

ANNUAL BUDGET

FISCAL YEAR 2023



SUBMITTED TO THE
HONORABLE MAYOR AND
CITY COUNCIL



3015 BELLMEAD DR
BELLMEAD, TX 76705
254-799-2436

WWW.BELLMEAD.COM



WORK - LIVE - PLAY

CITY OF BELLMEAD, TEXAS ANNUAL BUDGET FOR FISCAL YEAR 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$51,144, which is a 2.55 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 \$21,506.

City Council

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

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

	FY 2023	FY 2022
Property Tax Rate	\$0.323139	\$0.375187
Voter Approval Operating Tax Rate	\$0.263142	\$0.289530
Debt Rate	\$0.060027	\$0.078896
No New Revenue Rate	\$0.318157	\$0.351027
Total Voter Approval Tax Rate	\$0.323169	\$0.368426
De Minimis Rate	\$0.389964	\$0.440256

Total debt obligation for City of Bellmead secured by property taxes: \$5,404,662

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 \$4,500 for notices required by law to be published in a newspaper for the year ended September 30, 2022 and has budgeted \$5,000 to be spent for such notices for the September 30, 2023 budget.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Bellmead
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

TABLE OF CONTENTS

	<u>Page</u>
<u>City Manager’s Message</u>	
Letter of Transmittal.....	8
<u>City Strategic Plan</u>	
Strategic Plan Definitions and Process.....	24
Action Plans.....	32
Performance Measurement.....	58
<u>City Information</u>	
Mission & Core Values.....	62
Profile of Bellmead, Texas.....	63
Budget Calendar.....	75
Functional Structure.....	77
<u>Personnel</u>	
Elected Officials.....	80
Organizational Chart.....	81
Appointed Officials.....	82
Paid Personnel – In Full Time Equivalents.....	84
Pay Scale.....	85
Certificate/Education Pay.....	87
<u>Budget Summary</u>	
Summary of Sources and Uses.....	90
Budget Summary – All Funds.....	91
Combined Annual Budget Summary.....	92
All Funds Revenue Graphs.....	93
All Funds Expenditure Graphs.....	94
<u>General Fund</u>	
Budget Summary.....	98
Revenue Graphs.....	99
Expenditure Graphs.....	100
Revenues.....	101
City Council.....	107
Administration.....	110
City Manager.....	111
City Secretary.....	115
Finance.....	118
Operations.....	119
Solid Waste.....	123
Human Resources.....	127
Municipal Court.....	131
Police.....	134
Operations.....	135
Animal Control.....	139
VCLG.....	143
VAWA.....	146
Fire.....	150
Suppression.....	151
Inspections.....	155
Public Works.....	158
Fleet.....	159

TABLE OF CONTENTS

	<u>Page</u>
Parks	163
Community Development	168
Code Enforcement.....	169
Permits	173
Building Maintenance	177
Other Costs	180
<u>Water and Sewer Fund</u>	
Budget Summary.....	184
Revenue Graphs	185
Expenditure Graphs.....	186
Revenues	187
Utility Collections	191
Public Works	194
Administration	195
Water.....	199
Sewer	203
Other Costs	207
<u>Drainage Fund</u>	
Budget Summary.....	212
Revenue Graphs.....	213
Expenditure Graphs.....	214
Revenues.....	215
Expenditures	216
<u>Street Maintenance Fund</u>	
Budget Summary.....	220
Revenue Graphs	221
Expenditure Graphs.....	222
Revenues	223
Expenditures	226
<u>Economic Development Fund</u>	
Budget Summary.....	230
Revenue Graphs	231
Expenditure Graphs.....	232
Revenues.....	233
Expenditures.....	236
<u>Special Revenue Funds</u>	
Special Revenue Funds	238
Combined Annual Budget Summary.....	240
Child Safety Fund.....	241
Community Improvement Fund	242
Court Security Fund	243
Hotel Occupancy Tax Fund	
Budget Summary	244
Revenues.....	245
Civic Center	248
<u>Capital Outlay</u>	
Capital Outlay from Operating Funds.....	251
Combined Annual Budget Summary – Capital Project Funds	252

TABLE OF CONTENTS

	<u>Page</u>
Governmental Grants Capital Projects Fund	253
Water/Sewer Capital Projects Fund.....	255
Water/Sewer Grants Fund	259
2014 Certificates of Obligation – Gov Portion.....	260
Governmental Capital Projects Fund.....	261
2014 Certificates of Obligation – WS Portion.....	263
<u>Debt Service Fund</u>	
Budget Summary.....	267
Revenues	268
Expenditures.....	269
<u>Taxes & Bonded Debt</u>	
Tax Information.....	270
Tax Structure	271
Historical Tax Data	272
Bonded Debt.....	274
City Wide Bonded Debt	
Schedule of Bonded Debt	275
Schedule of Requirements	276
General Obligation Debt	
Schedule of Bonded Debt	277
Schedule of Requirements.....	278
Water & Sewer Debt	
Schedule of Bonded Debt	279
Schedule of Requirements.....	280
<u>Five Year Forecasts</u>	
General Fund Forecast.....	283
Water & Sewer Fund Forecast	285
Street Maintenance Fund Forecast	287
Economic Development Fund Forecast.....	288
<u>Policies</u>	
Financial Policies Summary	290
Financial Governance Policies.....	292
<u>Master Fee Schedule</u>	
Master Fee Schedule.....	330
<u>Ordinances / Resolutions</u>	
2022 Tax Rate Calculation Worksheet	348
McLennan County Tax Assessor/Collector to Calculate Tax Rates Designation Resolution.....	357
Annual Budget Adoption Ordinance	358
Tax Revenue Increase Ratification Resolution	360
Interest & Sinking Tax Rate Resolution.....	362
Maintenance & Operation Tax Rate Resolution.....	364
Tax Levy Ordinance.....	366
<u>Appendix</u>	
Glossary	370
Acronyms	378





July 30, 2022

Honorable Mayor, City Council, and Residents of Bellmead:

We are pleased to submit the budget for FY 2023, beginning October 1, 2022, and ending September 30, 2023. The budget is the means of presenting in financial terms, the framework for accomplishing the City's objectives for the upcoming year.

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

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

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

Mission Statement

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

Core Values

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

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

1. High Performing Government

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

Compensation that is not competitive with the marketplace creates several significant problems. For example, the City’s turnover rate has historically exceeded 25% for all employees, exceeded 35% in the police department, and the average tenure has only been 5 years. This has created hidden costs for recruiting and training and made us less efficient than we would have been otherwise.

As you can see in the graph below, employee turnover peaked at 39.19% in FY 2019 and slightly decreased over the following two years to 32% in FY 2021. However, turnover is on track to dramatically decrease in FY 2022 due to several factors which we will discuss below.



In FY 2019, the City began a multi-year approach to mitigate turnover, increase employee morale, and increase employee job satisfaction. This included investing in updated technology, replacing all Windows 7 computer systems, increased job training, replacing broken/unusable equipment, and compensation.

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

Prior to FY 2020, the last pay scale on record was adopted in 2006. According to the Bureau of Labor Statistics consumer price index, today's prices are 43.41% 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 11 of our current employees were employed with the City during the years of FY 2006 – FY 2009. The City's failure to adjust the pay scale undermined the cost-of-living adjustments as it set all new employees back at the original 2006 pay level which is now effectively up to 43.41% below market. The consumer price index has increased 9% from March 2021 to March 2022.



Unfortunately, to remain fiscally solvent the City can only support a 3% cost-of-living adjustment for every employee in this budget. It is management's intent to include the remaining 6% in future budget years until all employees are made whole. An additional stressor upon wages is the current "Great Resignation" or "Great Reshuffle" which began post-pandemic as

workers began seeking positions with more flexibility and remote work for a greater work-life balance. This is pushing up wages throughout Texas and the nation due to the increased demand for workers.

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

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

Public safety is again the priority in FY 2023 and an updated pay scale is included in the budget to bring these valuable employees closer to market. Unfortunately, it will take several budget cycles before the pay scale is to a point that the City is competitive with the market in the positions of lieutenant and higher. It is more expensive to increase the pay on these positions and it is critical that readers understand that the pay scale must be structured in such a way that we reduce pay compression among the executive staff and public safety command staff. This means that the salary ranges for the Assistant Police Chief, Chiefs, Directors, Assistant City Manager, and City Manager must also be increased which will need to be addressed in future budget years as these positions are all being compensated under market.

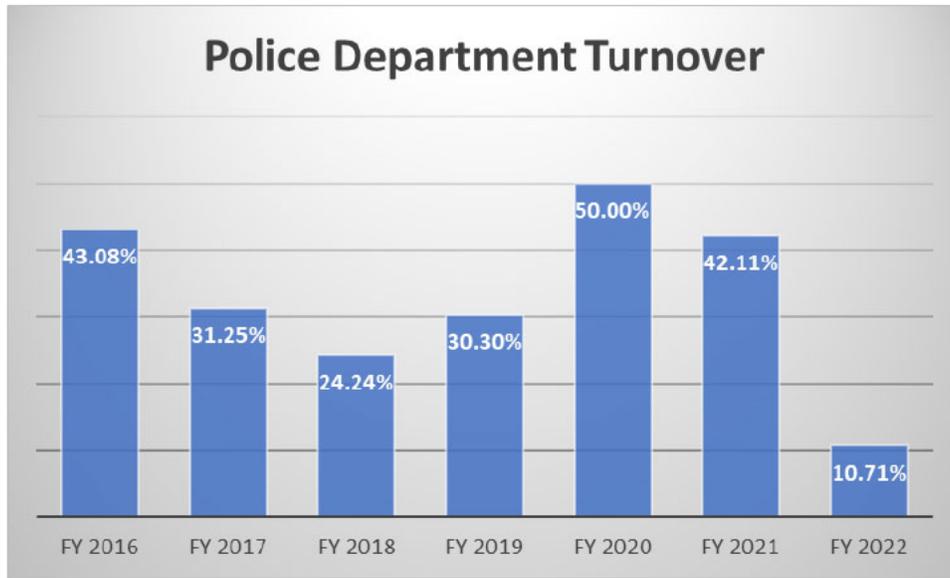
City	Patrol		Patrol II/Corporal		Detective		Sgt	
	Min	Max	MIN3	MAX2	Min2	Max3	Min4	Max5
DPS	\$ 59,715.00	\$ 88,966.00					\$ 81,615.00	\$ 97,087.00
Hewitt	\$ 51,159.68	\$ 63,562.72					\$ 66,714.00	\$ 78,166.00
Lacy Lakeview	\$ 41,683.20	\$ 54,641.60	\$ 50,752.00	\$ 66,601.60	\$ 46,051.20	\$ 60,361.60	\$ 53,372.80	\$ 69,908.80
McLennan CO. Sheriff	\$ 52,092.00	\$ 56,985.00	\$ 63,250.00	\$ 69,106.00			\$ 71,450.00	\$ 74,611.00
Waco	\$ 61,859.20	\$ 81,002.48					\$ 87,928.26	\$ 94,689.09
Harker Heights	\$ 61,991.00	\$ 75,568.00			\$ 64,943.00	\$ 80,748.00	\$ 64,943.00	\$ 80,748.00
Taylor								
Leander	\$ 59,404.80	\$ 73,985.60	\$ 62,940.80	\$ 78,416.00	\$ 62,940.80	\$ 78,416.00	\$ 74,796.80	\$ 93,163.20
Woodway DPS	\$ 58,926.40	\$ 62,108.80	\$ 62,129.60	\$ 70,678.40	\$ 50,876.80	\$ 74,401.60	\$ 76,960.00	\$ 97,240.00
Average	\$ 55,853.91	\$ 69,602.53	\$ 59,768.10	\$ 71,200.50	\$ 56,202.95	\$ 73,481.80	\$ 72,222.48	\$ 85,701.64
Bellmead - Current	\$ 46,000.00	\$ 57,662.00	\$ 50,000.00	\$ 73,000.00	\$ 50,000.00	\$ 73,000.00	\$ 55,000.00	\$ 76,000.00
Bellmead - Proposed	\$ 55,000.00	\$ 71,500.00	\$ 58,000.00	\$ 75,400.00	\$ 55,000.00	\$ 71,500.00	\$ 70,000.00	\$ 91,000.00
Variance - Current	\$ 9,853.91	\$ 11,940.53	\$ 9,768.10	\$ (1,799.50)	\$ 6,202.95	\$ 481.80	\$ 17,222.48	\$ 9,701.64
Variance - Proposed	\$ 853.91	\$ (1,897.47)	\$ 1,768.10	\$ (4,199.50)	\$ 1,202.95	\$ 1,981.80	\$ 2,222.48	\$ (5,298.36)

City	LT		Asst. Chief		Chief	
	Min6	Max7	Min10	Max11	Min12	Max13
DPS	\$ 92,672.00	\$ 109,474.00	\$ 120,031.00	\$ 128,023.00	\$ 135,817.00	\$ 135,960.00
Hewitt	\$ 81,068.00	\$ 98,745.92	\$ 71,156.80	\$ 99,638.24	\$ 120,270.00	\$ 168,407.00
Lacy Lakeview					\$ 71,718.40	\$ 94,057.60
McLennan CO. Sherriff	\$ 77,306.00	\$ 80,117.00	\$ 83,162.00	\$ 87,847.00	\$ 101,344.00	\$ 107,052.00
Waco			\$ 125,055.63	\$ 134,671.26	\$ 133,021.14	\$ 212,488.42
Harker Heights	\$ 72,090.00	\$ 89,636.00				
Taylor					\$ 91,758.00	\$ 124,144.00
Leander	\$ 86,195.20	\$ 107,390.40	\$ 93,891.20	\$ 125,736.00	\$ 128,252.80	Market
Woodway DPS			\$ 98,550.40	\$ 123,593.60	\$ 99,840.00	\$ 149,344.00
Average	\$ 81,866.24	\$ 97,072.66	\$ 98,641.17	\$ 116,584.85	\$ 110,252.67	\$ 141,636.15
Bellmead - Current	\$ 60,000.00	\$ 82,000.00	\$ 70,000.00	\$ 92,000.00	\$ 93,000.00	\$ 118,000.00
Bellmead - Proposed	\$ 72,100.00	\$ 93,730.00	\$ 80,000.00	\$ 104,000.00	\$ 98,000.00	\$ 127,400.00
Variance - Current	\$ 21,866.24	\$ 15,072.66	\$ 28,641.17	\$ 24,584.85	\$ 17,252.67	\$ 23,636.15
Variance - Proposed	\$ 9,766.24	\$ 3,342.66	\$ 18,641.17	\$ 12,584.85	\$ 12,252.67	\$ 14,236.15

City	Firefighter		Lieutenant		Chief	
	Min	Max	Min2	Max3	Min4	Max5
Hewitt	49,576.80	59,783.36	\$ 65,837.41	\$ 71,262.46	80,080.00	112,132.80
Lacy Lakeview	53,372.80	69,908.80			61,859.20	81,161.60
Waco	53,856.57	73,458.11	84,055.46	86,154.72	133,021.14	212,488.42
Harker Heights	55,585.00	67,759.00	60,662.00	75,427.00		
Taylor					91,758.00	124,144.00
Leander	62,566.40	78,936.00	80,750.80	101,972.00	128,252.80	Market
Woodway DPS	\$ 58,926.40	\$ 70,678.40			\$ 99,840.00	\$ 149,344.00
Average	55,647.33	70,087.28	\$ 72,826.42	\$ 83,704.05	99,135.19	135,854.16
Bellmead - Current	\$ 46,000.00	\$ 57,662.00	\$ 60,000.00	\$ 82,000.00	\$ 93,000.00	\$ 118,000.00
Bellmead - Proposed	\$ 52,800.00	\$ 68,640.00	\$ 70,000.00	\$ 91,000.00	\$ 98,000.00	\$ 127,400.00
Variance - Current	\$ 9,647.33	\$ 12,425.28	\$ 12,826.42	\$ 1,704.05	\$ 6,135.19	\$ 17,854.16
Variance - Proposed	\$ 2,847.33	\$ 1,447.28	\$ 2,826.42	\$ (7,295.95)	\$ 1,135.19	\$ 8,454.16

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

The estimated cost to bring the third round, the public safety tier, of employees closer to market is \$250,000. The average cost to hire and train an officer is between \$75,000 - \$100,000 the first year. Turnover within the police department has historically trended from 30-50% due to the lack of competitive pay, crime rates, and tensions within the nation and community. In FY 2022, the department is at a 10.71% turnover rate. This is due to several factors to include more competitive compensation, hiring incentives, training programs, upgraded equipment, and the unwavering support of City Council and City Administration.



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

2. Financial Responsibility

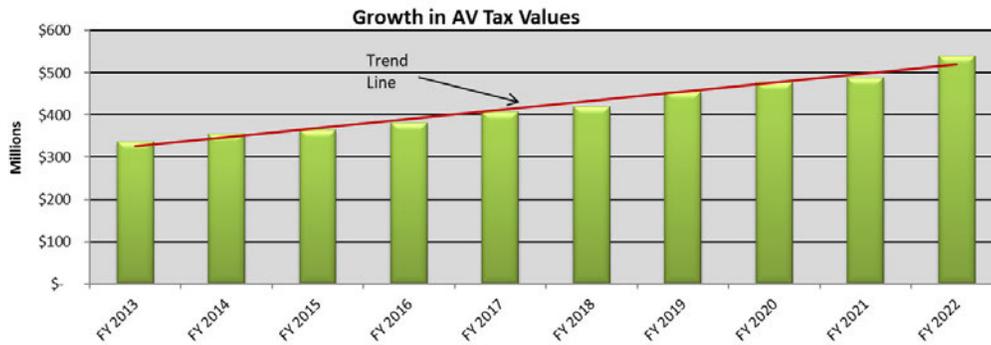
The City must strive to adopt a structurally balanced budget. It is becoming increasingly difficult to accomplish this in the General Fund. This is primarily due to the artificially low property tax rate. The City has historically deferred maintenance and understaffed City operations to maintain a low property tax rate. In addition to the lowest tax rate in the area, the City also has the lowest residential home values which results in a revenue stream that is much less robust than that of our neighboring communities. There are increasing pressures from residents to increase services which is simply not feasible with the current financial constraints.

Tax Rate/Value Comparison

Municipality	Average Market	Average HS Exemption	Average Taxable	Tax Rate	Taxes
Woodway	\$ 398,316	\$ 53,210	\$ 345,106	\$ 0.470000	\$ 1,622.00
Robinson	\$ 315,071	\$ 55,806	\$ 259,265	\$ 0.507000	\$ 1,314.47
Waco	\$ 267,856	\$ 82,820	\$ 185,036	\$ 0.767282	\$ 1,419.75
Lorena	\$ 295,039	\$ 61,745	\$ 233,294	\$ 0.533460	\$ 1,244.53
Hewitt	\$ 286,957	\$ 95,512	\$ 191,445	\$ 0.540102	\$ 1,034.00
McGregor	\$ 205,123	\$ 41,362	\$ 163,761	\$ 0.546945	\$ 895.68
Lacy Lakeview	\$ 186,203	\$ 37,110	\$ 149,093	\$ 0.352624	\$ 525.74
Bellmead	\$ 149,453	\$ 34,935	\$ 114,518	\$ 0.323169	\$ 370.09

The No-New-Revenue tax rate of \$0.318157 is lower than the City's current rate which is indicative of an overall increase of appraised values on properties and improvement that were on

the tax roll in both the current and prior tax year. This is a testament to the City’s focus during the past two years on economic development, code enforcement, and beautification.



The Voter Approval tax rate is \$0.323169, which is the highest rate that the City may adopt without triggering the option for voters to petition an election for voter approval. The property tax in the proposed budget is set at \$0.323169 per \$100 of valuation which is an overall tax rate decrease of \$0.052018 from the current rate of \$0.375187.

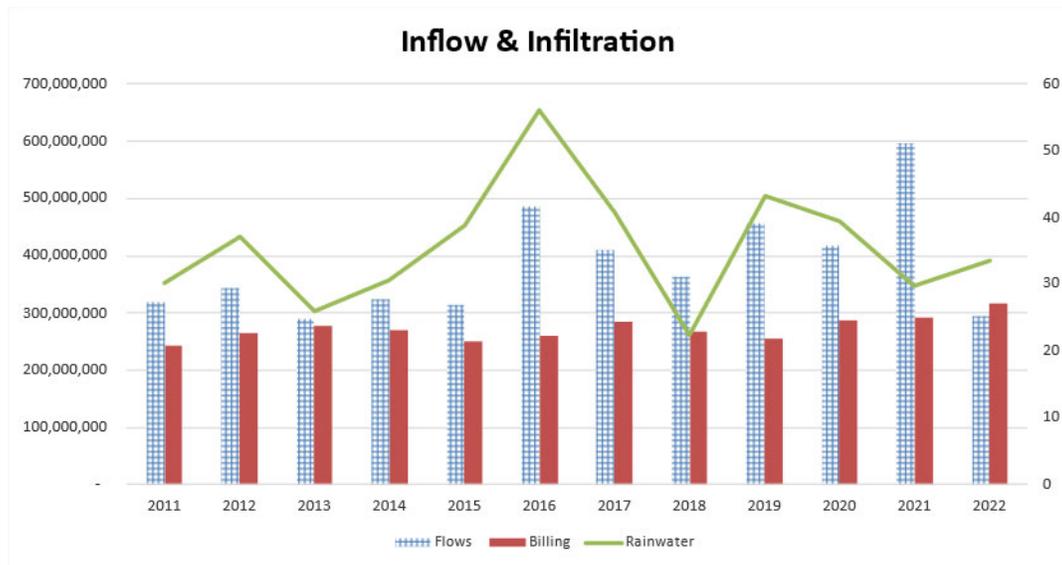
The De Minimis Rate of \$0.389964 is the rate at which the City is automatically required to hold a tax approval election if the adopted rate is equal to or lower than the De Minimis rate but higher than the voter approval rate.

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

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

In 2004, the City entered an interlocal cooperative agreement with the City of Waco and five other cities to acquire from Brazos River Authority the assets that comprise the Waco Metropolitan Area Regional Sewer System (“WMARSS”). The City’s proportionate share was 5.707%. In FY 2020, the five cities transferred ownership to the City of Waco and became a

City of Waco customer going forward. Sewer treatment cost is now included in the Water/Sewer Fund operating budget at \$519,930 for FY 2023. This cost is considerably lower than operating an in-house stand-alone system. However, the City had a 43% increase in sewer flows in FY 2021 over the prior year due to water line breaks during Winter Storm Uri. These water line breaks and related infiltration into the City’s sewer system reiterates the needed investment into the City’s aging infrastructure which has been neglected over the years. This is a high priority of the City and is reflected in the City’s increased emphasis on leveraging outside grant funding and interlocal agreements to replace infrastructure throughout the City.



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

NewGen proposed rates that are projected to cover costs including depreciation. This rate includes a depreciation factor which is the first step towards allocating funding to replace needed capital equipment and infrastructure. The City was presented the new rate structure on June 8, 2021.

The FY 2023 budget includes the rate increases in the plan proposed by New Gen and approved by the City Council in FY 2021. Garbage rates are also budgeted to increase by 5% due to surging fuel prices, employee shortages, and other inflationary factors. The City anticipates that

garbage rates will continue to rise in upcoming years as this year’s increase was contractually capped at 5% and the vendor is absorbing additional increases in costs to provide the service.

As you can see in the table below, the City has the lowest rates of the surrounding communities. This is indicative of the City’s historical philosophy of maintaining the lowest tax rates and the lowest utility rates in the area. Unfortunately, this plan has resulted in failed infrastructure, understaffing, low morale, non-functional equipment, and higher current maintenance costs.



It is imperative that the City implement the proposed rates on schedule to ensure that the water/sewer utility remains solvent. Failure to follow the plan will result in further degradation of the system as maintenance will continue to be deferred and needed system upgrades will be unfunded and unattainable.

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

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

3. Quality of Life

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

City of Bellmead Staff is determined to bring to life a new brand and vision for the City. The goal is to clean up and/or beautify strategic areas of the City to promote community involvement. In FY 2022, city staff worked on revitalizing the Parks by cleaning and re-painting the pavilions, repairing and repainting the park sign, keeping landscapes maintained, and by renovating the park bathrooms. Future action items include a new splash pad cover and an area for a summer concert series.

We want the community to take pride in our City, so we're doing everything we can to get them involved. On November 5th the City will host the second annual Bellmead Burgers and Brews Festival at Lion's Park with a projected attendance of over 1,000 people. Other community events include National Night Out (Brame Park), The Christmas Parade (Bellmead Dr), Bellmead Family Dog Day (Brame Park), and Splash Day (Brame Park).

Building/Code Enforcement has been tasked with cleaning up the City and making it a safe place that people will want to live. This means enforcing city ordinances that include keeping properties free of debris/junk items, keeping lawns and fields maintained, and making sure that homes are safe to inhabit. The Public Works Department will also be working with TXDOT to keep their medians and rights-of-way clean and maintained, so that first time visitors to the City have a positive first impression as soon as they enter Bellmead. The long-term goal is to keep the City clean and appealing to attract new visitors and residents.

The City is currently researching a potential recreational facility for the youth of Bellmead. This facility would provide a safe space for the youth to play recreational sports and get them off the

streets. Prior to issuing any debt for such a facility a bond issue will be presented to the citizens for their approval.

4. Economic Development

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

In FY 2022, the City leveraged economic development funding to implement a multi-phase meter change out project that replaced and/or retrofitted the City's current meters and installed new automatic metering infrastructure. The overall benefit of this technology is that it includes operational savings, provides greater accuracy, gives citizen's greater access to information, eliminates the need to send staff out for re-reads, or move in/move outs, provides immediate tamper and backflow notifications, and leak detections.

The City is also partnering with the Texas Department of Agriculture ('TDA') to revitalize downtown Bellmead. This includes installing ADA compliant sidewalks and lighting to enhance the area and spur economic development. The construction is expected to be completed in the spring of 2023.

TDA funding has also been awarded to assist the City with developing a Comprehensive Plan to guide the City as it develops to ensure that it is developing in a way to meet the needs of its citizens and business partners.

