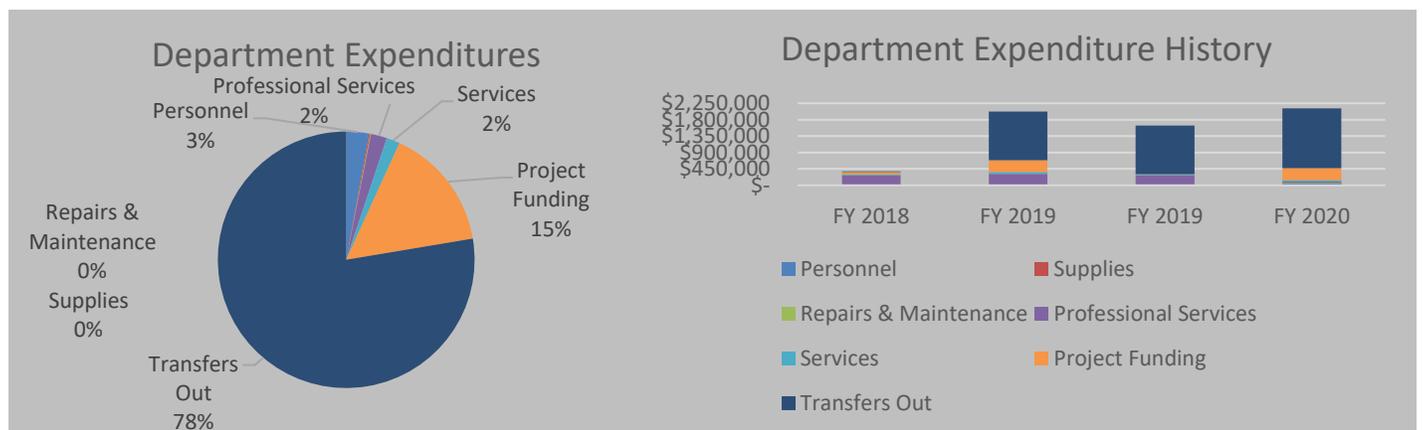
All of the Development Corporation's idle, investable cash is invested in the depository bank, TexPool, Texas Class, or TexStar. The projected revenue for FY 2020 was developed with a roll forward of the monthly cash balance and slightly less than current market rates of return.

**Expenditure Summary**

<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ -	\$ -	\$ -	\$ 60,069
Supplies	\$ 1,080	\$ 4,500	\$ 950	\$ 3,500
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 1,799
Professional Services	\$ 271,707	\$ 308,500	\$ 278,500	\$ 42,616
Services	\$ 18,769	\$ 51,500	\$ 15,000	\$ 35,592
Project Funding	\$ 75,000	\$ 327,500	\$ 12,500	\$ 327,500
Transfers Out	\$ 20,000	\$ 1,335,700	\$ 1,335,700	\$ 1,635,700
<b>Total</b>	<b>\$ 386,555</b>	<b>\$ 2,027,700</b>	<b>\$ 1,642,650</b>	<b>\$ 2,106,776</b>

**Staffing**

<b>Position</b>	<b>FY 2018 Number</b>	<b>FY 2019 Number</b>	<b>FY 2020 Number</b>
City Manager	-	-	0.15
ACM/Chief Financial Officer	-	-	0.10
Assistant to City Manager	-	-	0.20
Administrative Assistant	-	-	0.10
<b>Total</b>	<b>-</b>	<b>-</b>	<b>0.55</b>



**Economic Development - Operations**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
35-5-80-5101	Salaries-Administrative	\$ -	\$ -	\$ -	\$ 28,946
35-5-80-5104	Salaries-Operations	\$ -	\$ -	\$ -	\$ 5,075
35-5-80-5120	FICA	\$ -	\$ -	\$ -	\$ 2,603
35-5-80-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 85
35-5-80-5130	TMRS	\$ -	\$ -	\$ -	\$ 3,016
35-5-80-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 2,523
35-5-80-5160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 1,200
35-5-80-5190	New Personnel	\$ -	\$ -	\$ -	\$ 16,621
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,069</b>
35-5-80-5201	Office Supplies	\$ -	\$ 1,250	\$ 100	\$ 1,000
35-5-80-5203	Postage	\$ -	\$ 250	\$ 250	\$ 500
35-5-80-5210	Tools & Other Supplies	\$ 661	\$ 1,000	\$ 100	\$ 1,000
35-5-80-5231	Meeting Supplies	\$ 419	\$ 2,000	\$ 500	\$ 1,000
	<b>Total Supplies</b>	<b>\$ 1,080</b>	<b>\$ 4,500</b>	<b>\$ 950</b>	<b>\$ 3,500</b>
35-5-80-5323	Computer System Maintenance	\$ -	\$ -	\$ -	\$ 1,799
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,799</b>
35-5-80-5400	Professional Services	\$ 3,211	\$ 30,000	\$ -	\$ -
35-5-80-5403	Accounting Services	\$ -	\$ -	\$ -	\$ 2,616
35-5-80-5404	Legal Services	\$ -	\$ 10,000	\$ 10,000	\$ 40,000
35-5-80-5409	Administrative Charges	\$ 268,496	\$ 268,500	\$ 268,500	\$ -
	<b>Total Professional Services</b>	<b>\$ 271,707</b>	<b>\$ 308,500</b>	<b>\$ 278,500</b>	<b>\$ 42,616</b>
35-5-80-5500	Contracted Services	\$ 18,550	\$ 22,500	\$ -	\$ -
35-5-80-5505	Mowing Services	\$ -	\$ -	\$ -	\$ 10,000
35-5-80-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 357
35-5-80-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 607
35-5-80-5517	Insurance-Property	\$ -	\$ -	\$ -	\$ 178
35-5-80-5521	Advertising/Marketing	\$ 219	\$ 15,000	\$ 15,000	\$ 9,450
35-5-80-5525	Taxes/Tax Certificates	\$ -	\$ -	\$ -	\$ 1,000
35-5-80-5541	Training & Travel	\$ -	\$ 10,000	\$ -	\$ 10,000
35-5-80-5542	Dues/Memberships	\$ -	\$ 4,000	\$ -	\$ 4,000
	<b>Total Services</b>	<b>\$ 18,769</b>	<b>\$ 51,500</b>	<b>\$ 15,000</b>	<b>\$ 35,592</b>
35-5-80-5571	Project Funding	\$ 75,000	\$ 300,000	\$ -	\$ 300,000
35-5-80-5572	Local Business Grants	\$ -	\$ 12,500	\$ 12,500	\$ 12,500
35-5-80-5573	Business Enhancement Project	\$ -	\$ 15,000	\$ -	\$ 15,000
	<b>Total Project Funding</b>	<b>\$ 75,000</b>	<b>\$ 327,500</b>	<b>\$ 12,500</b>	<b>\$ 327,500</b>
35-5-80-5910	Transfer to General Fund	\$ 20,000	\$ -	\$ -	\$ -
35-5-80-5915	Transfer to Community Improvement	\$ -	\$ 135,700	\$ 135,700	\$ 135,700
35-5-80-5919	Transfer to EDA Grant	\$ -	\$ 1,200,000	\$ -	\$ -
35-5-80-5965	Transfer to Fund 65 *	\$ -	\$ -	\$ 1,200,000	\$ 1,500,000
	<b>Total Transfers Out</b>	<b>\$ 20,000</b>	<b>\$ 1,335,700</b>	<b>\$ 1,335,700</b>	<b>\$ 1,635,700</b>
	<b>Total - Operations</b>	<b>\$ 386,555</b>	<b>\$ 2,027,700</b>	<b>\$ 1,642,650</b>	<b>\$ 2,106,776</b>

# SPECIAL REVENUE FUNDS

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

**LEOSE Fund:** To account for funds provided by the State of Texas Law Enforcement Officer Continuing Education Fund for the continuing education of public safety personnel. The State of Texas collects these funds through the issuance of citations.

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

**Donation Fund:** To account for monetary donations to the City and related expenditures.

**Police Seizure Fund:** To account for revenues and expenditures that is restricted by state seizure requirements.

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

**Cable System PEG Improvements Fund:** To account for resources contributed to the City, the use of which is restricted to the acquisition of appropriate equipment and other expense items for the benefit of the cable franchise system.

**WMARSS Fund:** To account for the regional sewage treatment plant owned by the cities of Bellmead, Hewitt, Lacy Lakeview, Lorena, Robinson, Waco, and Woodway.

**Law Enforcement Grant Fund:** To account for the operation of projects utilizing Law Enforcement Grant Funds. These projects are for the purpose of reducing crime and improving public safety.

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

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

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



**CITY OF BELLMEAD**  
**Combined Annual Budget Summary**  
**Special Revenue Funds**  
**FY 2020**

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
<b>Revenues</b>				
LEOSE Grant	\$ 1,843	\$ -	\$ 2,140	\$ 2,200
Child Safety Fund	-	-	12,698	13,400
Donation Fund	-	-	1,720	-
Police Seizure Fund	-	-	19,105	200
Community Improvement Fund	67,975	135,000	139,700	141,700
Cable System PEG Improvements Fund	15,539	-	15,000	15,000
WMARSS Fund	2,686,826	-	17,200	-
Law Enforcement Grants Fund	141,439	98,530	108,196	-
Court Technology Fund	8,561	9,000	4,131	3,600
Court Security Fund	-	30,222	28,722	2,400
Hotel/Motel Fund	667,584	614,000	585,792	620,000
<b>Total Revenues</b>	<b>3,589,766</b>	<b>886,752</b>	<b>934,404</b>	<b>798,500</b>
<b>Operating Expenditures</b>				
LEOSE Grant	-	-	5,842	2,200
Child Safety Fund	-	-	4,883	8,829
Donation Fund	-	-	-	1,720
Police Seizure Fund	-	-	5,351	13,700
Community Improvement Fund	3,380	135,000	110,000	320,000
WMARSS Fund	308,285	-	425,954	-
Law Enforcement Grants Fund	129,359	98,405	111,526	-
Court Technology Fund	25	9,000	4,000	14,570
Court Security Fund	-	4,000	4,000	10,557
Hotel/Motel Fund	404,519	507,032	444,422	509,629
<b>Total Operating Expenditures</b>	<b>845,568</b>	<b>753,437</b>	<b>1,115,977</b>	<b>881,205</b>
<b>Non-Operating Expenditures</b>				
Cable System PEG Improvements Fund	-	-	5,000	10,000
WMARSS Fund	-	-	114,352	71,965
Law Enforcement Grants Fund	29,938	-	10,000	-
Court Technology Fund	-	26,222	26,222	-
Hotel/Motel Fund	185,072	191,500	185,500	-
<b>Total Non-Operating Expenditures</b>	<b>215,010</b>	<b>217,722</b>	<b>341,074</b>	<b>81,965</b>
<b>Total Expenditures</b>	<b>1,060,578</b>	<b>971,159</b>	<b>1,457,051</b>	<b>963,170</b>
<b>Net Change in Fund Balance</b>	<b>\$ 2,529,188</b>	<b>\$ (84,407)</b>	<b>\$ (522,648)</b>	<b>(164,670)</b>
<b>Fund Balance, Beginning</b>				<b>3,783,320</b>
<b>Fund Balance, Ending</b>				<b>\$ 3,618,650</b>

**Leose Grant Revenue**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
11-4341	Grant Revenue	\$ 1,843	\$ -	\$ 2,111	\$ 2,200
	<b>Total Intergovernmental</b>	<b>\$ 1,843</b>	<b>\$ -</b>	<b>\$ 2,111</b>	<b>\$ 2,200</b>
11-4611	Interest Earned	\$ -	\$ -	\$ 29	\$ -
	<b>Total Investment Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 1,843</b>	<b>\$ -</b>	<b>\$ 2,140</b>	<b>\$ 2,200</b>

**Leose Grant Expenditures**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
11-5-51-5541	Travel and Training	\$ -	\$ -	\$ 5,842	\$ 2,200
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,842</b>	<b>\$ 2,200</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,842</b>	<b>\$ 2,200</b>

**Child Safety Fund Revenues**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
12-4372	McLennan Child Safety Fees	\$ -	\$ -	\$ 12,696	\$ 12,700
	<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,696</b>	<b>\$ 12,700</b>
12-4511	Fines & Fees	\$ -	\$ -	\$ -	\$ 600
	<b>Total Fines &amp; Forfeitures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600</b>
12-4611	Interest Earned	\$ -	\$ -	\$ 2	\$ 100
	<b>Total Investment Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ 100</b>
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,698</b>	<b>\$ 13,400</b>

**Child Safety Fund Expenditures**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
12-5-51-5109	Salaries-Part Time	\$ -	\$ -	\$ 4,536	\$ 5,627
12-5-51-5120	FICA	\$ -	\$ -	\$ 347	\$ 431
12-5-51-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 96
12-5-51-5160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 175
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,883</b>	<b>\$ 6,329</b>
12-5-51-5210	Tools & Other Supplies	\$ -	\$ -	\$ -	\$ 2,500
	<b>Total Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,883</b>	<b>\$ 8,829</b>

**Staffing**

Position	FY 2018 Number	FY 2019 Number	FY 2020 Number
Crossing Guard	-	0.5	0.5
<b>Total</b>	<b>-</b>	<b>0.5</b>	<b>0.5</b>

**Donation Fund Revenues**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
13-4611	Interest Earned	\$ -	\$ -	\$ 10	\$ -
	<b>Total Investment Income</b>	\$ -	\$ -	\$ 10	\$ -
13-4921	Sale of Assets	\$ -	\$ -	\$ 1,710	\$ -
	<b>Total Other Financing Sources</b>	\$ -	\$ -	\$ 1,710	\$ -
	<b>Total Revenues</b>	\$ -	\$ -	\$ 1,720	\$ -

**Donation Fund Expenditures**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
13-5-71-5210	Small Equipment	\$ -	\$ -	\$ -	\$ 1,720
	<b>Total Supplies</b>	\$ -	\$ -	\$ -	\$ 1,720
	<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ 1,720

Seizure Fund Revenues

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
14-4611	Interest Earned	\$ -	\$ -	\$ 150	\$ 200
	<b>Total Investment Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150</b>	<b>\$ 200</b>
14-4910	Transfer from General Fund	\$ -	\$ -	\$ 15,355	\$ -
14-4921	Sale of Assets	\$ -	\$ -	\$ 3,600	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,955</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,105</b>	<b>\$ 200</b>

Seizure Fund Expenditures

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
14-5-51-5210	Tools & Other Supplies	\$ -	\$ -	\$ -	\$ 13,700
	<b>Total Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,700</b>
14-5-51-5541	Training and Travel	\$ -	\$ -	\$ 5,351	\$ -
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,351</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,351</b>	<b>\$ 13,700</b>

**Community Improvement Fund Revenues**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
15-4611	Interest Earned	\$ -	\$ -	\$ 4,000	\$ 6,000
	<b>Total Investment Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 6,000</b>
15-4910	Transfer from Fund 30	\$ 67,975	\$ 135,000	\$ 135,700	\$ -
14-4921	Transfer from Fund 35	\$ -	\$ -	\$ -	\$ 135,700
	<b>Total Other Financing Sources</b>	<b>\$ 67,975</b>	<b>\$ 135,000</b>	<b>\$ 135,700</b>	<b>\$ 135,700</b>
	<b>Total Revenues</b>	<b>\$ 67,975</b>	<b>\$ 135,000</b>	<b>\$ 139,700</b>	<b>\$ 141,700</b>

**Community Improvement Fund Expenditures**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
15-5-80-5404	Legal Services	\$ -	\$ -	\$ 10,000	\$ 20,000
15-5-80-5407	Administration Services	\$ -	\$ -	\$ -	\$ 100,000
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 120,000</b>
15-5-80-5571	Demolition/Waste Collection	\$ 3,380	\$ 135,000	\$ 100,000	\$ 200,000
	<b>Total Services</b>	<b>\$ 3,380</b>	<b>\$ 135,000</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>
	<b>Total Expenditures</b>	<b>\$ 3,380</b>	<b>\$ 135,000</b>	<b>\$ 110,000</b>	<b>\$ 320,000</b>

**Cable System PEG Fund Revenues**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
16-4182	Cable Franchise Peg	\$ 15,539	\$ -	\$ 14,000	\$ 14,000
	<b>Total Taxes</b>	<b>\$ 15,539</b>	<b>\$ -</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>
16-4910	Interest Earned	\$ -	\$ -	\$ 1,000	\$ 1,000
	<b>Total Investment Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
	<b>Total Revenues</b>	<b>\$ 15,539</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

**Cable System PEG Fund Expenditures**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
16-5-20-5708	Computer Equipment	\$ -	\$ -	\$ 5,000	\$ 10,000
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>

WMARSS Fund Revenues

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
21-4433	Wastewater Treatment Revenues	\$ 26,053	\$ -	\$ 17,200	\$ -
	<b>Total Charges for Services</b>	<b>\$ 26,053</b>	<b>\$ -</b>	<b>\$ 17,200</b>	<b>\$ -</b>
21-4611	Interest Earned	\$ 25,637	\$ -	\$ -	\$ -
	<b>Total Investment Income</b>	<b>\$ 25,637</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
21-4711	Other Income	\$ 675	\$ -	\$ -	\$ -
	<b>Total Other Income</b>	<b>\$ 675</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
21-4999	Transfers In	\$ 2,634,461	\$ -	\$ -	\$ -
	<b>Total Transfers In</b>	<b>\$ 2,634,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 2,686,826</b>	<b>\$ -</b>	<b>\$ 17,200</b>	<b>\$ -</b>

WMARSS Fund Expenditures

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
21-5-75-5100	Salaries	\$ 67,777	\$ -	\$ -	\$ -
21-5-75-5150	Employee Benefits	\$ 25,610	\$ -	\$ -	\$ -
	<b>Total Personnel</b>	<b>\$ 93,387</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
21-5-75-5210	Supplies	\$ 107,734	\$ -	\$ -	\$ -
21-5-75-5245	Other	\$ 30,900	\$ -	\$ 425,954	\$ -
	<b>Total Supplies</b>	<b>\$ 138,634</b>	<b>\$ -</b>	<b>\$ 425,954</b>	<b>\$ -</b>
21-5-75-5400	Professional Services	\$ 33,729	\$ -	\$ -	\$ -
	<b>Total Professional Services</b>	<b>\$ 33,729</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
21-5-75-5500	Maintenance	\$ 42,535	\$ -	\$ -	\$ -
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 42,535</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
21-5-75-5601	Principal Payments	\$ -	\$ -	\$ 14,352	\$ 71,529
21-5-75-5611	Interest Expense	\$ -	\$ -	\$ -	\$ 436
	<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,352</b>	<b>\$ 71,965</b>
21-5-75-5702	Infrastructure	\$ -	\$ -	\$ 100,000	\$ -
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 308,285</b>	<b>\$ -</b>	<b>\$ 540,306</b>	<b>\$ 71,965</b>

Law Enforcement Grants Fund - Revenues

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
25-4311	JAG Grants	\$ 102,191	\$ 39,372	\$ 30,682	\$ -
25-4312	VAWA Grant	\$ -	\$ -	\$ 38,391	\$ -
25-4341	VCLG Revenue	\$ 38,855	\$ 41,958	\$ 38,723	\$ -
	<b>Total Intergovernmental</b>	<b>\$ 141,046</b>	<b>\$ 81,330</b>	<b>\$ 107,796</b>	<b>\$ -</b>
25-4611	Interest Earned	\$ 393	\$ -	\$ 400	\$ -
	<b>Total Investment Income</b>	<b>\$ 393</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ -</b>
25-4711	Miscellaneous	\$ -	\$ 17,200	\$ -	\$ -
	<b>Total Other Income</b>	<b>\$ -</b>	<b>\$ 17,200</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 141,439</b>	<b>\$ 98,530</b>	<b>\$ 108,196</b>	<b>\$ -</b>

Law Enforcement Grants Fund - Expenditures

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
25-5-51-5100	Salaries	\$ 71,332	\$ 73,578	\$ 73,578	\$ -
25-5-51-5120	FICA	\$ 5,447	\$ 5,627	\$ 5,627	\$ -
25-5-51-5130	TMRS	\$ 6,598	\$ 6,622	\$ 6,622	\$ -
25-5-51-5150	Group Insurance	\$ 12,413	\$ 12,578	\$ 12,578	\$ -
	<b>Total Personnel</b>	<b>\$ 95,790</b>	<b>\$ 98,405</b>	<b>\$ 98,405</b>	<b>\$ -</b>
25-5-51-5204	Clothing Supplies	\$ -	\$ -	\$ 6,027	\$ -
25-5-51-5215	Small Equipment	\$ 33,569	\$ -	\$ 2,660	\$ -
	<b>Total Supplies</b>	<b>\$ 33,569</b>	<b>\$ -</b>	<b>\$ 8,687</b>	<b>\$ -</b>
25-5-51-5541	Training and Travel	\$ -	\$ -	\$ 4,434	\$ -
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,434</b>	<b>\$ -</b>
25-5-51-5705	Machinery & Equipment	\$ -	\$ -	\$ 10,000	\$ -
25-5-51-5706	Vehicles	\$ 29,938	\$ -	\$ -	\$ -
	<b>Total Capital</b>	<b>\$ 29,938</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 159,297</b>	<b>\$ 98,405</b>	<b>\$ 121,526</b>	<b>\$ -</b>

Staffing

Position	FY 2018 Number	FY 2019 Number	FY 2020 Number
Crime Victim Liaison	1.00	1.00	-
VAWA Detective	1.00	1.00	-
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>

**Court Technology Fund Revenue**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
26-4511	Fines & Fees	\$ 4,976	\$ 5,000	\$ 3,631	\$ 3,250
26-4513	Court Security	\$ 3,584	\$ 4,000	\$ -	\$ -
	<b>Total Tax</b>	<b>\$ 8,561</b>	<b>\$ 9,000</b>	<b>\$ 3,631</b>	<b>\$ 3,250</b>
26-4611	Interest Earnings	\$ -	\$ -	\$ 500	\$ 350
	<b>Total Investment Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 350</b>
	<b>Total Revenues</b>	<b>\$ 8,561</b>	<b>\$ 9,000</b>	<b>\$ 4,131</b>	<b>\$ 3,600</b>

**Court Technology Fund Expenditures**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
26-5-40-5202	Computer Supplies	\$ -	\$ 4,674	\$ -	\$ -
26-5-40-5215	Small Equipment	\$ -	\$ 3,988	\$ 4,000	\$ -
	<b>Total Supplies</b>	<b>\$ -</b>	<b>\$ 8,662</b>	<b>\$ 4,000</b>	<b>\$ -</b>
26-5-40-5323	Computer System Maintenance	\$ -	\$ 338	\$ -	\$ 12,338
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ 338</b>	<b>\$ -</b>	<b>\$ 12,338</b>
26-5-40-5323	Information Technology Services	\$ -	\$ -	\$ -	\$ 2,232
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,232</b>
26-5-40-5541	Training & Travel	\$ 25	\$ -	\$ -	\$ -
	<b>Total Services</b>	<b>\$ 25</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
26-5-40-5927	Transfer to Fund 27	\$ -	\$ 26,222	\$ 26,222	\$ -
	<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ 26,222</b>	<b>\$ 26,222</b>	<b>\$ -</b>
	<b>Total - Expenditures</b>	<b>\$ 25</b>	<b>\$ 35,222</b>	<b>\$ 30,222</b>	<b>\$ 14,570</b>