A 3,200 square foot restaurant is currently being constructed by Tortilleria Michael on 0.4666 acres purchased from the Bellmead Economic Development Corporation on Bellmead Drive in 2020. The restaurant is expected to employ 25-30 once completed in mid-2024.

Papa Bear's Restaurant has purchased 2.83 acres from the Bellmead Economic Development Corporation to construct a strip center with a restaurant with paved parking. Construction is to begin before March 21, 2024.

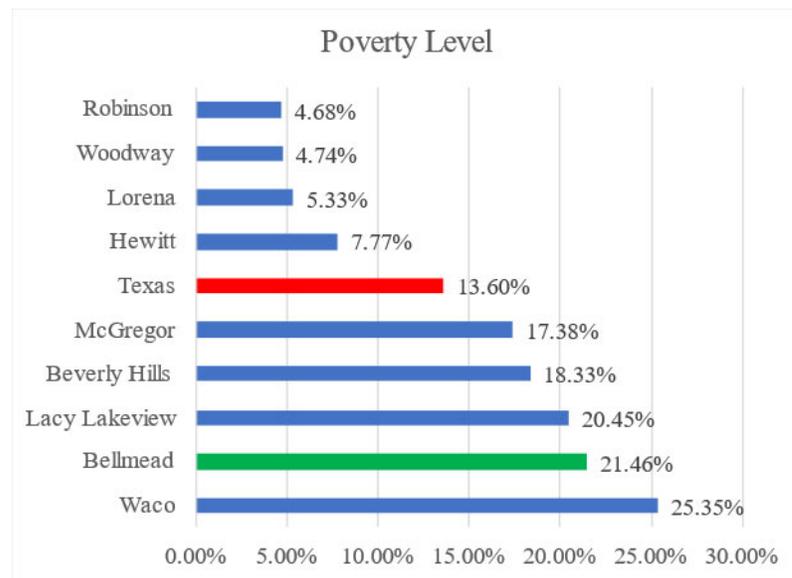
On May 26, 2022, QuickTrip opened a 4,993 square foot facility on Loop 340 in Bellmead that will service 20 cars for gasoline. The facility improvements value is approximately \$1.1 million, and each store generates on average \$1.3 million in state and local sales taxes. The potential sales tax impact to the City is approximately \$315,000.

5. Safe Community

It was reported in September 2021 that the City of Bellmead is the most dangerous City in Texas. In 2017, Bellmead was ranked the 10th most dangerous City in the entire United States. This is not a title that the City of Bellmead wishes to have; however, the reason for this title needs to be discussed. Research states that the factors typically present in jurisdictions where crime rates are high included:

A. Poverty level and Job Availability

Statistically, poverty goes together with crime. Where poverty is prevalent in a community, that community will experience higher levels of crime. Generally, it's not the poverty itself that leads to higher crime rates, but the factors associated with poverty, such as chronic joblessness, less access to quality schools, employment, role models and the real or perceived lack of opportunity. Crime offers a way for less-advantaged people to access goods they may not otherwise afford. Often, the prize outweighs the risk of being caught, since impoverished people may believe they have less to lose than does a wealthy person.



Although the City's poverty level is higher than that of Texas, it is still lower than that of Waco and is comparable to surrounding cities. Poverty is likely a factor in the city's high crime rate, but based on the economics of our neighbors, it is not the only factor. The City is actively working to remove blight within the community and demolish unsafe housing that has been used for illegal activities. The City is also actively engaged in economic development activities to encourage businesses to move into the City for employment opportunities for our citizens.

B. Social Level of Morality

Different homes and communities have different degrees of morality. In some families and communities, deviant behavior is tolerated and encouraged. In others, even minor transgressions are reported and corrected. People's upbringing and social environment can shape their view of the world and directly affect their decisions in the future. For example, research shows that people who have been physically, sexually, or emotionally abused as children are three times more likely than non-abused adults to commit acts of violence. In communities where crime is tolerated, a person may commit a crime simply to fit in with his peers.

This factor indicates that it is imperative that the local district attorney, judges, City officials, and school officials hold themselves to the highest ethical, moral, and legal standards. The moral compass of these individuals has a direct impact upon City and school staff, police personnel, and our citizens/children. The police department will be ineffective if the district attorney will not prosecute cases or if judges will not issue appropriate judgments, this also creates a morale issue within the police department as criminals are continually allowed to walk free.

C. Police policy

A well-resourced police force coupled with tough sentences for perpetrators may help to reduce the crime rate. The U.S. crime rate was much higher in the 1960s and 1970s, before lawmakers responded by enacting tough-on-crime policies and building prisons. Mass incarceration removes people from the streets who would otherwise be committing crimes. Visible policing may also have a deterrent effect. When New York Mayor Rudy Giuliani implemented a policy of "broken-windows policing" – cracking down on minor crimes to make neighborhoods feel safer – crime declined at a precipitous rate. Some argue against credit given to Giuliani's policies, suggesting that a drop in unemployment rates may have been the reason for the crime reduction.

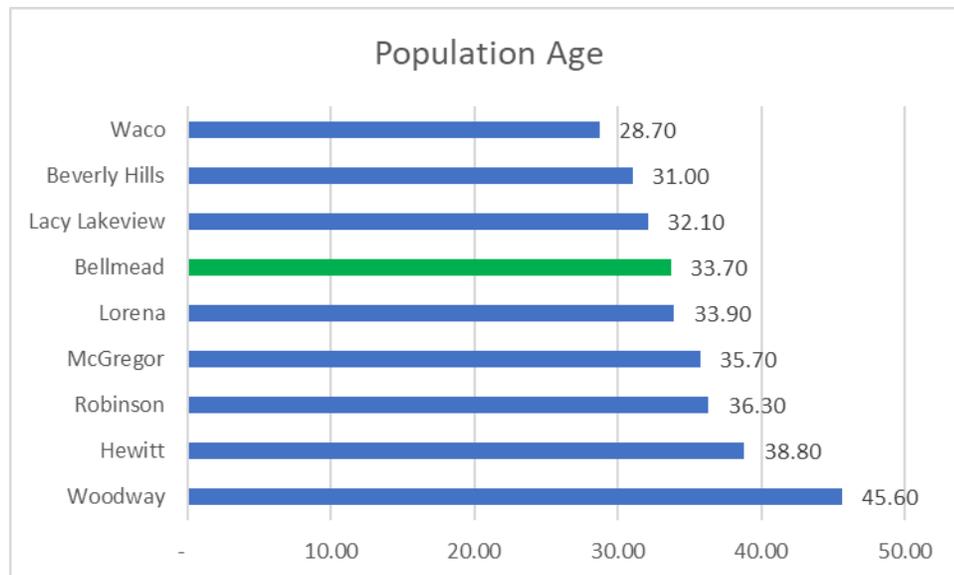
Due to the number of homes with pets, the City has many stray animals that are being taken to the Waco Animal Shelter. The cost of sheltering strays has risen to an exorbitant amount resulting in the staff reevaluating the sheltering contract. An onsite holding facility has been put into use with increased emphasis on microchipping and rehoming the animals which should also result in decreased sheltering costs.

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

The police department has been completely revamped and a new command staff is currently in place. Officers must feel valued and safe if they are going to protect and serv to the best of their ability. The officers’ starting pay has increased from \$27,040 in 2018 to the FY 2023 budget amount of \$55,000. The City also implemented a \$5,000 hiring incentive for licensed peace officers and a training program for cadets to attend the police academy at the City’s expense. All these programs have been implemented to improve the police department and the results have been tremendous. The previous police department was often the butt of jokes among the citizenry, now the officers are respected members of the community.

D. Average age of population

There's a correlation between the crime rate and the age of the population. Specifically, most crimes are committed by people in their teens, 20s and 30s, especially in areas where the population is both young and transient. Violence is a young man's crime; it has been said that the most effective law enforcement tool is a 30th birthday. Some commentators suggest that the country's aging population is the primary reason why the U.S. crime rate has fallen in recent years.



The age of the population is consistent with that of the surrounding communities which would indicate that age is not the driving factor for the crime rate. However, the municipal court does have a very high rate of juvenile cases for class C misdemeanors (family violence and thefts) which may be indicative that the most pressing issue is the social level of morality in the homes, schools, and City of Bellmead which when combined with the other factors is a recipe for the very high crime rate.

6. Essential Services

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

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

This is a ~\$31 million joint project with the City of Waco ~\$22,000,000, City of Lacy Lakeview ~\$1,700,000 and the Texas State Technical College ~\$1,750,000, and the City of Bellmead ~\$6,500,000.

The City was awarded a \$420,000 Texas Department of Agriculture Community Development Block Grant to replace approximately 1,660 linear feet of eight inch and twelve-inch PVC sewer line, six manholes, service reconnections, and all associated appurtenances from Utah Street to San Jacinto Street. This project will benefit 661 people, of which 405 of 61.27% are low to moderate income.

The City embarked on a pavement management program in the summer of FY 2021 which will continue in FY 2023. City staff drove the streets of Bellmead to determine a pavement ranking of each street. Staff then created a pavement restoration cycle for each street based on priority. \$300,000 is allocated in FY 2023 to continue with the program to resurface City streets.

On behalf of the entire City of Bellmead management team and employees, I am honored to present you with the FY 2023 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
City Manager



Karen Evans, CPA
Assistant City Manager/CFO



City of Bellmead Strategic Plan

FY 2023–2027

City of Bellmead, Texas
Strategic Plan Definitions and Process
2023-2027

Mission Statement:

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

Core Values:

Integrity
 Outstanding Customer Service
 Fiscal Responsibility
 Our Employees

Policy Statements:

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

Objective Statements:

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

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

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

Each HIGH-rated Objective must then be rated either:

- OK:** Presently being done satisfactorily; no immediate action needed.
- N:** Presently needs more emphasis; immediate action is needed.

STRATEGIC PLAN POLICIES, OBJECTIVES, AND 2022 RANKING

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

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

STRATEGIC PLAN POLICIES, OBJECTIVES, AND 2022 RANKING

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

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

STRATEGIC PLAN POLICIES, OBJECTIVES, AND 2022 RANKING

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

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

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

STRATEGIC PLAN POLICIES, OBJECTIVES, AND 2022 RANKING

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

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

STRATEGIC PLAN POLICIES, OBJECTIVES, AND 2022 RANKING

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

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

STRATEGIC PLAN POLICIES, OBJECTIVES, AND 2022 RANKING

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

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

ACTION PLAN

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

Accomplishments to Date

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

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

ACTION PLAN

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

ACTION PLAN

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

Accomplishments to Date

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

Barriers to Achievement

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

Strategies to Overcome Barriers

Action Plan

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

ACTION PLAN

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

Status, including key milestones accomplished to date

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

ACTION PLAN

- Increased upper tier positions closer to market.
 - Updated pay scale.
 - Replaced vehicles and equipment
- FY 2023
 - Compensation
 - 3% cost of living adjustment (CPI at 9% so additional will be required in upcoming years)
 - Increased salaries for public safety employees and lower tiered employees to move them closer to market
 - Replace vehicles and equipment

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Circulate Council survey on expectations	NA	NA	FY 2023
Conduct customer service training with Management, Supervisors, and all employees	TBD	GF, WS, SM	Ongoing
Conduct essential Interviewing Skills training for Supervisors	TBD	GF, WS, SM	Ongoing
Develop and implement customer service code	NA	NA	TBD

ACTION PLAN

Conduct regular department meetings to brainstorm, prioritize and team-build	NA	NA	Regularly
Utilize on-line training opportunities	NA	NA	Regularly
Continue yearly Cost of Living adjustments	\$157,000	GF, WS, SM, BEDC	FY 2023
Continue Merit Pay Plans	\$250,000	GF, WS, SM, BEDC	FY 2023
Conduct compensation review to retain/attract superior employees	\$50-75,000	GF & WS	FY 2024

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Develop vehicle/rolling stock replacement schedule	NA	NA	FY 2021
Leverage TDA planning grant	NA	NA	FY 2023
Assist in the development of integrated master plans	NA	NA	FY 2023
Assist in the development of needs assessments	NA	NA	FY 2023
Water/Sewer rate schedule updates	\$25-30,000	WS	Every 5 years
Develop long-term funding plan	TBD	TBD	TBD

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

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

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Identify needed properties	TBD	BEDC/City	FY 2023
Select priority area(s) and begin planning	TBD	BEDC/City	FY 2023
Invest in next area(s)	TBD	BEDC/City	FY 2024

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Prepare a comprehensive long range infrastructure plan and update annually	Nominal	WS	FY 2023
Develop estimates of costs for infrastructure projects	Nominal	WS	FY 2023
Develop budgets (dollars and schedules) for infrastructure projects	Nominal	WS	FY 2023
Design formula for participation in private projects including parameters, timing, and instructions for use	Nominal	WS	FY 2023

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

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

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Adjust salaries for public safety personnel	TBD	GF	FY 2023
Conduct space needs assessments of Police, Fire, and Public Works Departments	TBD	GF	FY 2023
Assess coordination among Police, Fire, Public Works Departments, and outside agencies	NA	GF	FY 2023
Review existing equipment in the Police and Fire Departments to determine capabilities and develop replacement and equipment enhancement plans	TBD	GF	FY 2023
Assess police and fire training records to ensure all state mandated minimum requirements are met and develop a plan to address training deficiencies	Nominal	GF	FY 2023
Review all Police, Fire, and Public Works certifications to ensure all state and job mandated minimum requirements are met and develop a plan to address deficiencies	Nominal	GF	FY 2023

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Comprehensive assessment of new or additional technology by department	NA	NA	FY 2023
Ranking of needs by priority	NA	NA	FY 2023
Submit recommendation to City Manager	NA	NA	FY 2023

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

- Allocating resources to needs
- Leverage outside funding sources

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Implement Community Policing Programs	NA	NA	FY 2021
Training programs developed and implemented by the VAWA Detective	NA	NA	FY 2023
Develop and implement Citizens Police Academy	TBD	GF	FY 2023

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

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

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

- Allocating resources to needs
- Leverage outside funding sources

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Implement Community Policing Programs	NA	NA	FY 2021
Develop and implement Citizens Police Academy	TBD	GF	FY 2023

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

- Allocating resources to needs
- Leverage outside funding sources

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Implement Community Policing Programs	NA	NA	FY 2021
Training programs developed and implemented by the VAWA Detective	NA	NA	FY 2023
Develop and implement Citizens Police Academy	TBD	GF	FY 2023

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Coordinate with GrantWorks regarding Planning Grant	NA	NA	FY 2022
Collect recommendations for all existing Master Plans to be included in the total program	NA	NA	FY 2023
Summarize for each Master Plan current date, when update needs to be prepared, and who will be responsible for action	NA	NA	FY 2023

ACTION PLAN

Obtain preliminary Council approval	NA	NA	FY 2023
Prepare a list of Master Plans, cost, and staffing to meet desired plan qualifications, and schedule to complete	TBD	TBD	FY 2023
Obtain City Council approval of list and identify funding to implement	TBD	TBD	FY 2023
Create a central data location where all plans are available – in print and digitally – with their status identified	TBD	TBD	TBD
Develop a schedule for review/update of Plans	TBD	TBD	TBD

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

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

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

- Allocating resources to needs
- Leverage outside funding sources

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Comprehensive assessment of existing facilities, equipment, technology, and work force by department	NA	NA	FY 2023
Needs ranking by priority	NA	NA	FY 2023
Submit recommendation to City Manager	NA	NA	FY 2023

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Comprehensive assessment of existing and additional traffic infrastructure IAW MUTCD	NA	NA	FY 2023
Integrate traffic needs with adjacent cities and TXDOT	NA	NA	FY 2023
Needs ranking by priority	NA	NA	FY 2023
Submit recommendation to City Manager	NA	NA	FY 2023

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Conduct water and wastewater map update	TBD	WS	FY 2023
Conduct infrastructure needs assessment	TBD	WS	FY 2023
Complete water meter project		Fund 22 WS Capital Projects	Completed
Build water improvements into street projects	Varies	WS	As needed
GIS water lines as time allows	Nominal	WS	FY 2025
Hire GIS employee	TBD	WS	TBD

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Complete wastewater master plan	TBD	WS	FY 2024
Complete North Sewer Interceptor Project		Fund 65 2014 WS COs	FY 2026
Complete CDBG Grant Project			
Updated wastewater ordinance including FOG program	NA	NA	FY 2023
Conduct infrastructure needs assessment	TBD	WS	FY 2023
Build wastewater improvements into street projects	Project Dependent	WS	Annually
GIS wastewater lines	Nominal	WS	FY 2025
Hire GIS employee	TBD	WS	TBD

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

Action	Budgetary Impact	Funding Source	Timeline
Create master drainage plan and establish priorities	\$35,000	BEDC	FY 2024
Build drainage improvements into street projects	Project Dependent	Drainage Fund once established	Annually
GIS storm drainage infrastructure as time allows	Nominal	WS	FY 2025
Hire employee to GIS infrastructure	TBD	WS	TBD

ACTION PLAN

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

Barriers to Achievement

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

Strategies to Overcome Barriers

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

Action Plan

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

PERFORMANCE MEASUREMENT

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

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

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

<i>Strategic Objective</i>	<i>Plan Performance Measures</i>	<i>Goal</i>	<i>Actual FY 2020</i>	<i>Actual FY 2021</i>	<i>Actual FY 2022</i>
<i>A3/B1</i>	Bond Rating	AA	AA-	AA-	AA-
<i>A3/B1/B7</i>	Maintain a fund balance of at least 25% of General Fund operating expenditures (90 days operation).	25%	43.54%	48.49%	39.86%
<i>A3/B4</i>	Collection rate for current taxes.	97%	96%	97.30%	97.26%
<i>A3/B3</i>	Investment earnings rate above 3-month Treasury Bill Rate.	4 quarters	4 quarters	4 quarters	2 quarters
<i>A12</i>	Employee turnover rate.	<15%	36.73%	32.00%	15.58%
<i>A12</i>	Employee tenure in years	10	5.04	5.01	5.45
<i>A14/B5</i>	Produce an annual CAFR that meets GFOA Certificate of Achievement criteria.	Yes	Yes	Yes	Yes
<i>B1</i>	Auditor management letter comments for improvement.	0	4	3	3
<i>A14/B5</i>	Produce an investment policy that meets PFIA and GTOT Certification standards.	Yes	Yes	Yes	Yes
<i>E1/E6</i>	Average police response time to calls for emergency service within the City.	5 min.	2:34	2:45	3:01
<i>E6</i>	Percentage of stolen property recovered.	60%	28%	40.2%	53%

<i>Strategic Objective</i>	<i>Plan Performance Measures</i>	<i>Goal</i>	<i>Actual FY 2020</i>	<i>Actual FY 2021</i>	<i>Actual FY 2022</i>
<i>E6</i>	Percentage of total issued warrants cleared.	50%	NC	NC	5.74%
<i>E6</i>	Clearance rate for court cases	65%	3.06%	7.26%	121.94%
<i>E6</i>	Time to get court case disposed/resolved	120 days	NC	NC	180 days
<i>E6</i>	Age of active cases pending court	180 days	NC	NC	90 days
<i>E6</i>	Trial date certainty; number of times cases are set for trial	<3	NC	NC	0
<i>E6</i>	Percentage of cases in which financial obligation is fully met	65%	NC	NC	76%
<i>E1</i>	Recognized Agency accreditation by the Texas Police Chief's Association.	Yes	No	No	No
<i>E1/E6</i>	Average response time to fire calls within the City.	5 min	5:05	4:42	4:32
<i>E1</i>	Contain structural fires to confines of building.	98%	98%	100%	100%
<i>F3/F6</i>	Street Condition of good to excellent	50%	6.9%	8.5%	15.5%
<i>F3/F6</i>	Complete crack seal repairs to streets in square yards.	60,000	0	55,321.89	92,203.3
<i>F3/F6</i>	Complete Resurfacing of City streets in square yards.	60,000	0	58,228.52	92,203.2
<i>A10/F8</i>	Repair of utility cuts within 10 days.	95%	90%	90%	85%
<i>A10/F8</i>	Complete work orders within 5 days.	95%	90%	91%	91%
<i>A16/F1/F13/F15</i>	Complete review of planning applications within 5 days of receipt.	5 days	97%	98%	98%
<i>E9</i>	Average time per inspection.	30 min.	30 min.	30 min.	30 min.
<i>A16/E9</i>	% of requests for specialty inspections completed within 4 hours of request (during working hours).	95%	95%	96%	95%
<i>A16/E9</i>	% of requests for building inspections completed within 4 hours of request (during working hours).	90%	90%	95%	95%
<i>A16/E3/E6/E9</i>	% of investigations due to citizen complaint completed within 15 days of receipt.	95%	100%	97%	98%
<i>A16/E9</i>	Voluntary code compliance	98%	NC	NC	96%
<i>D13</i>	Percentage of red-tagged dilapidated buildings abated.	75%	39.13%	21.43%	57%
<i>B4/F9</i>	Bad debts written off as a % of total billed.	<1.50%	3.33%	2.56%	2.97%
<i>F9/F10/F12</i>	Unaccounted for water loss.	<15%	29.21%	35.4%	33%
<i>A4/F9</i>	Repair main breaks within 4-hour average or less.	90%	85%	70%	75%
<i>A10/F8</i>	Change in Sewer Flows	<=5%	-8.62%	8.28%	-34.77%

<i>Strategic Objective</i>	<i>Plan</i>	<i>Performance Measures</i>	<i>Goal</i>	<i>Actual FY 2020</i>	<i>Actual FY 2021</i>	<i>Actual FY 2022</i>
<i>A4/F9</i>		Respond to all emergency main breaks within 30 minutes (regular working hours).	100%	100%	100%	100%
<i>F4</i>		Fleet equipment repairs completed within 2 working days.	85%	85%	85%	85%
<i>F4</i>		Maximum average downtime for fleet repairs.	3 days	3 days	3 days	3 days
<i>F4</i>		Respond to fleet service requests within 1 day of receipt.	1 day	1 day	1 day	1 day
<i>C2/C7</i>		Civic Center rentals completed.	175	86	144	221
<i>C5/C6/C7/D10</i>		Commercial bookings.	50	14	40	60



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 to treat everyone fairly and respectfully.



Fiscal Responsibility

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



Our Employees

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

CITY PROFILE

History of Bellmead

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

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

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

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

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

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

of residents drafted the initial charter, and the first city council meeting was held on November 12, 1953.

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

Source: <https://wacohistory.org/items/show/139>

Bellmead Today

According to the U.S. Census Bureau's latest estimate, the City of Bellmead has a population of 10,849 with a diverse cultural and economic background.

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

City Organization

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

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

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

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

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

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

CITY FACILITIES

Fire Protection

Number of Stations	1
Number of Fire Hydrants	326
Number of Sworn Personnel	15
Personnel per 1,000 population	1.39

Police Protection

Number of Stations	1
Number of Sworn Personnel	23
Personnel per 1,000 population	2.13

Parks and Recreation

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

- The Civic Center, located at 3900 Parrish, is available for rental for all occasions. Whether it be a birthday, wedding, reunion, or meeting, the Civic Center is the ideal setting. It offers three different rooms: The Auditorium, the Lions Room, and the Senior Room. Restrooms and kitchenettes are available, as well as free Wi-Fi, and free parking.



- Brame Park, located at Oakgrove Street and Hogan Lane, is a beautiful 4-acre park with a variety of features for families to enjoy. Younger children can enjoy the playground area or the splash pad, which is open seasonally to the public. The Park also boasts a ¼ mile walking track, basketball court, covered pavilions, picnic grounds, and restrooms.



- Devorsky Park, located at Queen’s Court on Parrish Street, includes a playground area, ¼ mile walking track, and covered pavilions.
- Lions Park, located at Parrish and Barlow Street, includes a playground area, basketball court, 5 Baseball Fields used by the Little League, and covered pavilions.

Demographic Characteristics

Bellmead has grown 3.38% since the last recorded census in 2020. The current population is estimated at 10,849. Spanning over 7 miles, Bellmead has a population density of 1,549 people per square mile.

The average household income in Bellmead is \$46,310 with a poverty rate of 21.46%. The median rental costs in recent years comes to \$775 per month, and the median house value is \$77,600. The median age in Bellmead is 33.7 years.

Top Ten Taxpayers

Name of Taxpayer	Taxable Value
Butt H E Grocery Co	\$15,249,160
Wal-Mart Real Estate Business Trust	\$12,336,110
Texas E Crest LTD	\$11,971,820
Prem SAI, Inc	\$9,185,820
Bellmead McLennan NH LTD	\$8,244,300
American Bank NA	\$7,832,220
Sams Club East Inc.	\$7,388,140
Home Depot USA Inc	\$7,123,740
Realty Income Properties 25 LLC	\$7,074,650
TBA Associates LP	\$6,650,000

Health Care

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

Bellmead is proud to be the home of Fresenius Kidney Care. A division of Fresenius Medical Care North America (“FMCNA”), Fresenius Kidney Care is the worldwide leader in the treatment of renal disease and an innovative leader in kidney disease research.

Athletico Physical Therapy offers a variety of physical therapy services. There are also numerous dental practices, and various other health care providers located within Bellmead.

Tourism and Leisure

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

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

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

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

The historic Waco Suspension Bridge, a pedestrian bridge across Lake Brazos bordered with beautiful parks on each side, is a timeless symbol of the area’s role in the historic cattle drives which helped shape the frontier Texas economy. A scenic river walk extends along the South side of the Brazos River from McLennan Community College to Baylor University. The river walk

extends on the North side of the Brazos River from McLane Stadium to Brazos Park East. The Suspension Bridge, Lake Brazos and the parks adjacent to them provide great venues for riverside musical programs throughout the summer, world championship drag boat racing, and nationally recognized mountain biking.

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

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

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

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

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

REGIONAL FACILITIES

Air Service

Waco Municipal Airport	1
Scheduled flights per day	5

Waco-McLennan County Library System

Branches	4
Materials	328,791
Programs Offered	831

Leisure Facilities

Cottonwood Creek Golf Course	1
Par	72
Acres	174
Holes	18

BUDGET PROCESS

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

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

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

The FY 2023 operating budget for the City of Bellmead is submitted in accordance with the City Charter and all applicable State laws. The budget for the City of Bellmead is based on separate funds and sets forth the anticipated revenues and expenditures for the fiscal year for the General Fund, Water and Sewer Fund, Drainage Fund, Street Maintenance Fund, Debt Service Fund, Economic Development Fund, Special Revenue Funds, and Capital Project Funds.

Budget Roles

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

❖ Operating Department Directors

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

❖ Support Staff

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

❖ City Council

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

Budget Process

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

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

A copy of the proposed budget is filed with the City Secretary at least fifteen (15) days before the public hearing and is available for public inspection. The City Manager presents the budget to the City Council in a series of work sessions. The tax rate is adopted by ordinance and the vote is separate from the vote on the budget. The proposed tax rate for the City of Bellmead is \$0.323169 for fiscal year 2023. A public hearing is conducted to obtain citizen input and the budget is adopted

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

Basis of Budgeting

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

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

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

Basis of Accounting

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

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

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

Budget Amendments

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

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

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

Changes from Proposed to Adopted Budget

There were no changes from the proposed budget to the adopted budget.

CITY OF BELLMEAD

Budget & Tax Calendar

FY 2023

Date	Event	Requirement/Action	Legal Reference
February 24, 2022	Budget Instructions Distributed to Departments	▶ Budget printouts & request forms distributed to departments.	
April 1, 2022	Department Budget Requests Due	▶ Departments enter detailed line-item requests into budget software & submit other forms electronically	
May/June	Budget Preparation	▶ City Manager & staff review requests; department heads meet w/Manager; staff prepares draft budgets.	
April 25 – April 29, 2022	Budget meetings with DH	▶ Departments meet with CM and CFO	
May 7, 2022	Street Maintenance Sales Tax Election	▶ Reauthorization of ¼ of one cent street maintenance sales tax	Texas Tax Code § 327.006
June 6, 2022	BEDC Board Meeting	▶ BEDC budget workshop	
June 14, 2022	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 12, 2022	Regular Council Meeting	▶ Water & Sewer Fund ▶ Drainage Fund ▶ Street Maintenance Fund ▶ Designate official to calculate tax rates	Texas Tax Code § 26.04(c) and 26.17(e)
July 25, 2022	Certified Tax Roll	▶ MCAD delivers certified ad valorem tax values	Texas Tax Code § 26.01 (a)
July 29, 2022	File proposed budget with City Secretary	▶ Must be at least 30 days before budget adoption (budget may be modified after this date) ▶ Post proposed budget on City website	Texas Local Government Code § 102.005
July 29, 2022	Post Notice on Website	▶ Publish in newspaper and on City website notice of No-new-revenue tax rate, with calculation explanation ▶ Publish in newspaper and on City website notice of Voter-approval tax rate, with calculation explanation ▶ Estimated I&S fund balances ▶ Estimated non-encumbered General Fund balances ▶ Debt Service schedule	Texas Tax Code § 26.04 (e)
August 1, 2022	Certified Collection Rate	▶ Tax Assessor shall certify the anticipated collection rate and the amount of debt taxes collected more than the anticipated amount in the preceding year, if applicable	Texas Tax Code § 26.04 (b)
August 2, 2022	Special Council Meeting	▶ Debt Service Fund ▶ General Fund Budget ▶ BEDC ▶ Master fee schedule (1 st Reading) ▶ Propose Ad Valorem Tax Rate by record vote ▶ Call for Public Hearing (PH) on Tax Rate ▶ Call for PH on budget ▶ Auditor Appointment	
August 7, 2022	Certified Tax Rates	▶ Tax Assessor delivers certified tax rates	Texas Tax Code § 26.04 (e)
August 19, 2022	Notice of Public Hearings	▶ Publish in newspaper and on City website notice of PH on tax rate (must be at least 7 days before PH) if rate exceeds no-new-revenue rate (“NNRR”) or notice of meeting to adopt tax rate if rate does not exceed NNRR. ▶ Publish notice of PH on budget (at least 10 but no more than 30 days before PH)	Texas Local Government Code § 102.0065

CITY OF BELLMEAD

Budget & Tax Calendar

FY 2023

August 30, 2022	Special Council Meeting	▶ PH on budget (at least 15 days after filing with City Secretary)	<i>Texas Local Government Code § 102.007</i>
September 13, 2022	City Council Meeting	<ul style="list-style-type: none"> ▶ PH on tax rate if rate exceeds no-new-revenue rate (at least 5 days after notice of PH and no less than 7 days before adoption) ▶ Adopt budget (City Charter deadline of September 27) ▶ Adopt tax rate (before the later of September 30 or 60 days from date certified appraisal roll is received) ▶ Adopt master fee schedule 	<i>Texas Local Government Code § 102.007</i> <i>Texas Tax Code § 26.05 (a)</i>

FUNCTIONAL STRUCTURE

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

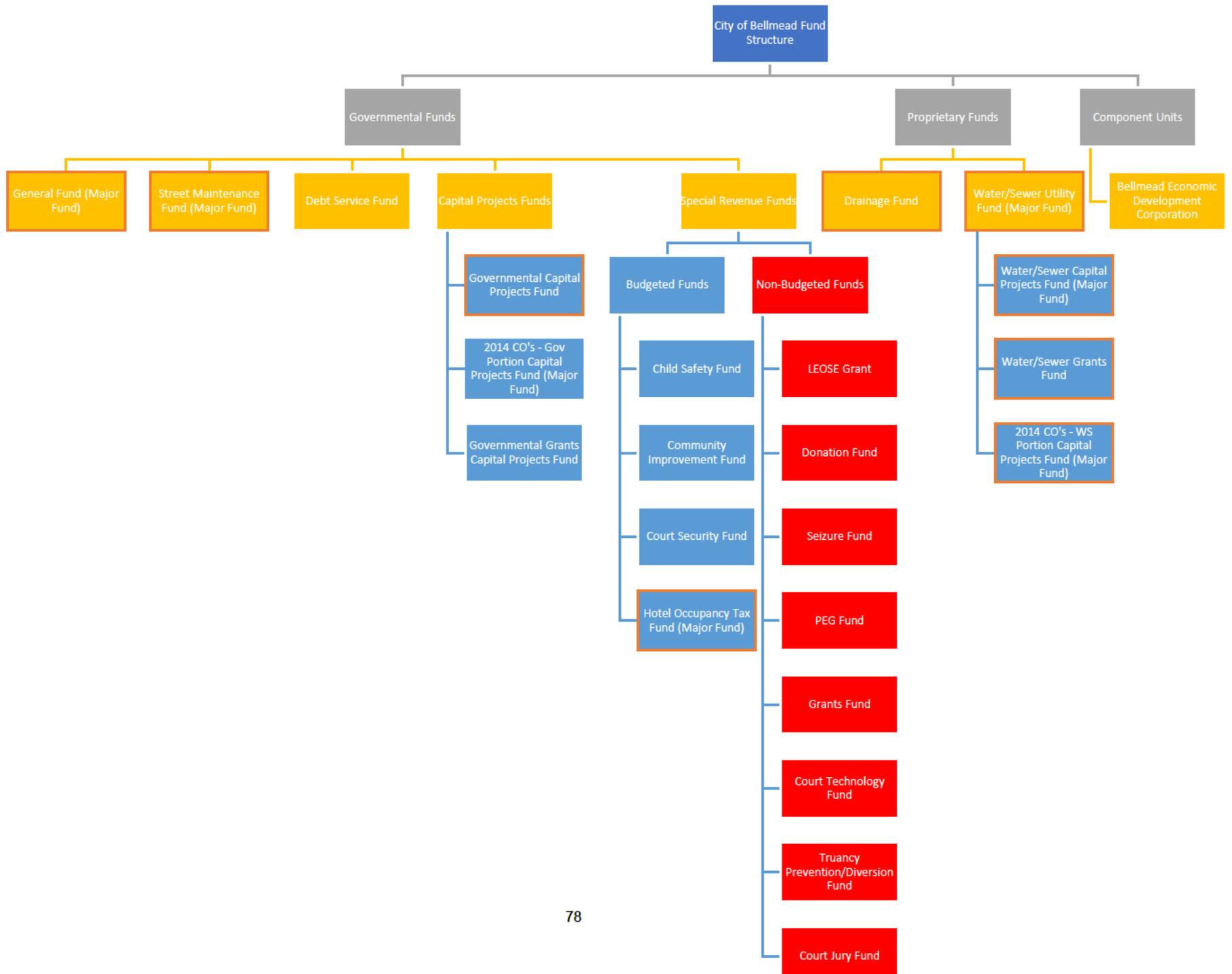
Governmental Funds:

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

Proprietary Funds:

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

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





ELECTED OFFICIALS

CITY COUNCIL

Two-Year Terms

<u>NAME</u>	<u>PRECINCT</u>	<u>TERM EXPIRES</u>
Travis Gibson, Mayor	II	May 2023
James Cleveland, Mayor Pro Tem	III	May 2024
Karen Coleman	I	May 2023
Jasmine Neal	IV	May 2024
Bryan Winget	V	May 2023
Gary Moore	At Large	May 2024

MAYOR
Travis Gibson

MAYOR PRO-TEM
James Cleveland

PRECINCT 1
Karen Coleman

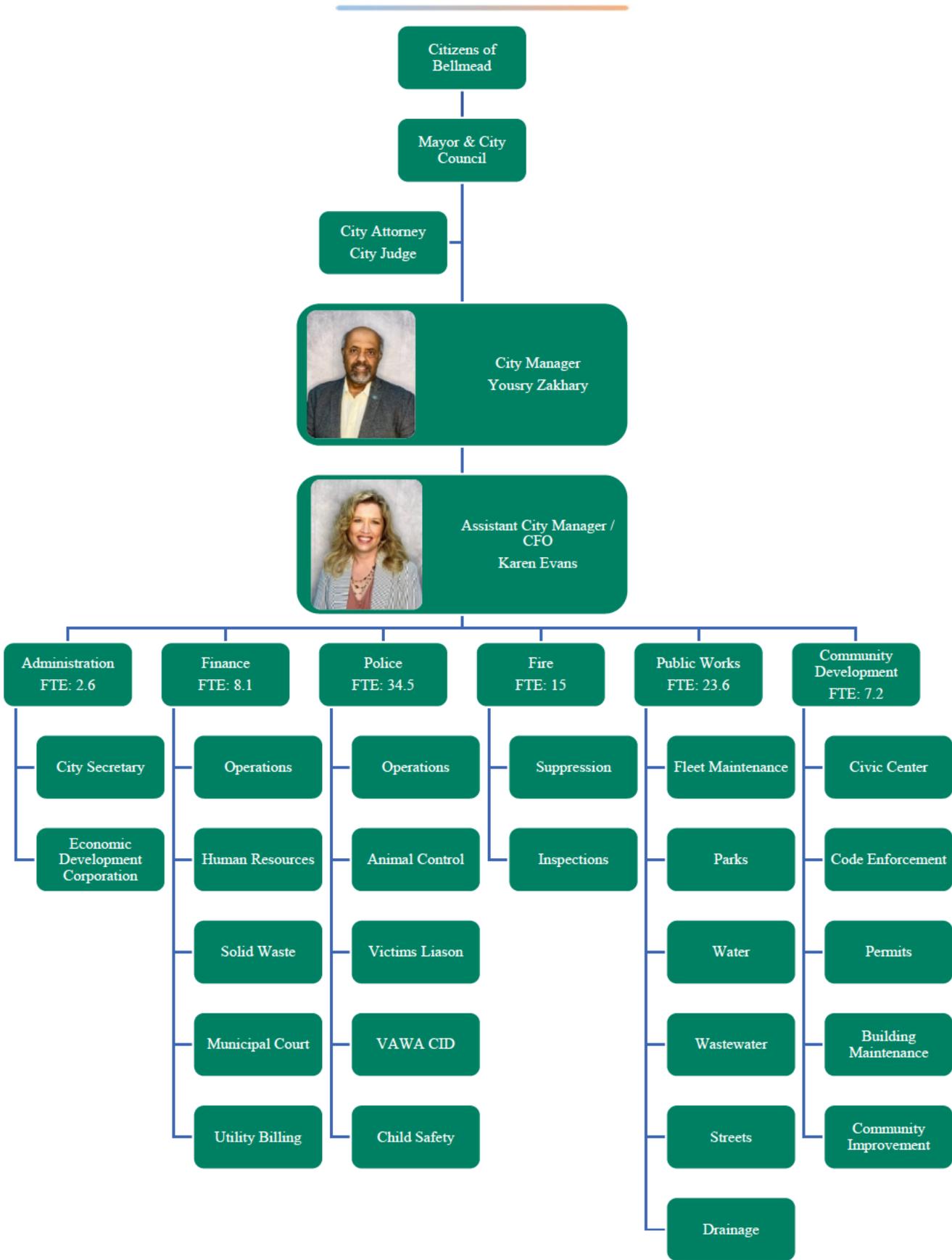
PRECINCT 4
Jasmine Neal

PRECINCT 5
Bryan Winget

AT LARGE
Gary Moore

City of BELLMEAD Texas

BELLMEAD ORGANIZATIONAL CHART



APPOINTED OFFICIALS

CITY STAFF

<u>NAME</u>	<u>POSITION</u>	<u>HIRE DATE</u>
Yousry Zakhary	City Manager	January 23, 2019
Karen Evans	Assistant City Manager/CFO	December 31, 2018
Billy Hlavenka	Fire Chief	September 14, 1992
Shawn Myatt	Police Chief	July 5, 2022
Herbert Blomquist	Public Works Director	November 12, 2019
Vacant	Director of Comm. Develop.	
Holly Owens	City Secretary	April 27, 2020
Ray J. Black	City Judge	---
Charlie Buenger	City Attorney	---

BOARDS AND COMMISSIONS

Board of Adjustment

Two-Year Terms

<u>Name</u>	<u>Representative</u>	<u>Term Expires</u>
Vacant	Property Owner	July 01, 2024
Vacant	Property Owner	July 01, 2024
Vacant	Property Owner	July 01, 2024
Michel Simer	Property Owner	July 01, 2023
Cameron Gomez	Property Owner	July 01, 2023

Economic Development Corporation

Two-Year Terms

<u>Name</u>	<u>Representative</u>	<u>Term Expires</u>
Charlie J. Morgan, Chair	Resident	July 01, 2024
Cathie Bainbridge	Resident	July 01, 2024
Jaelyn Maladdie	Resident	July 01, 2024
Warren Bainbridge	Resident	July 01, 2024
Bryan Winget, Vice Chair	Council Member	May 01, 2023
Travis Gibson	Council Member	May 01, 2023
Karen Coleman	Council Member	May 01, 2023
Yousry Zakhary	City Manager	Ex Officio
Karen Evans	Chief Financial Officer	Ex Officio

Planning and Zoning Commission

Two-Year Terms

<u>Name</u>	<u>Representative</u>	<u>Term Expires</u>
Jaelyn Maladdie	Precinct I	July 01, 2023
Dennis Garrett	Precinct II	July 01, 2023
Charlie Morgan, Chair	Precinct III	July 01, 2024
Bradley Vaughn	Precinct IV	July 01, 2024
Jack Walker	Precinct V	July 01, 2023
Alyssa Avalos	At-large	July 01, 2024

Parks and Recreation Board

Two-Year Terms

<u>Name</u>	<u>Representative</u>	<u>Term Expires</u>
Samuel Romero	Precinct I	July 01, 2023
Iris Miles	Precinct II	July 01, 2023
Katrinna Forest	Precinct III	July 01, 2024
Bradley Vaughn, Chair	Precinct IV	July 01, 2024
May Frances Carline	Precinct V	July 01, 2023
Cathie Bainbridge, Vice Chair	At Large	July 01, 2024
Julie Story	La Vega ISD	July 01, 2023
Wendy Johnson	Bellmead COC	July 01, 2024

CITY OF BELLMEAD

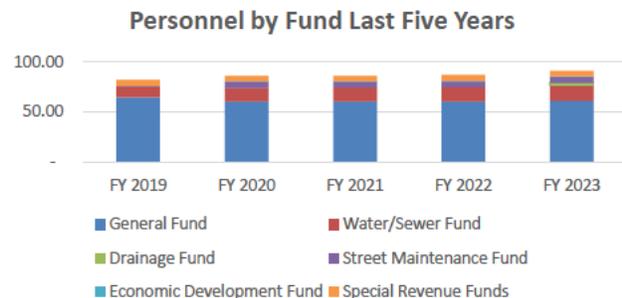
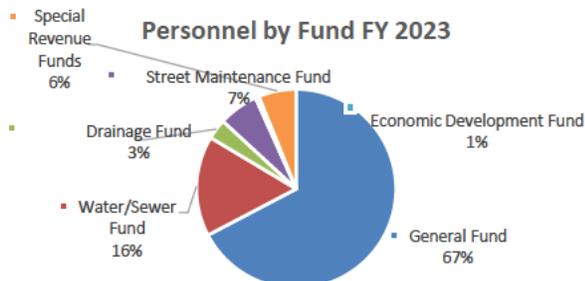
Paid Personnel

In Full-Time Equivalent

FY 2023

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Budget	% Change from FY 2018
General Fund						
Administration	3.00	2.30	2.30	2.30	2.05	a. -31.67%
Finance	5.50	2.50	2.57	2.57	3.45	b.f. -37.27%
Municipal Court	3.00	3.00	1.50	1.50	1.00	c. -66.67%
Police	31.95	34.95	34.95	34.00	34.00	6.42%
Fire	14.00	14.00	15.00	14.00	15.00	g. 7.14%
Public Works	7.00	3.30	3.60	3.60	3.60	-48.57%
Community Development	-	0.25	0.25	2.50	2.15	a.b.d. N/A
Total General Fund	64.45	60.30	60.17	60.47	61.25	-4.97%
Water/Sewer Fund						
Utility Collections	-	2.80	3.23	3.23	3.65	b. NA
Public Works-Administration	-	0.75	0.95	0.95	1.15	f. NA
Public Works-Water	10.00	9.00	6.60	6.60	5.80	e. -42.00%
Public Works-Sewer	-	1.00	3.40	3.40	4.20	e. NA
Total Water/Sewer Fund	10.00	13.55	14.18	14.18	14.80	48.00%
Drainage Fund						
Street Maintenance Fund	1.00	6.35	5.85	5.85	5.85	485.00%
Economic Development Fund	-	0.55	0.55	0.55	0.55	NA
Special Revenue Funds						
Child Safety Fund	0.50	0.50	0.50	0.50	0.50	0.00%
Community Improvement Fund	-	-	-	1.00	1.00	NA
Law Enforcement Grants Fund	2.00	-	-	-	-	-100.00%
Court Security Fund	0.05	0.05	0.05	-	-	NA
Hotel/Motel Fund	4.00	4.70	4.70	4.45	4.05	d. 1.25%
Total Special Revenue Funds	6.55	5.25	5.25	5.95	5.55	-15.27%
Total Staffing	82.00	86.00	86.00	87.00	91.00	10.98%

- a. 25% of City Secretary shifted to Permits.
- b. Permit clerk reallocated to customer service representative and part-time CSR position eliminated.
- c. Part-time court clerk position eliminated.
- d. 40% of Director of Community Development allocated to this department from the Hotel/Motel Fund.
- e. Two meter readers reclassified as maintenance workers.
- f. Addition of HR Generalist
- g. Additions of two Maintenance Worker Ts, Heavy Equipment Operator, and Fire Marshall (mid-year)



**City of Bellmead
Pay Scale
FY 2023**

	Minimum	Mid-Point	Maximum
Salary Range - Temp			
Interns			
Seasonal	\$ 12.55	\$ 12.55	\$ 12.55
Temps			
Salary Range 1			
	\$ 30,444	\$ 34,793	\$ 39,577
	\$ 14.636	\$ 16.727	\$ 19.027
Salary Range 2			
	\$ 32,618	\$ 37,511	\$ 42,403
Maintenance Worker I	\$ 15.682	\$ 18.034	\$ 20.386
Salary Range 3			
Meter Technician			
Lift Station Maintenance Worker			
Maintenance Worker II	\$ 33,706	\$ 38,762	\$ 43,817
Records Clerk	\$ 16.205	\$ 18.635	\$ 21.066
Salary Range 4			
Court Clerk			
Permits Clerk			
Executive Assistant-Department Head	\$ 34,792	\$ 40,011	\$ 45,230
Customer Service Representative	\$ 16.727	\$ 19.236	\$ 21.745
Salary Range 5			
Heavy Equipment Operator			
Accounting Specialist	\$ 35,880	\$ 41,262	\$ 46,644
Animal Control Officer	\$ 17.250	\$ 19.838	\$ 22.425
Salary Range 6			
Code Enforcement Officer			
Crime Victim Liasion			
Utility Billing Specialist	\$ 36,967	\$ 42,512	\$ 48,057
Police Cadet	\$ 17.772	\$ 20.438	\$ 23.104
Salary Range 7			
Communications Operator I			
Senior Heavy Equipment Operator			
Mechanic	\$ 39,142	\$ 45,013	\$ 50,885
Administrative Assistant-City Manager	\$ 18.818	\$ 21.641	\$ 24.464
Salary Range 8			
	\$ 41,316	\$ 47,514	\$ 53,711
Communications Operator II (over 2 years)	\$ 19.864	\$ 22.843	\$ 25.823
Salary Range 9			
HR Generalist	\$ 43,491	\$ 50,014	\$ 56,538
Senior Communications Operator (over 3 years)	\$ 20.909	\$ 24.045	\$ 27.182
Salary Range 10			
Staff Accountant	\$ 45,665	\$ 52,515	\$ 59,365
Communications Supervisor	\$ 21.954	\$ 25.248	\$ 28.541
Salary Range 11			
Utilities Superintendent	\$ 47,380	\$ 54,487	\$ 61,594
Court Administrator	\$ 22.779	\$ 26.196	\$ 29.613

**City of Bellmead
Pay Scale
FY 2023**

	Minimum	Mid-Point	Maximum
Salary Range 12			
Building Inspector	\$ 52,800	\$ 60,720	\$ 68,640
Civic Center Manager	\$ 25.385	\$ 29.192	\$ 33.000
Firefighter (based on 2990 hours)	\$ 17.659	\$ 20.308	\$ 22.957
Salary Range 13			
Police Officer I	\$ 55,000	\$ 63,250	\$ 71,500
	\$ 26.442	\$ 30.409	\$ 34.375
Salary Range 14			
Detective	\$ 58,000	\$ 66,700	\$ 75,400
Police Officer II (over 2 years)	\$ 27.885	\$ 32.067	\$ 36.250
Salary Range 15			
	\$ 63,000	\$ 72,450	\$ 81,900
	\$ 30.288	\$ 34.832	\$ 39.375
Salary Range 16			
	\$ 67,000	\$ 77,050	\$ 87,100
	\$ 32.212	\$ 37.043	\$ 41.875
Salary Range 17			
Police Sergeant			
Fire Marshal			
Building Official	\$ 70,000	\$ 80,500	\$ 91,000
City Secretary	\$ 33.654	\$ 38.702	\$ 43.750
Fire Lieutenant (based on 2990 hours)	\$ 23.411	\$ 26.923	\$ 30.435
Salary Range 18			
Assistant Public Works Director	\$ 72,100	\$ 82,915	\$ 93,730
Police Lieutenant	\$ 34.663	\$ 39.863	\$ 45.063
Salary Range 19			
Director of Community Development	\$ 80,000	\$ 92,000	\$ 104,000
Assistant Police Chief	\$ 38.462	\$ 44.231	\$ 50.000
Salary Range 20			
Chief Financial Officer			
Fire Chief			
Public Works Director	\$ 98,000	\$ 112,700	\$ 127,400
Police Chief	\$ 47.115	\$ 54.183	\$ 61.250
Salary Range 21			
	\$ 120,000	\$ 138,000	\$ 156,000
Assistant City Manager/CFO	\$ 57.692	\$ 66.346	\$ 75.000
Salary Range 22			
	\$ 155,000	\$ 178,250	\$ 201,500
City Manager	\$ 74.519	\$ 85.697	\$ 96.875

City of Bellmead Certification & Education Pay Tables

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

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

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

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



City Certificates	Annual
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



CITY OF BELLMEAD
Annual Budget
Summary of Sources and Uses
FY 2023

	General Fund	Water & Sewer Fund	Drainage Fund	Street Maintenance Fund	Economic Development Fund	Debt Service Fund	Special Revenue Funds	Capital Projects Funds	Total for All Funds
Revenues									
Property Taxes	\$ 1,707,440	\$ -	\$ -	\$ -	\$ -	\$ 393,124	\$ -	\$ -	\$ 2,100,564
Sales Taxes	3,237,100	-	-	785,525	785,525	-	666,941	-	5,475,091
Franchise Fees	571,300	-	-	-	-	-	-	-	571,300
Licenses and Permits	127,434	-	-	-	-	-	-	-	127,434
Intergovernmental Revenues	53,132	-	-	-	-	-	13,200	2,871,930	2,938,262
Charges for Services	1,572,200	4,241,714	408,287	-	-	-	-	-	6,222,201
Fines and Forfeitures	200,000	-	-	-	-	-	5,400	-	205,400
Investment Income	12,500	2,700	-	6,200	7,810	300	98,125	5,900	133,535
Other Income	-	-	-	-	-	-	-	-	-
Other Financing Sources	280,187	-	-	-	-	-	150,000	1,270,000	1,700,187
Total Revenues	7,761,293	4,244,414	408,287	791,725	793,335	393,424	933,666	4,147,830	19,473,974
Operating Expenditures									
Personnel	5,110,585	1,013,096	82,307	406,183	89,215	-	412,346	-	7,113,732
Supplies	191,920	139,337	4,468	36,920	7,400	-	45,540	-	425,585
Repairs & Maintenance	270,676	641,982	22,270	397,300	1,365	-	114,018	-	1,447,611
Professional Services	211,175	70,374	50,000	6,500	66,977	-	86,008	-	491,034
Services	553,778	379,708	900	11,828	29,807	-	354,003	-	1,330,024
Waste Collection	1,373,159	-	-	-	-	-	-	-	1,373,159
Water Purchases	-	389,176	-	-	-	-	-	-	389,176
Sewer Treatment	-	665,904	-	-	-	-	-	-	665,904
Contingency	50,000	-	-	-	-	-	-	-	50,000
Total Operating Expenditures	7,761,293	3,299,577	159,945	858,731	194,764	-	1,011,915	-	13,286,225
Non-Operating Expenditures									
Project Funding	-	-	-	-	100,000	-	-	-	100,000
Capital Outlay	-	79,000	60,000	-	-	-	-	10,757,244	10,896,244
Debt Service	-	500,650	-	-	-	405,235	-	-	905,885
Transfers to Other Funds	-	365,187	-	-	1,325,000	-	-	-	1,690,187
Total Non-Operating Expenditures	-	944,837	60,000	-	1,425,000	405,235	-	10,757,244	13,592,316
Total Expenditures	7,761,293	4,244,414	219,945	858,731	1,619,764	405,235	1,011,915	10,757,244	26,878,541
Net Change in Fund Balance	-	-	188,342	(67,006)	(826,429)	(11,811)	(78,249)	(6,609,414)	(7,404,567)
Fund Balance, Beginning	3,093,525	1,207,844	-	3,278,440	3,341,152	296,312	3,304,052	6,354,414	20,875,740
Fund Balance, Ending	\$ 3,093,525	\$ 1,207,844	\$ 188,342	\$ 3,211,434	\$ 2,514,723	\$ 284,501	\$ 3,225,803	\$ (255,000)	\$ 13,471,173