**Court Security Fund Revenues**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
27-4511	Fines & Fees	\$ -	\$ 4,000	\$ 2,500	\$ 2,300
	<b>Total Tax</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 2,500</b>	<b>\$ 2,300</b>
27-4611	Interest Earnings	\$ -	\$ -	\$ -	\$ 100
	<b>Total Investment Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>
27-4826	Transfers In	\$ -	\$ 26,222	\$ 26,222	\$ -
	<b>Total Transfers In</b>	<b>\$ -</b>	<b>\$ 26,222</b>	<b>\$ 26,222</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 30,222</b>	<b>\$ 28,722</b>	<b>\$ 2,400</b>

**Court Security Fund Expenditures**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
27-5-40-5104	Salaries-Operations	\$ -	\$ 2,495	\$ 2,495	\$ 2,494
27-5-40-5112	Longevity	\$ -	\$ 49	\$ 49	\$ 51
27-5-40-5114	Allowances	\$ -	\$ 27	\$ 27	\$ 25
27-5-40-5120	FICA	\$ -	\$ 191	\$ 191	\$ 195
27-5-40-5124	WC Insurance	\$ -	\$ 13	\$ 13	\$ 64
27-5-40-5130	TMRS	\$ -	\$ 225	\$ 225	\$ 228
27-5-40-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 360
27-5-40-5160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 100
	<b>Total Personnel</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,517</b>
27-5-40-5301	Building Maintenance	\$ -	\$ -	\$ -	\$ 5,000
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>
27-5-40-5541	Training & Travel	\$ -	\$ 1,000	\$ 1,000	\$ 2,040
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 2,040</b>
	<b>Total - Expenditures</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 10,557</b>

**Staffing**

Position	FY 2018 Number	FY 2019 Number	FY 2020 Number
Bailiff	-	0.05	0.05
<b>Total</b>	<b>-</b>	<b>0.05</b>	<b>0.05</b>

**Hotel/Motel Fund  
Budget Summary  
FY 2020**

	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>	<b>Percent of Budget</b>	<b>% Change from FY 2019 Budget</b>
<b>Revenues</b>						
Occupancy Taxes	\$ 599,513	\$ 559,500	\$ 500,000	\$ 530,000	85.48%	-5.27%
Investment Income	68,070	54,500	85,792	90,000	14.52%	65.14%
<b>Total Revenues</b>	<b>667,584</b>	<b>614,000</b>	<b>585,792</b>	<b>620,000</b>	<b>100.00%</b>	<b>0.98%</b>
<b>Operating Expenditures</b>						
Personnel	195,675	203,274	194,076	270,200	53.02%	32.92%
Supplies	11,233	31,200	14,300	22,310	4.38%	-28.49%
Repairs & Maintenance	14,103	25,000	13,583	58,511	11.48%	134.04%
Professional Services	-	-	-	45,744	8.98%	NA
Services	183,508	247,558	222,461	112,864	22.15%	-54.41%
<b>Total Operating Expenditures</b>	<b>404,519</b>	<b>507,032</b>	<b>444,422</b>	<b>509,629</b>	<b>100.01%</b>	<b>0.51%</b>
<b>Non-Operating Expenditures</b>						
Capital	-	6,000	-	-	0.00%	-100.00%
Transfers Out	185,072	185,500	185,500	-	0.00%	-100.00%
<b>Total Non-Operating Expenditures</b>	<b>185,072</b>	<b>191,500</b>	<b>185,500</b>	<b>-</b>	<b>0.00%</b>	<b>-100.00%</b>
<b>Total Expenses</b>	<b>589,591</b>	<b>698,532</b>	<b>629,922</b>	<b>509,629</b>	<b>100.01%</b>	<b>-27.04%</b>
<b>Net Change In Fund Balance</b>	<b>\$ 77,993</b>	<b>\$ (84,532)</b>	<b>\$ (44,130)</b>	<b>110,371</b>		
<b>Projected Fund Balance, Beginning</b>				<b>1,714,796</b>		
<b>Projected Fund Balance, Ending</b>				<b>\$ 1,825,167</b>		
<b>Minimum Fund Balance</b>				<b>\$ 127,407</b>		
<b>Projected Fund Balance in Excess of Minimum</b>				<b>\$ 1,697,760</b>		

**Hotel/Motel Fund Revenues**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
40-4133	Occupancy Tax	\$ 599,513	\$ 559,500	\$ 500,000	\$ 530,000
	<b>Total Taxes</b>	<b>\$ 599,513</b>	<b>\$ 559,500</b>	<b>\$ 500,000</b>	<b>\$ 530,000</b>
40-4611	Interest Earned	\$ 11,561	\$ 5,500	\$ 24,175	\$ 25,000
40-4621	Civic Center Rentals	\$ 56,509	\$ 49,000	\$ 61,617	\$ 65,000
	<b>Total Investment Income</b>	<b>\$ 68,070</b>	<b>\$ 54,500</b>	<b>\$ 85,792</b>	<b>\$ 90,000</b>
	<b>Total Revenues</b>	<b>\$ 667,584</b>	<b>\$ 614,000</b>	<b>\$ 585,792</b>	<b>\$ 620,000</b>

**Revenue Assumptions:**

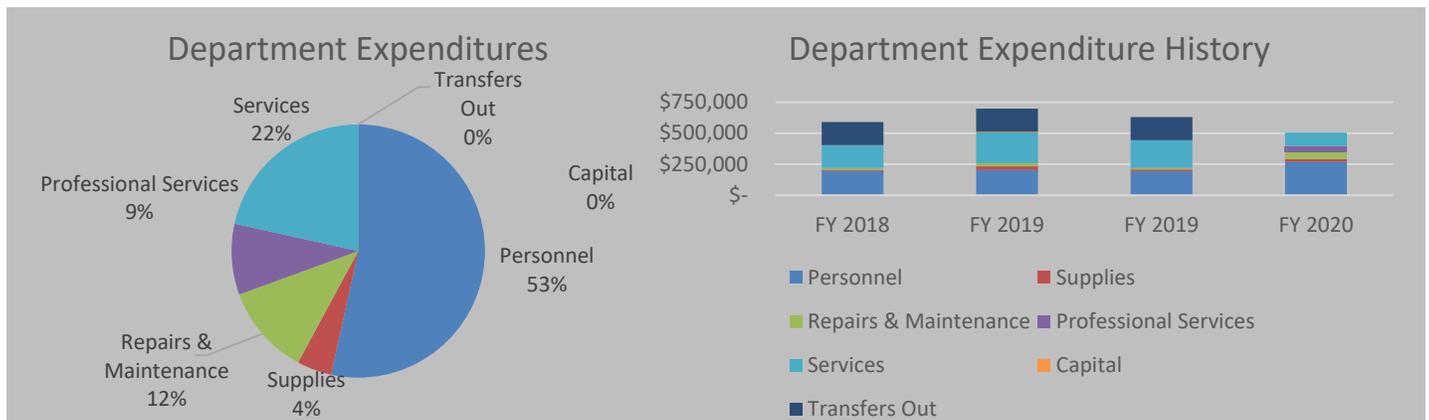
Hotel/Motel Fund revenues consist primarily of hotel room taxes. The current City hotel occupancy tax rate is 7%. This revenue stream is projected for each ensuing year using trend analysis and current quarterly receipts.

**Expenditure Summary**

<b>Classification</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
Personnel	\$ 195,675	\$ 203,274	\$ 194,076	\$ 270,200
Supplies	\$ 11,233	\$ 31,200	\$ 14,300	\$ 22,310
Repairs & Maintenance	\$ 14,103	\$ 25,000	\$ 13,583	\$ 58,403
Professional Services	\$ -	\$ -	\$ -	\$ 45,744
Services	\$ 183,508	\$ 247,558	\$ 222,461	\$ 108,861
Capital	\$ -	\$ 6,000	\$ -	\$ -
Transfers Out	\$ 185,072	\$ 185,500	\$ 185,500	\$ -
<b>Total</b>	<b>\$ 589,591</b>	<b>\$ 698,532</b>	<b>\$ 629,922</b>	<b>\$ 505,518</b>

**Staffing**

<b>Position</b>	<b>FY 2018 Number</b>	<b>FY 2019 Number</b>	<b>FY 2020 Number</b>
City Manager	-	-	0.10
ACM/Chief Financial Officer	-	-	0.05
Assistant to City Manager	-	-	0.80
Civic Center Director	1.00	-	-
Civic Center Manager	-	1.00	1.00
Laborer	3.00	3.00	2.75
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.70</b>



Civic Center

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
40-5-81-5104	Salaries-Administrative	\$ -	\$ -	\$ -	\$ 62,452
40-5-81-5112	Salaries-Operations	\$ 143,602	\$ 149,225	\$ 139,017	\$ 72,873
40-5-81-5114	Overtime	\$ 2,390	\$ 2,800	\$ 5,560	\$ -
40-5-81-5120	Longevity	\$ 262	\$ -	\$ 2,429	\$ 2,890
40-5-81-5114	Allowances	\$ 541	\$ 541	\$ 541	\$ 499
40-5-81-5120	FICA	\$ 10,990	\$ 11,449	\$ 11,414	\$ 10,573
40-5-81-5124	WC Insurance	\$ -	\$ -	\$ 2,872	\$ 2,464
40-5-81-5130	TMRS	\$ 13,582	\$ 14,112	\$ 11,949	\$ 12,297
40-5-81-5151	Group Insurance	\$ 24,308	\$ 25,147	\$ 20,294	\$ 28,113
40-5-81-5160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 11,555
40-5-81-5161	New Personnel	\$ -	\$ -	\$ -	\$ 66,484
	<b>Total Personnel</b>	<b>\$ 195,675</b>	<b>\$ 203,274</b>	<b>\$ 194,076</b>	<b>\$ 270,200</b>
40-5-81-5201	Office Supplies	\$ 263	\$ 1,000	\$ 43	\$ 800
40-5-81-5202	Computer Supplies	\$ 645	\$ 500	\$ -	\$ 500
40-5-81-5203	Postage	\$ 10	\$ 100	\$ 24	\$ 100
40-5-81-5204	Clothing Supplies	\$ 5,267	\$ 7,000	\$ 5,085	\$ 5,500
40-5-81-5205	Janitorial Supplies	\$ 4,147	\$ 6,500	\$ 8,419	\$ 6,000
40-5-81-5207	Fuel	\$ 197	\$ 600	\$ 74	\$ 210
40-5-81-5210	Tools & Other Supplies	\$ 705	\$ 15,500	\$ 655	\$ 5,100
40-5-81-5215	Small Equipment	\$ -	\$ -	\$ -	\$ 4,100
	<b>Total Supplies</b>	<b>\$ 11,233</b>	<b>\$ 31,200</b>	<b>\$ 14,300</b>	<b>\$ 22,310</b>
40-5-81-5301	Building Maintenance	\$ 14,103	\$ 24,000	\$ 13,583	\$ 56,880
40-5-81-5322	Vehicle Maintenance	\$ -	\$ 1,000	\$ -	\$ 500
40-5-81-5323	Computer System Maintenance	\$ -	\$ -	\$ -	\$ 1,023
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 14,103</b>	<b>\$ 25,000</b>	<b>\$ 13,583</b>	<b>\$ 58,403</b>
40-5-81-5403	Accounting Services	\$ -	\$ -	\$ -	\$ 20,000
40-5-81-5406	Information Technology Services	\$ -	\$ -	\$ -	\$ 744
40-5-81-5499	Community Festival	\$ -	\$ -	\$ -	\$ 25,000
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,744</b>
40-5-81-5500	Contracted Services	\$ 5,195	\$ 8,000	\$ -	\$ -
40-5-81-5501	Electric Services	\$ -	\$ 15,500	\$ 11,012	\$ 12,566
40-5-81-5502	Communication Services	\$ -	\$ 8,000	\$ 6,550	\$ 7,596
40-5-81-5503	Gas Services	\$ -	\$ 4,000	\$ 2,810	\$ 1,850
40-5-81-5504	Internet Services	\$ -	\$ -	\$ -	\$ 780
40-5-81-5510	Utilities	\$ 17,992	\$ -	\$ -	\$ -
40-5-81-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 190
40-5-81-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 320
40-5-81-5515	Insurance-Auto	\$ -	\$ -	\$ -	\$ 1,445
40-5-81-5517	Insurance-Property	\$ -	\$ -	\$ -	\$ 2,214
40-5-81-5521	Advertising/Marketing	\$ 154,205	\$ 197,058	\$ 202,090	\$ 80,900
40-5-81-5531	Equipment Rental	\$ -	\$ 1,500	\$ -	\$ 1,000
40-5-81-5541	Travel & Training	\$ -	\$ 1,000	\$ -	\$ -
40-5-81-5542	Dues	\$ 6,116	\$ 12,500	\$ -	\$ -
	<b>Total Services</b>	<b>\$ 183,508</b>	<b>\$ 247,558</b>	<b>\$ 222,461</b>	<b>\$ 108,861</b>
40-5-81-5705	Machinery & Equipment	\$ -	\$ 6,000	\$ -	\$ -
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>
40-5-81-5910	Administrative Charges	\$ 185,072	\$ 185,500	\$ 185,500	\$ -
	<b>Total Transfers Out</b>	<b>\$ 185,072</b>	<b>\$ 185,500</b>	<b>\$ 185,500</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 589,591</b>	<b>\$ 698,532</b>	<b>\$ 629,922</b>	<b>\$ 505,518</b>

**Annual Budget  
FY 2020**

**General Fund  
Community Services  
Senior Center**

**Expenditure Summary**

Classification	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 108
Services	\$ -	\$ -	\$ -	\$ 4,003
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,111</b>



**Annual Budget  
FY 2020**

**General Fund  
Community Services  
Senior Center**

**Community Services - Senior Center**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budget</b>
10-5-82-5301	Building Maintenance	\$ -	\$ -	\$ -	\$ 108
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108</b>
10-5-82-5501	Electricity Services	\$ -	\$ -	\$ -	\$ 1,954
10-5-82-5502	Communications Service	\$ -	\$ -	\$ -	\$ 900
10-5-82-5503	Gas Service	\$ -	\$ -	\$ -	\$ 810
10-5-82-5517	Insurance-Property	\$ -	\$ -	\$ -	\$ 339
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,003</b>
	<b>Total Senior Center</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,111</b>



# CAPITAL OUTLAY

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

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

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

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

One-time or non-recurring capital outlay expenditures are requested by department heads and must be justified on the basis of need, cost, and improvement of service level or operations. Department heads must rank these types of items in order of importance in making their budget request. A list of capital outlay budgeted out of operating funds for FY 2020 appears on the immediately following pages.

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

## Capitalization Thresholds

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

**CITY OF BELLMEAD**  
**Capital Outlay from Operating Funds**  
**FY 2020**

Department/Division	Amount	Priority	New	Replacement	Impact on Operating Budget	Operating Costs
<b>GENERAL FUND</b>						
<b><u>10-31: Finance - Operations</u></b>						
Server-50%	\$ 12,500	1		✓		
<b><u>10-73: Public Works - Parks</u></b>						
Splash Pad Rehabilitation	\$ 48,000	2		✓		Decrease in maintenance costs
<b>Total General Fund</b>	<b>\$ 60,500</b>				<b>\$ -</b>	
<b>WATER &amp; SEWER FUND</b>						
<b><u>20-32: Finance - Utility Collections</u></b>						
Server-50%	\$ 12,500	1		✓		Decrease in maintenance costs
<b>Total Water &amp; Sewer Fund</b>	<b>\$ 12,500</b>				<b>\$ -</b>	
<b>STREET MAINTENANCE FUND</b>						
<b><u>70-71: Public Works - Streets</u></b>						
Asphalt recycler and hot box	\$ 28,000	1	✓			
Wheeler Street rehabilitation	\$ 899,553	1		✓		Decrease in maintenance costs
3/4 T Truck	\$ 28,900	3		✓		
<b>Total Street Maintenance Fund</b>	<b>\$ 956,453</b>				<b>\$ -</b>	

**CITY OF BELLMEAD**  
**Combined Annual Budget Summary**  
**Capital Project Funds**  
**FY 2020**

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
<b>Revenues</b>				
EDA Grant	\$ 1,251,195	\$ 5,238,200	\$ 785,341	\$ 1,148,500
Governmental Capital Projects Fund	2,214,401	-	171,926	-
2014 Certificates of Obligation - WS Portion	-	-	5,208,370	2,475,432
<b>Total Revenues</b>	<u>3,465,596</u>	<u>5,238,200</u>	<u>6,165,637</u>	<u>3,623,932</u>
<b>Non-Operating Expenditures</b>				
EDA Grant	1,726,499	2,200,000	353,904	1,084,718
Governmental Capital Projects Fund	600,398	1,838,200	2,606,559	1,417,569
2014 Certificates of Obligation - WS Portion	-	-	2,299,837	8,100,000
<b>Total Non-Operating Expenditures</b>	<u>2,326,897</u>	<u>4,038,200</u>	<u>5,260,300</u>	<u>10,602,287</u>
<b>Total Expenditures</b>	<u>2,326,897</u>	<u>4,038,200</u>	<u>5,260,300</u>	<u>10,602,287</u>
<b>Net Change in Fund Balance</b>	<u>\$ 1,138,699</u>	<u>\$ 1,200,000</u>	<u>\$ 905,337</u>	<u>(6,978,355)</u>
<b>Fund Balance, Beginning</b>				<u>4,262,320</u>
<b>Fund Balance, Ending</b>				<u><u>\$ (2,716,035)</u></u>

EDA Grant Revenues

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
19-4313	Grant Revenue	\$ 867,633	\$ 1,540,000	\$ 228,417	\$ 803,950
	<b>Total Intergovernmental</b>	<b>\$ 867,633</b>	<b>\$ 1,540,000</b>	<b>\$ 228,417</b>	<b>\$ 803,950</b>
19-4930	Transfer From fund 30	\$ -	\$ 1,200,000	\$ -	\$ -
19-4360	Transfer From fund 60	\$ -	\$ 1,838,200	\$ 556,924	\$ 344,550
19-4999	Transfer In	\$ 383,562	\$ 660,000	\$ -	\$ -
	<b>Total Transfers In</b>	<b>\$ 383,562</b>	<b>\$ 3,698,200</b>	<b>\$ 556,924</b>	<b>\$ 344,550</b>
	<b>Total Revenues</b>	<b>\$ 1,251,195</b>	<b>\$ 5,238,200</b>	<b>\$ 785,341</b>	<b>\$ 1,148,500</b>

EDA Grant Expenditures

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
19-5-71-5210	Tools & Other Supplies	\$ -	\$ 20,000	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>
19-5-71-5402	Engineering Services	\$ 246,858	\$ 320,000	\$ 339,220	\$ -
19-5-71-5403	Accounting Services	\$ -	\$ -	\$ 3,500	\$ 3,500
19-5-71-5407	Administration Services	\$ -	\$ -	\$ 7,600	\$ 7,600
	<b>Total Professional Services</b>	<b>\$ 246,858</b>	<b>\$ 320,000</b>	<b>\$ 350,320</b>	<b>\$ 11,100</b>
19-5-71-5702	Infrastructure	\$ 1,479,641	\$ 1,860,000	\$ 3,584	\$ 1,073,618
	<b>Total Capital</b>	<b>\$ 1,479,641</b>	<b>\$ 1,860,000</b>	<b>\$ 3,584</b>	<b>\$ 1,073,618</b>
	<b>Total Expenditures</b>	<b>\$ 1,726,499</b>	<b>\$ 2,200,000</b>	<b>\$ 353,904</b>	<b>\$ 1,084,718</b>

Governmental Capital Projects Fund Revenues

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
60-4611	Interest Earned	\$ 123,947	\$ -	\$ 71,926	\$ -
	<b>Total Investment Income</b>	<b>\$ 123,947</b>	<b>\$ -</b>	<b>\$ 71,926</b>	<b>\$ -</b>
60-4921	Sale of Assets	\$ -	\$ -	\$ 100,000	\$ -
60-4931	Bond Proceeds	\$ 2,090,454	\$ -	\$ -	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ 2,090,454</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 2,214,401</b>	<b>\$ -</b>	<b>\$ 171,926</b>	<b>\$ -</b>

Governmental Capital Projects Fund Expenditures

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
60-5-61-5210	Tools & Other Supplies	\$ -	\$ -	\$ 4,200	\$ -
	<b>Total Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,200</b>	<b>\$ -</b>
60-5-51-5700	Capital	\$ 126,381	\$ -	\$ 22,884	\$ -
60-5-61-5706	Vehicles	\$ -	\$ -	\$ 2,022,551	\$ 97,587
	<b>Total Capital</b>	<b>\$ 126,381</b>	<b>\$ -</b>	<b>\$ 2,045,435</b>	<b>\$ 97,587</b>
60-5-10-5825	Bond Issuance Cost	\$ 90,454	\$ -	\$ -	\$ -
	<b>Total Contingency</b>	<b>\$ 90,454</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
60-5-10-6000	Transfer Out	\$ 383,562	\$ -	\$ -	\$ -
60-5-71-5919	Transfer to Fund 19	\$ -	\$ 1,838,200	\$ 556,924	\$ 344,550
60-5-71-5965	Transfer to Fund 65	\$ -	\$ -	\$ -	\$ 975,432
	<b>Total Transfers Out</b>	<b>\$ 383,562</b>	<b>\$ 1,838,200</b>	<b>\$ 556,924</b>	<b>\$ 1,319,982</b>
	<b>Total Expenditures</b>	<b>\$ 600,398</b>	<b>\$ 1,838,200</b>	<b>\$ 2,606,559</b>	<b>\$ 1,417,569</b>

**Annual Budget  
FY 2020**

**2014 Certificates of Obligation - WS Portion**

**2014 Certificates of Obligation - WS Portion Revenues**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
65-4611	Interest	\$ -	\$ -	\$ 35,800	\$ -
	<b>Total Investment Income</b>	\$ -	\$ -	\$ 35,800	\$ -
65-4920	Transfer from Fund 20	\$ -	\$ -	\$ 3,972,570	\$ -
65-4930	Transfer from Fund 30	\$ -	\$ -	\$ 1,200,000	\$ -
65-4935	Transfer from Fund 35	\$ -	\$ -	\$ -	\$ 1,500,000
65-4960	Transfer from Fund 60	\$ -	\$ -	\$ -	\$ 975,432
	<b>Total Transfers In</b>	\$ -	\$ -	\$ 5,172,570	\$ 2,475,432
	<b>Total Revenues</b>	\$ -	\$ -	\$ 5,208,370	\$ 2,475,432

**2014 Certificates of Obligation - WS Portion Expenditures**

Account Number	Account Name	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget
65-5-75-5712	Water Tower	\$ -	\$ -	\$ 1,804,035	\$ -
65-5-75-5731	Storage Coating Systems	\$ -	\$ -	\$ 183,088	\$ -
65-5-75-5701	Land	\$ -	\$ -	\$ 312,714	\$ -
65-5-76-5721	Sewer Interceptor	\$ -	\$ -	\$ -	\$ 8,100,000
	<b>Total Capital</b>	\$ -	\$ -	\$ 2,299,837	\$ 8,100,000
	<b>Total Expenditures</b>	\$ -	\$ -	\$ 2,299,837	\$ 8,100,000

# TAX INFORMATION

## TAX RATE

---

All taxable property within the City is subject to the assessment, levy, and collection of a continuing, direct annual ad valorem tax sufficient to provide for the payment of principal and interest on all general obligation tax debt within the limits prescribed by law. Article XI, Section 5, of the Texas Constitution is applicable to the City and limits its maximum ad valorem tax rate to \$2.50 per \$100 assessed valuation for all City purposes. The City's FY 2020 rate is well below this limit.