CITY OF BELLMEAD
Budget Summary - All Funds
FY 2023

	Projected Beginning Fund Balance	FY 2023 Revenues	FY 2023 Expenditures	Change in Fund Balance	Projected Ending Fund Balance ²	Fund Balance Reserve	% Change in Fund Balance
Operating Funds							
1 General Fund	\$ 3,093,525	\$ 7,761,293	\$ 7,761,293	\$ -	\$ 3,093,525	39.86%	0.00%
1 Water & Sewer Fund	1,207,844	4,244,414	4,244,414	-	1,207,844	28.46%	0.00%
Drainage Fund	-	408,287	219,945	188,342	188,342	85.63%	
1 Street Maintenance Fund	3,278,440	791,725	858,731	(67,006)	3,211,434	373.97%	-2.04%
Subtotal Operating Funds	<u>7,579,809</u>	<u>13,205,719</u>	<u>13,084,383</u>	<u>121,336</u>	<u>7,701,145</u>	<u>58.86%</u>	<u>1.60%</u>
Debt Service Fund	296,312	393,424	405,235	(11,811)	284,501	70.21%	-3.99%
Economic Development Fund	3,341,152	793,335	1,619,764	(826,429)	2,514,723	155.25%	-24.73%
Special Revenue Funds							
Child Safety Fund	41,866	13,620	20,665	(7,045)	34,821	168.50%	-16.83%
Community Improvement Fund	909,790	150,650	339,795	(189,145)	720,645		
Court Security Fee Fund	31,201	5,025	36,206	(31,181)	20	0.06%	-99.94%
1 Hotel/Motel Fund	2,321,195	764,371	615,249	149,122	2,470,317	401.52%	6.42%
Subtotal Special Revenue Funds	<u>3,304,052</u>	<u>933,666</u>	<u>1,011,915</u>	<u>(78,249)</u>	<u>3,225,803</u>	<u>318.78%</u>	<u>-2.37%</u>
Capital Projects Funds							
Governmental Grants Capital Projects Fund	272,384	236,067	508,451	(272,384)	-		
1 Water/Sewer Capital Projects Fund	457,083	1,120,350	1,482,433	(362,083)	95,000		
2014 Certificates of Obligation-Gov Portion	-	-	-	-	-		
1 Governmental Capital Projects Fund	1,079,250	1,200	1,080,450	(1,079,250)	-		
1 Water/Sewer Grants Fund	1,224	2,637,213	2,638,437	(1,224)	-		
1 2014 Certificates of Obligation-WS Portion	4,544,473	503,000	5,047,473	(4,544,473)	-		
Subtotal Capital Projects Funds	<u>6,354,414</u>	<u>4,497,830</u>	<u>10,757,244</u>	<u>(6,259,414)</u>	<u>95,000</u>	<u>0.88%</u>	<u>-98.50%</u>
Total All Funds	<u>\$ 20,875,740</u>	<u>\$ 19,823,974</u>	<u>\$ 26,878,541</u>	<u>\$ (7,054,567)</u>	<u>\$ 13,821,173</u>	<u>51.42%</u>	<u>-33.79%</u>

¹ Major Funds

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

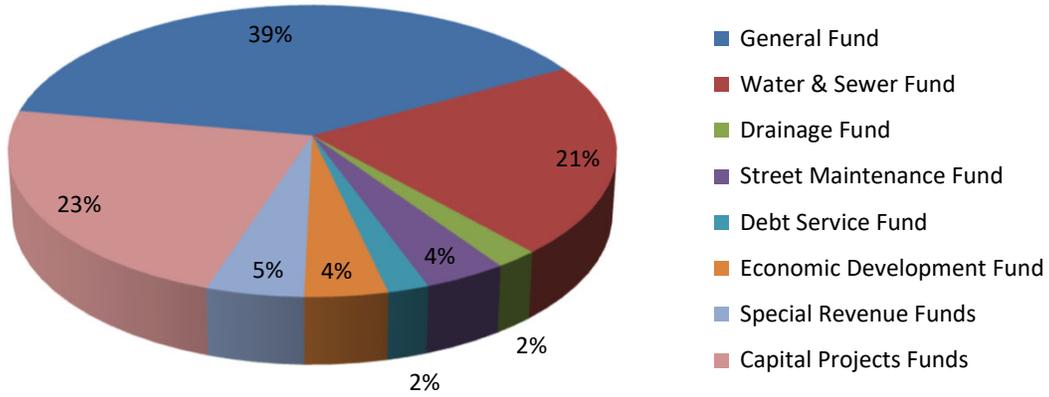
CITY OF BELLMEAD
Combined Annual Budget Summary
FY 2023

	FY 2021 Actuals	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Revenues				
Operating Funds				
1 General Fund	\$ 6,675,997	\$ 7,173,918	\$ 7,276,472	\$ 7,761,293
1 Water & Sewer Fund	3,630,024	3,964,300	4,053,407	4,244,414
Drainage Fund	-	-	-	408,287
1 Street Maintenance Fund	718,488	728,985	752,498	791,725
Economic Development Fund	1,493,013	732,925	772,381	793,335
Debt Service Fund	456,572	435,489	435,669	393,424
Special Revenue Funds				
1 Hotel/Motel Fund	625,724	453,500	720,975	764,371
Special Revenue Funds	161,508	223,135	249,267	169,295
Capital Projects Funds				
Governmental Grants Capital Projects Fund	252,442	546,427	295,585	236,067
1 Water/Sewer Capital Projects Fund	2,968,643	770,300	770,360	1,120,350
1 Water/Sewer Grants Fund	24	2,342,610	30,030	2,637,213
1 2014 Certificates of Obligation - WS Portion	2,726	1,400	3,000	503,000
1 Governmental Capital Projects Funds	627,086	300	1,200	1,200
Total Revenues	17,612,248	17,373,289	15,360,844	19,823,974
Operating Expenditures				
1 General Fund	5,323,149	6,901,090	6,642,680	7,761,293
1 Water & Sewer Fund	2,731,253	2,971,733	2,805,957	3,299,577
Drainage Fund	-	-	-	159,945
1 Street Maintenance Fund	675,106	828,959	804,121	858,731
Economic Development Fund	76,874	214,214	117,896	194,764
Special Revenue Funds				
1 Hotel/Motel Fund	388,560	583,257	494,830	615,249
Special Revenue Funds	31,132	667,674	73,951	396,666
Total Operating Expenditures	9,226,073	12,166,927	10,939,434	13,286,225
Non-Operating Expenditures				
1 General Fund	608,771	272,828	280,730	-
1 Water & Sewer Fund	1,696,409	992,367	1,044,087	944,837
Drainage Fund	-	-	-	60,000
Economic Development Fund	1,158,325	1,225,000	1,025,000	1,425,000
Debt Service Fund	431,709	444,238	442,649	405,235
Capital Projects Funds				
Governmental Grants Capital Projects Fund	533,314	774,602	266,400	508,451
1 Water/Sewer Capital Projects Fund	221,999	3,746,500	1,921,303	1,482,433
1 Water/Sewer Grants Fund	-	2,342,610	28,830	2,638,437
1 2014 Certificates of Obligation - WS Portion	1,881,155	4,589,503	46,400	5,047,473
Special Revenue Funds	-	30,000	-	-
1 Governmental Capital Projects Funds	1,160,611	694,165	506,359	1,080,450
Total Non-Operating Expenditures	7,692,292	15,111,813	5,561,758	13,592,316
Total Expenditures	16,918,365	27,278,740	16,501,192	26,878,541
Net Change in Fund Balance	\$ 693,883	\$ (9,905,451)	\$ (1,140,348)	(7,054,567)
Fund Balance, Beginning				20,875,740
Fund Balance, Ending				\$ 13,821,173

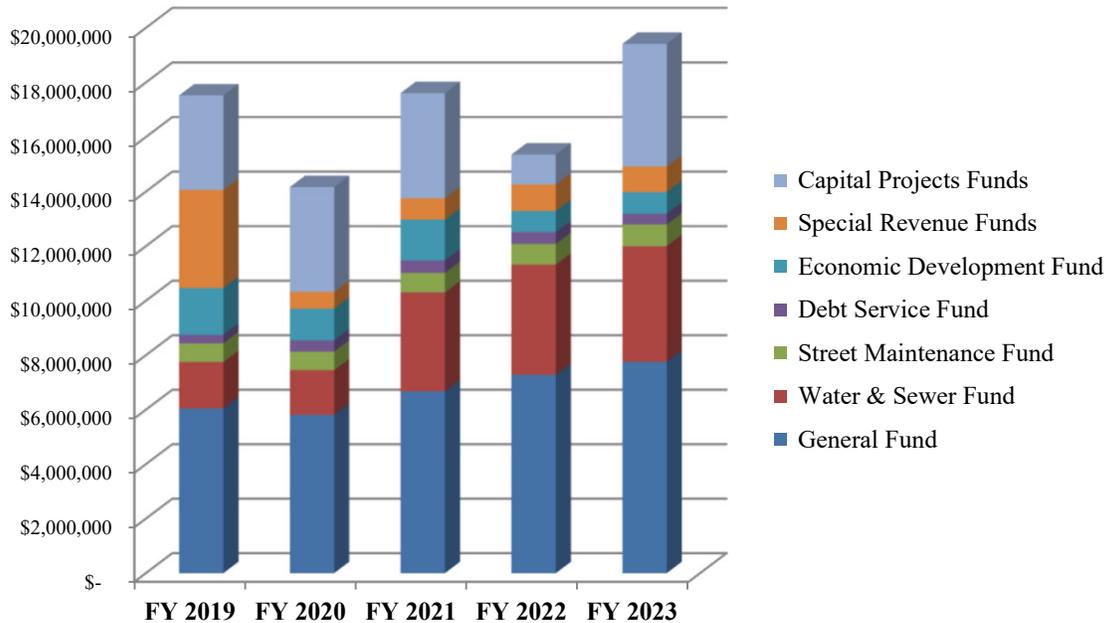
1 Major Funds

All Funds

FY 2023 Budget - Revenues by Fund

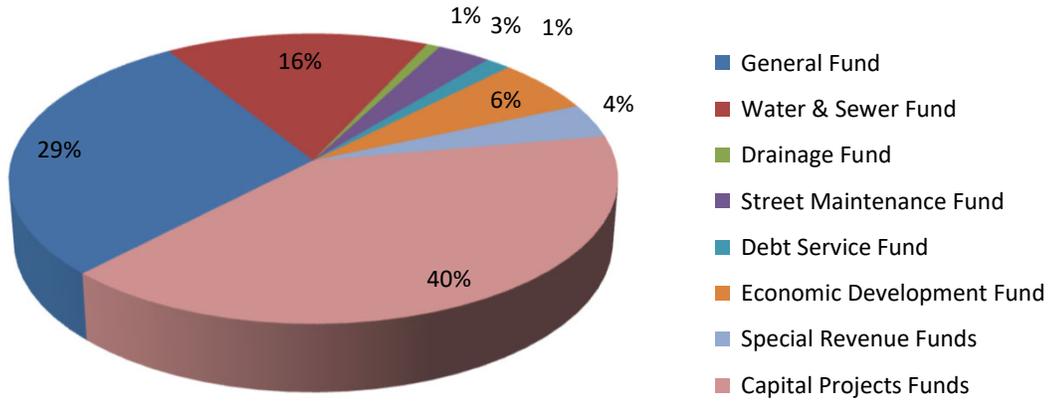


Last Five Years - Revenues by Fund

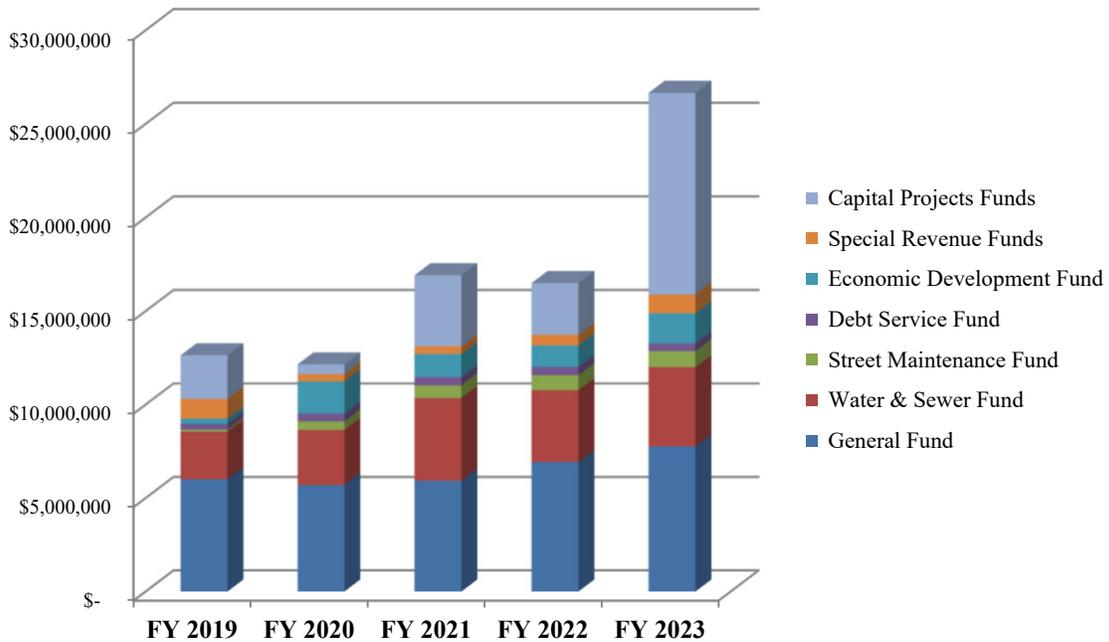


All Funds

FY 2023 Budget - Expenditures by Fund



Last Five Years - Expenditures by Fund







GENERAL FUND

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

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

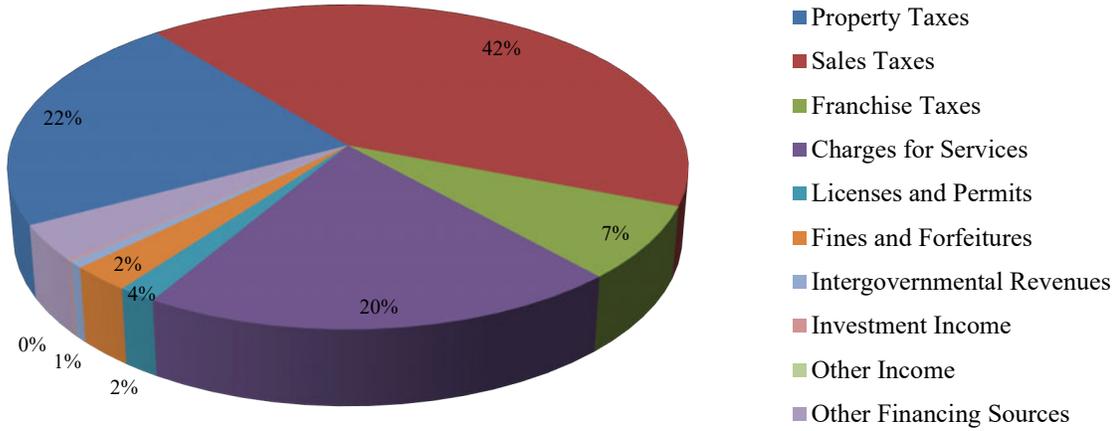


**General Fund
Budget Summary
FY 2023**

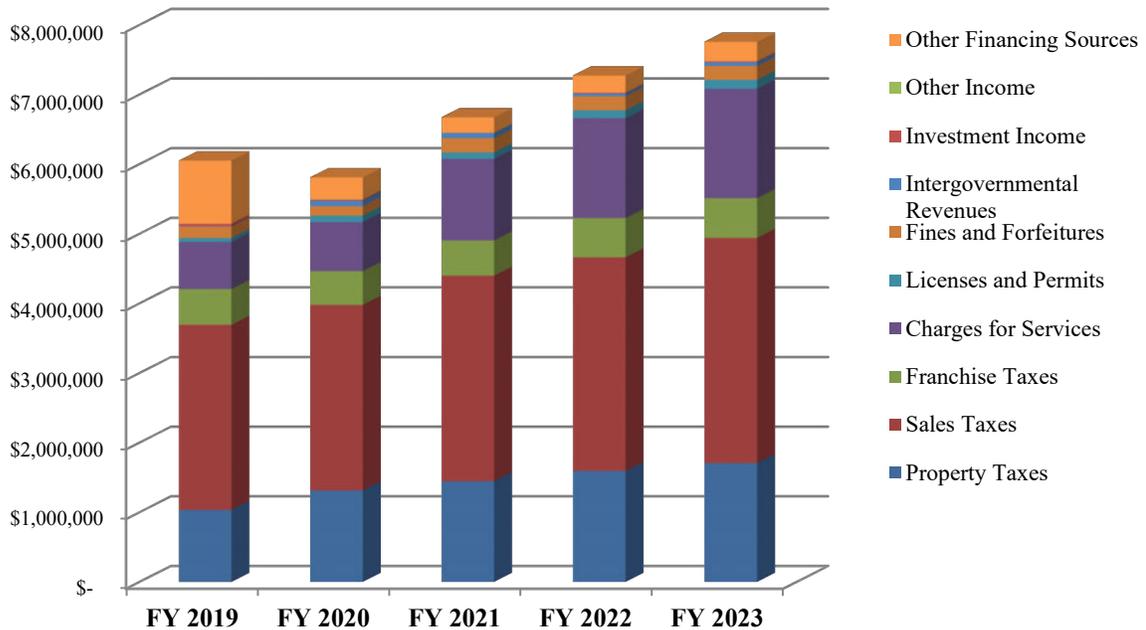
	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	Percent of Budget	% Change FY 2022 Budget
Revenues						
Property Taxes	\$ 1,447,123	\$ 1,643,410	\$ 1,593,283	1,707,440	22.00%	3.90%
Sales Taxes	2,953,772	2,983,800	3,071,467	3,237,100	41.71%	8.49%
Franchise Taxes	506,171	542,600	564,655	571,300	7.36%	5.29%
Licenses and Permits	93,099	121,095	113,246	127,434	1.64%	5.23%
Intergovernmental Revenues	72,827	92,009	40,395	53,132	0.68%	-42.25%
Charges for Services	1,173,271	1,405,200	1,435,109	1,572,200	20.26%	11.88%
Fines and Forfeitures	204,556	158,000	200,000	200,000	2.58%	26.58%
Investment Income	2,994	7,400	12,510	12,500	0.16%	68.92%
Other Income	3,354	3,500	296	-	0.00%	-100.00%
Other Financing Sources	218,830	216,904	245,511	280,187	3.61%	29.18%
Total Revenues	6,675,997	7,173,918	7,276,472	7,761,293	100.00%	8.19%
Operating Expenditures						
General Government						
City Council	36,403	35,617	49,966	37,292	0.48%	4.70%
Administration - City Manager	159,883	254,962	230,796	260,990	3.36%	2.36%
Administration - City Secretary	104,784	104,806	97,983	88,048	1.13%	-15.99%
Finance - Operations	208,075	251,219	226,810	276,874	3.57%	10.21%
Finance - Solid Waste	956,701	1,284,777	1,290,175	1,401,286	18.05%	9.07%
Finance - Human Resources	-	-	-	60,115	0.77%	N/A
Community Development - Code Enf.	480	78,575	72,649	100,171	1.29%	27.48%
Community Development - Permits	-	60,441	48,702	64,171	0.83%	6.17%
Community Development - Building Main	49,010	53,615	39,932	65,547	0.84%	22.25%
Other Costs	115,280	205,981	194,827	526,632	6.79%	155.67%
Total General Government	1,630,616	2,329,993	2,251,841	2,881,126	37.12%	23.65%
Public Safety						
Municipal Court	115,820	141,844	100,131	135,833	1.75%	-4.24%
Police - Operations	1,906,413	2,584,911	2,584,612	2,728,231	35.15%	5.54%
Police - Code Compliance	205,514	165,617	164,777	151,701	1.95%	-8.40%
Police - VCLG	20,535	55,638	50,632	57,054	0.74%	2.55%
Police - VAWA CID	33,158	71,214	19,383	76,860	0.99%	7.93%
Fire - Suppression	1,053,469	1,167,845	1,138,428	1,270,351	16.37%	8.78%
Fire - Inspections	124,678	89,535	63,548	138,809	1.79%	55.03%
Total Public Safety	3,459,586	4,276,604	4,121,511	4,558,839	58.74%	6.60%
Public Works						
Fleet	92,001	102,804	97,089	114,593	1.48%	11.47%
Parks	140,946	191,689	172,239	206,735	2.66%	7.85%
Total Public Works	232,946	294,493	269,327	321,328	4.14%	9.11%
Total Operating Expenditures	5,323,149	6,901,090	6,642,680	7,761,293	100.00%	12.46%
Non-Operating Expenditures						
Capital Outlay	9,571	272,828	280,730	-	0.00%	-100.00%
Transfers Out	599,200	-	-	-	0.00%	N/A
Total Non-Operating Expenditures	608,771	272,828	280,730	-	0.00%	-100.00%
Total Expenditures	5,931,920	7,173,918	6,923,410	7,761,293	100.00%	8.19%
Net Change in Fund Balance	744,077	-	353,062	-		
Fund Balance, Beginning				3,093,525		
Fund Balance, Ending				3,093,525		
Minimum Fund Balance				1,940,323		
Projected Fund Balance in Excess of Minimum				1,153,202		

General Fund

FY 2023 Budget - Revenues by Source

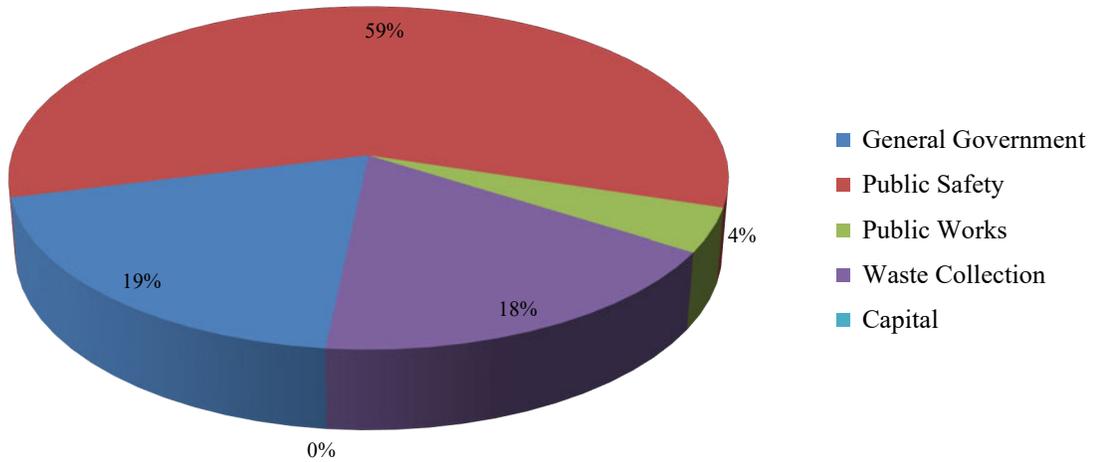


Last Five Years - Revenues by Source

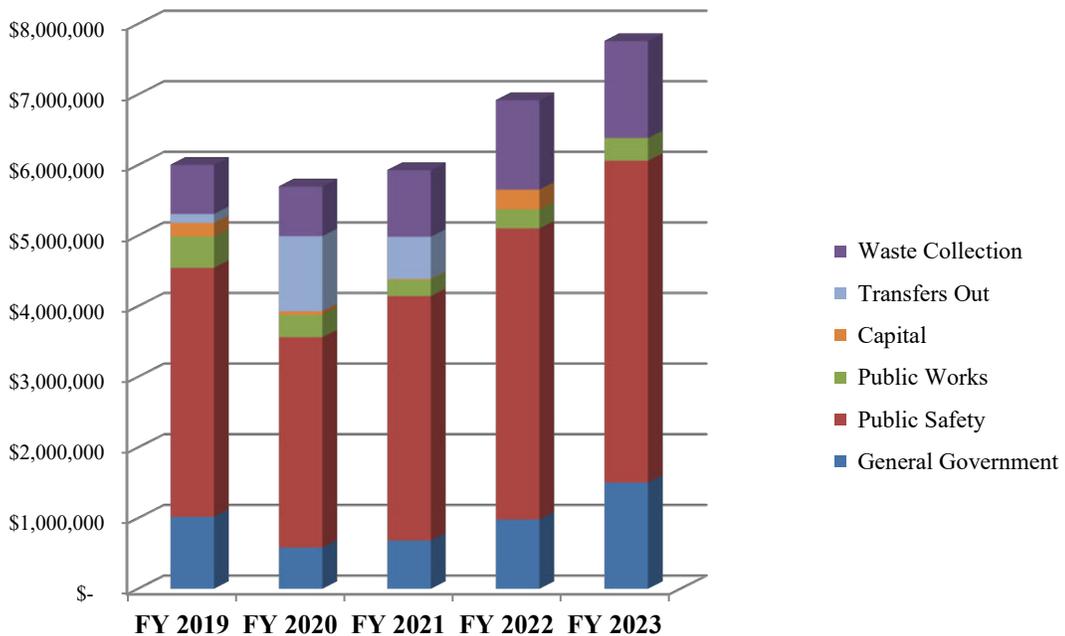


General Fund

FY 2023 Budget - Expenditures by Character



Last Five Years - Expenditures by Character



General Fund Revenues

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-4111	Ad Valorem Taxes	\$ 1,394,982	\$ 1,567,410	\$ 1,538,492	\$ 1,644,440
10-4112	Delinquent Ad Valorem Taxes	\$ 31,142	\$ 52,000	\$ 31,461	\$ 36,000
10-4121	Sales Tax Revenue	\$ 2,866,071	\$ 2,907,300	\$ 2,985,486	\$ 3,142,100
10-4131	Bingo Tax Revenue	\$ 77,342	\$ 68,400	\$ 74,549	\$ 81,900
10-4132	Mixed Beverage Tax	\$ 10,359	\$ 8,100	\$ 11,432	\$ 13,100
10-4181	Electric Franchise Tax	\$ 294,894	\$ 304,100	\$ 296,352	\$ 298,000
10-4182	Cable Franchise Tax	\$ 68,232	\$ 69,800	\$ 68,883	\$ 68,900
10-4183	Gas Franchise Tax	\$ 66,813	\$ 67,900	\$ 84,014	\$ 84,000
10-4184	Telecom Franchise Tax	\$ 12,603	\$ 11,800	\$ 14,606	\$ 14,600
10-4185	Garbage Franchise Tax	\$ 63,629	\$ 89,000	\$ 100,800	\$ 105,800
10-4191	Tax Penalty and Interest	\$ 21,000	\$ 24,000	\$ 23,330	\$ 27,000
	Total Taxes	\$ 4,907,066	\$ 5,169,810	\$ 5,229,405	\$ 5,515,840
10-4211	Mobile Home Park Permits	\$ -	\$ -	\$ 2,950	\$ 3,000
10-4213	Fire Permits	\$ -	\$ 675	\$ 450	\$ 450
10-4215	Business Licenses	\$ 2,750	\$ 1,800	\$ 9,380	\$ 9,800
10-4216	Alcohol Permits	\$ 8,560	\$ 6,100	\$ 3,615	\$ 3,600
10-4218	Game Room Permits	\$ 800	\$ 800	\$ -	\$ -
10-4221	Building Permits	\$ 32,153	\$ 33,500	\$ 46,909	\$ 55,884
10-4222	Plumbing Permits	\$ 16,381	\$ 27,300	\$ 15,831	\$ 17,000
10-4223	Electrical Permits	\$ 16,598	\$ 39,400	\$ 20,381	\$ 23,600
10-4224	Mechanical Permits	\$ 10,717	\$ 9,300	\$ 6,590	\$ 6,700
10-4224	Garage Sale Permits	\$ 1,820	\$ 1,400	\$ 2,340	\$ 2,500
10-4227	Short Term Rental Permit	\$ 450	\$ 500	\$ 600	\$ 600
10-4230	Node Permits	\$ 350	\$ 250	\$ 350	\$ 400
10-4231	Solicitation Permits	\$ 70	\$ 70	\$ -	\$ -
10-4232	Special Events Permits	\$ -	\$ -	\$ 1,700	\$ 1,700
10-4233	Vendor Registrations	\$ 2,450	\$ -	\$ 2,150	\$ 2,200
	Total Licenses & Permits	\$ 93,099	\$ 121,095	\$ 113,246	\$ 127,434
10-4311	JAG Grant Revenue	\$ -	\$ -	\$ -	\$ -
10-4312	VAWA Grant Revenue	\$ 30,729	\$ 47,009	\$ 3,336	\$ 6,132
10-4313	FEMA Grant Revenue	\$ 20,787	\$ -	\$ -	\$ -
10-4341	VCLG Grant Revenue	\$ 18,450	\$ 45,000	\$ 33,817	\$ 45,000
10-4343	BVP Grant Revenue	\$ 2,862	\$ -	\$ 3,242	\$ 2,000
	Total Intergovernmental	\$ 72,827	\$ 92,009	\$ 40,395	\$ 53,132
10-4411	Zoning & Subdivision Fees	\$ 1,925	\$ 1,900	\$ 1,850	\$ 2,100
10-4413	Online Convenience Fees	\$ -	\$ -	\$ -	\$ -
10-4414	Open Record Request Fees	\$ 3,569	\$ 3,900	\$ 3,531	\$ 3,600
10-4415	Court Administration Fees	\$ 9,651	\$ 6,500	\$ 8,466	\$ 12,100
10-4416	Abandoned Vehicle Fees	\$ 10	\$ -	\$ -	\$ -
10-4421	Animal Control Revenue	\$ 1,453	\$ 1,800	\$ 1,825	\$ 1,900
10-4422	Code Enforcement Liens	\$ 12,437	\$ -	\$ 8,016	\$ 8,000
10-4430	Emergency Response Fees	\$ 3,408	\$ -	\$ 990	\$ -
10-4439	Refuse Delinquent Penalties	\$ 13,978	\$ 21,500	\$ 25,663	\$ 26,200
10-4441	Refuse Collection Fees - Residential	\$ 723,439	\$ 727,300	\$ 717,507	\$ 781,700
10-4442	Refuse Collection Fees - Commercial	\$ 403,139	\$ 642,200	\$ 666,146	\$ 735,500
10-4443	Recycling Proceeds	\$ 262	\$ 100	\$ 440	\$ 400
10-4475	Park Rental Fees	\$ -	\$ -	\$ 675	\$ 700
	Total Charges for Services	\$ 1,173,271	\$ 1,405,200	\$ 1,435,109	\$ 1,572,200
10-4511	Fines and Fees	\$ 204,556	\$ 158,000	\$ 200,000	\$ 200,000
	Total Fines & Forfeitures	\$ 204,556	\$ 158,000	\$ 200,000	\$ 200,000
10-4611	Interest	\$ 1,327	\$ 1,500	\$ 5,567	\$ 5,600
10-4631	Vending Machine Commissions	\$ 220	\$ 300	\$ 231	\$ 200
10-4632	Amusement Machine Commissions	\$ 225	\$ 300	\$ 45	\$ -
10-4635	Rebates	\$ 1,222	\$ 300	\$ 1,657	\$ 1,700
10-4641	Contributions	\$ -	\$ 5,000	\$ 5,010	\$ 5,000
	Total Investment Income	\$ 2,994	\$ 7,400	\$ 12,510	\$ 12,500
10-4711	Other Income	\$ 3,324	\$ 3,500	\$ 244	\$ -
10-4712	Cash Over/Short	\$ 30	\$ -	\$ 52	\$ -
	Total Other Income	\$ 3,354	\$ 3,500	\$ 296	\$ -
10-4910	Transfer in From WS Fund	\$ 205,150	\$ 216,904	\$ 216,904	\$ 270,187
10-4921	Sale of City Property	\$ 13,680	\$ -	\$ 11,670	\$ 10,000
10-4922	Insurance Reimbursements	\$ -	\$ -	\$ 16,937	\$ -
	Total Other Financing Sources	\$ 218,830	\$ 216,904	\$ 245,511	\$ 280,187
	Total General Fund Revenues	\$ 6,675,997	\$ 7,173,918	\$ 7,276,472	\$ 7,761,293

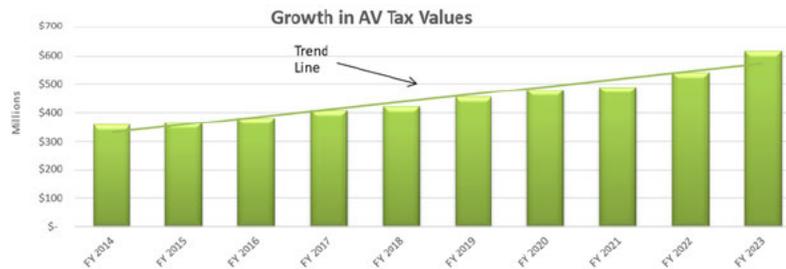
GENERAL FUND REVENUES

Revenue Assumptions

Current Ad Valorem Taxes	\$1,644,440
Delinquent Ad Valorem Taxes	36,000
Penalty & Interest	27,000

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

The certified 2022 taxable value (for taxation in FY 2023) per the Appraisal District is \$626,468,038, an increase of \$86,661,531 or 16.05% from the 2021 taxable value.



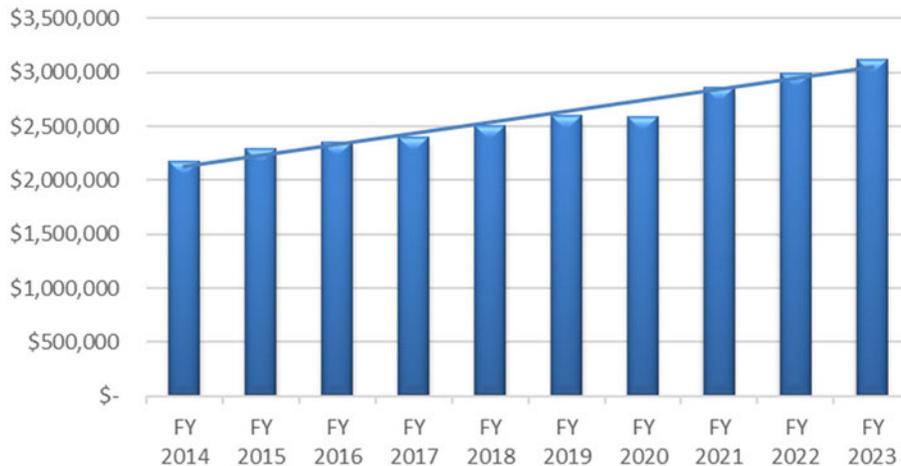
Current tax revenue in the General Fund is calculated using the maintenance and operations tax rate of \$0.248886 per \$100 of taxable value and a collection rate of 98%. Delinquent tax revenues, and penalty and interest are calculated as a percentage of the estimated delinquent taxes receivable at the beginning of the fiscal year.

Sales Tax	\$3,142,100
Bingo Tax	81,900
Mixed Beverage Tax	13,100

General sales and use taxes are imposed on the sale or consumption of goods and services occurring inside Bellmead city limits. The State of Texas has adopted an 8.25% sales tax for every dollar of sale. This tax is collected by businesses at the time of sale and periodically paid to the Texas Comptroller of Public Accounts. The Comptroller remits 1% of each taxable sale to the city for general use, 0.25% for street maintenance, and 0.25% for economic development. In addition to the sales tax, state statutes levy an additional 6.7% tax on the gross receipts from the sales of mixed beverages in Texas. Each quarter, the state remits 10.7143% of the mixed beverage taxes collected to Bellmead. Bingo tax receipts are derived from a state tax levy of 5% of gross receipts from bingo games within the city.

Sales tax revenues are projected using a multi-year trend analysis. Sales tax revenues have increased each year since 2013 except for FY 2020. Sales tax revenue quickly recovered from the COVID-19 pandemic and is expected to grow in FY 2023 by 4.68%.

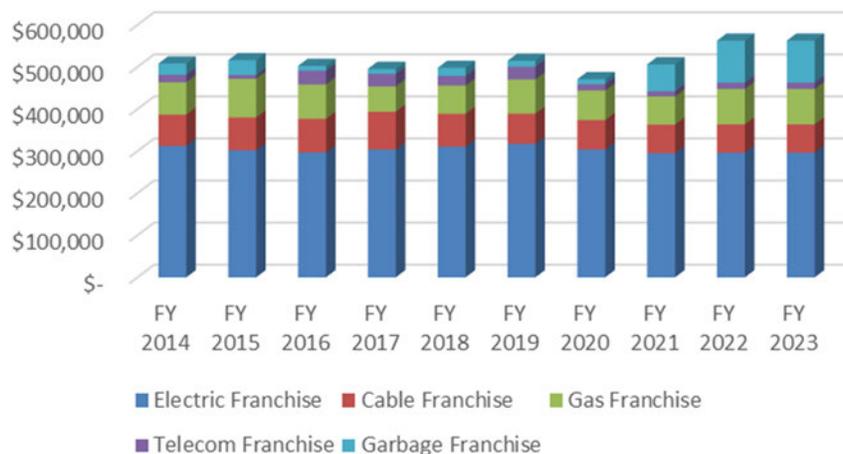
Historical Sales Tax Collections



Electric Franchise	\$298,000
Cable Franchise	68,900
Gas Franchise	84,000
Telecomm Line Access Fees	14,600
Garbage Franchise	105,800

Utility companies that use the City’s streets and rights-of-way while conducting their business pay fees to the city for the use of public infrastructure. Franchise and access fees are calculated as a percentage of gross receipts collected from their customers within the City of Bellmead. FY 2023 revenues are projected using FY 2022 receipts as a benchmark.

Historical Franchise Tax Collections

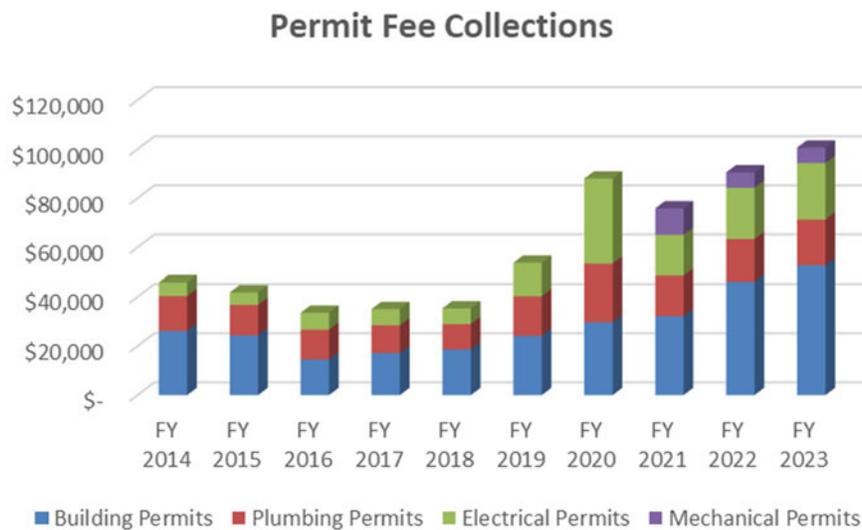


The chart above shows that the bulk of these revenues are generated from electric franchise fees which have been on somewhat of a decline recently. Weather is a major factor in the usage of

electricity and many businesses stopped operations during the pandemic which resulted in reduced electricity usage which have remained down.

Garbage franchise revenue in FY 2021 and future years increased dramatically because of an increase in the franchise tax rate from 2% to 7% which was negotiated with the new solid waste service provider when they took over the city contract in February 2021. A 5% garbage fee increase has also been built into the garbage franchise revenue projection for FY 2023

Building Permits	55,884
Plumbing Permits	17,000
Electrical Permits	23,600
Mechanical Permits	6,700



These revenue streams are elastic in nature and are directly related to the level of construction activity in the community. Building activity had been decreasing for several years and saw a slight uptick in FY 2019. However, building activity took off in FY 2020 during the Covid-19 pandemic and has not yet abated. In FY 2021 mechanical permits were separated from electrical and plumbing permits to provide more clarity and transparency in the types of permits being issued.

Refuse Delinquent Penalties	\$26,200
Refuse Collection Fees - Residential	781,700
Refuse Collection Fees - Commercial	735,500

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

The City is implementing a 5% rate increase to all solid waste services in FY 2023 to offset an increase in solid waste provider costs due to soaring fuel costs.

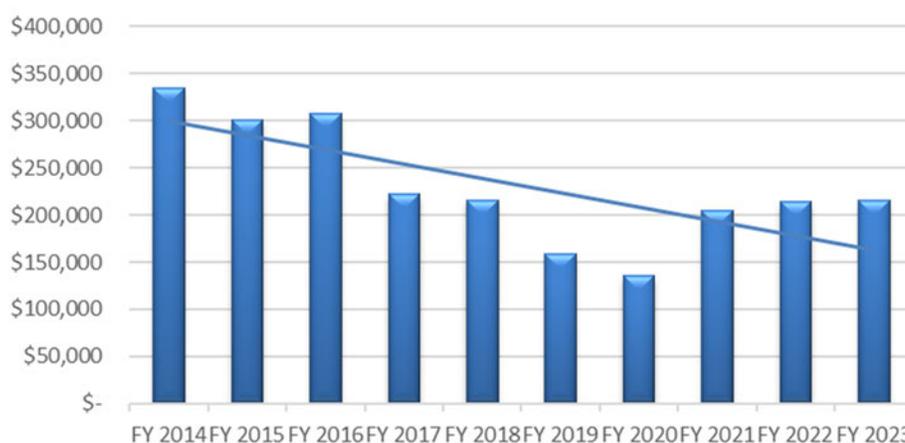
Municipal Court Fines & Fees
Court Administration Fees

\$200,000
12,100

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 2023 revenues are projected to be slightly above the FY 2022 year-end projected levels. Court fines have recently increased after multiple successive years of decline. The increase is due to a change in court personnel and the implementation of new processes. Most processes have now been automated to ensure that all steps occur in a proper and timely manner.

Municipal Court



Interest Income

\$5,600

Interest income is projected using a cash flow analysis to estimate investable cash balances. Interest rate trends for the current year are also considered in developing the projection. The City will invest all idle cash to maximize earnings. All the City’s idle cash funds are invested in the depository bank, TexPool, TexStar, TexasClass, money market accounts, or certificates of deposit. The city considers its investments successful when the interest provided by its idle cash is greater than the return earned by 3-month U.S. treasury bills. This metric was successfully met in FY 2022.

Inter-fund Transfers

\$270,187

The transfer from the Water and Sewer Fund is a payment to the General Fund in lieu of franchise fees that would ordinarily be paid by a private enterprise. These consist of 5% of FY 2021 audited revenues.



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

- Coordinated with Code Enforcement for the Clean-It-Up Initiative to remove waste from City areas that are continuously used for illegal dumping. (A5, C2)
- Completed redistricting the election precincts based off the U.S. 2020 Census.
- Adopted Strategic Plan as the framework for the community's future.

Goals

- Perform City Charter review.
- Preserve community character while preparing for future growth in the development of an ongoing growth management strategy.

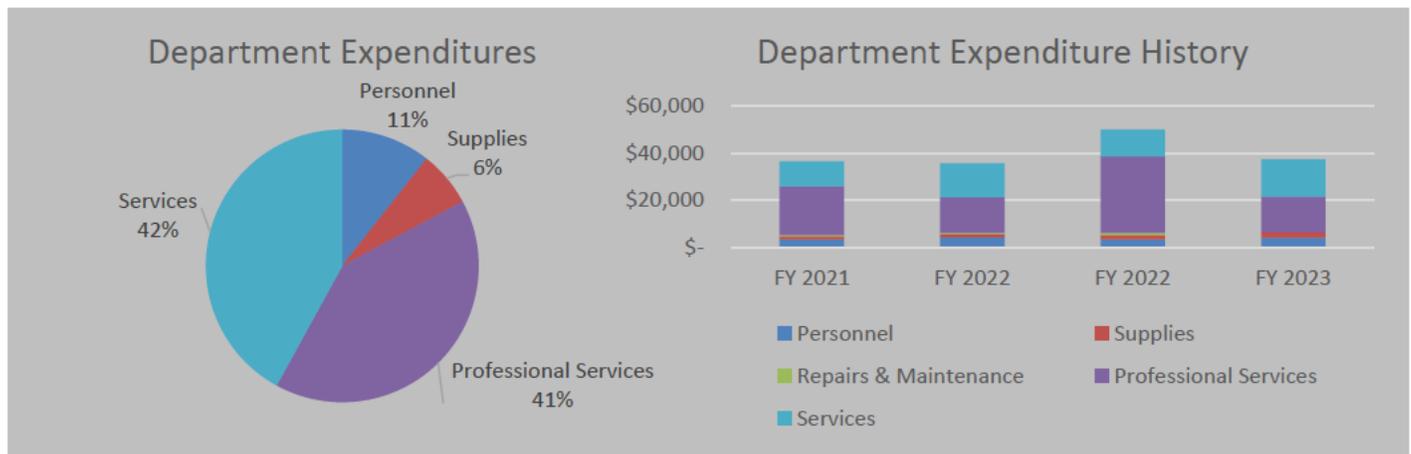
Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 3,259	\$ 4,041	\$ 3,274	\$ 3,958
Supplies	\$ 1,326	\$ 1,530	\$ 1,876	\$ 2,450
Repairs & Maintenance	\$ 605	\$ 616	\$ 941	\$ -
Professional Services	\$ 20,667	\$ 15,000	\$ 32,500	\$ 15,216
Services	\$ 10,546	\$ 14,430	\$ 11,375	\$ 15,668
Total	\$ 36,403	\$ 35,617	\$ 49,966	\$ 37,292

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Mayor *	1	1	1	1
Council Member *	5	5	5	5
Total	6	6	6	6

* Elected, unpaid positions.



City Council

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-10-5101	Salaries-Administrative	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
10-5-10-5120	FICA	\$ 230	\$ 230	\$ 230	\$ 230
10-5-10-5124	WC Insurance	\$ 29	\$ 811	\$ 6	\$ 728
10-5-10-5125	Unemployment Compensation	\$ -	\$ -	\$ 38	\$ -
	Total Personnel	\$ 3,259	\$ 4,041	\$ 3,274	\$ 3,958
10-5-10-5201	Office Supplies	\$ 804	\$ 350	\$ 400	\$ 400
10-5-10-5203	Postage	\$ -	\$ -	\$ 25	\$ -
10-5-10-5204	Clothing Supplies	\$ 198	\$ 180	\$ 350	\$ 350
10-5-10-5206	Books & Periodicals	\$ -	\$ 500	\$ 100	\$ 200
10-5-10-5215	Small Equipment	\$ -	\$ -	\$ -	\$ 1,000
10-5-10-5231	Meeting Supplies	\$ 325	\$ 500	\$ 1,001	\$ 500
	Total Supplies	\$ 1,326	\$ 1,530	\$ 1,876	\$ 2,450
10-5-10-5323	Computer System Maintenance	\$ 605	\$ 616	\$ 941	\$ -
	Total Repairs & Maintenance	\$ 605	\$ 616	\$ 941	\$ -
10-5-10-5404	Legal Services	\$ 20,667	\$ 15,000	\$ 32,500	\$ 15,000
10-5-10-5406	Information Technology Services	\$ -	\$ -	\$ -	\$ 216
	Professional Services	\$ 20,667	\$ 15,000	\$ 32,500	\$ 15,216
10-5-10-5502	Communication Services	\$ 3,678	\$ 3,600	\$ 3,514	\$ 3,720
10-5-10-5511	Insurance-General Liability	\$ 94	\$ 98	\$ 72	\$ 314
10-5-10-5512	Insurance-Errors & Omissions	\$ 209	\$ 237	\$ 251	\$ 734
10-5-10-5531	Equipment Rental	\$ -	\$ 1,260	\$ 500	\$ 1,200
10-5-10-5541	Training & Travel	\$ -	\$ 3,000	\$ 350	\$ 3,500
10-5-10-5542	Dues/Memberships	\$ 6,565	\$ 6,235	\$ 6,688	\$ 6,200
	Total Services	\$ 10,546	\$ 14,430	\$ 11,375	\$ 15,668
	Total City Council	\$ 36,403	\$ 35,617	\$ 49,966	\$ 37,292

Description

The Administration department is comprised of two divisions:

1. City Manager
2. City Secretary

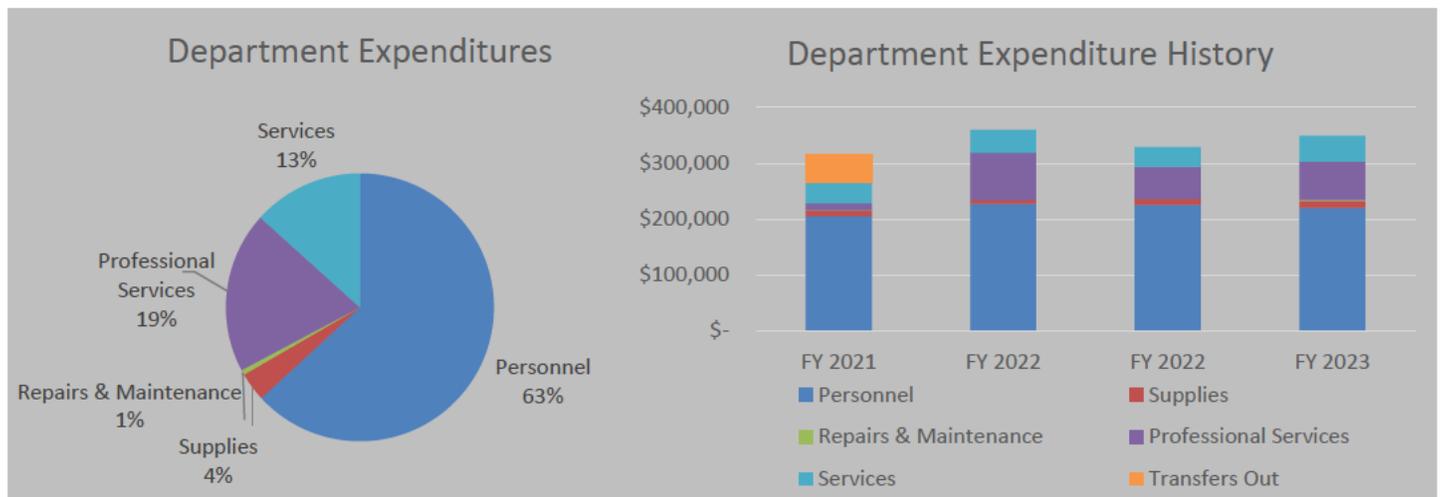
The details of these divisions follow.