By each September 27th, 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 "effective tax rate" and "rollback tax rate". The City Council may not adopt a tax rate that produces more revenue than in the prior year until it has held two public hearings 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 rollback tax rate, the qualified voters of the City by petition, may require that an election be held to determine whether to reduce the tax rate adopted for the current year to the rollback rate.

"Effective 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.

"Rollback tax rate" means the rate that will produce last year's maintenance and operation tax levy (adjusted) multiplied by 1.08 plus a rate that will produce this year's debt service from this year's values (unadjusted) divided by the anticipated tax collection rate.

## **PAYMENT OF TAXES**

---

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

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

# CITY OF BELLMEAD

## Annual Budget

### FY 2020

#### - Tax Structure -

		<u>% of Appraised</u>	<u>Taxes Lost</u>
Total Appraised Value	\$ 573,077,453		
Less: Totally Exempt Property	\$ (75,148,956)	13.11%	(\$270,535)
Cap on Homestead Increases	\$ (6,914,304)	1.21%	(\$24,891)
Charitable Organizations	\$ (46,750)	0.01%	(\$168)
Over 65 Exemptions	\$ (4,581,393)	0.80%	(\$16,493)
Veterans' 100% HS Exemption	\$ (7,165,228)	1.25%	(\$25,795)
Veterans' Partial Exemptions	\$ (903,000)	0.16%	(\$3,251)
Pollution Control	\$ (48,342)	0.01%	(\$174)
Solar	\$ (7,530)	0.00%	(\$27)
<b>Total Exemptions</b>	<b>\$ (94,815,503)</b>	<b>16.54%</b>	<b>(\$341,335)</b>
<b>Net Taxable Value</b>	<b><u>\$ 478,261,950</u></b>	<b>83.46%</b>	
Tax Rate per \$100 Valuation	\$ 0.359999		
Estimated Tax Levy	<b><u>\$ 1,721,738</u></b>		
<b>Estimated Collections at 98%</b>	<b><u>\$ 1,687,303</u></b>		

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

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Taxable Value	\$ 407,683,002	\$ 420,512,494	\$ 454,827,358	\$ 478,261,950
Maint & Oper Tax Rate	\$ 0.227990	\$ 0.227640	\$ 0.228781	\$ 0.275518
Debt Service Tax Rate	<u>\$ 0.075770</u>	<u>\$ 0.072350</u>	<u>\$ 0.091218</u>	<u>\$ 0.084481</u>
Total Tax Rate	\$ 0.303760	\$ 0.299990	\$ 0.319999	\$ 0.359999
Tax Levy	\$ 1,238,378	\$ 1,261,495	\$ 1,455,443	\$ 1,721,738



Each \$1,000,000 of taxable valuation at 98% collection produces \$ 3,528

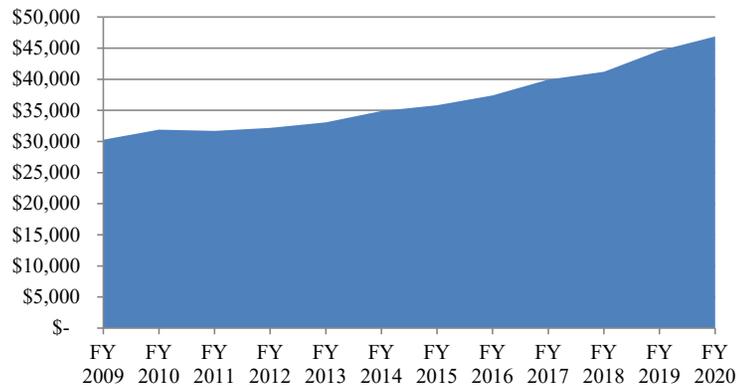


Each \$0.01 of tax at 98% collection produces \$ 46,870

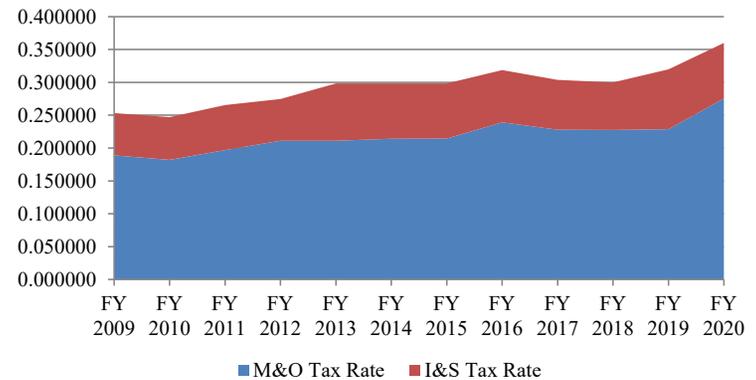
**CITY OF BELLMEAD**  
**Annual Budget**  
**FY 2020**  
**- HISTORICAL TAX DATA -**

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

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



**Total Tax Rate**



# BONDED DEBT

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

## TYPES OF DEBT

---

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

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

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

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

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

## DEBT LIMIT

---

No direct funded debt limitation is imposed on the City under current State law or the City Charter. Article XI, Section 5, of the Texas Constitution is applicable to the City, and limits its maximum ad valorem rate to \$2.50 per \$100 of assessed valuation for all City purposes. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.25 of the maximum tax rate for general obligation debt service. The City's FY 2020 tax rate is well below all the aforementioned limits.

Assessed Value, 2019 (FY 2020) Tax Roll	\$566,163,149
Limit on Amount Designated for Debt Service	<u>          x 1.25%</u>
Legal Debt Limit	\$ 7,077,039
General Obligation Debt Service FY 2020	\$ 422,894

# City of Bellmead Annual Budget FY 2020 City Wide Debt

Issue	Maturity Date	---Interest Rates---		Original Issue	Outstanding 10/01/19
		Low	High		
2014 CO's	9/30/2034	2.00%	3.75%	8,500,000	7,205,000
2016 CO's	9/30/2036	2.00%	3.00%	2,400,000	2,110,000
2018 CO's	9/30/2038	3.00%	5.00%	1,995,000	1,940,000
Note Payable	9/30/2024	3.65%	3.65%	439,414	71,527

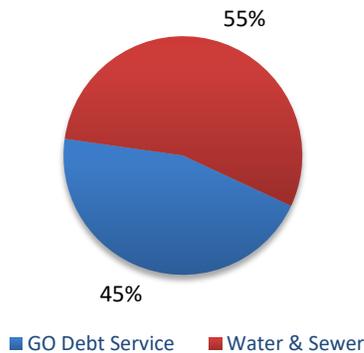
<b>Total Bonded Debt</b>	<b><u>\$ 13,334,414</u></b>	<b><u>\$ 11,326,527</u></b>
--------------------------	-----------------------------	-----------------------------

**By Fund:**

Issue	Last Maturity Date	---Interest Rates---		Original Issues	Outstanding 10/01/19
		Low	High		
GO Debt	8/1/2039	2.00%	5.00%	\$ 5,995,000	\$ 5,130,000
Water & Sewer	8/15/2033	0.40%	5.00%	7,339,414	6,196,527

<b>Total Bonded Debt</b>	<b><u>\$ 13,334,414</u></b>	<b><u>\$ 11,326,527</u></b>
--------------------------	-----------------------------	-----------------------------

**Debt Outstanding - Fund**



**Debt Outstanding - Type**



**City of Bellmead  
Annual Budget  
FY 2020  
City Wide Debt  
Schedule of Requirements**

Fiscal Year	2014 CO's		2016 CO's		2018 CO's		Note Payable		Annual Totals		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
FY 2020	395,000	211,144	100,000	57,050	75,000	74,888	13,283	2,369	583,283	345,451	928,734
FY 2021	405,000	202,637	105,000	55,000	90,000	70,763	13,777	1,875	613,777	330,275	944,052
FY 2022	415,000	193,413	105,000	52,900	105,000	65,888	14,257	1,363	639,257	313,564	952,821
FY 2023	425,000	183,697	105,000	50,800	75,000	61,388	14,881	831	619,881	296,716	916,597
FY 2024	435,000	173,213	110,000	48,650	80,000	57,513	15,329	280	640,329	279,656	919,985
FY 2025	440,000	161,725	110,000	45,900	85,000	53,388	-	-	635,000	261,013	896,013
FY 2026	460,000	149,350	115,000	42,525	85,000	49,138	-	-	660,000	241,013	901,013
FY 2027	470,000	135,975	120,000	39,000	90,000	44,763	-	-	680,000	219,738	899,738
FY 2028	485,000	121,650	125,000	35,325	95,000	40,138	-	-	705,000	197,113	902,113
FY 2029	500,000	106,563	125,000	31,575	100,000	36,263	-	-	725,000	174,401	899,401
FY 2030	520,000	90,301	130,000	27,750	105,000	33,188	-	-	755,000	151,239	906,239
FY 2031	530,000	72,576	135,000	23,775	105,000	30,038	-	-	770,000	126,389	896,389
FY 2032	555,000	53,588	140,000	19,650	110,000	26,744	-	-	805,000	99,982	904,982
FY 2033	575,000	33,094	140,000	15,450	115,000	23,156	-	-	830,000	71,700	901,700
FY 2034	595,000	11,157	145,000	11,175	115,000	19,419	-	-	855,000	41,751	896,751
FY 2035	-	-	150,000	6,750	120,000	15,600	-	-	270,000	22,350	292,350
FY 2036	-	-	150,000	2,250	125,000	11,463	-	-	275,000	13,713	288,713
FY 2037	-	-	-	-	130,000	7,000	-	-	130,000	7,000	137,000
FY 2038	-	-	-	-	135,000	2,363	-	-	135,000	2,363	137,363
<b>Totals</b>	<b>\$ 7,205,000</b>	<b>\$ 1,900,083</b>	<b>\$ 2,110,000</b>	<b>\$ 565,525</b>	<b>\$ 1,940,000</b>	<b>\$ 723,101</b>	<b>\$ 71,527</b>	<b>\$ 6,718</b>	<b>\$ 11,326,527</b>	<b>\$ 3,195,427</b>	<b>\$ 14,521,954</b>

**City of Bellmead  
Annual Budget  
FY 2020  
General Obligation Debt  
Schedule of Bonded Debt**

<b>Issue</b>	<b>Maturity Date</b>	<b>---Interest Rates---</b>		<b>Original Issue</b>	<b>Outstanding 10/01/19</b>
		<b>Low</b>	<b>High</b>		
2014 CO's - GO Portion	9/30/2034	2.00%	3.75%	4,000,000	3,190,000
2018 CO's	9/30/2038	3.00%	5.00%	1,995,000	1,940,000
<b>Total General Obligation Debt</b>				<b>\$ 5,995,000</b>	<b>\$ 5,130,000</b>

**City of Bellmead  
Annual Budget  
FY 2020  
General Obligation Debt  
Schedule of Requirements**

Fiscal Year	2014 CO's GO Portion		2018 CO's		Annual Totals		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
FY 2020	175,000	93,506	75,000	74,888	250,000	168,394	418,394
FY 2021	180,000	89,731	90,000	70,763	270,000	160,494	430,494
FY 2022	185,000	85,625	105,000	65,888	290,000	151,513	441,513
FY 2023	185,000	81,347	75,000	61,388	260,000	142,735	402,735
FY 2024	190,000	76,775	80,000	57,513	270,000	134,288	404,288
FY 2025	195,000	71,719	85,000	53,388	280,000	125,107	405,107
FY 2026	205,000	66,219	85,000	49,138	290,000	115,357	405,357
FY 2027	210,000	60,250	90,000	44,763	300,000	105,013	405,013
FY 2028	215,000	53,875	95,000	40,138	310,000	94,013	404,013
FY 2029	220,000	47,213	100,000	36,263	320,000	83,476	403,476
FY 2030	230,000	40,038	105,000	33,188	335,000	73,226	408,226
FY 2031	235,000	32,188	105,000	30,038	340,000	62,226	402,226
FY 2032	245,000	23,788	110,000	26,744	355,000	50,532	405,532
FY 2033	255,000	14,719	115,000	23,156	370,000	37,875	407,875
FY 2034	265,000	4,969	115,000	19,419	380,000	24,388	404,388
FY 2035	-	-	120,000	15,600	120,000	15,600	135,600
FY 2036	-	-	125,000	11,463	125,000	11,463	136,463
FY 2037	-	-	130,000	7,000	130,000	7,000	137,000
FY 2038	-	-	135,000	2,363	135,000	2,363	137,363
<b>Totals</b>	<b>\$ 3,190,000</b>	<b>\$ 841,962</b>	<b>\$ 1,940,000</b>	<b>\$ 723,101</b>	<b>\$ 5,130,000</b>	<b>\$ 1,565,063</b>	<b>\$ 6,695,063</b>

**City of Bellmead  
Annual Budget  
FY 2020  
Water & Sewer Debt  
Schedule of Bonded Debt**

<b>Issue</b>	<b>Maturity Date</b>	<b>--Interest Rates--</b>		<b>Original Issue</b>	<b>Outstanding 10/01/19</b>
		<b>Low</b>	<b>High</b>		
2014 CO's - Revenue Portion	9/30/2034	2.00%	3.75%	\$ 4,500,000	\$ 4,015,000
2016 CO's	9/30/2036	2.00%	3.00%	\$ 2,400,000	\$ 2,110,000
Note Payable	9/30/2024	3.65%	3.65%	\$ 439,414	\$ 71,527
<b>Total Revenue Debt</b>				<b>\$ 7,339,414</b>	<b>\$ 6,196,527</b>

**City of Bellmead  
Annual Budget  
FY 2020  
Water & Sewer Debt  
Schedule of Requirements**

Fiscal Year	2014 CO's Revenue Portion		2016 CO's		Note Payable		Annual Totals		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
FY 2020	220,000	117,638	100,000	57,050	13,283	2,369	333,283	177,057	510,340
FY 2021	225,000	112,906	105,000	55,000	13,777	1,875	343,777	169,781	513,558
FY 2022	230,000	107,788	105,000	52,900	14,257	1,363	349,257	162,051	511,308
FY 2023	240,000	102,350	105,000	50,800	14,881	831	359,881	153,981	513,862
FY 2024	245,000	96,438	110,000	48,650	15,329	280	370,329	145,368	515,697
FY 2025	245,000	90,006	110,000	45,900	-	-	355,000	135,906	490,906
FY 2026	255,000	83,131	115,000	42,525	-	-	370,000	125,656	495,656
FY 2027	260,000	75,725	120,000	39,000	-	-	380,000	114,725	494,725
FY 2028	270,000	67,775	125,000	35,325	-	-	395,000	103,100	498,100
FY 2029	280,000	59,350	125,000	31,575	-	-	405,000	90,925	495,925
FY 2030	290,000	50,263	130,000	27,750	-	-	420,000	78,013	498,013
FY 2031	295,000	40,388	135,000	23,775	-	-	430,000	64,163	494,163
FY 2032	310,000	29,800	140,000	19,650	-	-	450,000	49,450	499,450
FY 2033	320,000	18,375	140,000	15,450	-	-	460,000	33,825	493,825
FY 2034	330,000	6,188	145,000	11,175	-	-	475,000	17,363	492,363
FY 2035	-	-	150,000	6,750	-	-	150,000	6,750	156,750
FY 2036	-	-	150,000	2,250	-	-	150,000	2,250	152,250
<b>Totals</b>	<b>\$ 4,015,000</b>	<b>\$1,058,121</b>	<b>\$ 2,110,000</b>	<b>\$ 565,525</b>	<b>\$ 71,527</b>	<b>\$ 6,718</b>	<b>\$ 6,196,527</b>	<b>\$ 1,630,364</b>	<b>\$ 7,826,891</b>



# FIVE YEAR FORECASTS



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

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

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

A statement of revenues, expenditures, and changes in fund balance has been prepared for each major fund. Revenues are depicted by sources while expenditures, or expenses, are presented by operating division or program area. The projections behind the forecast for each operating division are at the category of expense level. A category of expense is defined as salaries, benefits, supplies, maintenance, repairs, support services, and capital outlay. Each forecast provides a column showing the percentage change between FY 2020 and FY 2024.

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

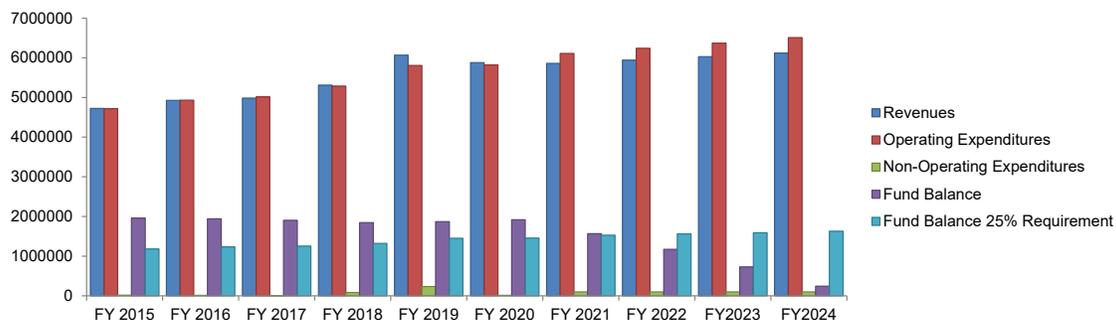
The bar graph reflects the application of the most recent five-year historical trend for the specific fund's actual revenue collections and expenditures. Due to the City's conservative budgeting practices, revenues historically exceed budget, while expenditures historically are realized less than budget.

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

**GENERAL FUND**  
**Five Year Forecast**  
**FY 2020**

	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2020-24 % Change
<b>Revenues</b>						
Property Taxes	1,331,865	1,385,140	1,440,545	1,498,167	1,558,094	16.99%
Sales Taxes	2,686,900	2,713,769	2,740,907	2,768,316	2,795,999	4.06%
Franchise Taxes	521,080	526,291	531,554	536,869	542,238	4.06%
Licenses and Permits	53,500	54,303	55,117	55,944	56,783	6.14%
Intergovernmental Revenues	88,894	88,894	88,894	88,894	88,894	0.00%
Charges for Services	737,900	737,900	737,900	737,900	737,900	0.00%
Fines and Forfeitures	173,000	166,945	161,102	155,463	150,022	(13.28%)
Investment Income	32,600	32,600	32,600	32,600	32,600	0.00%
Other Financing Sources	254,042	153,677	155,136	156,610	158,098	(37.77%)
<b>Total Revenues</b>	<b>5,879,781</b>	<b>5,859,518</b>	<b>5,943,754</b>	<b>6,030,762</b>	<b>6,120,628</b>	<b>4.10%</b>
<b>Operating Expenditures</b>						
<b>General Government</b>						
City Council	14,159	14,442	14,731	15,026	15,326	8.24%
Administration-City Manager	219,673	224,066	228,548	233,119	237,781	8.24%
Administration-City Secretary	113,672	115,945	118,264	120,630	123,042	8.24%
Finance-Operations	223,356	227,823	232,380	237,027	241,768	8.24%
Finance-Solid Waste	778,950	802,319	826,388	851,180	876,715	12.55%
Building Maintenance	37,450	38,199	38,963	39,742	40,537	8.24%
Other Costs	178,094	181,656	185,289	188,995	192,775	8.24%
	1,565,354	1,604,451	1,644,563	1,685,718	1,727,944	10.39%
<b>Public Safety</b>						
Municipal Court	216,167	220,490	224,900	229,398	233,986	8.24%
Police-Operations	2,220,185	2,329,589	2,376,180	2,423,704	2,472,178	11.35%
Police-Animal Control/Code Enf.	326,140	332,663	339,316	346,102	353,024	8.24%
Fire-Suppression	1,031,226	1,051,851	1,072,888	1,094,345	1,116,232	8.24%
Fire-Inspections	85,311	87,017	88,758	90,533	92,343	8.24%
<b>Total Public Safety</b>	<b>3,879,029</b>	<b>4,021,610</b>	<b>4,102,042</b>	<b>4,184,083</b>	<b>4,267,764</b>	<b>10.02%</b>
<b>Public Works</b>						
Streets	79,189	80,773	82,388	84,036	85,717	8.24%
Fleet	140,847	143,664	146,537	149,468	152,457	8.24%
Parks	154,862	257,959	263,118	268,381	273,748	76.77%
<b>Total Public Works</b>	<b>374,898</b>	<b>482,396</b>	<b>492,044</b>	<b>501,885</b>	<b>511,922</b>	<b>36.55%</b>
<b>Total Operating Expenditures</b>	<b>5,819,281</b>	<b>6,108,456</b>	<b>6,238,648</b>	<b>6,371,685</b>	<b>6,507,631</b>	<b>11.83%</b>
<b>Non-Operating Expenditures</b>						
<b>Capital Outlay</b>						
Machinery & Equipment	-	100,000	100,000	100,000	100,000	NA
Computer Equipment/Software	12,500	-	-	-	-	(100.00%)
<b>Total Capital Outlay</b>	<b>12,500</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>700.00%</b>
<b>Total Non-Operating Expenditures</b>	<b>12,500</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>700.00%</b>
<b>Total Expenditures</b>	<b>5,831,781</b>	<b>6,208,456</b>	<b>6,338,648</b>	<b>6,471,685</b>	<b>6,607,631</b>	<b>13.30%</b>
<b>Net Change in Fund Balance</b>	<b>48,000</b>	<b>(348,939)</b>	<b>(394,894)</b>	<b>(440,923)</b>	<b>(487,003)</b>	<b>1,114.59%</b>
<b>Fund Balance, Beginning</b>	<b>1,867,886</b>	<b>1,915,886</b>	<b>1,566,948</b>	<b>1,172,054</b>	<b>731,131</b>	<b>(60.86%)</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,915,886</b>	<b>\$ 1,566,948</b>	<b>\$ 1,172,054</b>	<b>\$ 731,131</b>	<b>\$ 244,128</b>	<b>-87.26%</b>
<b>Fund Balance Reserve</b>	<b>32.92%</b>	<b>25.65%</b>	<b>18.79%</b>	<b>11.47%</b>	<b>3.75%</b>	
<b>Fund Balance Reserve 25%</b>	<b>\$ 1,454,820</b>	<b>\$ 1,527,114</b>	<b>\$ 1,559,662</b>	<b>\$ 1,592,921</b>	<b>\$ 1,626,908</b>	