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 205,361	\$ 227,121	\$ 225,337	\$ 220,480
Supplies	\$ 10,226	\$ 6,488	\$ 10,690	\$ 12,090
Repairs & Maintenance	\$ 44	\$ -	\$ -	\$ 2,116
Professional Services	\$ 12,826	\$ 84,846	\$ 57,809	\$ 67,906
Services	\$ 36,211	\$ 41,313	\$ 34,944	\$ 46,446
Transfers Out	\$ 50,200	\$ -	\$ -	\$ -
Total	\$ 314,867	\$ 359,768	\$ 328,780	\$ 349,038

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
City Manager	0.40	0.40	0.40	0.40
Administrative Assistant	0.90	1.00	1.00	1.00
City Secretary	1.00	0.90	0.90	0.65
Total	2.30	2.30	2.30	2.05



Description

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

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

Accomplishments

- Oversaw a contract agreement with Ameresco to upgrade City water meters to automatic meters, which will provide the City with more information about Citizen water usage and lessen reliance on manually read meters thus reducing operational costs significantly. (F4, F8, F9, F10)
- Began a drainage study to suggest sufficient City rates to provide funding for needed drainage infrastructure improvements to the City's utility customers. (B4)
- Filled in as Interim Chief of Police following the retirement of the previous Chief of Police.
- Held City-wide festival to promote community cohesiveness and tourism.

Goals

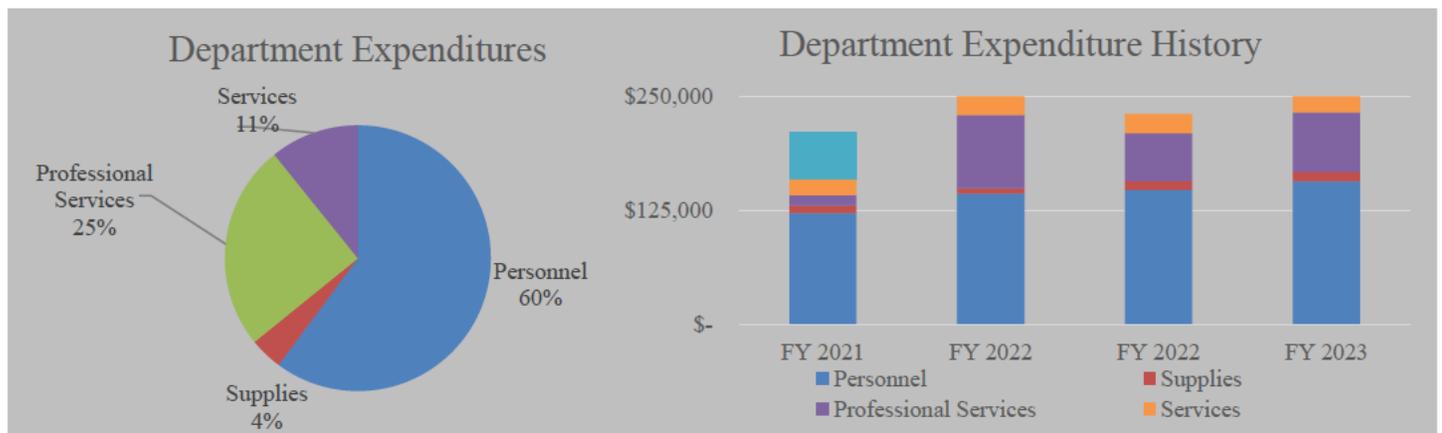
- Continue City-wide beautification project to promote economic development within the City.
- Continue branding the City with positive marketing to promote growth.

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 122,024	\$ 143,697	\$ 147,435	\$ 157,049
Supplies	\$ 8,576	\$ 5,720	\$ 9,950	\$ 10,410
Professional Services	\$ 10,897	\$ 80,168	\$ 52,399	\$ 65,373
Services	\$ 18,387	\$ 25,377	\$ 21,012	\$ 28,158
Transfers Out	\$ 50,200	\$ -	\$ -	\$ -
Total	\$ 210,083	\$ 254,962	\$ 230,796	\$ 260,990

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
City Manager	0.40	0.40	0.40	0.40
Administrative Assistant	0.90	1.00	1.00	1.00
Total	1.30	1.40	1.40	1.40



Administration - City Manager

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-20-5101	Salaries-Administrative	\$ 59,773	\$ 63,336	\$ 63,511	\$ 70,040
10-5-20-5104	Salaries-Operations	\$ 33,546	\$ 38,762	\$ 36,350	\$ 40,316
10-5-20-5110	Overtime	\$ -	\$ 1,163	\$ -	\$ 1,200
10-5-20-5112	Longevity	\$ -	\$ -	\$ 134	\$ 218
10-5-20-5113	Certification/Education Pay	\$ -	\$ 3,328	\$ 3,328	\$ 3,328
10-5-20-5114	Allowances	\$ 2,734	\$ 2,880	\$ 3,226	\$ 3,400
10-5-20-5120	FICA	\$ 6,783	\$ 8,375	\$ 7,217	\$ 8,974
10-5-20-5124	WC Insurance	\$ 213	\$ 241	\$ 233	\$ 232
10-5-20-5130	TMRS	\$ 7,735	\$ 11,612	\$ 18,508	\$ 12,607
10-5-20-5150	Group Insurance	\$ 11,239	\$ 14,000	\$ 14,928	\$ 16,734
	Total Personnel	\$ 122,024	\$ 143,697	\$ 147,435	\$ 157,049
10-5-20-5201	Office Supplies	\$ 1,556	\$ 2,000	\$ 2,000	\$ 3,000
10-5-20-5203	Postage	\$ 191	\$ 160	\$ 150	\$ 160
10-5-20-5204	Clothing Supplies	\$ 110	\$ 60	\$ 200	\$ 250
10-5-20-5206	Books & Periodicals	\$ -	\$ -	\$ 200	\$ -
10-5-20-5210	Tools & Other Supplies	\$ 553	\$ 1,048	\$ 800	\$ 1,500
10-5-20-5215	Small Equipment	\$ 5,879	\$ 1,952	\$ 6,000	\$ 5,000
10-5-20-5231	Meeting Supplies	\$ 288	\$ 500	\$ 600	\$ 500
	Total Supplies	\$ 8,576	\$ 5,720	\$ 9,950	\$ 10,410
10-5-20-5404	Legal Services	\$ 10,694	\$ 40,000	\$ 40,000	\$ 25,000
10-5-20-5406	Information Technology Services	\$ 203	\$ 168	\$ 399	\$ 373
10-5-20-5408	Consulting Services	\$ -	\$ 40,000	\$ 12,000	\$ 40,000
	Total Professional Services	\$ 10,897	\$ 80,168	\$ 52,399	\$ 65,373
10-5-20-5502	Communication Services	\$ 2,443	\$ 2,400	\$ 2,151	\$ 1,920
10-5-20-5504	Internet Services	\$ 381	\$ 384	\$ 400	\$ 420
10-5-20-5511	Insurances-General Liability	\$ 31	\$ 33	\$ 24	\$ 73
10-5-20-5512	Insurance-Errors & Omissions	\$ 70	\$ 79	\$ 84	\$ 171
10-5-20-5517	Insurance-Property	\$ 1,933	\$ 1,742	\$ 2,053	\$ 2,259
10-5-20-5521	Advertising/Marketing	\$ 1,954	\$ 3,300	\$ 2,000	\$ 3,300
10-5-20-5531	Equipment Rental	\$ 4,277	\$ 2,604	\$ 5,000	\$ 4,620
10-5-20-5541	Training & Travel	\$ 2,671	\$ 6,665	\$ 2,500	\$ 7,000
10-5-20-5542	Dues/Memberships	\$ 1,691	\$ 3,670	\$ 3,000	\$ 3,670
10-5-20-5543	Employee Relations	\$ 2,937	\$ 4,500	\$ 3,800	\$ 4,725
	Total Services	\$ 18,387	\$ 25,377	\$ 21,012	\$ 28,158
10-5-20-5961	Transfer to Fund 61	\$ 50,200	\$ -	\$ -	\$ -
	Total Transfers Out	\$ 50,200	\$ -	\$ -	\$ -
	Total Admin - City Manager	\$ 210,083	\$ 254,962	\$ 230,796	\$ 260,990



Description

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

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

Accomplishments

- Created a City Council orientation packet for newly elected officials introducing department functions, budget information, Open Meetings Act training, and Public Information Act training. (A2)
- Coordinated with an interdepartmental review committee and the Planning and Zoning Committee to streamline the platting process to ensure all City needs are met. (A16)
- Coordinated with Permits and Inspections to streamline the permitting and inspections process to provide accurate and efficient services to the public. (A10)
- Implemented building license software to streamline the licensing process and allow for online application. (A9)
- Digitized permanent City documents and organized and stored mylar plats for easier access. (A9)

Goals

- Implement a digital agenda management software capable of streamlining data collection and reporting throughout the City Council meeting process. (A9)
- Create an Overlay District Plan, Master Park Plan, and city-wide Comprehensive Zoning Plan to bring forth to Council.

(Strategic Plan Goal #)

Expenditure Summary

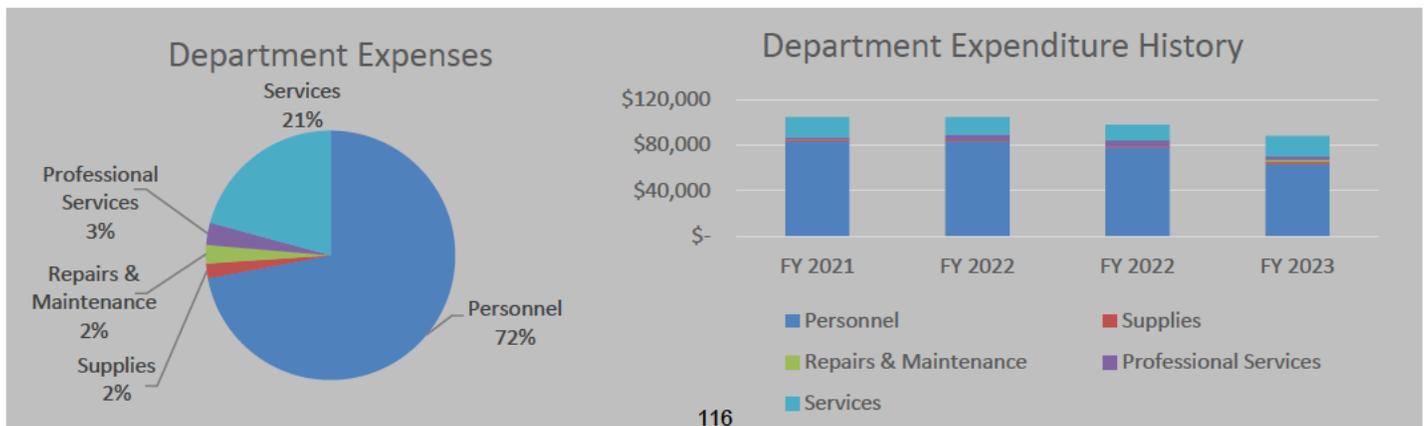
Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 83,337	\$ 83,424	\$ 77,902	\$ 63,431
Supplies	\$ 1,650	\$ 768	\$ 740	\$ 1,680
Repairs & Maintenance	\$ 44	\$ -	\$ -	\$ 2,116
Professional Services	\$ 1,929	\$ 4,678	\$ 5,410	\$ 2,533
Services	\$ 17,824	\$ 15,936	\$ 13,932	\$ 18,288
Total	\$ 104,784	\$ 104,806	\$ 97,983	\$ 88,048

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Council Meetings	12	12	12	12
Special Council Meetings	3	3	3	3
Elections	1	1	1	1
Proclamations	5	5	20	10
Resolutions Indexed	140	140	100	100
Ordinances Indexed	30	20	10	10
Alcohol Permits	20	20	22	20
Liens filed/released	10	20	3/10	10/20
Open Records Requests	70	70	100	100

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
City Secretary	1.00	0.90	0.90	0.65
Total	1.00	0.90	0.90	0.65



Administration - City Secretary

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-21-5102	Salaries-Professional	\$ 66,016	\$ 62,955	\$ 59,875	\$ 47,821
10-5-21-5109	Salaries-Part Time	\$ 801	\$ 1,000	\$ -	\$ -
10-5-21-5112	Longevity	\$ -	\$ -	\$ 77	\$ 94
10-5-21-5113	Certification/Education Pay	\$ 390	\$ 842	\$ 842	\$ 608
10-5-21-5120	FICA	\$ 4,056	\$ 4,881	\$ 3,948	\$ 3,712
10-5-21-5124	WC Insurance	\$ 149	\$ 141	\$ 131	\$ 96
10-5-21-5130	TMRS	\$ 5,350	\$ 6,720	\$ 5,439	\$ 5,215
10-5-21-5150	Group Insurance	\$ 6,575	\$ 6,885	\$ 7,590	\$ 5,885
	Total Personnel	\$ 83,337	\$ 83,424	\$ 77,902	\$ 63,431
10-5-21-5201	Office Supplies	\$ 517	\$ 500	\$ 500	\$ 500
10-5-21-5203	Postage	\$ 202	\$ 210	\$ 180	\$ 180
10-5-21-5204	Clothing Supplies	\$ 46	\$ -	\$ -	\$ -
10-5-21-5206	Books & Periodicals	\$ -	\$ 58	\$ 60	\$ -
10-5-21-5215	Small Equipment	\$ 885	\$ -	\$ -	\$ 1,000
	Total Supplies	\$ 1,650	\$ 768	\$ 740	\$ 1,680
10-5-21-5301	Building Maintenance	\$ 44	\$ -	\$ -	\$ -
10-5-21-5323	Computer System Maintenance	\$ -	\$ -	\$ -	\$ 2,116
	Total Repairs and Maintenance	\$ 44	\$ -	\$ -	\$ 2,116
10-5-21-5406	Information Technology Services	\$ 1,054	\$ 4,210	\$ 4,210	\$ 1,165
10-5-21-5409	Special Services	\$ 875	\$ 468	\$ 1,200	\$ 1,368
	Total Professional Services	\$ 1,929	\$ 4,678	\$ 5,410	\$ 2,533
10-5-21-5502	Communication Services	\$ 381	\$ 420	\$ 389	\$ 480
10-5-21-5511	Insurance-General Liability	\$ 16	\$ 17	\$ 12	\$ 47
10-5-21-5512	Insurance-Errors & Omissions	\$ 35	\$ 40	\$ 42	\$ 110
10-5-21-5517	Insurance-Property	\$ 120	\$ 109	\$ 128	\$ 141
10-5-21-5522	Legal Notices	\$ 7,307	\$ 2,000	\$ 4,500	\$ 4,500
10-5-21-5523	Filing & Recording Fees	\$ 184	\$ 1,000	\$ 1,000	\$ 1,000
10-5-21-5541	Training & Travel	\$ 1,835	\$ 1,500	\$ 1,000	\$ 1,500
10-5-21-5542	Due/Memberships	\$ 329	\$ 150	\$ 328	\$ 510
10-5-21-5551	Elections	\$ 4,697	\$ 7,000	\$ 1,500	\$ 7,000
10-5-21-5557	Codification of Ordinances	\$ 2,920	\$ 3,700	\$ 5,033	\$ 3,000
	Total Services	\$ 17,824	\$ 15,936	\$ 13,932	\$ 18,288
	Total Admin-City Secretary	\$ 104,784	\$ 104,806	\$ 97,983	\$ 88,048

Description

The Finance department is comprised of three divisions:

1. Operations
2. Solid Waste
2. Human Resources

The details of these divisions follow.

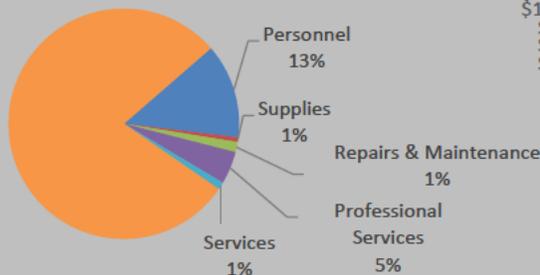
Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 139,771	\$ 167,537	\$ 145,578	\$ 230,885
Supplies	\$ 9,132	\$ 7,250	\$ 5,100	\$ 11,430
Repairs & Maintenance	\$ 12,571	\$ 24,962	\$ 24,962	\$ 24,929
Professional Services	\$ 56,822	\$ 56,240	\$ 58,006	\$ 79,563
Services	\$ 3,638	\$ 20,007	\$ 16,811	\$ 18,309
Waste Collection	\$ 942,842	\$ 1,260,000	\$ 1,266,529	\$ 1,373,159
Transfers Out	\$ 9,800	\$ -	\$ -	\$ -
Total	\$ 1,174,576	\$ 1,535,996	\$ 1,516,986	\$ 1,738,275

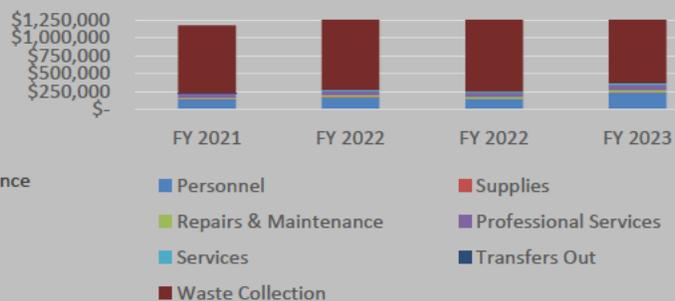
Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Assistant City Manager/CFO	0.35	0.35	0.35	0.35
Staff Accountant	0.55	0.55	0.55	0.55
Accounting Specialist	0.85	0.85	0.85	0.85
Customer Service Representative	0.15	0.15	0.15	0.30
Part-Time Customer Service Representative	0.07	0.07	0.07	-
Utility Billing Specialist	0.10	0.10	0.10	0.10
Intern	0.50	0.50	0.50	0.50
HR Generalist	-	-	-	0.80
Total	2.57	2.57	2.57	3.45

Department Expenditures



Department Expenditure History



Description

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

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

Accomplishments

- Received the City's third Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award as evidence of the City's commitment to meeting the highest principles of governmental budgeting. (A14, B5, B6, B7)
- Received the City's second GFOA Certificate of Achievement for Excellence in Financial Reporting in evidence of the City's commitment to transparency and full disclosure. (A14, B5)
- Received the City's second GTOT two-year Certificate of Distinction for updated Investment reports. (A14, B1)
- Created fleet replacement schedule.

Goals

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

(Strategic Plan Goal #)

Expenditure Summary

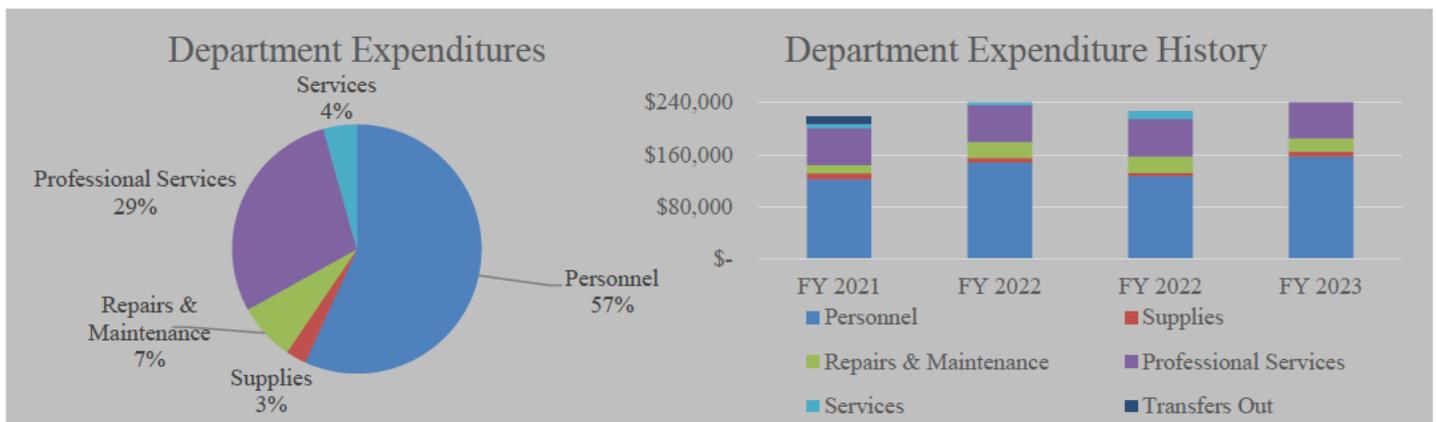
Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 122,198	\$ 147,760	\$ 126,931	\$ 157,330
Supplies	\$ 9,132	\$ 7,250	\$ 5,100	\$ 7,380
Repairs & Maintenance	\$ 12,571	\$ 24,962	\$ 24,962	\$ 20,596
Professional Services	\$ 56,822	\$ 56,240	\$ 58,006	\$ 79,563
Services	\$ 7,352	\$ 15,007	\$ 11,811	\$ 12,005
Transfers Out	\$ 9,800	\$ -	\$ -	\$ -
Total	\$ 217,875	\$ 251,219	\$ 226,810	\$ 276,874

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Purchase Orders Issued	1,400	1,200	420	450
EFTs Issued	170	195	680	720
Drafts	130	135	135	135
A/P Checks Processed	1,570	1,500	1,300	1,200

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Assistant City Manager/CFO	0.30	0.30	0.30	0.30
Staff Accountant	0.50	0.50	0.50	0.50
Accounting Specialist	0.85	0.85	0.85	0.85
Customer Service Representatives	0.10	0.10	0.10	0.20
Part-Time Customer Service Rep	0.05	0.05	0.05	-
Intern	0.50	0.50	0.50	0.50
Total	2.30	2.30	2.30	2.35



Finance - Operations

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-31-5101	Salaries-Administrative	\$ 33,921	\$ 36,493	\$ 36,025	\$ 39,912
10-5-31-5102	Salaries-Professional	\$ 23,202	\$ 23,905	\$ 22,790	\$ 24,697
10-5-31-5104	Salaries-Operations	\$ 34,151	\$ 34,636	\$ 33,316	\$ 38,764
10-5-31-5109	Salaries-Part Time	\$ 4,946	\$ 14,003	\$ 3,500	\$ 12,545
10-5-31-5112	Longevity	\$ -	\$ -	\$ 217	\$ 182
10-5-31-5113	Certification/Education Pay	\$ 3,285	\$ 3,432	\$ 3,800	\$ 1,758
10-5-31-5114	Allowances	\$ 1,472	\$ 1,440	\$ 1,662	\$ 1,800
10-5-31-5120	FICA	\$ 7,282	\$ 8,714	\$ 8,050	\$ 9,154
10-5-31-5124	WC Insurance	\$ 224	\$ 251	\$ 224	\$ 236
10-5-31-5130	TMRS	\$ 7,758	\$ 10,714	\$ 8,796	\$ 11,512
10-5-31-5150	Group Insurance	\$ 5,956	\$ 14,172	\$ 8,552	\$ 16,770
	Total Personnel	\$ 122,198	\$ 147,760	\$ 126,931	\$ 157,330
10-5-31-5201	Office Supplies	\$ 2,360	\$ 2,500	\$ 2,000	\$ 2,500
10-5-31-5203	Postage	\$ 936	\$ 1,000	\$ 1,130	\$ 1,130
10-5-31-5204	Clothing Supplies	\$ 94	\$ 180	\$ 180	\$ 180
10-5-31-5206	Books & Periodicals	\$ -	\$ 570	\$ -	\$ 570
10-5-31-5210	Tools & Other Supplies	\$ 466	\$ 500	\$ -	\$ -
10-5-31-5215	Small Equipment	\$ 3,037	\$ 500	\$ 290	\$ 3,000
10-5-31-5230	Employee Testing	\$ 2,239	\$ 2,000	\$ 1,500	\$ -
	Total Supplies	\$ 9,132	\$ 7,250	\$ 5,100	\$ 7,380
10-5-31-5323	Computer System Maintenance	\$ 12,571	\$ 24,962	\$ 24,962	\$ 20,596
	Total Repairs & Maintenance	\$ 12,571	\$ 24,962	\$ 24,962	\$ 20,596
10-5-31-5403	Accounting Services	\$ 15,302	\$ 15,300	\$ 15,300	\$ 13,988
10-5-31-5406	Information Technology Services	\$ 12,877	\$ 10,080	\$ 10,771	\$ 21,123
10-5-31-5407	Administrative Services	\$ 4,853	\$ 5,060	\$ 5,622	\$ 4,060
10-5-31-5409	Special Services	\$ 23,790	\$ 25,800	\$ 26,313	\$ 28,392
	Total Professional Services	\$ 56,822	\$ 56,240	\$ 58,006	\$ 79,563
10-5-31-5502	Communication Services	\$ 1,951	\$ 2,040	\$ 1,868	\$ 2,040
10-5-31-5504	Internet Services	\$ 381	\$ 384	\$ 400	\$ 420
10-5-31-5511	Insurance-General Liability	\$ 47	\$ 49	\$ 36	\$ 134
10-5-31-5512	Insurance-Errors & Omissions	\$ 105	\$ 119	\$ 126	\$ 314
10-5-31-5513	Insurance-Crime/Dishonesty	\$ 274	\$ 294	\$ 274	\$ 302
10-5-31-5522	Legal Notices	\$ -	\$ 3,000	\$ -	\$ -
10-5-31-5531	Equipment Rental	\$ 1,288	\$ 1,236	\$ 1,222	\$ 1,320
10-5-31-5541	Travel & Training	\$ 1,755	\$ 5,850	\$ 5,850	\$ 5,850
10-5-31-5542	Dues/Memberships	\$ 1,552	\$ 2,035	\$ 2,035	\$ 1,625
	Total Services	\$ 7,352	\$ 15,007	\$ 11,811	\$ 12,005
10-5-31-5961	Transfer to Fund 61	\$ 9,800	\$ -	\$ -	\$ -
	Total Transfers Out	\$ 9,800	\$ -	\$ -	\$ -
	Total Finance - Operations	\$21 217,875	\$ 251,219	\$ 226,810	\$ 276,874



Description

Provides and manages solid waste collection and disposal services.

Accomplishments

- Partnered with neighboring cities to provide our citizens an opportunity to dispose of household hazardous waste at a Household Hazardous Waste Cleanup Day. (C2, D8, F2, F11)
- Coordinated a semi-annual clean-up day with solid waste provider for citizens to dispose of large/bulky items properly. (F2, F11)

Goals

- Continue to address and rectify customer concerns.

**Annual Budget
FY 2023**

**General Fund
Finance
Solid Waste**

Description

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

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 17,573	\$ 19,777	\$ 18,646	\$ 23,127
Services	\$ (3,713)	\$ 5,000	\$ 5,000	\$ 5,000
Waste Collection	\$ 942,842	\$ 1,260,000	\$ 1,266,529	\$ 1,373,159
Total	\$ 956,701	\$ 1,284,777	\$ 1,290,175	\$ 1,401,286

Staffing

	FY 2021 Actual	FY 2022 Budget	FY 2022 Budget	FY 2023 Estimated
Assistant City Manager/CFO	0.05	0.05	0.05	0.05
Staff Accountant	0.05	0.05	0.05	0.05
Customer Service Representatives	0.05	0.05	0.05	0.10
Part-Time Customer Service Rep	0.02	0.02	0.02	-
Utility Billing Specialist	0.10	0.10	0.10	0.10
Total	0.27	0.27	0.27	0.30



Finance - Solid Waste

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-33-5101	Salaries-Administrative	\$ 5,653	\$ 6,082	\$ 6,004	\$ 6,652
10-5-33-5102	Salaries-Professional	\$ 2,320	\$ 2,390	\$ 2,279	\$ 2,470
10-5-33-5104	Salaries-Operations	\$ 5,108	\$ 5,338	\$ 5,325	\$ 7,367
10-5-33-5109	Salaries-Part Time	\$ 266	\$ 761	\$ 24	\$ -
10-5-33-5112	Longevity	\$ 30	\$ 36	\$ 51	\$ 71
10-5-33-5113	Certification/Education Pay	\$ 302	\$ 302	\$ 302	\$ 348
10-5-33-5114	Allowances	\$ 245	\$ 240	\$ 277	\$ 300
10-5-33-5120	FICA	\$ 930	\$ 1,159	\$ 1,056	\$ 1,316
10-5-33-5124	WC Insurance	\$ 31	\$ 34	\$ 31	\$ 34
10-5-33-5130	TMRS	\$ 1,103	\$ 1,519	\$ 1,271	\$ 1,849
10-5-33-5150	Group Insurance	\$ 1,584	\$ 1,916	\$ 2,026	\$ 2,720
	Total Personnel	\$ 17,573	\$ 19,777	\$ 18,646	\$ 23,127
10-5-33-5521	Advertising/Marketing	\$ (3,750)	\$ 5,000	\$ 5,000	\$ 5,000
10-5-33-5541	Training & Travel	\$ 37	\$ -	\$ -	\$ -
	Total Services	\$ (3,713)	\$ 5,000	\$ 5,000	\$ 5,000
10-5-33-5571	Waste Collection Services	\$ 942,842	\$ 1,260,000	\$ 1,266,529	\$ 1,373,159
	Total Waste Collection	\$ 942,842	\$ 1,260,000	\$ 1,266,529	\$ 1,373,159
	Total Finance - Solid Waste	\$ 956,701	\$ 1,284,777	\$ 1,290,175	\$ 1,401,286



Description

Human Resources develops and administers programs and activities that effectively recruit, train, engage and retain a valued, valuable workforce. Human Resources also:

- Prepares the City employee payroll.
- Administers employee benefit programs.
- Prepares reports, analysis and information as needed by Council, management, and departments.
- Oversees the City's employee selection process.
- Facilitates the development of a positive organizational climate.

Accomplishments

- Coordinated and hosted Open Enrollment to provide information on all benefits offered to employees.

Goals

- Develop exit process and forms for departing employees.
- Conduct review of all personnel files.

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ -	\$ -	\$ -	\$ 50,428
Supplies	\$ -	\$ -	\$ -	\$ 4,050
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 4,333
Services	\$ -	\$ -	\$ -	\$ 1,304
Total	\$ -	\$ -	\$ -	\$ 60,115

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Payrolls Processed	26	-	26	26
Payroll Checks Processed	2,000	-	2,040	2,090
Payroll ACH Employees	72	-	78	80
Employees Hired	31	-	18	15
Fire Tests Administered	1	-	1	1

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
HR Generalist	-	-	-	0.80
Total	-	-	-	0.80



Finance - Human Resources

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-34-5104	Salaries-Operations	\$ -	\$ -	\$ -	\$ 36,413
10-5-34-5120	FICA	\$ -	\$ -	\$ -	\$ 2,786
10-5-34-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 72
10-5-34-5130	TMRS	\$ -	\$ -	\$ -	\$ 3,914
10-5-34-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 7,243
	Total Personnel	\$ -	\$ -	\$ -	\$ 50,428
10-5-34-5201	Office Supplies	\$ -	\$ -	\$ -	\$ 500
10-5-34-5204	Clothing Supplies	\$ -	\$ -	\$ -	\$ 50
10-5-34-5230	Employee Testing	\$ -	\$ -	\$ -	\$ 3,500
	Total Supplies	\$ -	\$ -	\$ -	\$ 4,050
10-5-34-5323	Computer System Maintenance	\$ -	\$ -	\$ -	\$ 4,333
	Total Repairs and Maintenance	\$ -	\$ -	\$ -	\$ 4,333
10-5-34-5502	Communication Services	\$ -	\$ -	\$ -	\$ 480
10-5-34-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 52
10-5-34-5512	Insurance-Errors & Omissions	\$ -	\$ -	\$ -	\$ 122
10-5-34-5541	Training & Travel	\$ -	\$ -	\$ -	\$ 500
10-5-34-5542	Due/Memberships	\$ -	\$ -	\$ -	\$ 150
	Total Services	\$ -	\$ -	\$ -	\$ 1,304
	Total Finance-Human Resources	\$ -	\$ -	\$ -	\$ 60,115
	Total Finance	\$ 1,174,576	\$ 1,535,996	\$ 1,516,986	\$ 1,738,275



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

- Implemented text notifications to alert defendants of their court date and disposition options to improve efficiencies. (A10)
- Implemented email notices to ensure that defendants receive timely notifications of court hearings, court dispositions, and other court documents to create efficiencies in the court. (A10)
- Implemented the use of electronic signature pads to create efficiencies and continue the transition to a paperless court. (A9)
- New standing judicial orders and prosecutor directives put into place to allow the court to process cases in a timely and efficient manner.
- Completed a 22-year audit of cases with convictions but no plea entered in Incode, which resulted in 1,932 cases being corrected.
- Completed a purge of closed records from 1/1/2000 – 12/31/2016, which resulted in 3,436 records being purged from Incode.
- Submitted 2,466 cases for the first time to OMNI to place holds on the driver's licenses of violators.

Goals

- Acquire recording equipment for trial proceedings as it is required by a court of record.
- Acquire Tyler Technologies Online Document Search software to create efficiencies for court staff, attorneys, and defendants. (A10)
- Certify the Court Administrator as a juvenile case manager through the Texas Municipal Courts Education Center to better assist juvenile defendants.
- Sponsor a booth at National Night Out to increase community outreach. (A11, E7)

(Strategic Plan Goal #)

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 74,603	\$ 65,530	\$ 36,217	\$ 64,651
Supplies	\$ 2,533	\$ 4,945	\$ 3,830	\$ 4,730
Repairs & Maintenance	\$ (6,926)	\$ 22,410	\$ 22,165	\$ 27,430
Professional Services	\$ 30,444	\$ 30,204	\$ 23,104	\$ 20,000
Services	\$ 15,167	\$ 18,755	\$ 14,815	\$ 19,022
Transfers Out	\$ 27,000	\$ -	\$ -	\$ -
Total	\$ 142,820	\$ 141,844	\$ 100,131	\$ 135,833

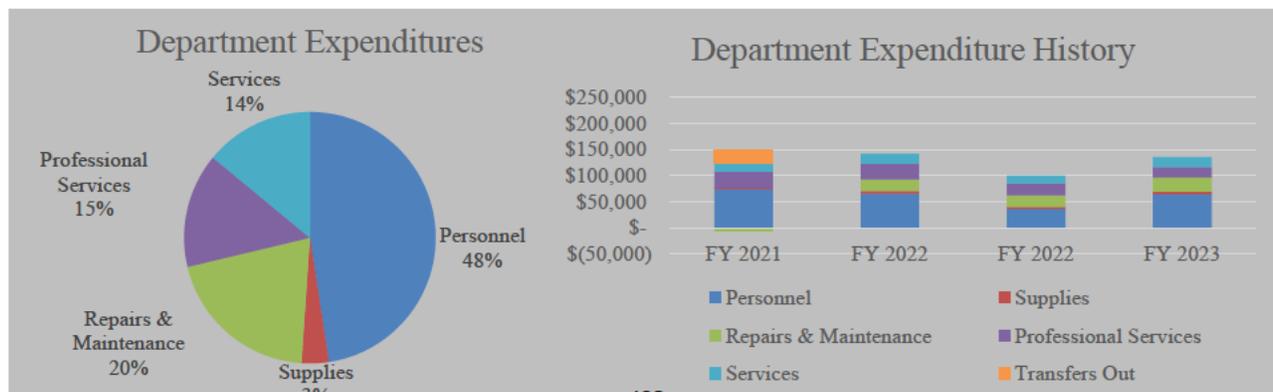
Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Court sessions	12	24	12	24
Warrants Issued	457	800	100	800
Warrants Outstanding	15,544	17,044	16,500	17,000
Warrants Cleared	1,240	1,400	1,100	1,400
Warnings Issued	-	-	-	-
Cases Filed:				
State Law	486	536	300	520
Traffic	690	700	1,300	1,200
Parking	3	6	6	6
City Ordinance	108	116	150	125
Total Cases Filed	1,287	1,358	1,756	1,851

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
City Attorney - 1*	Part Time	Part Time	Part Time	Part Time
City Judge - 1*	Part Time	Part Time	Part Time	Part Time
Court Administrator	1	1	1	1
Court Clerk	0.5	0.5	0.5	-
Total	1.5	1.5	1.5	1

* Appointed, part-time positions.



**Annual Budget
FY 2023**

**General Fund
Municipal Court**

Municipal Court

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-40-5103	Salaries-Supervisory	\$ 44,002	\$ 46,687	\$ 28,784	\$ 46,100
10-5-40-5109	Salaries-Part Time	\$ 13,908	\$ -	\$ -	\$ -
10-5-40-5110	Overtime	\$ 17	\$ -	\$ -	\$ -
10-5-40-5112	Longevity	\$ 785	\$ -	\$ -	\$ -
10-5-40-5113	Certification/Education Pay	\$ 935	\$ 935	\$ -	\$ 780
10-5-40-5120	FICA	\$ 4,515	\$ 4,975	\$ 2,167	\$ 3,586
10-5-40-5124	WC Insurance	\$ 137	\$ 143	\$ 59	\$ 93
10-5-40-5130	TMRS	\$ 3,810	\$ 5,141	\$ 2,436	\$ 5,038
10-5-40-5150	Group Insurance	\$ 6,494	\$ 7,649	\$ 2,771	\$ 9,054
	Total Personnel	\$ 74,603	\$ 65,530	\$ 36,217	\$ 64,651
10-5-40-5201	Office Supplies	\$ 1,100	\$ 2,500	\$ 2,000	\$ 2,000
10-5-40-5203	Postage	\$ 1,405	\$ 870	\$ 1,680	\$ 1,680
10-5-40-5204	Clothing Supplies	\$ -	\$ 25	\$ 50	\$ 50
10-5-40-5205	Janitorial Supplies	\$ 27	\$ 850	\$ -	\$ 150
10-5-40-5210	Tools & Other Supplies	\$ -	\$ 700	\$ 100	\$ 100
10-5-40-5215	Small Equipment	\$ -	\$ -	\$ -	\$ 750
	Total Supplies	\$ 2,533	\$ 4,945	\$ 3,830	\$ 4,730
10-5-40-5301	Building Maintenance	\$ (6,926)	\$ 22,410	\$ 22,165	\$ 5,000
10-5-40-5323	Computer System Maintenance	\$ -	\$ -	\$ -	\$ 22,430
	Total Repairs & Maintenance	\$ (6,926)	\$ 22,410	\$ 22,165	\$ 27,430
10-5-40-5404	Legal Services	\$ 30,444	\$ 30,000	\$ 22,900	\$ 20,000
10-5-40-5406	Information Technology Services	\$ -	\$ 204	\$ 204	\$ -
	Total Professional Services	\$ 30,444	\$ 30,204	\$ 23,104	\$ 20,000
10-5-40-5501	Electric Services	\$ 4,587	\$ 3,400	\$ 3,400	\$ 3,690
10-5-40-5502	Communication Services	\$ 2,254	\$ 2,100	\$ 1,769	\$ 1,380
10-5-40-5504	Internet Services	\$ 736	\$ 852	\$ 176	\$ -
10-5-40-5506	Merchant Services	\$ 3,477	\$ 4,000	\$ 3,785	\$ 4,000
10-5-40-5511	Insurance-General Liability	\$ 47	\$ 24	\$ 24	\$ 52
10-5-40-5512	Insurance-Errors & Omissions	\$ 105	\$ 84	\$ 84	\$ 122
10-5-40-5513	Insurance-Crime/Dishonesty	\$ 69	\$ 69	\$ 69	\$ 75
10-5-40-5517	Insurance-Property	\$ 717	\$ 761	\$ 761	\$ 837
10-5-40-5531	Equipment Rental	\$ 1,948	\$ 1,956	\$ 1,948	\$ 1,956
10-5-40-5541	Training & Travel	\$ 1,068	\$ 5,454	\$ 2,500	\$ 6,800
10-5-40-5542	Dues / Memberships	\$ 160	\$ 55	\$ 300	\$ 110
	Total Services	\$ 15,167	\$ 18,755	\$ 14,815	\$ 19,022
10-5-40-5961	Transfer to Fund 61	\$ 27,000	\$ -	\$ -	\$ -
	Total Transfers Out	\$ 27,000	\$ -	\$ -	\$ -
	Total Municipal Court	\$ 142,820	\$ 141,844	\$ 100,131	\$ 135,833

Description

The Police department is comprised of four divisions:

1. Operations
2. Animal Control
3. VCLG
4. VAWA CID

The details of these divisions follow.

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 1,762,615	\$ 2,411,158	\$ 2,347,121	\$ 2,587,535
Supplies	\$ 78,843	\$ 106,852	\$ 110,482	\$ 97,415
Repairs & Maintenance	\$ 107,166	\$ 129,483	\$ 127,892	\$ 100,404
Professional Services	\$ 18,680	\$ 25,925	\$ 32,428	\$ 27,285
Services	\$ 198,317	\$ 203,962	\$ 201,482	\$ 201,207
Capital	\$ -	\$ 262,828	\$ 270,730	\$ -
Transfers Out	\$ 467,000	\$ -	\$ -	\$ -
Total	\$ 2,632,620	\$ 3,140,208	\$ 3,090,135	\$ 3,013,846

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Chief of Police	1.00	1.00	1.00	1.00
Assistant Police Chief	1.00	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00	2.00
Sergeant	5.00	4.00	5.00	5.00
Detective*	4.00	4.00	4.00	4.00
Patrol Officer	10.95	10.95	11.00	11.00
Total Sworn	23.95	22.95	24.00	24.00
Communications Manager	1.00	1.00	1.00	1.00
Communications Operator	5.00	5.00	5.00	5.00
Administrative Assistant	1.00	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00
Evidence Technician	-	1.00	-	-
Crime Victim Liason*	1.00	1.00	1.00	1.00
Code Compliance Officer-Code Enf.	1.00	-	-	-
Code Compliance Officer-Animal Control	1.00	1.00	1.00	1.00
Total Non-Sworn	11.00	11.00	10.00	10.00
Total	34.95	33.95	34.00	34.00

*Increased by Grant



Description

The Bellmead Police Department provides excellent service through partnerships that build trust, reduce crime, create safe environments, 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

- Improved connectivity and data collection of vehicles, personnel, and equipment through use of Mobile Data Terminals. (A9, A10, A13, E1)
- Modified record retention policy to mirror state law.
- Implemented a monitoring program that reviews positive police interaction with the community, which serves as tangible proof of the assistance the department provides to the community. (E6)
- Replaced eight police vehicles according to the vehicle replacement plan and gave the new vehicle graphics a more modern look. (E1)
- Applied for a COPS grant which will provide funding to the agency to hire additional officers. (A3)

Goals

- Continue educating all police supervisors and officers to better their training and service to the public. (E1)
- Implement the use of ticket writers to streamline processes, create efficiencies, and lesson the amount of transcription errors. (A9)

(Strategic Plan Goal #)

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 1,628,752	\$ 2,234,961	\$ 2,234,653	\$ 2,405,203
Supplies	\$ 70,431	\$ 102,810	\$ 102,933	\$ 90,400
Repairs & Maintenance	\$ 103,921	\$ 125,283	\$ 120,742	\$ 93,129
Professional Services	\$ 18,680	\$ 25,880	\$ 32,228	\$ 27,085
Services	\$ 84,628	\$ 95,977	\$ 94,056	\$ 112,414
Capital	\$ -	\$ 215,100	\$ 215,100	\$ -
Transfers Out	\$ 467,000	\$ -	\$ -	\$ -
Total	\$ 2,373,413	\$ 2,800,011	\$ 2,799,712	\$ 2,728,231

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Calls for Service	14,168	15,200	14,828	15,000
911 Calls	8,610	8,650	8,500	9,000
Citations	1,882	1,950	2,568	3,000
Traffic Accidents	672	700	768	700
Arrests	502	750	880	900
Offense Reports	1,326	1,950	1,200	1,500

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Chief of Police	1.00	1.00	1.00	1.00
Assistant Police Chief	1.00	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00	2.00
Sergeant	5.00	4.00	5.00	5.00
Detective	3.00	3.00	3.00	3.00
Patrol Officer	10.95	10.95	11.00	11.00
Total Sworn	22.95	21.95	23.00	23.00
Communications Manager	1.00	1.00	1.00	1.00
Communications Operator	5.00	5.00	5.00	5.00
Administrative Assistant	1.00	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00
Evidence Technician	-	1.00	-	-
Total Non-Sworn	8.00	9.00	8.00	8.00
Total	30.95	30.95	31.00	31.00



Police - Operations

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-51-5101	Salaries-Administrative	\$ 47,721	\$ 68,637	\$ 72,663	\$ 108,665
10-5-51-5103	Salaries-Supervisory	\$ 498,139	\$ 538,990	\$ 538,990	\$ 564,437
10-5-51-5104	Salaries-Operations	\$ 623,327	\$ 924,170	\$ 924,170	\$ 967,007
10-5-51-5110	Overtime	\$ 84,124	\$ 88,540	\$ 88,540	\$ 75,539
10-5-51-5112	Longevity	\$ 3,561	\$ 4,269	\$ 4,600	\$ 6,305
10-5-51-5113	Certification/Education Pay	\$ 12,093	\$ 17,948	\$ 14,283	\$ 14,854
10-5-51-5114	Allowances	\$ -	\$ 1,000	\$ -	\$ 1,000
10-5-51-5115	Hiring Incentive Pay	\$ 3,000	\$ 15,000	\$ 15,000	\$ 15,000
10-5-51-5120	FICA	\$ 91,584	\$ 128,667	\$ 128,667	\$ 134,013
10-5-51-5124	WC Insurance	\$ 23,187	\$ 33,029	\$ 33,029	\$ 40,000
10-5-51-5125	Unemployment Compensation	\$ 4,055	\$ -	\$ -	\$ -
10-5-51-5130	TMRS	\$ 102,803	\$ 177,963	\$ 177,963	\$ 188,383
10-5-51-5150	Group Insurance	\$ 135,159	\$ 236,748	\$ 236,748	\$ 290,000
	Total Personnel	\$ 1,628,752	\$ 2,234,961	\$ 2,234,653	\$ 2,405,203
10-5-51-5201	Office Supplies	\$ 5,100	\$ 4,500	\$ 4,500	\$ 4,500
10-5-51-5203	Postage	\$ 555	\$ 720	\$ 840	\$ 840
10-5-51-5204	Clothing Supplies	\$ 13,454	\$ 15,620	\$ 13,120	\$ 13,000
10-5-51-5205	Janitorial Supplies	\$ 780	\$ 1,650	\$ 1,000	\$ 1,500
10-5-51-5207	Fuel	\$ 35,042	\$ 43,720	\$ 50,873	\$ 55,960
10-5-51-5208	Training Supplies	\$ 1,776	\$ 1,000	\$ 2,000	\$ 3,500
10-5-51-5210	Tools & Other Supplies	\$ 5,627	\$ 5,400	\$ 3,500	\$ 3,600
10-5-51-5215	Small Equipment	\$ 4,029	\$ 27,700	\$ 23,600	\$ 5,500
10-5-51-5230	Employee Testing	\$ 4,067	\$ 2,500	\$ 2,500	\$ 2,000
	Total Supplies	\$ 70,431	\$ 102,810	\$ 102,933	\$ 90,400
10-5-51-5301	Building Maintenance	\$ 2,242	\$ 8,000	\$ 8,000	\$ 5,000
10-5-51-5321	Machinery & Equipment Maint	\$ 548	\$ 600	\$ 500	\$ 600
10-5-51-5322	Vehicle Maintenance	\$ 19,603	\$ 30,000	\$ 25,000	\$ 30,000
10-5-51-5323	Computer System Maintenance	\$ 71,373	\$ 71,983	\$ 71,000	\$ 40,529
10-5-51-5325	Radio Maintenance	\$ 10,155	\$ 14,700	\$ 16,242	\$ 17,000
	Total Repairs & Maintenance	\$ 103,921	\$ 125,283	\$ 120,742	\$ 93,129
10-5-51-5405	Medical Services	\$ 2,153	\$ 2,900	\$ 300	\$ 3,000
10-5-51-5406	Information Technology Services	\$ 16,500	\$ 22,980	\$ 31,928	\$ 24,085
10-5-51-5407	Administration Services	\$ 27	\$ -	\$ -	\$ -
	Total Professional Services	\$ 18,680	\$ 25,880	\$ 32,228	\$ 27,085

Police - Operations Continued

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-51-5501	Electric Services	\$ 12,606	\$ 10,000	\$ 10,100	\$ 11,280
10-5-51-5502	Communication Services	\$ 20,259	\$ 21,180	\$ 19,743	\$ 21,480
10-5-51-5503	Gas Services	\$ 716	\$ 740	\$ 700	\$ 770
10-5-51-5504	Internet Services	\$ 1,205	\$ 1,212	\$ 1,325	\$ 1,440
10-5-51-5511	Insurance-General Liability	\$ 511	\$ 528	\$ 388	\$ 1,726
10-5-51-5512	Insurance-Errors & Omissions	\$ 1,134	\$ 1,283	\$ 1,362	\$ 4,036
10-5-51-5514	Insurance-Law Enf Liability	\$ 13,528	\$ 15,834	\$ 18,091	\$ 19,900
10-5-51-5515	Insurance-Auto	\$ 10,444	\$ 10,871	\$ 11,712	\$ 12,883
10-5-51-5517	Insurance-Property	\$ 1,917	\$ 1,727	\$ 2,035	\$ 2,239
10-5-51-5518	Claims & Damages	\$ -	\$ -	\$ 1,500	\$ -
10-5-51-5521	Advertising/Marketing	\$ 3,599	\$ 2,000	\$ 3,000	\$ 3,600
10-5-51-5531	Equipment Rental	\$ 2,190	\$ 3,002	\$ 3,100	\$ 3,060
10-5-51-5541	Training & Travel	\$ 10,289	\$ 18,900	\$ 15,000	\$ 19,000
10-5-51-5542	Dues/Memberships	\$ 4,693	\$ 6,200	\$ 3,500	\$ 6,000
10-5-51-5553	Community Service Programs	\$ 1,537	\$ 2,500	\$ 2,500	\$ 5,000
	Total Services	\$ 84,628	\$ 95,977	\$ 94,056	\$ 112,414
10-5-51-5706	Vehicles	\$ -	\$ 215,100	\$ 215,100	\$ -
	Total Capital	\$ -	\$ 215,100	\$ 215,100	\$ -
10-5-51-5961	Transfer to Fund 61	\$ 467,000	\$ -	\$ -	\$ -
	Total Transfers Out	\$ 467,000	\$ -	\$ -	\$ -
	Total Police - Operations	\$ 2,373,413	\$ 2,800,011	\$ 2,799,712	\$ 2,728,231

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.