**Forecast based upon Historical Trends**



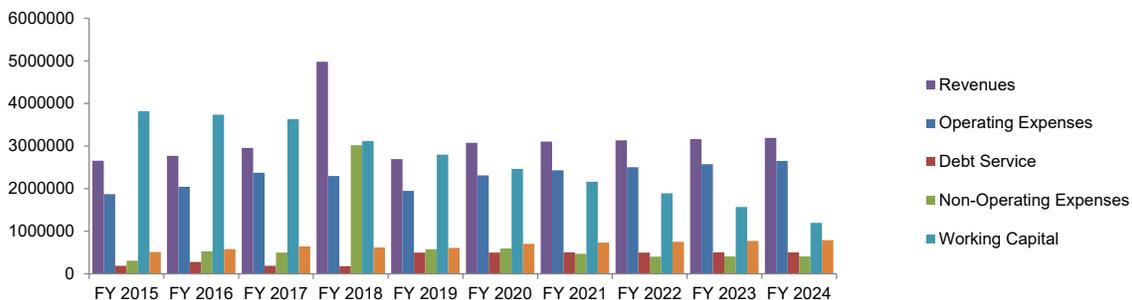
**WATER & SEWER FUND**

**Five Year Forecast**

**FY 2020**

	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2020-24 % Change
<b>Revenues</b>						
Water Revenue	\$ 1,786,215	\$ 1,804,077	\$ 1,822,118	\$ 1,840,339	\$ 1,858,742	4.06%
Sewer Revenue	1,132,183	1,143,505	1,154,940	1,166,489	1,178,154	4.06%
Tap Fees	34,600	34,600	34,600	34,600	34,600	0.00%
New Service/Transfer Fees	51,635	51,635	51,635	51,635	51,635	0.00%
NSF Check Fees	900	900	900	900	900	0.00%
Investment Income	67,000	67,000	67,000	67,000	67,000	0.00%
Other Income	1,000	1,000	1,000	1,000	1,000	0.00%
<b>Total Revenues</b>	<b>3,073,533</b>	<b>3,102,717</b>	<b>3,132,193</b>	<b>3,161,963</b>	<b>3,192,032</b>	<b>3.86%</b>
<b>Expenses</b>						
<b>Operating Expenses</b>						
Personnel	743,902	816,219	840,706	865,927	891,905	19.90%
Supplies	102,955	105,014	107,114	109,257	111,442	8.24%
Repairs & Maintenance	320,173	336,182	352,991	370,640	389,172	21.55%
Professional Services	28,744	29,319	29,905	30,503	31,113	8.24%
Services	709,389	723,577	738,048	752,809	767,865	8.24%
Sewer Treatment	407,640	419,869	432,465	445,439	458,802	12.55%
<b>Total Operating Expenses</b>	<b>2,312,803</b>	<b>2,430,180</b>	<b>2,501,230</b>	<b>2,574,576</b>	<b>2,650,300</b>	<b>14.59%</b>
<b>Debt Service</b>						
Debt Service	499,188	502,906	500,688	503,150	505,088	1.18%
<b>Total Debt Service</b>	<b>499,188</b>	<b>502,906</b>	<b>500,688</b>	<b>503,150</b>	<b>505,088</b>	<b>1.18%</b>
<b>Non-Operating Expenses</b>						
<b>Capital Outlay</b>						
Sewer Treatment Plant	331,327	-	-	-	-	NA
Motor Vehicles	-	26,000	-	-	-	NA
Machinery & Equipment	-	91,500	50,000	50,000	50,000	NA
Computer Equipment	12,500	-	-	-	-	-100.00%
<b>Total Capital Outlay</b>	<b>343,827</b>	<b>117,500</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>(85.46%)</b>
<b>Infrastructure Projects</b>						
Waterline Extension	-	100,000	100,000	100,000	100,000	NA
Sewerline Extension	-	100,000	100,000	100,000	100,000	NA
<b>Total Infrastructure</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>NA</b>
<b>Transfers Out</b>						
Franchise Fee	249,042	153,677	155,136	156,610	158,098	(36.52%)
<b>Total Transfers Out</b>	<b>249,042</b>	<b>153,677</b>	<b>155,136</b>	<b>156,610</b>	<b>158,098</b>	<b>(36.52%)</b>
<b>Total Non-Operating Expenses</b>	<b>592,869</b>	<b>471,177</b>	<b>405,136</b>	<b>406,610</b>	<b>408,098</b>	<b>(31.17%)</b>
<b>Total Expenses</b>	<b>3,404,860</b>	<b>3,404,262</b>	<b>3,407,053</b>	<b>3,484,335</b>	<b>3,563,486</b>	<b>4.66%</b>
<b>Net Change</b>	<b>(331,327)</b>	<b>(301,545)</b>	<b>(274,861)</b>	<b>(322,372)</b>	<b>(371,455)</b>	<b>NA</b>
<b>Working Capital, Beginning</b>	<b>2,797,480</b>	<b>2,466,153</b>	<b>2,164,608</b>	<b>1,889,747</b>	<b>1,567,375</b>	<b>(43.97%)</b>
<b>Working Capital, Ending</b>	<b>\$ 2,466,153</b>	<b>\$ 2,164,608</b>	<b>\$ 1,889,747</b>	<b>\$ 1,567,375</b>	<b>\$ 1,195,921</b>	<b>(51.51%)</b>
<b>Working Capital Reserve</b>	<b>87.70%</b>	<b>73.80%</b>	<b>62.95%</b>	<b>50.93%</b>	<b>37.90%</b>	
<b>Working Capital Reserve - 25%</b>	<b>\$ 702,998</b>	<b>\$ 733,271</b>	<b>\$ 750,479</b>	<b>\$ 769,431</b>	<b>\$ 788,847</b>	

**Forecast based upon Historical Trends**



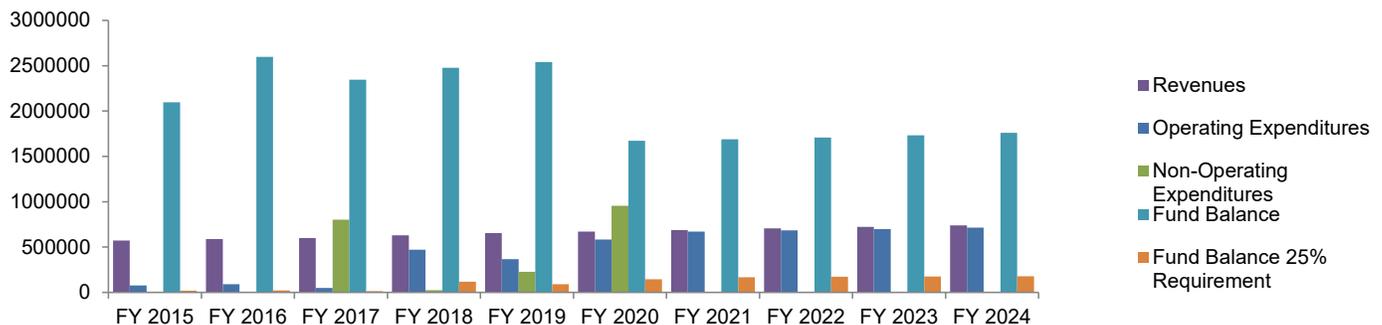
## STREET MAINTENANCE FUND

### Five Year Forecast

FY 2020

	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2020-24 % Change
<b>Revenues</b>						
Sales Tax Revenue	\$ 657,175	\$ 673,604	\$ 690,444	\$ 707,706	\$ 725,398	10.38%
Investment Income	14,292	14,435	14,579	14,725	14,872	4.06%
<b>Total Revenues</b>	<b>671,467</b>	<b>688,039</b>	<b>705,024</b>	<b>722,431</b>	<b>740,271</b>	<b>10.25%</b>
<b>Expenses</b>						
<b>Operating Expenditures</b>						
Personnel	344,765	355,108	365,761	376,734	388,036	12.55%
Supplies	26,865	27,134	27,405	27,679	27,956	4.06%
Repairs & Maintenance	66,800	142,468	143,893	145,332	146,785	119.74%
Professional Services	124,000	125,240	126,492	127,757	129,035	4.06%
Services	20,769	20,977	21,186	21,398	21,612	4.06%
<b>Total Operating Expenditures</b>	<b>583,199</b>	<b>670,926</b>	<b>684,738</b>	<b>698,900</b>	<b>713,424</b>	<b>22.33%</b>
<b>Non-Operating Expenditures</b>						
Capital	956,453	-	-	-	-	-100.00%
<b>Total Non-Operating Expenses</b>	<b>956,453</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Total Expenses</b>	<b>1,539,652</b>	<b>670,926</b>	<b>684,738</b>	<b>698,900</b>	<b>713,424</b>	<b>(53.66%)</b>
<b>Net Change</b>	<b>(868,185)</b>	<b>17,113</b>	<b>20,286</b>	<b>23,530</b>	<b>26,847</b>	<b>-103.09%</b>
<b>Fund Balance, Beginning</b>	<b>2,539,915</b>	<b>1,671,730</b>	<b>1,688,843</b>	<b>1,709,129</b>	<b>1,732,660</b>	<b>-31.78%</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,671,730</b>	<b>\$ 1,688,843</b>	<b>\$ 1,709,129</b>	<b>\$ 1,732,660</b>	<b>\$ 1,759,506</b>	<b>5.25%</b>
<b>Fund Balance Reserve</b>	<b>286.65%</b>	<b>251.72%</b>	<b>249.60%</b>	<b>247.91%</b>	<b>246.63%</b>	
<b>Fund Balance Reserve - 25%</b>	<b>\$ 145,800</b>	<b>\$ 167,732</b>	<b>\$ 171,184</b>	<b>\$ 174,725</b>	<b>\$ 178,356</b>	

### Forecast based upon Historical Trends



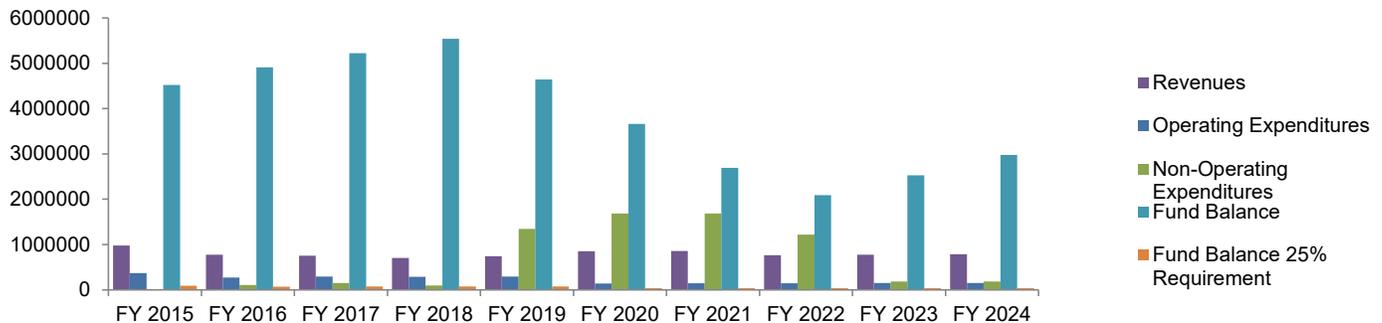
## ECONOMIC DEVELOPMENT FUND

### Five Year Forecast

FY 2020

	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2020-24 % Change
<b>Revenues</b>						
Sales Tax Revenue	\$ 657,175	\$ 673,604	\$ 690,444	\$ 707,706	\$ 725,398	10.38%
Investment Income	95,000	85,500	76,950	69,255	62,330	-34.39%
Sale of Property	100,000	100,000	-	-	-	-100.00%
<b>Total Revenues</b>	<b>852,175</b>	<b>859,104</b>	<b>767,394</b>	<b>776,961</b>	<b>787,728</b>	<b>(7.56%)</b>
<b>Expenses</b>						
<b>Operating Expenditures</b>						
Personnel	60,069	61,871	63,727	65,639	67,608	12.55%
Supplies	3,500	3,535	3,570	3,606	3,642	4.06%
Repairs & Maintenance	1,799	1,817	1,835	1,854	1,872	4.06%
Professional Services	42,616	43,042	43,473	43,907	44,346	4.06%
Services	35,592	35,948	36,307	36,670	37,037	4.06%
<b>Total Operating Expenditures</b>	<b>143,576</b>	<b>146,213</b>	<b>148,913</b>	<b>151,676</b>	<b>154,506</b>	<b>7.61%</b>
<b>Non-Operating Expenditures</b>						
Project Funding	50,000	50,000	50,000	50,000	50,000	0.00%
Transfer to Fund 15	135,700	135,700	135,700	135,700	135,700	0.00%
Transfer to Fund 65	1,500,000	1,500,000	1,035,459	-	-	-100.00%
<b>Total Non-Operating Expenses</b>	<b>1,685,700</b>	<b>1,685,700</b>	<b>1,221,159</b>	<b>185,700</b>	<b>185,700</b>	<b>-88.98%</b>
<b>Total Expenses</b>	<b>1,829,276</b>	<b>1,831,913</b>	<b>1,370,072</b>	<b>337,376</b>	<b>340,206</b>	<b>(81.40%)</b>
<b>Net Change</b>	<b>(977,101)</b>	<b>(972,809)</b>	<b>(602,677)</b>	<b>439,584</b>	<b>447,522</b>	<b>-145.80%</b>
<b>Fund Balance, Beginning</b>	<b>4,640,104</b>	<b>3,663,003</b>	<b>2,690,194</b>	<b>2,087,517</b>	<b>2,527,101</b>	<b>-45.54%</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,663,003</b>	<b>\$ 2,690,194</b>	<b>\$ 2,087,517</b>	<b>\$ 2,527,101</b>	<b>\$ 2,974,623</b>	<b>-18.79%</b>
<b>Fund Balance Reserve</b>	<b>2551.26%</b>	<b>1839.91%</b>	<b>1401.84%</b>	<b>1666.11%</b>	<b>1925.25%</b>	
<b>Fund Balance Reserve - 25%</b>	<b>\$ 35,894</b>	<b>\$ 36,553</b>	<b>\$ 37,228</b>	<b>\$ 37,919</b>	<b>\$ 38,626</b>	

### Forecast based upon Historical Trends







# **City of Bellmead**

---

## **Financial Governance Policies**

**March 25, 2019  
Resolution 2019-40**

## **II. 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.

## **III. ANNUAL BUDGET**

### **A. FISCAL YEAR**

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

### **B. BUDGET PROCESS**

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

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

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

**C. BUDGET TIMELINE**

Date	Event	Governing Source
January 1 <sup>st</sup> – March 31 <sup>st</sup>	Financial Policies review.	<ul style="list-style-type: none"> <li>City of Bellmead Financial Policies requires an annual review of the Financial Policies.</li> </ul>
July 25 <sup>th</sup>	Certified tax roll received from Appraisal District.	<ul style="list-style-type: none"> <li>Property Tax Code 26.01(a) requires Chief Appraiser to submit certified roll by July 25<sup>th</sup>.</li> </ul>
August 1 <sup>st</sup> – August 31 <sup>st</sup>	<p>City Manager submits proposed budget to City Council.</p> <p>City Council sets the time and place of the public hearing on the budget.</p>	<ul style="list-style-type: none"> <li>City of Bellmead Financial Policies III(D) states the City Manager will submit proposed budget after receipt of certified roll.</li> <li>City Charter V(40) requires budget to be submitted to City Council between 30 and 90 days prior to the beginning of fiscal year.</li> <li>City Charter V(44) requires City Council to fix the time and place of a public hearing on the budget at the meeting it is submitted.</li> </ul>
August 7 <sup>th</sup>	Tax rates (rollback and effective rates) submitted to City Council.	<ul style="list-style-type: none"> <li>Property Tax Code 26.04(e) states rates must be submitted to City Council by August 7<sup>th</sup> or as soon thereafter as practicable.</li> </ul>
August 7 <sup>th</sup> – August 31 <sup>st</sup>	City Council sets preliminary tax rate.	<ul style="list-style-type: none"> <li>Local Government Code 140.010(f) requires a notice to be published not later than the later of September 1<sup>st</sup> or the 30<sup>th</sup> day after the City receives the certified tax roll if the preliminary rate exceeds the lower of the effective or rollback rate.</li> </ul>
September 1 <sup>st</sup> – September 27 <sup>th</sup>	Budget public hearing(s) held.	<ul style="list-style-type: none"> <li>Local Government Code 102.006(b) requires a public hearing to occur after the 15<sup>th</sup> day the proposed budget is filed with the municipal clerk.</li> <li>City Charter V(45)&amp;(46) requires a public hearing to be held on the budget. City Council may make changes to the proposed budget after the public hearing. If changes are made to the budget, a 2<sup>nd</sup> public hearing is required.</li> </ul>
September 1 <sup>st</sup> – September 27 <sup>th</sup>	Tax rate public hearings held.	<ul style="list-style-type: none"> <li>Property Tax Code Section 26.05(d) requires two public hearings if tax rate exceeds the lower of the rollback or effective rate.</li> </ul>
September 27 <sup>th</sup>	<p>Adopt the Budget.</p> <p>Set the tax rate.</p>	<ul style="list-style-type: none"> <li>City Charter V(49) requires the budget to be adopted by September 27<sup>th</sup> or the budget as 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>

#### D. BUDGET PRESENTATION

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

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

#### E. BUDGET FILING

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

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

#### F. PUBLIC HEARINGS

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

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

After conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the Budget, except items in proposed expenditures fixed by law. Before inserting any additional item or increasing any item of appropriation, it must cause to be published a notice setting forth the nature of the proposed increases and fixing a place and time, not less than five days after publication, at which the City Council will hold a public hearing thereon (City Charter, Article V, Section 46).

After such further hearing, the City Council may insert the additional item or items, and make the increase or increases, to the amount in each case indicated by the

published notice, or to a lesser amount, but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such total proposed expenditures (City Charter, Article V, Section 47).

#### G. BUDGET ADOPTION

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

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

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

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

#### H. REVENUE PROJECTIONS

When developing the annual budget, the City Manager shall project revenues from each source based on actual collections from the preceding year and estimated collections of the current fiscal year, while considering known circumstances that will impact revenues for the new fiscal year. In order to maintain stability in service delivery, the City shall use a realistic, objective, and analytical approach when preparing revenue estimates. To protect the

City's financial integrity, the City will maintain a diversified and stable revenue system to shelter it from fluctuations in any one revenue source. The City of Bellmead will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.

## I. PROPERTY TAXES

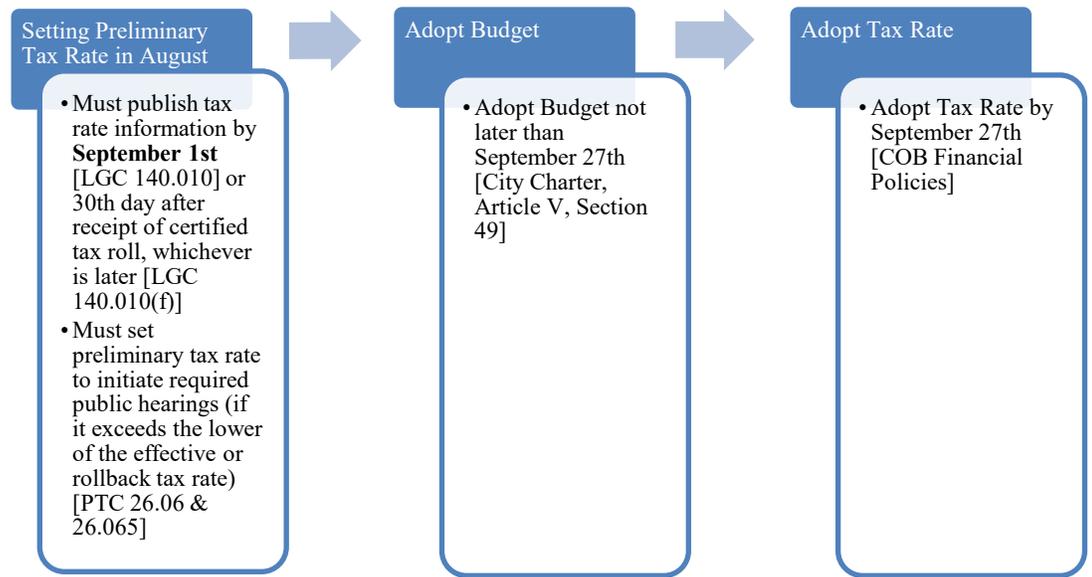
### 1. TAX RATE TYPES

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

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

### 2. SETTING TAX RATE

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



### 3. PROPERTY TAX POLICIES

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

## IV. BASIS OF ACCOUNTING AND BUDGETING

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

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

### B. ORGANIZATION OF FUNDS AND ACCOUNTS

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

## C. BUDGET BASIS

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

## D. ENCUMBRANCES

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

## E. GASB STATEMENT 34

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

# V. BUDGET ADMINISTRATION

## A. LEVEL OF CONTROL

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

## B. AMENDING THE BUDGET

Texas law provides for two types of expenditure budget amendments.

---

### 1. AMENDMENTS

The City Council may amend or change the budget by resolution. Resolutions amending the budget must be filed with the City Secretary. The

City Secretary will attach the amendment to the original budget (Local Government Code §102.009(c) and Local Government Code §102.010). All approved budget amendments must also be filed with the Clerk of McLennan County (Local Government Code §102.009(d)).

---

2. TRANSFERS

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

## **VI. AUDITING AND FINANCIAL REPORTING**

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

### **A. MONTHLY FINANCIAL REPORTING**

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

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

### **B. ANNUAL FINANCIAL REPORTING**

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

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

### C. EXTERNAL AUDIT

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

### D. SELECTION OF AUDITORS

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

## VII. REVENUES

### A. ACCEPTANCE OF DONATED PROPERTY

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

### B. USER FEES

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

---

#### 1. GOVERNMENTAL FUNDS

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

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

---

## 2. ENTERPRISE FUNDS

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

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

Free services will be provided to no one.

### C. ADMINISTRATIVE SERVICES CHARGES

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

### D. SUPPLEMENTARY FUNDING

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

### E. GRANTS

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

### F. USE OF ONE-TIME REVENUES

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

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

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

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

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

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

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

### **VIII. OPERATING EXPENDITURES**

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

#### **A. CURRENT FUNDING BASIS**

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

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

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

## C. PURCHASING

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

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

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

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

## D. ANNUAL APPROPRIATION

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

## E. CONTINUOUS IMPROVEMENT

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

## F. PERSONNEL EXPENDITURES

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

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

#### G. MAINTENANCE OF CAPITAL ASSETS

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

### IX. FUND BALANCE

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

#### A. GOVERNMENTAL FUND BALANCES

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

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

---

#### 1. DEBT SERVICE FUND

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

---

## 2. CAPITAL PROJECTS FUNDS

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

---

## 3. SPECIAL REVENUE FUNDS

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

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

## B. ORDER OF FUND EXPENDITURE

The City will utilize funds in the following spending order:

- Restricted
- Committed
- Assigned
- Unassigned

## C. FUND BALANCE APPROPRIATIONS

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

## D. NON-GOVERNMENTAL FUND BALANCES

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

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

---

1. ENTERPRISE FUNDS

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

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

**X. INTER-FUND LOANS**

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

**A. SHORT-TERM BORROWING**

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

**B. REVIEW AND APPROVAL**

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

#### C. FUNDING SOURCE FOR LOANS

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

#### D. USE OF LOAN PROCEEDS

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

#### E. REPAYMENT SOURCE

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

#### F. REPAYMENT TERM

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

#### G. LEGAL DOCUMENTATION

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

#### H. REPAYMENT

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

## I. PROPRIETARY FUND LOANS

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

### 1. PURPOSE OF THE LOAN

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

### 2. AGREEMENT

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

### 3. DETERMINATION OF SURPLUS

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

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

## XI. INTER-FUND TRANSFERS

### A. OPERATING FUNDS

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

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

## B. CAPITAL PROJECTS FUNDS

### 1. GENERAL FUND

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

### 2. BOND FUNDS

Surplus bond proceeds may be transferred to:

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

## C. ENTERPRISE FUNDS

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

## XII. CAPITAL EQUIPMENT/PROJECT EXPENDITURES

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

### A. CAPITALIZATION THRESHOLD

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

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

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

## B. CAPITAL EQUIPMENT

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

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

## C. CAPITAL PROJECT EXPENDITURES

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

Capital projects will be constructed to:

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

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

recognition that construction of previously authorized capital projects may be delayed or postponed.

---

1. CAPITAL IMPROVEMENT PROGRAM (CIP)

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

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

---

A) PROJECT MANAGER

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

---

B) CAPITAL PROJECTS REVIEW COMMITTEE

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

---

C) CIP APPROPRIATION

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

Accordingly, project appropriations are generally made when contracts are awarded. If project costs at the time of bid award are less than the budgeted amount, the balance will be unappropriated and returned to fund balance or allocated to another project. If project costs at the time of bid award are greater than budget amounts, several options are available which may include:

- Eliminate the project.
- Defer the project for consideration.
- Re-scope or change the phasing of the project to meet the existing budget.
- Transfer funding from another specified lower priority project.
- Appropriate additional resources as necessary from fund balance.

---

#### D) CIP BUDGET CARRYOVER

Appropriations for CIP projects lapse three years after budget adoption due to lack of activity. Projects which lapse from lack of project account appropriations may be resubmitted for inclusion in a subsequent CIP. Project accounts, which have been appropriated, will not lapse until completion of the project.

---

## 2. CAPITAL PROJECTS FUND

A Capital Projects Fund shall be established and maintained to accumulate reimbursements from other governmental agencies for the prior purchase of real property assets, proceeds from an occasional sale of surplus real property as approved by City Council, and transfers from the General Fund unassigned fund balance. This fund shall only be used to pay for non-routine and one-time expenditures such as land and building purchases, capital maintenance and repairs, construction projects, feasibility, design, and engineering studies related to such projects, capital equipment and vehicles, and technology improvements. Expenditures from this fund should be aimed at protecting the health and safety of citizens and employees, protecting the existing assets of the City, ensuring public access to City facilities and information, and promoting community-wide economic development.

### 3. UTILITY CAPITAL EXPENDITURES

The City of Bellmead uses three funding sources for utility capital expenditures. First, utility rates will be designed to provide sufficient funding for a depreciation reserve which accumulates resources to replace or rehabilitate aging infrastructure. Second, the multi-year financial plan provides debt strategies to finance needed capital items. Third, annual transfers are made to capital rehabilitation and renewal projects from utility operations to maintain adequate funding for capital items.

#### D. FINANCING

The City recognizes that there are three basic methods of financing capital needs. Funding may be budgeted and covered by current revenues, may come from fund balance, or borrowed through the issuance of debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, certificates of participation, tax notes, and other obligations permitted to be issued or incurred under Texas law. Guidelines for assuming debt are set forth in the Debt Policy Statements.

#### E. SURPLUS BOND FUNDS

Surplus project funds may become available after the completion of a specific, authorized bond project or may result when a bond project is modified or eliminated without being simultaneously replaced by another eligible project. Surplus bond funds may be used for projects consistent with the authorized purpose of the bonds per the bond covenant to:

- Finance cost overruns on bond projects within the same bond proposition;
- Fund emergency projects;
- Reduce outstanding debt at the end of the bond program; and
- Fund newly identified projects within the authorized purposes of an approved bond proposition only after all authorized projects/categories within the same proposition are substantially complete. A project would be considered substantially complete when design has been fully completed, construction is substantially underway, and staff has prepared cost projections that include ample contingencies to complete the project in the event unforeseen costs should arise.

### **XIII. TEXAS MUNICIPAL RETIREMENT SYSTEM**

#### **A. PARTICIPATING EMPLOYEES**

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

#### **B. EMPLOYEE ELIGIBILITY**

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

#### **C. CALCULATION OF TOTAL EARNINGS**

For purposes of calculating TMRS contributions, the total earnings that are paid by the City to an employee will constitute the basis of the calculation.

#### **D. CONTRIBUTIONS TO THE TMRS**

All TMRS eligible employees of the City shall make contributions to the TMRS system at the rate of six percent (6%) of their individual earnings.

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

#### **E. EMPLOYEE VESTING AND RETIRMENT ELIGIBILITY**

TMRS eligible employees will vest after five (5) years of service.

Employees will be eligible to retire after five (5) years of service at the age of sixty (60); or after twenty-five (25) years of service at any age.

#### **F. REMITTANCE TO TMRS**

The City Manager is directed to budget for and remit to the TMRS, the City's contributions and the amounts which shall be deducted from the compensation or payroll of employees, in accordance with this policy.

#### **G. UPDATED SERVICE CREDITS**

It is the policy of the City to provide annual updated service credits including transfer credits at the rate of 100% of the base Updated Service Credit.

## H. INCREASE IN RETIREMENT ANNUITIES

It is the policy of the City to provide annual annuity increases in accordance with the TMRS Act at the rate of 70% of the percentage change in Consumer Price Index as provided in the TMRS Act.

## XIV. DEBT

The City will attempt to support capital projects with appropriations from operating revenues or excess fund balances (i.e. “pay-as-you-go”) to minimize the issuance of debt.

### A. PRINCIPLES

- To minimize interest payments on issued debt, the City will maintain a rapid debt retirement policy by issuing debt with maximum maturities not exceeding the lesser of 25 years or the useful life of the improvement. Retirement of debt principal will be structured to ensure constant annual debt payments.
- The City will attempt to maintain base bond ratings (prior to insurance) equivalent to AA. The City shall continue to seek to enhance its credit quality by frequent contact and visits with the rating agencies, and monitoring the current trends and guidance from the agencies.
- When needed to minimize annual debt payments, the City will obtain insurance for new debt issues.
- Generally, competitive sale is preferred to a negotiated sale.
- In order to minimize the impact of debt issuance on the property tax rate and to assist the City in meeting its arbitrage requirements, the City will consider the sequential sale of bonds for the purpose of financing capital projects.

### B. USE OF DEBT FINANCING

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets and equipment that cannot be prudently acquired from either current revenues, assigned fund balance, or net position, and to fund infrastructure improvements and additions. The useful life of the asset or project should exceed the payout schedule of any debt the City assumes.

## C. ASSUMPTION OF ADDITIONAL DEBT

The City shall not assume more tax-supported general-purpose debt than it retires each year without conducting an objective analysis as to the City's ability to assume and support additional debt service payments. When appropriate, self-supporting revenue bonds shall be considered before general obligation bonds.

## D. AFFORDABILITY TARGETS

### 1. GENERAL OBLIGATION BONDS

The City shall use an objective analytical approach to determine whether it can afford to assume new general-purpose debt (General Obligation bonds, tax notes, and Certificates of Obligation) beyond what it retires each year. This process shall take into consideration any potential impact to the City's credit ratings, the growth in the City's taxable assessed value, and the targeted debt service tax rate. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether to assume new debt shall be based on these cost and benefits, the current conditions of the municipal bond market, and the City's ability to "afford" new debt as determined by the aforementioned standards. The City will target that the interest and sinking tax rate for the repayment of debt is at or below 25% of the total tax rate.

### 2. REVENUE BONDS

Revenue bonds are secured solely by the revenues of an enterprise fund. As a result, the credit markets look at the type of enterprise securing the payment of debt service on the bonds to determine the level of security necessary for the purchase of the bonds.

Whether revenue bonds can be secured with gross revenues of the enterprise or net revenues (i.e., those revenues remaining after paying costs of operation and maintenance) is often determined by law. Coverage requirements, and the need for and level of reserve funds to provide additional security in support of revenue bonds, are subject to rating agency review and market standards.

### 3. CERTIFICATES OF OBLIGATION

Certificates of Obligation may be issued without public election to finance any public work project or capital improvement, as permitted by State law.

However, it is the policy of the City to utilize Certificates of Obligation to finance public improvements for special circumstances and only after determining the City's ability to assume additional debt based on the standards identified above. Those special circumstances in which Certificates might be issued include, but are not limited to:

- Advance design of projects to get them “shovel ready” and accurately determine the bond amount.
- Cost overruns on a general obligation bond-financed capital improvement have occurred;
- “Emergency” conditions require a capital improvement to be funded rapidly including an evaluation of projects that are deemed to be non-discretionary and requires City action;
- Financial opportunities unexpectedly arise to leverage funds from other entities and reduce the City's capital cost for a community improvement;
- A capital improvement is a revenue-producing facility, but due to the nature of the project or the time it takes for the facility to become operational and produce revenues, the improvement may not generate sufficient revenues throughout the life of the improvement to support the indebtedness secured solely by the revenues to be produced by the improvement;
- It would be more economical to issue Certificates of Obligation rather than issuing revenue bonds; and
- The timing of the construction of a capital improvement and the expense of calling a bond election for a single proposition would, in the opinion of staff and with the approval of the City Council, warrant the issuance of Certificates of Obligation to finance the capital improvement.

#### E. CALL PROVISIONS

Call provisions for bond issues shall be made as short as possible without penalty consistent with the lowest interest cost to the City. When possible, all bonds shall be callable only at par.

#### F. SALE PROCESS

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue or market conditions warrants a negotiated sale.

## G. TIMING OF SALES

The City may use the cash received through the issuance of notes pursuant to the appropriation authority that may be available in accordance with the commercial paper programs to begin capital projects approved under those programs. The City may also consider using reimbursement resolutions and its cash to initiate certain projects. Consideration should be given to any lost interest earnings on the City's cash compared to the anticipated interest expense associated with the issuance of obligations by the City. This process will improve the City's ability to time its entry into the long-term fixed rate market and to manage its debt issuances and debt payments in order to minimize the impact on tax rates and utility rates.

## H. RATING AGENCY PRESENTATIONS

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff shall prepare the necessary materials and presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Moody's, Standard & Poor's, and Fitch.

## I. CONTINUING DISCLOSURE

The City is committed to providing continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. City staff will update financial and pertinent credit information within six months of the end of the City's fiscal year and at such other times as may be indicated by material changes in the City's financial situation.

## J. DEBT REFUNDING

City staff shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule the present value savings of a particular advance refunding (i.e., bonds that are paid off on a date that is more than 90 days after the date the refunding bonds are issued) should exceed 3.5% of the par amount of the refunded maturities.

## K. POST BOND ISSUANCE FEDERAL TAX COMPLIANCE

The City has issued or will issue from time to time bonds, notes or other tax-exempt obligations (collectively, the "Bonds"). The City is required by the terms of Section

103 and 141 through 150 of the Internal Revenue Code of 1986, as amended ("Code"), and the U.S. Treasury Regulations promulgated thereunder ("Regulations"), to preserve the tax-exempt status of its Bonds subsequent to their issuance. Further, the Code and the Regulations impose record retention requirements on the City with respect to its Bonds.

## **XV. CASH MANAGEMENT**

Deposits of cash shall be made daily. The timing and availability of funds shall be analyzed in order to maximize interest earnings from investments. City staff shall monitor and manage activity in the City's bank accounts to optimize the availability of funds and interest earned. Written guidelines on cash handling, accounting, segregation of duties, and other financial matters shall be maintained.

### **A. POOLED CASH**

In order to provide liquidity adequate to meet the needs and demands of providing governmental services including unanticipated reductions in revenues or unplanned increases in expenditures, cash balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense.

### **B. SELECTION OF DEPOSITORY BANK**

The City will undertake a comprehensive review of its banking needs and seek competitive proposals for bank services on a regular basis. The bank shall be chosen by the City Council for a multi-year period, and banking services proposals shall be reviewed by the Investment Committee. In general, the City will seek proposals from depository banks every five years, although it is under no obligation to change.

## **XVI. INTERNAL CONTROLS**

The City shall establish and maintain an internal control structure designed to provide reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles.

## A. BASIC ELEMENTS OF INTERNAL CONTROL

---

### 1. AUTHORIZATION

All transactions are properly authorized by management.

---

### 2. COMPUTER DATA PROCESSING

Procedures shall be designed to control development, modification, and maintenance of computer programs; use and changes to data maintained on computer files; application controls, for example, edits that verify vendor numbers for check writing.

The Finance Department will establish application controls and user access levels to the City's financial system.

---

### 3. SEGREGATION OF DUTIES

The organizational plan should separate functional responsibilities. Procedures designed to detect errors and irregularities should be performed by persons other than those who are able to approve them, and those persons should be made aware of the avenues available to them for reporting those errors and irregularities, including but not limited to their chain-of-command, Chief Financial Officer, and City Manager.

---

### 4. EXECUTION OF TRANSACTIONS

There is reasonable assurance that transactions are executed as authorized.

---

### 5. RECORDING OF TRANSACTIONS

Transactions are recorded as necessary to permit preparation of financial statements in conformance to statutory requirements and accounting principles generally accepted in the United States, and to maintain accountability for assets.

---

### 6. ACCESS TO ASSETS

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

---

### 7. PERIODIC INDEPENDENT VERIFICATION

The records should be checked against the assets by someone other than the persons responsible for the records or the assets, and the person checking the records should be made aware of his or her avenues for reporting irregularities or errors, including but not limited to his or her chain-of-command, Chief Financial Officer, or City Manager. Examples of independent verification are monthly bank reconciliations and periodic counts of inventory.

#### **B. WRITTEN PROCEDURES**

Written procedures will be maintained by the Finance Department for all functions involving the handling of cash and securities. These procedures shall embrace sound internal control principles.

#### **C. FINANCE DEPARTMENT RESPONSIBILITIES**

The Finance Department shall issue internal control procedures based upon deficiencies that have been identified by City staff or the independent auditors. Finance shall ensure that a good faith effort is made to implement all independent auditor recommendations pertaining to internal control. The Finance Department will administer an “in-house audit” program to regularly and systematically review and monitor internal control procedures and compliance with federal and state regulatory requirements pertaining to internal controls or financial reporting.

#### **D. DEPARTMENT HEAD RESPONSIBILITIES**

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

### **XVII. ECONOMIC DEVELOPMENT FUNDING**

The City may use authorized funding sources for promoting new development or redevelopment within the City that will promote economic improvement, stimulate commercial activity, generate additional sales tax, and that will enhance the property tax base and economic vitality of the City.

#### **A. POSITIVE BUSINESS ENVIRONMENT**

The City shall endeavor, through its regulatory and administrative functions, to provide a positive business environment in which local businesses can grow,

flourish, and create jobs. The City Council and City staff will be sensitive to the needs, concerns, and issues facing local businesses.

**B. COMMITMENT TO BUSINESS EXPANSION, DIVERSIFICATION, AND JOB CREATION**

The City shall encourage and participate in economic development efforts to expand Bellmead’s economy and tax base and to increase local employment. These efforts shall not only focus on newly developing areas but on all areas where development can generate additional jobs and other economic benefits.

**C. INCREASE NON-RESIDENTIAL SHARE OF TAX BASE**

The City’s economic development program shall seek to expand the non-residential share of the tax base to decrease the tax burden on residential homeowners.

**D. COORDINATION OF EFFORT**

The City’s economic development program shall encourage close cooperation with other local jurisdictions, chambers of commerce, and groups interested in promoting the economic well-being of this area.

**E. INCENTIVES/FINANCING**

---

**1. GENERAL FUND**

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

---

**2. WATER AND SEWER FUND**

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

---

**3. 380 AGREEMENTS**

Available resources may be used to fund economic development for residential and business purposes through tax incentives authorized by the Texas Local Government Code Chapter 380.

---

#### 4. TAX INCREMENT FINANCING

Tax increment financing may be used to fund economic development projects for new development and redevelopment through ad valorem taxes generated on the incremental growth of real property in tax increment reinvestment zones as authorized by Texas Property Tax Code Chapter 311.

### **XVIII. E-COMMERCE**

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

#### **A. FULLY INTEGRATED FINANCIAL SYSTEMS**

All E-Commerce systems and procedures must fully and transparently integrate with the City's financial and accounting systems, its depository bank systems, and any other City information system which interfaces with an E-Commerce system.

#### **B. EMERGING TECHNOLOGIES**

The City will work closely with its depository bank and other financial partners to evaluate and implement the standard industry accepted technologies that prove to be efficient and effective in pursuit of the City's E-Commerce goals.

#### **C. VENDOR E-PAYMENTS**

The City will actively migrate vendor payments from paper checks to other forms of payment, including but not limited to:

- Automated Clearing House (ACH) payments;
- Wire transfers; and
- Virtual credit cards payments.

#### **D. DIRECT DEPOSITS**

The City will actively migrate payroll payments from paper checks, to electronic formats, including but not limited to direct deposits.

#### **E. INTERNET PAYMENT OPTIONS**

Working with its depository bank and other financial partners, the City will seek to develop and implement internet payment options of best practices which will allow customers and citizens to pay bills due the City conveniently and securely.

#### **F. FUNDING FOR SERVICE FEES**

The City will work towards building the cost of e-payments into the cost of products and services rather than having an add-on fee.

#### **G. INFORMATION SECURITY**

The City will employ security measures consistent with best practice to ensure the integrity and confidentiality of customer and citizen data that is stored or is a component of transactions utilizing the City's information technology infrastructure or that of its service providers.

### **XIX. 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.

### **XX. GRANTS**

The City shall seek, apply for, and effectively administer federal, state, and foundation grants-in-aid that address the City's current priorities and policy objectives

#### **A. GUIDELINES**

The City shall apply, and facilitate the application by others, for only those grants that are consistent with the objectives and high priority needs previously identified by City Council. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be identified, planned, and considered prior to applying for a grant.

**B. INDIRECT COSTS**

The City shall recover full indirect costs unless the funding agency does not permit it. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

**C. REVIEW**

All grant submittals shall be reviewed by the Finance Department for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the City’s policy objectives. If there are cash match requirements, the source of funding shall be identified prior to application. If there is a future year’s obligation, the source of funding shall be identified prior to application to ensure available cash-flow to meet those obligations.

**D. PROGRAM TERMINATION**

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available unless alternate funding is identified and programmed into the long-term financial plan.

**XXI. WAIVING LIENS FOR DEMOLITION OF DANGEROUS BUILDINGS OR HEALTH AND SAFETY ABATEMENTS**

**A. PURPOSE**

This policy establishes the guidelines for waiving and releasing liens placed on property by the City, and specifically covers those liens placed for demolition of a dangerous building or abatement of health and safety violations.

**B. DEMOLITION AND HEALTH AND SAFETY ABATEMENT**

Pursuant to Chapter 4 of the City of Bellmead Code of Ordinances, dangerous buildings or structures are a public nuisance and shall be abated. The City shall comply with all requirements in state law and Chapter 4, as may be amended in the future, in demolishing dangerous buildings.

Nuisances found in Chapter 13 of the City of Bellmead Code of Ordinances include high weeds and grass; dangerous weeds over 48 inches; accumulation of litter, trash or rubbish; littering by depositing or dumping; allowing unsanitary conditions; care of premises; and accumulation of fill dirt. These are considered public nuisance

pursuant to Chapter 13. The City shall comply with all requirements in state law and Chapter 13, as may be amended, in abatement of public nuisances.

#### C. FUNDING

Demolition of dangerous buildings shall be completed using any funds available to the responsible department, including the City's general fund and community improvement fund as allowed. Abatement of health and safety nuisances shall be completed using any available funds.

#### D. PLACEMENT OF LIEN

If the owner(s) of property fails to reimburse the City for the costs of demolishing a dangerous building or abatement of a health and safety violation, after the City has given required notice and time to pay, the City shall place a lien on real property on which the violation occurred. The lien shall accrue interest at the rate provided by law until the lien is paid or otherwise released.

#### E. PROCEDURE FOR WAIVING LIENS

Liens may be waived when McLennan County Tax Appraisal District has placed a property into trust for failing to sell in previous sheriff's sales and the City did not previously waive liens. When a property is in trust, the City is responsible for maintenance of the property and may not place additional liens for any abatement to remedy the violation. By the time a property is placed in trust, the City has also made multiple unsuccessful attempts to collect on the liens placed during demolition.

If the City elects to intervene as a party to a foreclosure for delinquent taxes by the McLennan County Tax Appraisal District, liens are not waived but instead are extinguished in the foreclosure process.

The City shall not waive liens at the request of a property owner unless, after investigation by City staff, it is determined that the lien was placed in error.

The City Council shall retain authority to waive liens not outlined in this policy and upon any finding of a public purpose.

When liens are waived, the City will prepare a release of lien to be filed in the McLennan County records.

**F. PUBLIC PURPOSE**

The public purpose served by waiving outstanding liens is to make the properties more marketable by McLennan County Tax Appraisal District at sheriff's sales, since often the liens exceed the value of the property and discourage buyers. It will also reduce the amount of time and money the City spends maintaining the real property placed in trust.

**G. WAIVER OF INTEREST ON LIENS**

The City makes various attempts to collect outstanding liens, which includes administrative fees and interest that accrues by law from the time of filing with McLennan County. Property owners often claim no knowledge of the lien or that a property management company should be responsible. As stated above, the City shall not waive liens at the request of a property owner. The City may waive interest and/or administrative fees on a lien where there is a benefit to the City. Such requests shall be reviewed by the City Manager or designee for approval.

**XXII. INVESTMENT POLICY**

**A. SCOPE**

The Investment Policy applies to the investment activities of the Government of the City of Bellmead (the "City"). These policies serve to satisfy the statutory requirements of the Texas Government Code Chapters 2256 (the "Public Funds Investment Act" or the "Act") and 2257 (the "Collateral Act") to define and adopt a formal investment policy. This Policy will be reviewed and adopted by resolution of the City Council at least annually according to the Act.

All financial assets of all funds of the City, including the General Fund, Water and Sewer Utility Fund, Capital Projects Funds, Special Revenue Funds, Debt Service Funds, and all other funds that may be created by the City from time to time, and any funds held in the City's custody, unless expressly prohibited by law or unless it is in contravention of any depository contract between the City and any depository bank. The Bellmead Economic Development Corporation shall be incorporated as a component unit.

**B. INVESTMENT OBJECTIVES**

**1. SAFETY**

Safety of principal is the foremost objective of the City. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required to eliminate the risk of loss resulting from over concentration of assets in a

specific maturity, a specific issuer or a specific class of investments. Diversification strategies shall be determined and revised periodically.

---

2. LIQUIDITY

The investment portfolio will remain sufficiently liquid to enable the City to pay current obligations as they become due. Portfolio maturities will be structured to meet the obligations of the City first, and then to achieve the highest return of interest consistent with the objectives of this Policy. When the City has funds that will not be needed to meet current-year obligations, maturity restraints will be imposed based upon the investment strategy for each fund.

---

3. PUBLIC TRUST

Investment Officers shall seek to act responsibly as custodians of the public trust. Investment Officers shall avoid any transaction that might impair public confidence in the City's ability to govern effectively.

---

4. YIELD

It will be the objective of the City to earn the optimum rate of return allowed on its investments within the constraints imposed by its safety and liquidity objectives, investment strategies for each fund, and state and federal law governing investment of public funds.

---

C. INVESTMENT COMMITTEE

---

1. MEMBERS

The members of the City's Investment Committee shall be the Mayor of the City (or his/her designee), the City Manager, the Chief Financial Officer, and the Accounting Manager. The Investment Committee shall receive quarterly reports, as outlined in this Policy, and monitor the results and performance of the investment portfolio.

---

2. SCOPE

The Investment Committee shall include in its deliberations such topics as: investment strategy, return on investments, economic outlook, portfolio diversification, maturity structure, potential risk to the City's funds, independent training sources, and authorized broker/dealers.

---

3. PROCEDURES

The Investment Committee shall provide for minutes of its meetings. Any member may request a special meeting, and three members shall constitute a quorum. The Investment Committee shall establish its own rules of procedure.

D. RESPONSIBILITY AND CONTROL

---

1. DELEGATION

Management responsibility for the investment program is hereby delegated to the Chief Financial Officer, who is responsible for all investment decisions and activities. The Chief Financial Officer and City Manager shall be the City's Investment Officers. Investment Officers are authorized to deposit, withdraw, invest, transfer, execute documentation, and otherwise manage City funds according to this Policy. The Chief Financial Officer may designate specific City personnel to assist with various investment-related activities. The Chief Financial Officer shall be responsible for all transactions and compliance with the internal controls, to ensure that the safekeeping, custodial, and collateral duties are consistent with this Investment Policy.

---

2. MANAGEMENT AND INTERNAL CONTROLS

The Chief Financial Officer shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed by the Investment Committee and with the independent auditor. The controls shall be designed to reasonably prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City. Dual control of all investment activities will consistently be maintained by the Chief Financial Officer.

---

3. INVESTMENT MANAGEMENT FIRM

The City Council may contract with an investment management firm, registered under the Investment Advisor's Act of 1940 (15 U.S.C. Section 80b-1 et seq.) to provide for the investment and management of the funds of the City. The contract will be for a term no longer than two (2) years. Renewal or extension of the contract must be in compliance with the Act.

---

4. TRANSACTION AUTHORITY

Certain signatory responsibilities are required to transact investments. Positions authorized as depository signatories shall be the City Manager, Chief Financial Officer, City Clerk, and the Accounting Manager.

The persons holding these positions are also designated as authorized to transact wire transfers in accordance with the goals and objectives of the City's investment strategy.

Bonding of all those individuals authorized to place, purchase, or sell investment instruments shall be required.

---

5. PRUDENCE

In accordance with the Act, investments shall be made with the exercise of due care, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their own capital as well as the probable income to be derived. Investment of funds shall be governed by the following investment objectives, in order of priority: preservation and safety of principal; maintenance of adequate liquidity; and achievement of risk-appropriate yield. This investment principle shall be applied in the context of managing the overall investment portfolio.

An Investment Officer, when acting in accordance with written procedures and exercising due diligence, shall be relieved of personal responsibility for an individual investment's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments. In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration: (1) the investment of all funds, or funds under the control of the City, over which the Investment Officer had responsibility rather than a consideration as to the prudence of a single investment; and (2) whether the investment decision was consistent with the written Investment Policy.

---

6. TRAINING, QUALITY AND CAPABILITY OF INVESTMENT MANAGEMENT

It is the City's policy to provide training as required by the Act for the Investment Officers. Authorized Investment Officers will be required to

complete 10 hours of training within 12 months of assuming duties. In order to ensure the quality, capability and competency of all Investment Officers in making investment decisions training shall be provided through courses and seminars offered by the independent sources approved by the Investment Committee. After the initial training requirement, at a minimum, all Investment Officers must attend training at least every two years and accumulate 8 hours of training. The two-year period shall begin on the first day of the City's fiscal year and consist of the two consecutive fiscal years after that date.

## E. ETHICS

### 1. CONFLICTS OF INTEREST

Officers and employees directly involved in the investment process, including members of the Investment Committee and those authorized as depository signatories, shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

### 2. DISCLOSURE

Such employees shall disclose to the City Manager any material financial interests they have in business organizations that conduct business with the City, and shall further disclose any large personal financial or investment positions, as defined by the Public Funds Investment Act, that could be related to the performance of the City's portfolio. Disclosure items include:

1. the employee owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
2. funds received by the employee from the business organization exceed 10 percent of the employee's gross income for the previous year; or
3. the employee has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the employee.

Such employees shall subordinate their personal investment transactions to those of the City, particularly with regard to the timing of purchases and sales.

If any Investment Officer has a personal business relationship with an entity or is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City, the Investment Officer must file a statement disclosing that personal business interest or relationship with the City Council and with the Texas Ethics Commission in accordance with the Act.

## F. REPORTING INVESTMENT EARNING EVALUATION

### 1. QUARTERLY REPORTS

In accordance with the Act, not less than quarterly, the Investment Officers shall prepare and submit to the City Council a written report of investment transactions for all funds for the preceding reporting period within a reasonable time after the end of the period. The report must:

1. describe in detail the investment position of the City on the date of the report;
2. be prepared jointly by all Investment Officers;
3. be signed by each Investment Officer;
4. contain a summary statement of each pooled fund group that states the:
  - a.) beginning market value for the reporting period;
  - b.) ending market value for the period; and
  - c.) fully accrued interest for the reporting period.
5. state the book value and market value of each separately invested asset at the beginning and end of the reporting period by the type of asset and fund type invested; market valuations obtained by the City shall be from sources believed to be accurate and representative of the investment's true value;
6. state the maturity date of each separately invested asset that has a maturity date;
7. state the account or fund or pooled group fund in the City for which each individual investment was acquired;
8. state the compliance of the investment portfolio of the City as it relates to:
  - a.) the investment strategy expressed in the City's Investment Policy; and
  - b.) relevant provisions of the Act; and

9. state the rate of return on the investment portfolio.

The quarterly investment reports shall be reviewed by the City's independent auditors as part of the City's annual audit and the result of this review shall be reported to the City Council.

---

2. ANNUAL REPORT

Within a reasonable time after the end of the fiscal year, the Chief Financial Officer shall present an annual report on the investment program activity. The annual report shall include 12-month performance information and shall suggest improvements that might be made in the investment program. The annual report may be a component of the fourth quarter investment report.

---

3. NOTIFICATION OF INVESTMENT CHANGES

It shall be the duty of the Chief Financial Officer to notify the City Council of any significant changes in current investment methods and procedures prior to their implementation, regardless of whether they are authorized by this Policy or not.

---

4. PERFORMANCE STANDARDS

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles that is consistent with risk limitations and cash flow needs of the City. Given this strategy, the basis used by Investment Officers to determine whether market yields are being achieved shall be the average return on 90-day or 180-day U.S. Treasury Bills. "Weighted average yield to maturity" shall be the portfolio performance measurement standard.

G. INVESTMENT TYPES

---

1. ACTIVE PORTFOLIO MANAGEMENT

The City intends to pursue an active vs. a passive portfolio management philosophy. That is investments may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade.

---

2. ELIGIBLE INVESTMENTS

Financial assets of the City may be invested in:

1. Obligations of the United States or its agencies and instrumentalities, including the Federal Home Loan Banks;
2. Direct obligations of the State of Texas or its agencies and instrumentalities;
3. Financial institution deposits with a state or national bank, savings and loan association, or credit union, that meets the requirements of the Act and are fully insured or collateralized in accordance with Section X. SAFEKEEPING AND CUSTODY.
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm of not less than A or its equivalent;
6. A fully collateralized repurchase agreement, as defined in the Act, if it:
  - a.) has a defined termination date;
  - b.) is secured by cash and obligations described by Section 2256.009 (a) (1) of the Act; and
  - c.) requires the securities being purchased by the City to be pledged to the City, held in the City's account, and deposited at the time the investment is made with the City or with a third party selected and approved by the City; and
  - d.) is placed through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in this State.

Notwithstanding any law, the term of any reverse security

repurchase agreement may not exceed 90 days after the date the reverse security repurchase agreement is delivered. Money received by the City under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature not later than the expiration date stated in the reverse security repurchase agreement.

7. Eligible investment pools if the City Council by resolution authorizes investment in the particular pool. An investment pool shall invest the funds it receives from the City in authorized investments permitted by the Act. Investment pools must be continuously rated AAAM or the equivalent by at least one nationally recognized rating service.
8. Money market mutual funds continuously rated AAAM or the equivalent that are registered with and regulated by the Securities and Exchange Commission, whose investment objectives include seeking to maintain a stable net asset value of \$1.0000 per share. The money market mutual funds must provide the City with a prospectus and other information required by federal law. The City may not invest funds under its control in an amount that exceeds 10% of the total assets of any individual money market mutual fund.

---

3. CREDIT RATINGS

Not less than quarterly, the Investment Officers will monitor the current credit rating of each held investment that has an Act required minimum rating. Any investment that requires a minimum rating does not qualify during the period the investment does not have the minimum rating. All prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating. The City is not required to liquidate investments that were authorized investments at the time of purchase.

---

4. LENGTH OF INVESTMENTS

The City shall invest in instruments with scheduled maturity not to exceed the limitation of the specific investment strategy at the time of purchase.

---

5. DIVERSIFICATION

It shall be the policy of the City to diversify the investment portfolio. Diversification strategies shall be determined and revised periodically by the Investment Committee. In establishing specific diversification strategies, the following general constraints shall apply:

1. Limiting investments to avoid over concentration in investments from a specific issuer or business sector, where appropriate,
2. Limiting investments with higher credit risk,
3. Investing in instruments with varying maturities and in accordance with the City's cash flow projections, and
4. Continuously investing a portion of the portfolio in readily available funds such as local government investment pools, financial institution deposits, money market mutual funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

---

6. PROHIBITED INVESTMENTS

The following investment instruments are strictly prohibited:

1. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal;
2. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;
3. Collateralized Mortgage Obligations with a stated final maturity greater than ten years;
4. Collateralized Mortgage Obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index;
5. The City will not invest in derivatives. For the purposes of this Policy, the definition of derivatives includes instruments which have embedded features that alter their character or income stream or allow holders to hedge or speculate on a market or spreads between markets that are external to the issuer or are not correlated on a one-to-one basis to the associated index or market.

## H. SELECTION OF BANKS AND BROKER/DEALERS

### 1. SELECTION PROCESS

Primary Depositories shall be selected through the City's banking services procurement process, which shall include a formal request for application (RFA) as per State legislation and the City's purchasing policy. In selecting primary depositories, the credit worthiness of institutions shall be considered, and the Chief Financial Officer shall conduct a comprehensive review of prospective depositories' credit characteristics and financial history.

### 2. INSURABILITY

Financial institutions seeking to establish eligibility for the City's funds shall submit financial statements, evidence of Federal insurance and other information as required by the Chief Financial Officer.

### 3. COLLATERALIZED DEPOSITS

All financial institution deposits shall be insured or collateralized in compliance with applicable State law. The City reserves the right, in its sole discretion, to accept or reject any form of insurance or collateralization pledged towards City deposits. Financial institutions serving as the City's depositories will be required to sign a depository agreement with the City. The collateralized deposit portion of the agreement shall define the City's rights to the collateral in case of default, bankruptcy, or closing and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- The agreement must be in writing;
- The agreement must be executed by the depository and the City contemporaneously with the acquisition of the asset;
- The agreement must be approved by the Board of Directors or designated committee of the depository and a copy of the meeting minutes must be delivered to the City; and
- The agreement must be part of the depository's "official record" continuously since its execution.

The Bellmead Economic Development Corporation, where applicable, shall

also comply with these requirements.

---

4. BROKER/DEALERS AND APPROVED LIST

All broker/dealers who desire to become qualified for investment transactions with the City must be recommended by the Chief Financial Officer and approved by the Investment Committee. Applications will be reviewed on a periodic basis and submitted to the Investment Committee for approval. The Chief Financial Officer will maintain a list of broker/dealers authorized to provide investment services to the City. The authorized list of broker/dealers will, at a minimum, be reviewed and approved on an annual basis, and any broker/dealers who fail to meet the standards of this Policy shall be removed from the list. All broker/dealers who desire to become qualified for investment transactions must supply the following, as appropriate:

1. Proof of registration with the Texas State Securities Board.
2. Proof of Financial Industry Regulatory Authority (FINRA) membership.
3. Audited financial statements.

---

5. COMPETITIVE ENVIRONMENT

All trades, purchases and sales, executed for the City, excluding transactions with money market mutual funds and local government investment pools which are deemed to be made at prevailing market rates, will be done through a documented competitive solicitation process. Competitive quotes must be solicited from at least three qualifying institutions for any investment transaction. For those situations where it may be impractical or unreasonable to receive three quotes for a transaction due to rapidly changing market conditions, initial security offering, or limited secondary market availability, documentation of a competitive market survey of comparable investments or an explanation of the specific circumstance must be included with the transaction record.

---

6. INVESTMENT POLICY

In accordance with the Act, a written copy of this Investment Policy shall be presented to any person seeking to sell to the City an authorized investment or act as Investment Advisor. A qualified representative of a local government investment pool or discretionary investment management

firm (e.g. business organization) seeking to sell an authorized investment or perform investment advisory services shall execute a written instrument substantially to the effect that the qualified representative has:

1. Received and thoroughly reviewed the Investment Policy; and
2. Acknowledged that the organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of investment transactions conducted between the City and the organization in accordance with the Act.

## I. SAFEKEEPING AND CUSTODY

The City shall contract with a third party for the safekeeping and custody of securities either owned by the City as a part of its investment portfolio or held as collateral to secure financial institution deposits, share certificates or repurchase agreements. The securities will be held in an account in the name of the City as evidenced by safekeeping or pledge receipts of the institution with which the securities are deposited.

---

### 1. INSURANCE OR COLLATERAL

All deposits of City funds with financial institutions shall be secured by pledged collateral in accordance with Chapter 2257 of the Texas Government Code. Securities pledged as collateral for deposits must maintain a market value equal to no less than 102% of the uninsured deposits, including accrued interest. Federal Home Loan Bank Letters of Credit pledged as collateral must be equal to no less than 100% of the uninsured deposits, including accrued interest. Federal Home Loan Bank Letters of Credit pledged for certificates of deposit must expire at least two business days beyond the maturity date of the certificate of deposit. Repurchase agreements shall be documented by a specific agreement noting the collateral pledged in each agreement. Collateral shall be reviewed at least monthly to assure the market value equals or exceeds the collateralization requirement for the related bank balances.

---

### 2. PLEDGED COLLATERAL AGREEMENTS

All custodial arrangements shall be in accordance with a Custodial Agreement approved by the Investment Officers, which clearly defines the procedural steps for gaining access to the collateral should the City determine that the City's funds are in jeopardy. The custodian institution,

or Custodian, shall be the Federal Reserve Bank or an institution not a branch of the firm pledging the collateral. A Depository Agreement shall include the signatures of the City and the firm pledging the collateral and may include the Custodian. The Custodial and Depository Agreements shall address acceptance, substitution, release and valuation of collateral.

---

3. COLLATERAL DEFINED

The City shall accept only the following as collateral:

1. Cash.
2. FDIC and NCUSIF insurance coverage.
3. A bond, certificate of indebtedness, or note of the United States or its agencies and instrumentalities, or other evidence of indebtedness that is guaranteed as to the principal and interest by the United States or its agencies and instrumentalities.
4. Obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas or its agencies and instrumentalities.
5. A bond of the State of Texas or of a county, city or other political subdivision of the State of Texas having been rated as investment grade (investment rating no less than “A” or its equivalent) by a nationally recognized rating agency, with a remaining maturity of ten (10) years or less.

The use of a letter of credit issued to the City by a Federal Home Loan Bank may be considered by the City to meet the required bank depository collateral requirements.

---

4. SUBJECT TO AUDIT

All collateral shall be subject to inspection and audit by the City or the City's independent auditors.

---

5. DELIVERY VS. PAYMENT

All security transactions shall be purchased using the delivery vs. payment method. That is, funds shall not be wired or paid until verification has been made that the security was received by the City's Safekeeping Agent or Trustee. The security shall be held in the account of the City. The Trustee's or Safekeeping Agent's records shall assure the notation of the City's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the City.

---

6. STANDARDS OF OPERATION

The Chief Financial Officer shall develop and maintain written administrative procedures for the operation of the investment program, consistent with this Investment Policy.

J. INTERNAL CONTROLS

---

1. INTERNAL CONTROLS

The Chief Financial Officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. Accordingly, as part of the annual audit, the Chief Financial Officer shall establish a process for independent review by the external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

1. Control of collusion - Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
2. Separation of transaction authority from accounting and record keeping - By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.
3. Custodial safekeeping - Securities purchased from any bank or broker/dealer, including appropriate collateral shall be placed with an independent third party for custodial safekeeping.
4. Avoidance of physical delivery securities - Book entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.
5. Clear delegation of authority to subordinate staff members - Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is contingent on the various staff positions and their respective

responsibilities.

6. Written confirmation of telephone transactions for investments and wire transfers - Due to the potential for error and improprieties arising from telephone transactions, all telephone transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax or email if on letterhead and the custodial safekeeping institution has a list of authorized signatures.

## K. INVESTMENT STRATEGIES

### 1. INVESTMENT STRATEGIES

In accordance with the Act, a separate written investment strategy will be developed for each of the fund-types under the City's control. Each investment strategy must describe the investment objectives for the particular fund-type using the following priorities of importance:

1. Understanding of the suitability of the investment to the financial requirements of the City;
2. Preservation and safety of principal;
3. Liquidity;
4. Marketability of the investment if the need arises to liquidate the investment before maturity;
5. Diversification of the investment portfolio;
6. Yield; and
7. Maturity restrictions.

### 2. FUND STRATEGIES

The investment strategies to be employed by the City are:

#### A) OPERATING FUNDS

Suitability - Any investment eligible in the Investment Policy is suitable for Operating Funds.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations will occur. However, managing the weighted average days to maturity of each fund's portfolio to less than 270 days and restricting the maximum

allowable maturity to two years will minimize the price volatility of the portfolio.

Liquidity - Operating Funds require the greatest short-term liquidity of any of the fund-types. Short-term financial institution deposits, investment pools and money market mutual funds will provide daily liquidity and may be utilized as a competitive yield alternative to fixed maturity investments.

Marketability - Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash flow requirement. Historical market “spreads” between the bid and offer prices of a particular security-type of less than a quarter of a percentage point will define an efficient secondary market.

Diversification - Investment maturities should be staggered throughout the budget cycle to provide cash flow based on the anticipated operating needs of the City. Diversifying the appropriate maturity structure up to the two-year maximum will reduce interest rate risk.

Yield - Attaining a competitive market yield for comparable security-types and portfolio restrictions is the desired objective. The yield of a rolling three-month Treasury Bill portfolio will be the minimum yield objective.

---

B) **DEBT SERVICE FUNDS**

Suitability - Any investment eligible in the Investment Policy is suitable for Debt Service Funds.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations will occur. However, by managing Debt Service Funds to not exceed the debt service payment schedule the market risk of the overall portfolio will be minimized.

Liquidity - Debt Service Funds have predictable payment schedules. Therefore, investment maturities should not exceed the anticipated cash flow requirements. Short-term financial institution deposits, investments pools and money market mutual funds may provide a competitive yield alternative for short-term fixed maturity investments. A singular repurchase agreement, or similar structured investment, may be utilized if disbursements are allowed in the amount necessary to satisfy any debt service payment. This

investment structure is commonly referred to as a flexible repurchase agreement.

Marketability - Securities with active and efficient secondary markets are not necessary as the event of an unanticipated cash flow requirement is not probable.

Diversification - Market conditions influence the attractiveness of fully extending maturity to the next “unfunded” payment date. Generally, if investment rates are anticipated to decrease over time, the City is best served by locking in most investments. If the interest rates are potentially rising, then investing in shorter and larger amounts may provide an advantage. At no time shall the debt service schedule be exceeded in an attempt to bolster yield.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio restrictions is the desired objective. The yield of a rolling three-month Treasury Bill portfolio shall be the minimum yield objective.

---

C) SPECIAL REVENUE FUNDS

Suitability - Any investment eligible in the Investment Policy is suitable for Special Revenue Funds.

Safety of Principal - All investments will be of high quality with no perceived default risk. Market fluctuations will occur. However, by managing Special Revenue Funds to balance the short-term and long-term anticipated cash flow requirements of the specific revenue/expense plan, the market risk of the Fund’s portfolio will be minimized. No stated final investment maturity shall exceed the shorter of the anticipated cash flow requirement or two years.

Liquidity - A portion of the Special Revenue Funds are reasonably predictable. However, unanticipated needs or emergencies may arise. Selecting investment maturities that provide greater cash flow than the anticipated needs will reduce the liquidity risk of unanticipated expenditures. Short-term financial institution deposits, investment pools and money market mutual funds will provide daily liquidity and may be utilized as a competitive yield alternative to fixed maturity investments.

Marketability - Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash flow requirement. Historical market “spreads” between the bid and offer

prices of a particular security-type of less than a quarter of a percentage point will define an efficient secondary market.

Diversification - Investment maturities should be staggered throughout the budget cycle to provide cash flow based on the anticipated needs of the City. Diversifying the appropriate maturity structure up to the two-year maximum will reduce interest rate risk.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio structures is the desired objective. The yield of a rolling three-month Treasury Bill portfolio will be the minimum yield objective.

---

D) CAPITAL PROJECT FUNDS

Suitability - Any investment eligible in the Investment Policy is suitable for Capital Project Funds.

Safety of Principal - All investments will be of high quality with no perceived default risk. Market price fluctuations will occur. However, by managing Capital Project Funds to not exceed the anticipated expenditure schedule the market risk of the overall portfolio will be minimized. No stated final investment maturity shall exceed the shorter of the anticipated expenditure schedule, the IRS temporary period for tax-exempt bond proceeds, or five years.

Liquidity - Most capital improvements programs have reasonably predictable draw down schedules. Therefore, investment maturities should generally follow the anticipated cash flow requirements. Short-term financial institution deposits, investment pools and money market mutual funds will provide readily available funds generally equal to at least one month's anticipated cash flow needs, or a competitive yield alternative for short-term fixed maturity investments. A singular repurchase agreement, or similar investment structure, may be utilized if disbursements are allowed in the amount necessary to satisfy any expenditure request. This investment structure is commonly referred to as a flexible repurchase agreement.

Marketability - Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash flow requirement. Historical market "spreads" between the bid and offer prices of a particular security-type of less than a quarter of a percentage point will define an efficient secondary market.

Diversification - Market conditions and arbitrage regulations influence the attractiveness of staggering the maturity of fixed rate investments for bond proceeds. Generally, if investment rates exceed the applicable cost of borrowing, the City is best served by locking in most investments. If the cost of borrowing cannot be exceeded, then concurrent market conditions will determine the attractiveness of diversifying maturities or investing in shorter and larger amounts. At no time shall the anticipated expenditure schedule be exceeded in an attempt to bolster yield.

Yield - Achieving a positive spread to the cost of borrowing is the desired objective, within the limits of the Investment Policy's risk constraints. The yield of a rolling six-month Treasury Bill portfolio will be the minimum yield objective.

## L. POLICY

### 1. EXEMPTION

Any investment currently held that does not meet the guidelines of this Policy shall be exempted from the requirements of this Policy. At maturity or liquidation, such monies shall be reinvested only as provided by this Policy.

### 2. AMENDMENT

The City Council shall review the Investment Policy, and incorporated investment strategies, annually. Amendments must be approved by the Investment Committee and adopted by the City Council. The City Council shall annually adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed and approved the Investment Policy and investment strategies, even if there are no changes from the previous document.

**Sample Investment Policy Certification**

This certification is executed on behalf of the **City of Bellmead** (the Investor) and \_\_\_\_\_ (the Business Organization) pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code (the Act) in connection with investment transactions conducted between the Investor and the Business Organization.

The undersigned Qualified Representative of the Business Organization hereby certifies on behalf of the Business Organization that:

1. The undersigned is a Qualified Representative of the Business Organization offering to enter an investment transaction with the Investor as such terms are used in the Public Funds Investment Act, Chapter 2256, Texas Government Code and
2. The Qualified Representative of the Business Organization has received and reviewed the Investment Policy furnished by the Investor and
3. The Qualified Representative of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Business Organization and the Investor that are not authorized by the Investor's Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the Investor's entire portfolio or requires an interpretation of subjective investment standards or relates to investment transactions of the entity that are not made through accounts or other contractual arrangements over which the business organization has accepted discretionary investment authority.

---

\_\_\_\_\_  
(Firm)

Qualified Representative of the Business Organization

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

## XXIII. GLOSSARY

**Accrual Basis of Accounting** – A basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. For example, in accrual accounting, revenue that was earned on April 1, but for which payment was not received until July 10, is recorded as revenue on April 1<sup>st</sup> regardless of the timing of when the payment is received.

**Capital Equipment Project** – A capital project for items such as equipment, vehicles, tools or similar items.

**Capital Improvement Plan (CIP)** – A plan that describes the capital projects and associated funding sources the City intends to undertake in the current fiscal year plus four successive fiscal years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.

**Capital Improvement 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 Project** – A non-recurring expenditure that exceeds \$100,000 and has a useful life exceeding one year.

**Capital Projects Fund** – A governmental fund established to account for resources used for the acquisition of large capital improvements and non-recurring expenditures other than those acquisitions accounted for in proprietary or trust funds.

**Cash Flow** – The net cash balance at any given point.

**City Manager** – All references to the City Manager are understood to be the City Manager or designee.

**Debt Service** - The cash that is required for a particular time period to cover the repayment of interest and principal on a debt. Debt Service is projected on an annual basis.

**Debt Service Fund** – A fund established to accumulate resources and to account for revenues and expenditures used to repay the principal and interest on debt.

**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 Outflows of 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).

**Chief Financial Officer** – All references to the Chief Financial Officer are understood to be the Chief Financial Officer or designee.

**Expenditure** – Refers to the value of goods and services *received* during a period of time, regardless of when they are *used* (accrual basis of accounting) or *paid* for (cash basis of accounting).

**Expense** - Refers to the value of goods and services *used* during a period of time, regardless of when they were *received* (modified accrual basis of accounting) or *paid* for (cash basis of accounting).

**Fiduciary Fund** – Fiduciary funds are used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

**Employee Benefit Trust Fund** - Employee benefit trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.

**Finance Department** – The Finance Department is the department responsible for the corporate financial operations of the City.

**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** – Fund balance is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Fund Balance is broken up into five categories:

**Non-spendable Fund Balance** – Includes amounts that are not in a spendable form or are required to be maintained intact. Examples are consumable inventories.

**Restricted Fund Balance** – Includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and donations.

**Committed Fund Balance** – Includes amounts that can be used only for the specific purposes determined by a formal action (for example, legislation, resolution, and ordinance) of the City Council. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

**Assigned Fund Balance** – The portion of the fund balance of a governmental fund that represents resources set aside (earmarked) by the government for a particular purpose. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

**Unassigned Fund Balance** - Represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund. Unassigned amounts are technically available for any purpose.

**Governmental Fund** – Governmental funds are used to account for the government's general government activities primarily supported by taxes, grants, and similar revenue sources. There are five different types of governmental funds including: General Fund, Special Revenue Funds, General Debt Service Fund, Capital Project Funds, and Permanent Funds. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting.

**General Fund** - The main operating fund which is used to account for and report all financial resources not accounted for and reported in another fund. The General Fund finances many of the basic municipal functions, such as general administration and public safety.

**Special Revenue Funds** – Governmental fund type used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

**Capital Projects Funds** - Governmental fund type used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

**Debt Service Funds** - Governmental fund type used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

**Internal Controls** – The plan of organization and all of the coordinated methods and measures adopted within the City to safeguard assets, check the accuracy and reliability of its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

**Accounting Controls** – The plan of organization and all the methods and procedures that are concerned mainly with, and relate directly to, the safeguarding of assets and reliability of financial records.

**Administrative Controls** – The plan of organization and all the methods and procedures that are concerned mainly with operational efficiency and adherence to managerial policies and usually relate only indirectly to the financial records.

**Modified Accrual Basis of Accounting** – Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all material revenues are considered to be 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 until actually received. Investment earnings are recorded as earned since they are 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 currently 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.

**Non-Recurring Item** – An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

**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 (such as the City's Water and Sewer System), have been issued or incurred, Operating Expenses shall be determined in accordance with State law and terms of the ordinances pursuant to which such obligations were issued or incurred.

**Pay-As-You-Go-Financing** - The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.

**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.

**Program** - A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.

**Proprietary Fund** – A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. (Enterprise Fund examples: Water and Sewer Fund, and Drainage Utility Fund; Internal Service Fund examples: Fleet Maintenance Fund, Information Systems Fund).

**Enterprise Fund** - Enterprise funds are used to account for those activities that are business-like in nature, and include the Water & Sewer, Drainage, Solid Waste, and Aviation funds. Enterprise fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. These funds are supported largely by user charges.

**Internal Service Fund** - Proprietary fund type used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

**Reserve (Governmental Funds)** - Reserve 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.

**Unrestricted Net Position** - The portion of a fund's net position that is not restricted for a specific purpose.

**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.

**CITY OF BELLMEAD, TEXAS**  
**ORDINANCE 2019-07**

**AN ORDINANCE OF THE CITY OF BELLMEAD, TEXAS, ADOPTING THE BUDGET FOR THE CITY OF BELLMEAD, TEXAS FOR FISCAL YEAR 2020; 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, 2019 through September 30, 2020 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, 2019 through September 30, 2020, as filed with the City Secretary on August 12, 2019 with the following additions,

<u>General Fund</u>	<u>Revenue</u>	<u>Appropriation</u>
Parks Laborer		\$42,000
Splash Pad Rehabilitation		\$48,000
Patrol Officer		\$53,000
Park Improvements		\$44,000
Ad Valorem Tax	\$187,000	

which is incorporated herein as though copied herein verbatim.

**SECTION II.**

This ordinance shall become effective for the fiscal year 2018-19 as provided in the City of Bellmead Charter.

**PASSED AND APPROVED** on its first reading this the 3rd day of September 2019.

**PASSED AND APPROVED** on its second reading this the 3rd day of September 2019.

**PASSED AND ADOPTED** on its third reading this the 3rd day of September 2019.

  
\_\_\_\_\_  
Travis Gibson, Mayor

**ATTEST:**

Rachael Lynch  
Rachael Lynch, City Secretary

**APPROVED AS TO FORM AND LEGALITY:**

Charles Buenger  
Charles Buenger, City Attorney



**CITY OF BELLMEAD, TEXAS**  
**RESOLUTION 2019-89**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELLMEAD, TEXAS;  
RATIFYING THE PROPOSED TAX REVENUE INCREASE REFLECTED IN THE  
ANNUAL BUDGET FOR THE FISCAL YEAR 2019-2020 WITHIN THE CITY OF  
BELLMEAD**

Whereas, in accordance with Local Government Code Section 102.007(c), adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax revenue increase reflected in the budget; and

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF BELLMEAD, TEXAS:**

That the above findings are hereby found to be true and correct and are incorporated herein in their entirety.

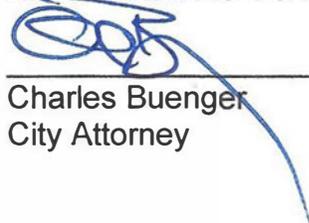
**PASSED AND APPROVED this the 3<sup>rd</sup> day of September 2019.**

  
\_\_\_\_\_  
Travis Gibson, Mayor  
City of Bellmead, Texas

**ATTEST:**

  
\_\_\_\_\_  
Rachael Lynch  
City Secretary

**APPROVED AS TO FORM & LEGALITY:**

  
\_\_\_\_\_  
Charles Buenger  
City Attorney



**CITY OF BELLMEAD, TEXAS**  
**RESOLUTION 2019-90**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELLMEAD, TEXAS; TO APPROVE MAINTENANCE AND OPERATIONS TAX RATE FOR THE FISCAL YEAR 2019-2020 WITHIN THE CITY OF BELLMEAD**

Whereas, Section 26.05(a) of the Texas Tax Code requires taxing units to comply with truth-in-taxation laws in adopting their tax rates. The City's proposed tax rate consists of two components, each of which must be approved separately. The two components include 1) maintenance and operation and 2) interest and sinking (debt service); and

Whereas, the total proposed tax rate is 35.9999¢ per \$100 valuation. The maintenance and operation component of the tax rate is 27.5518¢ per \$100 valuation.

The maintenance and operation component will generate \$1,291,345 at the City's historical collection rate of 98%.; and

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF BELLMEAD, TEXAS:**

That the above findings are hereby found to be true and correct and are incorporated herein in their entirety.

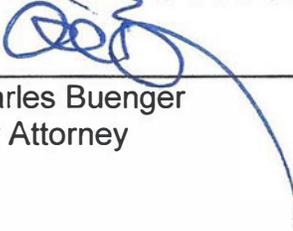
**PASSED AND APPROVED this the 3<sup>rd</sup> day of September 2019.**

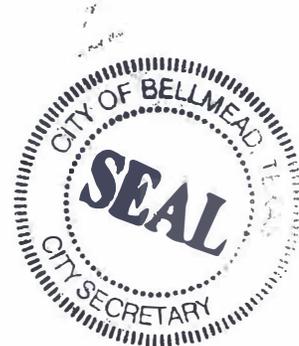
  
\_\_\_\_\_  
Travis Gibson, Mayor  
City of Bellmead, Texas

**ATTEST:**

  
\_\_\_\_\_  
Rachael Lynch  
City Secretary

**APPROVED AS TO FORM & LEGALITY:**

  
\_\_\_\_\_  
Charles Buenger  
City Attorney



**CITY OF BELLMEAD, TEXAS**  
**RESOLUTION 2019-91**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELLMEAD, TEXAS; TO APPROVE THE INTEREST AND SINKING TAX RATE FOR THE FISCAL YEAR 2019-2020 WITHIN THE CITY OF BELLMEAD**

Whereas, Section 26.05(a) of the Texas Tax Code requires taxing units to comply with truth-in-taxation laws in adopting their tax rates. The City's proposed tax rate consists of two components, each of which must be approved separately. The two components include 1) maintenance and operation and 2) interest and sinking (debt service); and

Whereas, the total proposed tax rate is 35.9999¢ per \$100 valuation. The interest and sinking component of the tax rate is 8.4481¢ per \$100 valuation.

The interest and sinking component will generate \$395,960 at the City's historical collection rate of 98%; and

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF BELLMEAD, TEXAS:**

That the above findings are hereby found to be true and correct and are incorporated herein in their entirety.

**PASSED AND APPROVED this the 3<sup>rd</sup> day of September 2019.**



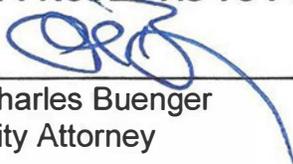
Travis Gibson, Mayor  
City of Bellmead, Texas

**ATTEST:**



Rachael Lynch  
City Secretary

**APPROVED AS TO FORM & LEGALITY:**



Charles Buenger  
City Attorney



**CITY OF BELLMEAD**  
**ORDINANCE NO. 2019-08**

**AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2019 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 \$0.275518 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 2019.

**SECTION II.**

That there be and is hereby levied for the use of the City of Bellmead, for the tax year 2019 for permanent improvements, an ad valorem tax of \$0.084481 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 \$0.359999 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 26.34 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$46.74.**

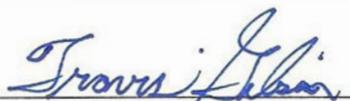
**SECTION IV.**

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 **3rd** day of **September, 2019**.

**PASSED AND ADOPTED** on its second reading this the **3rd** day of **September, 2019**.

**PASSED AND ADOPTED** on its third and final reading this the **3rd** day of **September, 2019**.

  
Travis Gibson, Mayor

ATTEST:

Rachael Lynch  
Rachael Lynch, City Secretary



APPROVED AS TO FORM AND LEGALITY:

Charles Buenger  
Charles Buenger, City Attorney

**CITY OF BELLMEAD  
ORDINANCE NO. 2019-09**

**AN ORDINANCE OF THE CITY OF BELLMEAD, TEXAS AMENDING CHAPTER 22, WATER, SEWER AND SEWAGE DISPOSAL, SECTION 22-26, WATER AND WASTEWATER RATE SCHEDULE, OF THE CITY OF BELLMEAD'S CODE OF ORDINANCES AND ADOPTING THE WATER AND WASTEWATER RATE SCHEDULES FOR FISCAL YEAR 2020; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith, PROVIDING FOR SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Bellmead underwent a Comprehensive Water and Wastewater Cost of Service and Rate Design Study; and

**WHEREAS**, the purpose of the Comprehensive Water and Wastewater Cost of Service and Rate Design Study was to ensure the water and wastewater rates are sufficient to support the operational requirements of the Water and Wastewater Distribution systems as well as any outstanding debt service requirements; and

**WHEREAS**, the Comprehensive Water and Wastewater Cost of Service and Rate Design Study identified the need to amend the Wastewater rates and the rates for two account classes within the Water system rate structure, and

**WHEREAS**, the utility related Miscellaneous fees need to be update to reflect current market costs.

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLMEAD, TEXAS THAT THE WATER AND WASTEWATER RATES ARE AMENDED TO BE AS FOLLOWS:**

<u><b>WATER SERVICE:</b></u>	<u><b>MINIMUM</b></u>	<u><b>COST/1,000 GALLONS ABOVE MINIMUM</b></u>
<b>INSIDE CITY LIMITS</b>		
Residential	\$17.00 [1 <sup>st</sup> 2,000 gals]	\$3.50
Sprinkler	\$17.00 [1 <sup>st</sup> 2,000 gals]	\$5.50
Commercial	\$17.00 [1 <sup>st</sup> 2,000 gals]	\$3.96
<b>OUTSIDE CITY LIMITS</b>	<b>150% of City Rates</b>	<b>150% of City Rates</b>

<b><u>WASTEWATER SERVICE:</u></b>	<b><u>MINIMUM</u></b>	<b><u>COST/1,000 GALLONS ABOVE MINIMUM</u></b>
RESIDENTIAL	\$9.50 [1 <sup>st</sup> 1,000 gals] >10,000 gallons	\$2.50 \$0.00
COMMERCIAL	\$9.50 [1 <sup>st</sup> 1,000 gals]	\$2.50

All multiple units will be charged a minimum bill for Water and Wastewater for each unit, as well as a residential rate on water and wastewater, regardless of the number of water and wastewater taps they have.

**GARBAGE FEES:**

Residential Unit	\$16.19
Extra Cart Fee (Per Cart)	\$ 4.26

**TAP FEES:**

**WATER**

Base Water Tap fee	\$1,000 (Includes labor, fuel, installation & repair of ROW after excavation)
--------------------	---

The costs below will be added to the base fee, includes parts, supplies, etc.

¾ inch - WATER	\$300.00
1-inch - WATER	\$550.00
Larger than 1" [1.5"; 2"; 4";6"]	Quoted on cost* basis

**WASTEWATER**

Base Wastewater tap fee	\$1,000 (Includes labor, fuel, installation & repair of ROW after excavation)
-------------------------	---

The costs below will be added the base fee, includes parts, supplies, etc.

4 inch - WASTEWATER	\$150.00 (Includes 2 way clean out at property line, for single residences)
---------------------	---

6 inch	\$400.00 (Includes 2 way clean out at property line, for multiple residences)
8" & larger	Quoted on cost* basis
Man hole set	Quoted on cost* basis

*\* "Cost" shall be defined as the price the City pays for materials, supplies, equipment, and personnel costs associated with the installation of the water or wastewater taps plus a 15% markup.*

Any area not served by City of Bellmead utilities that was annexed prior to the year 2010 in which the City of Bellmead agreed to provide utility service as a condition of annexation may be granted the ability to receive the Tap Fees prior to the effective date of this Ordinance.

The rate to be charged to the Union Pacific Railway Company and any other industrial user shall not be controlled by the terms of this article, but shall be established on a contract basis.

**DEPOSIT FEES:**

RENTER	\$150.00 [Plus \$30.00 turn on fee OR \$45.00 turn on fee after business hours and on weekends]
HOMEOWNER	\$100.00 [Plus \$30.00 turn on fee OR \$45.00 turn on fee after business hours and on weekends]
LIGHT COMMERCIAL	\$175.00 [Plus \$30.00 turn on fee OR \$45.00 turn on fee after business hours and on weekends]
MEDIUM COMMERCIAL	\$300.00 [Plus \$30.00 turn on fee OR \$45.00 turn on fee after business hours and on weekends]
HEAVY COMMERCIAL	\$500.00 [Plus \$30.00 turn on fee OR \$45.00 turn on fee after business hours and on weekends]

**MISCELLANEOUS CHARGES:**

Return Check Fees	\$35.00
Connection fee	\$30.00 [\$45.00 after business hours or weekends]
Disconnect Fee	\$25.00
Meter Testing Fee	\$100.00 (charged if meter is not faulty)
Re-read Fee	\$25.00 (after original read and one re-read)
Tampering with Meter	\$50.00

The above rates shall become effective on the 1st day of October, 2019.

Passed on first reading on the 3rd day of September, 2019.

Passed on second reading on the 10<sup>th</sup> day of September, 2019.

Passed on third reading on the 10<sup>th</sup> day of September, 2019.

**CITY OF BELLMEAD, TEXAS**



Travis Gibson, Mayor

**ATTEST:**

  
Rachael Lynch, City Secretary

**APPROVED AS TO FORM & LEGALITY:**

  
Charles Buenger, City Attorney



## City of Bellmead, Texas Fee Schedule

<b>General Fees</b>				
Type	Measurement	Amount	Unit	
Return Check fees		\$	35.00	Per Check
<b>Garage Sale Permits</b>				
Garage Sale / 3 days		\$	10.00	Per Permit
Garage Sale Sign Violation		\$	50.00	Per Violation Per Day
<b>Public Safety Fees</b>				
Type	Measurement	Amount	Unit	
<b>Animal Control</b>				
Licensing Fee for Cats and Dogs		\$	2.00	Per Pet Per Year
Duplicate Tag Fee		\$	1.00	Per Pet
Kennel Fee	More than 4 cats or dogs on premises	\$	300.00	Per Premises Per Year
<b>Fire Services</b>				
Firework Permit Fee	Below \$500 Wholesale Value	\$	5.00	Per Permit
Firework Permit Fee	Above \$499.99 Wholesale Value	\$	10.00	Per Permit
<b>Merchants</b>				
Bond for Those Requiring Payment Before Delivery of Services	Individual Permit or Master Permit		\$1000 or \$5000	Per Permit
<b>Food Establishment Fees</b>				
Permit Fee	Seating (0-10)	\$	75.00	Per Year
Permit Fee	Seating (11-30)	\$	100.00	Per Year
Permit Fee	Seating (31-50)	\$	150.00	Per Year
Permit Fee	Seating (51-100)	\$	250.00	Per Year
Permit Fee	Seating (101 or more)	\$	300.00	Per Year
<b>If no Seating Then fee is based on Square Footage</b>				
Permit Fee	Less than 1,000	\$	75.00	Per Year
Permit Fee	1,001-2,500	\$	100.00	Per Year
Permit Fee	2,501-5,000	\$	150.00	Per Year
Permit Fee	5,001-10,000	\$	250.00	Per Year
Permit Fee	10,001 or more	\$	300.00	Per Year
Mobile Food Vendor Permit		\$	75.00	Per Year
Late Payment Fee		\$	10.00	Per Month
Re-inspection Fee		\$	50.00	Per Re-inspection
Reinstatement of Suspended Permit		\$	50.00	Per Re-inspection
<b>Temporary Food Establishment Permits</b>				
Events	1-14 days	\$	25.00	Per Vendor
Events with a Coordinator		\$	75.00	Per event
Late Payment Fee			Double the Ordinary Amount	
<b>Course Fees</b>				
Food Safety Class (Food Employees)		\$	15.00	Per Student
Childcare Food Worker Class		\$	15.00	Per Student
Childcare Food Manager Class		\$	40.00	Per Student
Food Manager Certification Course		\$	95.00	Per Student
Duplicate Copy of any Food Class Certificate		\$	1.00	Per Copy
Copy of the Texas Food Establishment Rules		\$	10.00	Per Copy
Heimlich Maneuver Poster		\$	5.00	Per Copy
<b>Municipal Court Fees</b>				
Security Fee		\$	3.00	Per Misdemeanor Offense
Municipal Court Credit Card Processing Fee			Lessor of \$5 or 5% of Charge Per Charge	

## Civic Center Deposits/Fees

Type	Measurement	Amount	Unit
<b>Deposits</b>			
Auditorium		\$ 200.00	
Lions Room		\$ 200.00	
Senior Room		\$ 200.00	
<b>Rental Fees</b>			
<b>Auditorium</b>			
Mon-Thurs	6 Hrs	\$ 250.00	Per Booking
Fri-Sun	6 Hrs	\$ 500.00	Per Booking
<b>Lions Room</b>			
Mon-Thurs	6 Hrs	\$ 150.00	Per Booking
Fri-Sun	6 Hrs	\$ 275.00	Per Booking
<b>Senior Room</b>			
Mon-Thurs	6 Hrs	\$ 175.00	Per Booking
Fri-Sun	6 Hrs	\$ 350.00	Per Booking
<b>Bridal Room</b>			
Mon-Thurs		\$ 25.00	Per Booking
Fri-Sun		\$ 25.00	Per Booking
<b>Non-Profit Rates</b>			
Mon-Thurs Day Meetings		\$ 25.00	Per Hour
Special Events		See General Fee Rates Above	Per Booking
Auditorium		\$ 250.00	Per Booking
Lions Room		\$ 150.00	Per Booking
Senior Room		\$ 175.00	Per Booking
<b>Other Fees</b>			
Extra Hours	Over 6 Hrs	\$ 100.00	Per Hour
Kitchen Fee		\$ 50.00	Per Use
Table and Chairs	Over 150 Guests	\$ 5.00	Per Table
<b>Security Fees</b>			
Auditorium	5 Hrs Max	\$ 200.00	Per Booking
Lions Room	5 Hrs Max	\$ 200.00	Per Booking
Senior Room	5 Hrs Max	\$ 200.00	Per Booking
<b>Notes</b>			
Security is required for teenage events and events with alcohol.			

## Utility Rates

Type	Measurement	Amount	Unit
<b>Water Rates</b>			
Residential	0-2,000 Gallons	\$ 17.00	
Residential	> 2,000	\$ 3.50	Per 1,000 Gallons
Sprinkler	0-2,000 Gallons	\$ 17.00	
Sprinkler	> 2,000	\$ 5.50	Per 1,000 Gallons
Commercial	0-2,000 Gallons	\$ 17.00	
Commercial	> 2,000	\$ 3.96	Per 1,000 Gallons
Outside City Limits		150% of City Rate	
<b>Wastewater Rates</b>			
Residential	0-1,000 Gallons	\$ 9.50	
Residential	> 1,000	\$ 2.50	Per 1,000 Gallons
Commercial	0-1,000 Gallons	\$ 9.50	
Commercial	> 1,000	\$ 2.50	Per 1,000 Gallons
<b>Garbage Rates</b>			
Residential Unit		\$ 16.19	Monthly
Additional Carts		\$ 4.26	Per Cart
<b>Notes</b>			
Union Pacific Railway Company and any other industrial user shall have rates established on a contract basis			

## Utility Taps

Type	Measurement	Amount	Unit
<b>Water Taps</b>			
Base Water Tap Fee		\$ 1,000.00	
3/4 inch - Water tap add on		\$ 300.00	
1 inch - Water tap add on		\$ 550.00	
Larger than 1 inch - Water tap add on		Actual Cost + 15%	
<b>Wastewater</b>			
Base Wastewater Tap Fee		\$ 1,000.00	
4 inch - Wastewater add on		\$ 150.00	
6 inch - Wastewater add on		\$ 400.00	
8 inch and larger - Wastewater add on		Actual Cost + 15%	
Man hole set		Actual Cost + 15%	

## Utility Deposits

Type	Measurement	Amount	Unit
Renter		\$ 150.00	
Home Owner		\$ 100.00	
Light Commercial		\$ 175.00	
Medium Commercial		\$ 300.00	
Heavy Commercial		\$ 500.00	

## Other Utility Charges

Type	Measurement	Amount	Unit
Initial Connection fee		\$ 30.00	
Initial Connection fee - After Hours		\$ 45.00	
Disconnect fees		\$ 25.00	
Re-read fee - after original read and one re-read		\$ 25.00	
Meter testing fee		\$ 100.00	
Tampering with Meter		\$ 50.00	

## Business Licenses

Type	Measurement	Amount	Unit
First Year		\$ 150.00	Per License
Renew		\$ 75.00	Per Renewal
Private Club		\$ 10.00	Per License
On-Premise		\$ 75.00	Per License
Off-Premise		\$ 30.00	Per License
Mixed Beverage		\$ 375.00	Per License

## Building Permits and Other Community Development Fees

Type	Measurement	Amount	Unit
<b>Zoning Fees</b>			
Appeal to the board of adjustment filing fee		\$ 100.00	Per Filing
<b>Subdivisions and Developments</b>			
Preliminary Plat Fee		\$ 50.00	Per Plat
Preliminary Plat Filing Fee		\$ 2.00	Per Lot
Multiple Dwelling Area		\$ 0.50	Dwelling Unit
Final Plat Fee		\$ 50.00	Per Plat
Final Plat Filing Fee		\$ 2.00	Per Lot
Replats		\$ 25.00	Per Plat
Replats		\$ 0.50	Per Lot

In the event the City of Bellmead is required to incur engineering or other expenses to make the submitted subdivision plat and/or replats comply with the requirements of the subdivision ordinance, it may charge the reasonable expense incurred to the person, firm or corporation submitting the subdivision plat and/or replat and require the payment of the expenses before final approval of the plat and/or replat.

**Manufactured Home and Recreational Vehicle Parks**

License Fee	No less than \$150 Total Charge	\$	10.00	Per Space
Transfer Fee		\$	125.00	Per License

**Building Permits**

Contractors Bond		\$	6,000.00	Per License
Building Sign Permit		\$	150.00	Per Permit
Swimming Pool Permit		\$	100.00	Per Permit
Single Family Home Permit	\$200 for first 1000 square feet	\$	0.20	Per Square foot
Roofing Permit		\$	35.00	Per Permit
New Commercial Permit	\$250 for first 1250 square feet	\$	0.20	Per Square foot
New Duplex Permit	\$250 for first 1250 square feet	\$	0.20	Per Square foot
New Multi Family Permit	\$250 for first 1250 square feet	\$	0.20	Per Square foot
Repairs / Remodel Permit	\$100 for first \$12,500 Estimated Value	\$	0.008	Per Dollar
Concrete Permit		\$	25.00	Per Permit
Carport Permit		\$	75.00	Per Carport
Patio/Deck Permit		\$	50.00	Per Permit
Patio Deck Cover		\$	35.00	Per Permit
Patio Deck Enclosure		\$	85.00	Per Permit
Fence		\$	30.00	Per Permit
Garage Enclosure		\$	90.00	Per Permit
Gas Tanks	Minimum Charge \$25	\$	75.00	Per Permit
Sign Demolition		\$	150.00	Per Permit
Storage Building		\$	0.20	Per Square Foot
Moving of Building or Structure		\$	50.00	Per Permit
Demolition of Building or Structure		\$	25.00	Per Building
Concrete	251 Square Feet and Up	\$	0.10	Per Square Foot
New Commercial	Over 1,250 Square Feet	\$	0.20	Per Square Foot
New Single Family	Over 1000 Square Feet	\$	0.20	Per Square Foot
New Duplex	Over 1,250 Square Feet	\$	0.20	Per Square Foot
New Multi Family	Over 1,250 Square Feet	\$	0.20	Per Square Foot
Repair Remodel	Over \$10,500	\$	7.00	Per Permit
Demolition/Residential		\$	50.00	Per Permit
Non Permit Inspection		\$	35.00	Per Inspection
Demolition/Commercial		\$	100.00	Per Permit
Moving Used Building Out of City		\$	25.00	Per Permit
Moving Building Into City		\$	250.00	Per Permit
Signs Less than 30 Sq.Ft.		\$	25.00	Per Permit
Signs More than 30 Sq. Ft.		\$	50.00	Per Permit
Commercial/Billboard Sign		\$	150.00	Per Permit
Carports		\$	75.00	Per Permit
Re-Inspection		\$	35.00	Per Re-Inspection

**Electrical Permits**

New Single Family Permit		\$	85.00	Per Permit
Non Permit Inspection		\$	35.00	Per Inspection
New Duplex		\$	100.00	Per Permit
New Multi-family Structure		\$	80.00	Per Permit
New Commercial	Under 10,000 Square Feet	\$	200.00	Per Permit
New Commercial (Large)	Over 10,000 Square Feet	\$	325.00	Per Permit
Remodel/Upgrade		\$	40.00	Per Upgrade
Sign		\$	150.00	Per Sign
Re-Inspection		\$	35.00	Per Re-Inspection
Central Heat Unit		\$	15.00	Per Permit
Air Condition		\$	15.00	Per Permit

**Plumbing Permits**

Underground Fire Main		\$	50.00	Per Permit
-----------------------	--	----	-------	------------

Single Family Residential		\$	85.00	Per Permit
New Commercial Fire Pump		\$	25.00	Per Permit
Underground Main		\$	50.00	Per Permit
Storage Tanks Installation	\$75 for first tank	\$	25.00	Per Tank
Nozzles		\$	2.00	Per Nozzle
Removal Tank	\$50 for first tank	\$	25.00	Per Tank
Sprinkler System		\$	25.00	Per Permit
Sprinkler Heads		\$	1.00	Per Head
Backflow Preventer		\$	10.00	Per Permit
Non-Permit Inspection		\$	35.00	Per Inspection
New Commercial Stand Pipe System	\$50 Flat Fee	\$	5.00	Per Outlet
Removal		\$	25.00	
Minimum		\$	15.00	
Fixtures		\$	3.00	Per Fixture
Sewer		\$	5.00	Per Permit
Water Heater		\$	4.00	Per Permit
Gas Inspection		\$	5.00	Per Inspection
Gas Outlet		\$	1.00	Per Outlet
Yardline Installation		\$	5.00	Per Installation
Central Heat		\$	15.00	Per Permit
Air Condition		\$	15.00	Per Permit
Fire Alarm System	\$50 base fee	\$	1.00	Per Device
Hood And Duct System	\$25 base fee	\$	2.50	Per Nozzle
Paint Spray Booth	\$25 base fee	\$	2.50	Per Head
HVC - Commercial	\$200 for first 10,000 Square Feet	\$	325.00	Per Permit
HVC - Single Family		\$	100.00	Per Permit
HVC - New Single Family Residential		\$	85.00	Per Permit
HVC - Duplex		\$	80.00	Per Permit
HVC - New Multifamily		\$	80.00	Per Permit
New Commercial	Under 10,000 Square Feet	\$	125.00	Per Permit
New Commercial (Large)	Over 10,000 Square Feet	\$	225.00	Per Permit
Remodel/Upgrade		\$	40.00	Per Upgrade
New Single Family Residential		\$	100.00	Per Permit
PLB - Commercial	\$200 for first 10,000 Square Feet	\$	325.00	Per Permit
PLB - Single Family	\$85 for first 2,200 Square Feet	\$	100.00	Per Permit
PLB - New Single Family Residential		\$	85.00	Per Permit
PLB - New Duplex		\$	80.00	Per Permit
PLB - New Multifamily		\$	80.00	Per Permit
PLB - New Commercial Under 10,000 SQ		\$	200.00	Per Permit
PLB - New Commercial Over 10,000 SQ		\$	325.00	Per Permit
PLB - Remodel/Upgrade		\$	40.00	Per Upgrade
PLB - Sprinkler System	\$25 Base Fee	\$	1.00	Per Head
PLB - Back Flow Preventer		\$	10.00	Per Permit
PLB - Re-Inspection		\$	35.00	Per Re-Inspection
<b>Fire Permits</b>				
6" DCV		\$	10.00	Per Permit



**City of Bellmead  
Pay Scale  
FY 2020**

**Directors**

<u>POSITION</u>	<u>Range (Hourly)</u>			<u>Annual (Based on 2080)</u>				
City Manager	\$	65.00	\$	79.00	\$	135,200.00	\$	164,320.00
ACM/CFO	\$	49.00	\$	55.00	\$	101,920.00	\$	124,300.00
Assistant to City Manager	\$	31.25	\$	38.94	\$	65,000.00	\$	81,000.00
Public Works Director	\$	41.00	\$	50.00	\$	85,280.00	\$	104,000.00
Police Chief	\$	41.00	\$	50.00	\$	85,280.00	\$	104,000.00
Fire Chief	\$	38.46	\$	50.00	\$	80,000.00	\$	104,000.00

**Public Safety - Police**

<u>POSITION</u>	<u>Range (Hourly)</u>			<u>Annual (Based on 2080/2184*)</u>				
Assistant Chief	\$	27.00	\$	34.00	\$	56,160.00	\$	70,720.00
Lieutenant	\$	25.00	\$	31.00	\$	52,000.00	\$	64,480.00
Sergeant	\$	21.00	\$	25.00	\$	43,680.00	\$	52,000.00
Sergeant-Patrol*	\$	21.00	\$	25.00	\$	45,864.00	\$	54,600.00
Corporal	\$	20.00	\$	23.00	\$	41,600.00	\$	47,840.00
Detective	\$	17.00	\$	23.00	\$	35,360.00	\$	47,840.00
Senior Officer*	\$	22.00	\$	23.00	\$	48,048.00	\$	50,232.00
Officer II*	\$	18.00	\$	22.00	\$	39,312.00	\$	48,048.00
Officer I*	\$	16.00	\$	20.00	\$	34,944.00	\$	43,680.00

\* 12 Hour shift officers are on 2184 hours scale

**Public Safety - Fire**

<u>POSITION</u>	<u>Range (Hourly)</u>			<u>Annual (Based on 2990*)</u>				
Fire Lieutenant	\$	16.70	\$	23.01	\$	49,920.00	\$	68,800.00
Fire Fighter	\$	12.42	\$	18.86	\$	37,128.00	\$	56,400.00

\* Fire receive 156 hours of guaranteed overtime. 2756 regular hours plus 156 overtime at 1.5 times = 2990

**Supervisors**

<u>POSITION</u>	<u>Range (Hourly)</u>			<u>Annual (Based on 2080)</u>				
Technology Manager	\$	31.00	\$	36.00	\$	64,480.00	\$	74,880.00
Civic Center Manager	\$	21.00	\$	28.00	\$	43,680.00	\$	58,240.00
Court Administrator	\$	19.00	\$	25.00	\$	39,520.00	\$	52,000.00
Streets/Parks Superintendent	\$	18.00	\$	25.00	\$	37,440.00	\$	52,000.00
Utilities Superintendent	\$	18.00	\$	25.00	\$	37,440.00	\$	52,000.00
Communications Supervisor	\$	22.00	\$	25.00	\$	45,760.00	\$	52,000.00

# City of Bellmead Pay Scale FY 2020

## Non-Supervisors

<u>POSITION</u>	<u>Range (Hourly)</u>			<u>Annual (Based on 2080)</u>				
City Secretary	\$	28.37	\$	41.35	\$	59,000.00	\$	86,000.00

<u>POSITION</u>	<u>Range (Hourly)</u>			<u>Annual (Based on 2080)</u>				
Building Inspector	\$	21.00	\$	28.00	\$	43,680.00	\$	58,240.00
Staff Accountant	\$	20.19	\$	25.96	\$	42,000.00	\$	54,000.00

<u>POSITION</u>	<u>Range (Hourly)</u>			<u>Annual (Based on 2080)</u>				
Administrative Assistant - City Manager	\$	18.00	\$	25.00	\$	37,440.00	\$	52,000.00
Mechanic	\$	18.00	\$	24.00	\$	37,440.00	\$	49,920.00
Senior Heavy Equipment Operator	\$	18.00	\$	24.00	\$	37,440.00	\$	49,920.00
Senior Communications Operator	\$	19.00	\$	22.00	\$	39,520.00	\$	45,760.00
Accounting Specialist	\$	16.00	\$	22.00	\$	33,280.00	\$	45,760.00
Court Clerk	\$	16.00	\$	22.00	\$	33,280.00	\$	45,760.00
Animal Control/Code Enforcement	\$	16.00	\$	22.00	\$	33,280.00	\$	45,760.00
Evidence Tech	\$	17.00	\$	21.00	\$	35,360.00	\$	43,680.00
Utility Billing Clerk	\$	15.00	\$	21.00	\$	31,200.00	\$	43,680.00
Meter Reader	\$	15.00	\$	21.00	\$	31,200.00	\$	43,680.00
Communications Operator II	\$	18.00	\$	20.00	\$	37,440.00	\$	41,600.00
Records Clerk	\$	15.00	\$	20.00	\$	31,200.00	\$	41,600.00
Administrative Assistant-PD	\$	15.00	\$	20.00	\$	31,200.00	\$	41,600.00
Secretary	\$	15.00	\$	20.00	\$	31,200.00	\$	41,600.00
Communications Operator I	\$	16.00	\$	19.00	\$	33,280.00	\$	39,520.00
Heavy Equipment Operator	\$	15.00	\$	17.00	\$	31,200.00	\$	35,360.00

<u>POSITION</u>	<u>Range (Hourly)</u>			<u>Annual (Based on 2080)</u>				
Customer Service Representative	\$	14.00	\$	18.00	\$	29,120.00	\$	37,440.00
Laborer	\$	14.00	\$	17.00	\$	29,120.00	\$	35,360.00
Office Assistant PW	\$	14.00	\$	16.00	\$	29,120.00	\$	33,280.00

## Part-Time

<u>POSITION</u>	<u>Range (Hourly)</u>			<u>Annual (Based on 1040)</u>				
Crossing Guard	\$	10.00	\$	12.00	\$	10,400.00	\$	12,480.00
Interns	\$	10.00	\$	12.00	\$	10,400.00	\$	12,480.00

This is the 1st of a 3 year plan to make the City of Bellmead competitive with peer Cities.  
 Next year evaluations will be added with small merit increases.  
 The City of Bellmead's goal is to hire and retain exceptional employees

# City of Bellmead

## Certificate/Education /Longevity Pay

The City of Bellmead seeks to recruit and retain highly qualified staff by rewarding and encouraging professional development from year to year. Effective October 1, 2019, certificate, longevity, and education pay shall be standardized across the City. All full-time employees with the City shall be eligible after six (6) months on the job.

### Certificate/Education Pay

Certificate and education pay will be paid once annually by separate check in mid-late November. Employees will be eligible for one rate of certificate/education pay which shall be the (highest certificate/degree) held. Education Pay cannot be combined with any other certificate pay. Total certificate/education pay cannot exceed \$4,160 per year unless adjusted during the budget process and approved by City Council. Certificates and education obtained during the year will receive a prorated amount, partial months will not be considered. To be eligible for certificate/education pay, employees must:

- Be employed at least six full months as of November 1<sup>st</sup>
- Be classified as regular, rather than temporary employees.

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

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

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

<b>Telecommunications</b>	<b>Annual</b>
Master	\$1,560
Advanced	\$1,150
Intermediate	\$ 935
Basic	\$ 0

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

**Longevity Pay**

Longevity pay is paid annually, at a rate of \$5.00 per month to all employees who have completed 3 years as of October 1, 2019 forward with a max of \$1,500.00.

# GLOSSARY

**Accrual Basis:** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Accrued Expenses:** Expenses incurred but not due until a later date.

**Ad Valorem Taxes:** Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate in compliance with the State Property Tax Code.

**Appropriation:** A legal authorization to incur obligations and to make expenditures for specific purposes.

**Appropriation Ordinance:** The official enactment by the City Council to establish legal authority for City official to obligate and expend resources.

**Assessed Valuation:** The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes. (Note: Property values are established by the Bell County Appraisal District.)

**Attrition:** A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**Authorized Positions:** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Unassigned) Fund Balance:** This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Balance Sheet:** A financial statement that discloses the asset liabilities, reserves and balances of a specific governmental fund as of a specific date.

**Balanced Budget:** Total estimated expenditures shall not exceed the total estimated resources of each fund.

**Base Budget:** Cost of continuing the existing levels of service in the current budget year.

**Beginning Fund Balance:** Cash available in a fund from the prior year after payment of the prior year's expenses and deductions for prior year's encumbrances.

**Bond:** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenues bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

**Bond Refinancing/Refunding:** The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

# GLOSSARY

**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 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.

**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.

**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.

**Effective Tax Rate:** Enables the public to evaluate the relationship between taxes for the preceding year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

**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 in light of 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.

**Fixed Assets:** Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

# GLOSSARY

**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 Balance:** The difference between fund assets and fund liabilities of governmental funds.

**GAAP:** Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**General Fund:** The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes most of the basic operating services, such as fire and police protection, finance, sanitation, parks and recreation, libraries, general administration.

**General Obligation Bonds:** Bonds whose principal and interest is backed by the full faith, credit and taxing powers of the government.

**Goal:** A goal is a long-term, attainable target for an organization.

**Governmental Funds:** A classification that refers to all funds other than proprietary and fiduciary funds such as the general fund, special revenue funds, capital projects funds, debt service funds and permanent funds.

**Infrastructure:** Structures and equipment such as highways, bridges, buildings and public utilities such as water and sewer systems.

**Interfund Transfers:** The movement of monies between funds of the same governmental entity.

**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.

**Revenue Appropriation:** A designated portion of a fund to be allocated and appropriated to the reserve of the fund in order to meet potential liabilities during the fiscal year.

**Revenue Bonds:** Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

**Risk Management:** An organized attempt to protect a government's assets against accidental loss in the most economical method.

**Special Revenue Funds:** Special revenue funds are used to account for resources allocated to specific purposes. A special revenue fund continues in existence as long as governmental resources are allocated to its specific purposes.

# GLOSSARY

**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.

**Trust Fund:** The Trust Fund was established to account for all assets received by the City that are in the nature of a trust and not accounted for in other funds. The Trust Fund is accounted for as an expendable trust fund.

# ACRONYMS

AICP: American Institute of Certified Planners  
AMCC: Association of Mayors, Council members & Commissioners  
AP: Accounts Payable  
APA: American Planning Association  
APWA: American Public Works Association  
AWWA: American Water Works Association  
BEDC: Bellmead Economic Development Corporation  
BOAT: Building Official Association of Texas  
CAFR: Comprehensive Annual Financial Report (audit)  
FY: Fiscal Year  
GAAFR: Governmental Accounting, Auditing, and Financial Reporting  
GAAP: Generally Accepted Accounting Procedures  
GASB: Governmental Accounting Standards Board  
GF: General Fund  
GFOA: Government Finance Officers Association  
GFOAT: Government Finance Officers Association of Texas  
GIS: Geographic Information System  
HIPAA: Health Insurance Portability and Accountability Act  
HMAC: Hot Mixed Asphalted Concrete  
ICMA: International City/County Management Association  
IEDC: International Economic Development Council  
IPMA: International Public Management Association  
ISO: International Organization for Standardization  
LF: Linear foot  
NAIOP: National Association of Industrial & Office Properties  
NFPA: National Fire Protection Association  
NLC: National League of Cities  
NTCAR: North Texas Commercial Association of Realtors  
O&M: Operations and maintenance  
P/R: Payroll  
P&Z: Planning and Zoning  
PC: Personal Computer  
PW: Public Works  
R&M: Repair and maintenance  
ROW: Right of way  
RV: Recreational Vehicle  
SBCCI: Southern Building Code Congress International  
SCADA: Supervisory Control and Data Acquisition  
SCBA: Self-Contained Breathing Apparatus  
SHRM: Society for Human Resource Management  
SIDC: Southern Industrial Development Council  
SRT: Special Response Team  
TAMIO: Texas Association of Municipal Information Officers  
TAV: Taxable Assessed Valuations  
TCCA: Texas Court Clerks Association  
TCEQ: Texas Commission on Environmental Quality  
TCFP: Texas Commission on Fire Protection  
TCLEDDS: Texas Commission on Law Enforcement Data Distributions System

# ACRONYMS

TCOLE: Texas Commission on Law Enforcement  
TCMA: Texas City Managers Association  
TEDC: Texas Economic Development Council  
TIDC: Texas Industrial Development Council  
TIRZ: Tax Increment Reinvestment Zone  
TLETS: Texas Law Enforcement Telecommunications System  
TMCA: Texas Municipal Clerks Association  
TMHRA: Texas Municipal Human Resource Association  
TML: Texas Municipal Leagues  
TMPA: Texas Municipal Personnel Association  
TMRS: Texas Municipal Retirement System  
TPWA: Texas Public Works Association  
TWUA: Texas Water Utilities Association  
TXU: Texas Utilities  
WMARSS: Waco Metropolitan Area Regional Sewage System  
W&S: Water and Sewer