Accomplishments

- Planned and executed the 2nd Annual Bellmead Family Dog Day, resulting in more dogs being microchipped to reduce the number of strays. (E7)
- Acquired an animal holding kennel for animals to be temporarily housed to reduce intake to Waco shelter.
- Planned and executed a Junior Animal Control Officer camp for kids 5-12 years old to inform them about animal care. (A11, E7)

Goals

- Design program to trap, neuter, and release feral cats.
- Create signage in public areas to put notices and flyers for missing animals to educate citizens. (A11)
- Research, identify, and apply for grants to assist citizens in spaying/neutering cats and dogs.
- Continue to grow the foster program to reduce the number of animals taken to Waco shelter.
- Continue to offer the Junior Animal Control Officer camp. (A11, E7)

Expenditure Summary

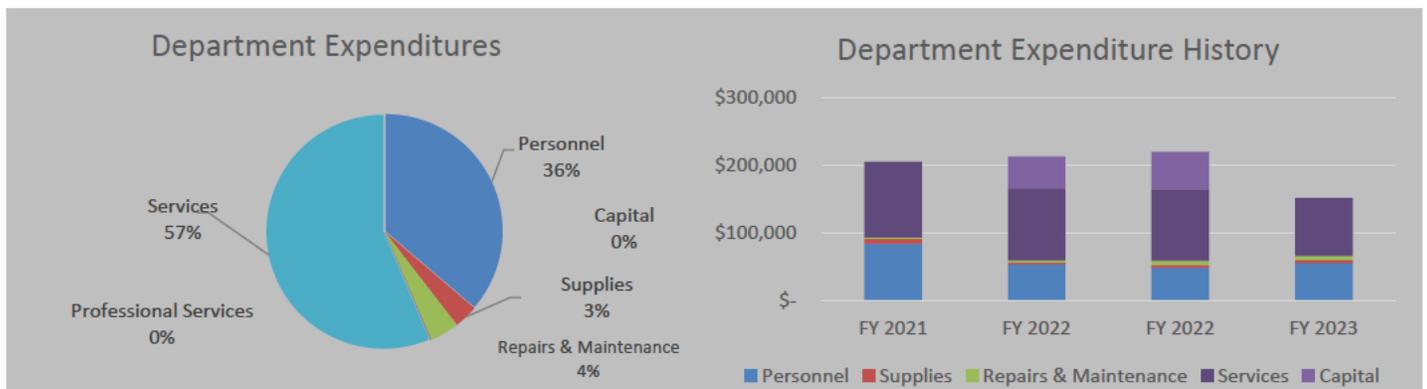
Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 84,194	\$ 53,572	\$ 48,232	\$ 54,981
Supplies	\$ 7,022	\$ 2,807	\$ 4,594	\$ 4,980
Repairs & Maintenance	\$ 2,189	\$ 3,100	\$ 6,100	\$ 6,100
Professional Services	\$ -	\$ 45	\$ 100	\$ 100
Services	\$ 112,109	\$ 106,093	\$ 105,751	\$ 85,540
Capital	\$ -	\$ 47,728	\$ 55,630	\$ -
Total	\$ 205,514	\$ 213,345	\$ 220,407	\$ 151,701

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Calls for Service	2,216	1,500	955	900
Animals Taken to Shelter	50	50	56	40
Citations Issued	42	80	60	75
Reports	46	100	60	80

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Code Compliance Officer-Code Enf.	1.00	-	-	-
Animal Control Officer	1.00	1.00	1.00	1.00
Total	2.00	1.00	1.00	1.00



Police - Animal Control

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-52-5104	Salaries-Operations	\$ 61,696	\$ 35,436	\$ 33,631	\$ 36,599
10-5-52-5110	Overtime	\$ 73	\$ 1,044	\$ 250	\$ 1,098
10-5-52-5112	Longevity	\$ 305	\$ 365	\$ -	\$ 110
10-5-52-5113	Certification/Education Pay	\$ 935	\$ 935	\$ -	\$ -
10-5-52-5120	FICA	\$ 4,207	\$ 2,890	\$ 2,253	\$ 2,892
10-5-52-5124	WC Insurance	\$ 1,105	\$ 1,259	\$ 1,108	\$ 1,165
10-5-52-5125	Unemployment Compensation	\$ 1,026	\$ -	\$ -	\$ -
10-5-52-5130	TMRS	\$ 5,046	\$ 3,994	\$ 3,130	\$ 4,063
10-5-52-5150	Group Insurance	\$ 9,800	\$ 7,649	\$ 7,860	\$ 9,054
	Total Personnel	\$ 84,194	\$ 53,572	\$ 48,232	\$ 54,981
10-5-52-5201	Office Supplies	\$ 331	\$ 280	\$ 250	\$ 250
10-5-52-5203	Postage	\$ 76	\$ 75	\$ 110	\$ 110
10-5-52-5204	Clothing Supplies	\$ 1,178	\$ 227	\$ 275	\$ 300
10-5-52-5205	Janitorial Supplies	\$ 130	\$ 100	\$ 50	\$ 100
10-5-52-5207	Fuel	\$ 3,200	\$ 1,705	\$ 3,409	\$ 3,720
10-5-52-5210	Tools and Other Supplies	\$ 1,801	\$ 170	\$ 200	\$ 250
10-5-52-5215	Small Equipment	\$ 305	\$ 250	\$ 300	\$ 250
	Total Supplies	\$ 7,022	\$ 2,807	\$ 4,594	\$ 4,980
10-5-52-5307	Sign Maintenance	\$ 446	\$ -	\$ 3,000	\$ 3,000
10-5-52-5322	Vehicle Maintenance	\$ 1,343	\$ 2,500	\$ 2,500	\$ 2,500
10-5-52-5325	Radio Maintenance	\$ 400	\$ 600	\$ 600	\$ 600
	Total Repairs & Maintenance	\$ 2,189	\$ 3,100	\$ 6,100	\$ 6,100
10-5-52-5440	Testing Services	\$ -	\$ 45	\$ 100	\$ 100
	Total Professional Services	\$ -	\$ 45	\$ 100	\$ 100
10-5-52-5502	Communication Services	\$ 469	\$ 240	\$ 378	\$ 480
10-5-52-5511	Insurance-General Liability	\$ 31	\$ 16	\$ 24	\$ 52
10-5-52-5512	Insurance-Errors & Omissions	\$ 70	\$ 39	\$ 84	\$ 122
10-5-52-5515	Insurance-Auto	\$ 532	\$ 277	\$ 519	\$ 571
10-5-52-5541	Training & Travel	\$ 1,925	\$ 400	\$ 500	\$ 400
10-5-52-5542	Dues/Membership	\$ 50	\$ 75	\$ 100	\$ 75
10-5-52-5554	Family Dog Day	\$ -	\$ 1,026	\$ 1,026	\$ 2,000
10-5-52-5555	Animal Control	\$ 108,336	\$ 103,020	\$ 103,020	\$ 81,740
	Total Services	\$ 112,109	\$ 106,093	\$ 105,751	\$ 85,540
10-5-52-5704	Facilities	\$ -	\$ 7,480	\$ 7,480	\$ -
10-5-52-5706	Vehicles	\$ -	\$ 40,248	\$ 48,150	\$ -
	Total Capital	\$ -	\$ 47,728	\$ 55,630	\$ -
	Total Police - Animal Control	\$ 205,514	\$ 213,345	\$ 220,407	\$ 151,701



Description

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

Accomplishments

- Obtained Car Seat Safety Certification to properly transport children from the scene to safety. (A4)
- Attended meetings at the Advocacy Center to help with networking with other agencies.
- Provided over 300 Christmas gifts for children through the Angel Tree program.
- Attended multiple career days and spoke with youth to educate in an effort to prevent victimization. (A7)
- Assisted victim with getting \$40,000 worth of medical bills removed.

Goals

- Develop a Standard Operating Procedure to allow a more impactful role of Crisis Intervention while on scene. (A4)
- Increase community outreach through community events such as National Night Out. (A11)

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 19,341	\$ 54,273	\$ 48,164	\$ 54,315
Supplies	\$ 292	\$ 405	\$ 1,003	\$ 705
Repairs & Maintenance	\$ 355	\$ 300	\$ 400	\$ 375
Services	\$ 547	\$ 660	\$ 1,065	\$ 1,659
Total	\$ 20,535	\$ 55,638	\$ 50,632	\$ 57,054

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
New Victims Served	250	300	350	350
Continuing Victims Served	23	300	300	300
Follow-ups With Victims	800	100	400	400
Victims Assisted with SAVNS	169	250	350	350
Attendees at Informational Booths	1,200	1,500	3,000	5,000
Individuals Trained	-	30	100	100

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Crime Victim Liason*	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

*Increased by Grant



Police - VCLG

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-53-5104	Salaries-Operations	\$ 14,909	\$ 36,429	\$ 34,453	\$ 37,522
10-5-53-5110	Overtime	\$ 54	\$ -	\$ -	\$ -
10-5-53-5112	Longevity	\$ -	\$ -	\$ -	\$ 65
10-5-53-5113	Certification/Education Pay	\$ -	\$ 3,120	\$ -	\$ 935
10-5-53-5120	FICA	\$ 1,051	\$ 3,025	\$ 2,729	\$ 2,947
10-5-53-5124	WC Insurance	\$ 31	\$ 87	\$ 73	\$ 78
10-5-53-5130	TMRS	\$ 1,138	\$ 4,195	\$ 3,056	\$ 4,140
10-5-53-5150	Group Insurance	\$ 2,157	\$ 7,417	\$ 7,853	\$ 8,628
	Total Personnel	\$ 19,341	\$ 54,273	\$ 48,164	\$ 54,315
10-5-53-5201	Office Supplies	\$ 263	\$ 275	\$ 500	\$ 275
10-5-53-5204	Clothing Supplies	\$ -	\$ 80	\$ 150	\$ 150
10-5-53-5207	Fuel	\$ -	\$ -	\$ 253	\$ 280
10-5-53-5210	Tools and Other Supplies	\$ 29	\$ 50	\$ 100	\$ -
	Total Supplies	\$ 292	\$ 405	\$ 1,003	\$ 705
10-5-53-5322	Vehicle Maintenance	\$ 155	\$ -	\$ 100	\$ 75
10-5-53-5325	Radio Maintenance	\$ 200	\$ 300	\$ 300	\$ 300
	Total Repairs & Maintenance	\$ 355	\$ 300	\$ 400	\$ 375
10-5-53-5502	Communication Services	\$ 547	\$ 660	\$ 643	\$ 1,020
10-5-53-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 52
10-5-53-5512	Insurance-E&O	\$ -	\$ -	\$ -	\$ 122
10-5-53-5515	Insurance-Auto	\$ -	\$ -	\$ 422	\$ 465
	Total Services	\$ 547	\$ 660	\$ 1,065	\$ 1,659
	Total Police - VCLG	\$ 20,535	\$ 55,638	\$ 50,632	\$ 57,054

Description

- Investigates all cases brought forth by the department involving crimes against women and female children over the age of 12.
- Prosecutes all perpetrators that carried out acts of violence against women and female children over the age of 12.
- Engages with the community to lessen incidents of family and domestic violence, teaching awareness of methods of breaking the Power and Control Cycle.
- Trains and educates officers and the public to be aware of all crimes relating to family and domestic violence.

Accomplishments

- Investigated 125 cases resulting in 75 arrests.

Goals

- Perform community outreach through social media and community events to raise awareness about crimes and provide helpful information to victims. (E7)
- Participate with the Sexual Assault Response Team (SART) to respond to victims of sex offenses to ensure a victim is met with ample community resources. (E3, E6)
- Participate with the regional Domestic Violence Response Team (DVRT) to respond to crimes that benefit from utilizing multiple resources throughout McLennan County. (E3, E6)

Violence Against Women Detective

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 30,328	\$ 68,352	\$ 16,072	\$ 73,036
Supplies	\$ 1,097	\$ 830	\$ 1,952	\$ 1,330
Repairs & Maintenance	\$ 700	\$ 800	\$ 650	\$ 800
Professional Services	\$ -	\$ -	\$ 100	\$ 100
Services	\$ 1,033	\$ 1,232	\$ 609	\$ 1,594
Total	\$ 33,158	\$ 71,214	\$ 19,383	\$ 76,860

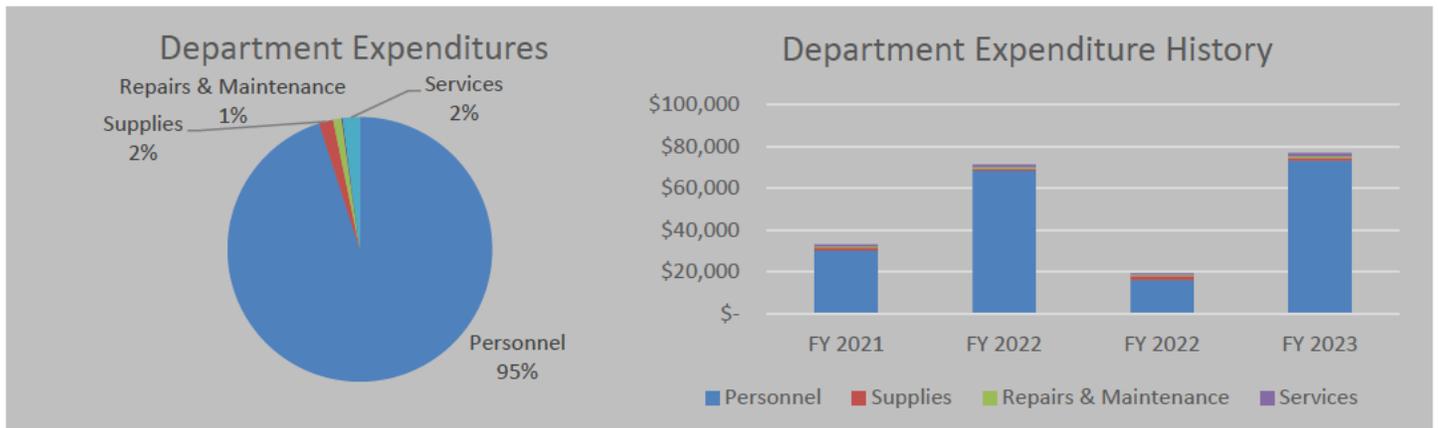
Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Filed Cases	125	136	187	200
Cases Investigated	185	207	200	300
Cases Resulting in Arrest	112	125	150	150
Individuals Trained	-	30	23	40

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
VAWA Detective	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

*Increased by Grant



Police - VAWA CID

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-54-5104	Salaries-Operations	\$ 22,093	\$ 45,391	\$ 11,538	\$ 51,499
10-5-54-5110	Overtime	\$ 300	\$ -	\$ -	\$ -
10-5-54-5112	Longevity	\$ -	\$ -	\$ -	\$ 75
10-5-54-5113	Certification/Education Pay	\$ -	\$ 935	\$ -	\$ 1,848
10-5-54-5115	Hiring Incentive Pay	\$ -	\$ 4,000	\$ -	\$ -
10-5-54-5120	FICA	\$ 1,700	\$ 3,926	\$ 875	\$ 4,087
10-5-54-5124	WC Insurance	\$ 554	\$ 1,239	\$ 124	\$ 1,157
10-5-54-5130	TMRS	\$ 1,893	\$ 5,444	\$ 1,004	\$ 5,742
10-5-54-5150	Group Insurance	\$ 3,787	\$ 7,417	\$ 2,531	\$ 8,628
	Total Personnel	\$ 30,328	\$ 68,352	\$ 16,072	\$ 73,036
10-5-54-5201	Office Supplies	\$ 76	\$ 100	\$ 752	\$ 100
10-5-54-5204	Clothing Supplies	\$ 750	\$ 250	\$ 100	\$ 250
10-5-54-5207	Fuel	\$ 203	\$ 280	\$ 1,000	\$ 980
10-5-54-5230	Employee Testing	\$ 68	\$ 200	\$ 100	\$ -
	Total Supplies	\$ 1,097	\$ 830	\$ 1,952	\$ 1,330
10-5-54-5322	Vehicle Maintenance	\$ 500	\$ 500	\$ 350	\$ 500
10-5-54-5325	Radio Maintenance	\$ 200	\$ 300	\$ 300	\$ 300
	Total Repairs & Maintenance	\$ 700	\$ 800	\$ 650	\$ 800
10-5-54-5406	Information Technology Services	\$ -	\$ -	\$ 100	\$ 100
	Total Professional Services	\$ -	\$ -	\$ 100	\$ 100
10-5-54-5502	Communication Services	\$ 598	\$ 780	\$ 574	\$ 1,020
10-5-54-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 52
10-5-54-5512	Insurance-E&O	\$ -	\$ -	\$ -	\$ 122
10-5-54-5515	Insurance-Auto	\$ 434	\$ 452	\$ -	\$ 400
10-5-54-5541	Travel & Training	\$ -	\$ -	\$ 35	\$ -
	Total Services	\$ 1,033	\$ 1,232	\$ 609	\$ 1,594
	Total Police - VAWA CID	\$ 33,158	\$ 71,214	\$ 19,383	\$ 76,860
	Total Police	\$ 2,632,620	\$ 3,140,208	\$ 3,090,135	\$ 3,013,846



Description

The Fire department is comprised of two divisions:

1. Suppression
2. Inspections

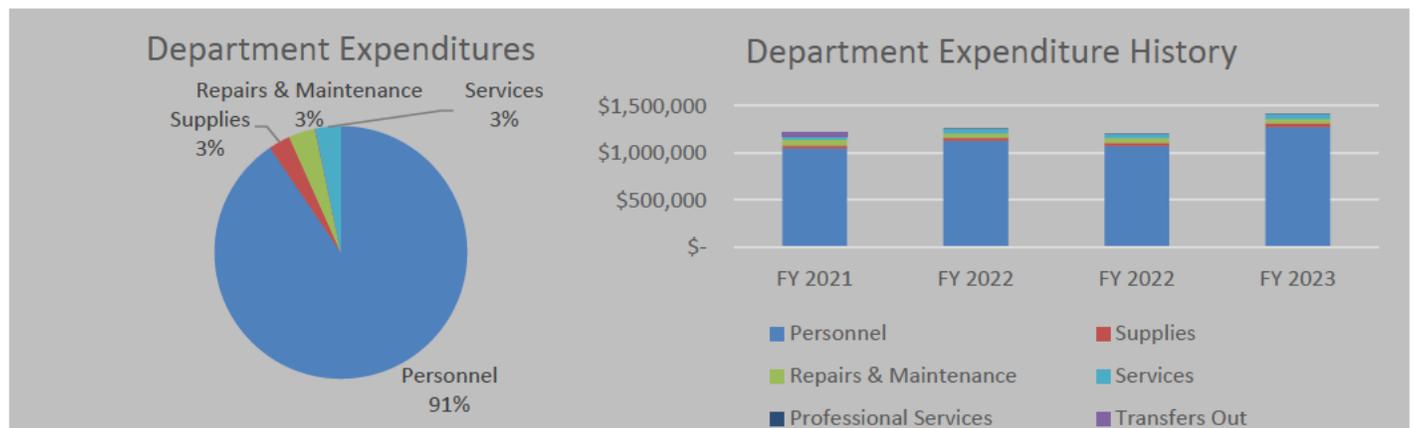
The details of these divisions follow.

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 1,052,127	\$ 1,131,306	\$ 1,075,617	\$ 1,275,853
Supplies	\$ 27,155	\$ 32,733	\$ 33,883	\$ 39,120
Repairs & Maintenance	\$ 63,094	\$ 45,770	\$ 50,952	\$ 47,675
Professional Services	\$ 217	\$ 2,000	\$ 1,083	\$ 1,000
Services	\$ 35,554	\$ 45,571	\$ 40,441	\$ 45,512
Transfers Out	\$ 45,200	\$ -	\$ -	\$ -
Total	\$ 1,178,146	\$ 1,257,380	\$ 1,201,976	\$ 1,409,160

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Fire Chief	1.00	1.00	1.00	1.00
Fire Marshal	-	-	-	1.00
Lieutenant	3.00	3.00	3.00	3.00
Firefighter	9.00	9.00	9.00	9.00
Building Inspector	1.00	1.00	1.00	1.00
Permits Clerk	1.00	-	-	-
Total	15.00	14.00	14.00	15.00



Description

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

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

Accomplishments

- Implemented a new records management system to improve recordkeeping capabilities. (A9)
- Improved connectivity and data collection of vehicles, personnel, and equipment through use of Mobile Data Terminals. (A9, A10, A13, E1)

Goals

- Develop a renovation plan for the fire station to expand engine bay area, update office and living space, and build an isolated PPE room to meet NFPA and TCFP standards. (A13)

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 953,365	\$ 1,052,422	\$ 1,022,226	\$ 1,147,104
Supplies	\$ 23,765	\$ 30,588	\$ 31,493	\$ 32,850
Repairs & Maintenance	\$ 42,254	\$ 42,950	\$ 46,000	\$ 46,875
Services	\$ 34,085	\$ 41,885	\$ 38,709	\$ 43,522
Transfers Out	\$ 45,200	\$ -	\$ -	\$ -
Total	\$ 1,098,669	\$ 1,167,845	\$ 1,138,428	\$ 1,270,351

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Fire Investigations	10	10	8	10
Fire Inspections	404	450	420	430
Calls for Service:				
- Residential & Commercial Fires	22	24	26	30
- Grass Fires	14	14	32	2
- Vehicle Fires	18	18	18	18
- Trash Fires	19	22	33	26
- Good Intent	286	286	82	81
- Rescue & EMS Assists	850	850	830	940
- False Alarms	46	46	51	45
- Other Calls/Spills/HazMat	<u>109</u>	<u>111</u>	<u>90</u>	<u>80</u>
Total Calls	1,364	1,371	1,162	1,222

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Fire Chief	1.00	1.00	1.00	1.00
Fire Marshal	-	-	-	1.00
Lieutenant	3.00	3.00	3.00	3.00
Firefighter	9.00	9.00	9.00	9.00
Total	13.00	13.00	13.00	14.00



Fire - Suppression

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-61-5101	Salaries-Administrative	\$ 87,199	\$ 93,239	\$ 97,197	\$ 107,478
10-5-61-5103	Salaries-Supervisory	\$ 200,039	\$ 189,217	\$ 197,358	\$ 197,711
10-5-61-5104	Salaries-Operations	\$ 388,368	\$ 407,211	\$ 425,162	\$ 432,234
10-5-61-5110	Overtime	\$ 49,028	\$ 79,012	\$ 33,726	\$ 83,425
10-5-61-5112	Longevity	\$ 8,960	\$ 9,280	\$ 9,375	\$ 10,035
10-5-61-5113	Certification/Education Pay	\$ 11,360	\$ 10,425	\$ 10,425	\$ 11,283
10-5-61-5120	FICA	\$ 53,304	\$ 60,312	\$ 61,189	\$ 64,426
10-5-61-5124	WC Insurance	\$ 19,393	\$ 20,802	\$ 20,692	\$ 25,000
10-5-61-5130	TMRS	\$ 59,947	\$ 83,482	\$ 69,448	\$ 90,512
10-5-61-5150	Group Insurance	\$ 75,766	\$ 99,442	\$ 97,654	\$ 125,000
	Total Personnel	\$ 953,365	\$ 1,052,422	\$ 1,022,226	\$ 1,147,104
10-5-61-5201	Office Supplies	\$ 726	\$ 1,000	\$ 500	\$ 1,000
10-5-61-5203	Postage	\$ 64	\$ 410	\$ 200	\$ 200
10-5-61-5204	Clothing Supplies	\$ 3,234	\$ 7,000	\$ 3,500	\$ 6,500
10-5-61-5205	Janitorial Supplies	\$ 1,566	\$ 1,833	\$ 1,600	\$ 1,700
10-5-61-5206	Books & Periodicals	\$ 117	\$ -	\$ 250	\$ -
10-5-61-5207	Fuel	\$ 12,345	\$ 14,295	\$ 17,043	\$ 18,750
10-5-61-5210	Tools & Other Supplies	\$ 3,176	\$ 1,400	\$ 2,500	\$ 1,500
10-5-61-5211	Medical Supplies	\$ 875	\$ 500	\$ 500	\$ 500
10-5-61-5213	Chemical Supplies	\$ 1,662	\$ 2,150	\$ 2,400	\$ 1,700
10-5-61-5215	Small Equipment	\$ -	\$ 2,000	\$ 3,000	\$ 1,000
	Total Supplies	\$ 23,765	\$ 30,588	\$ 31,493	\$ 32,850
10-5-61-5301	Building Maintenance	\$ 4,313	\$ 5,750	\$ 6,000	\$ 13,368
10-5-61-5321	Machinery & Equipment Maint	\$ 8,321	\$ 8,000	\$ 7,000	\$ 8,112
10-5-61-5322	Vehicle Maintenance	\$ 11,228	\$ 15,100	\$ 16,000	\$ 8,495
10-5-61-5323	Computer System Maintenance	\$ 4,199	\$ 5,450	\$ 8,100	\$ 6,450
10-5-61-5324	Office Equipment Maintenance	\$ -	\$ 250	\$ -	\$ -
10-5-61-5325	Radio/EWS Maintenance	\$ 14,193	\$ 8,400	\$ 8,400	\$ 9,950
10-5-61-5344	Fire Hydrant Maintenance	\$ -	\$ -	\$ 500	\$ 500
	Total Repairs & Maintenance	\$ 42,254	\$ 42,950	\$ 46,000	\$ 46,875

Fire - Suppression Continued

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-61-5501	Electric Services	\$ 5,966	\$ 5,400	\$ 5,260	\$ 5,835
10-5-61-5502	Communication Services	\$ 4,075	\$ 3,900	\$ 4,131	\$ 4,800
10-5-61-5503	Gas Services	\$ 1,860	\$ 1,930	\$ 2,340	\$ 2,580
10-5-61-5504	Internet Services	\$ 1,245	\$ 1,248	\$ 1,320	\$ 1,380
10-5-61-5511	Insurance-General Liability	\$ 205	\$ 211	\$ 155	\$ 680
10-5-61-5512	Insurance-Errors & Omissions	\$ 453	\$ 514	\$ 545	\$ 1,590
10-5-61-5515	Insurance-Auto	\$ 13,298	\$ 13,841	\$ 13,871	\$ 15,258
10-5-61-5517	Insurance-Property	\$ 1,246	\$ 1,123	\$ 1,322	\$ 1,454
10-5-61-5518	Claims & Damages	\$ -	\$ -	\$ 379	\$ -
10-5-61-5531	Equipment Rental	\$ 1,430	\$ 1,608	\$ 1,600	\$ 1,620
10-5-61-5541	Training & Travel	\$ 1,558	\$ 9,000	\$ 5,036	\$ 5,000
10-5-61-5542	Dues/Memberships	\$ 2,749	\$ 3,110	\$ 2,750	\$ 3,325
	Total Services	\$ 34,085	\$ 41,885	\$ 38,709	\$ 43,522
10-5-61-5961	Transfer to Fund 61	\$ 45,200	\$ -	\$ -	\$ -
	Total Transfers Out	\$ 45,200	\$ -	\$ -	\$ -
	Total Fire - Suppression	\$ 1,098,669	\$ 1,167,845	\$ 1,138,428	\$ 1,270,351

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.
- 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

- Coordinated with the City Secretary to streamline the inspections process to provide accurate and efficient services to the public. (A10)
- Audited all codes and fees in the Incode system to ensure compliance with the Master Fee Schedule.
- Created an inspections schedule to ensure all inspections are done in a timely manner. (A10)

Goals

- Continue to provide educational training to the inspector to increase effectiveness of the department. (A12)

Expenditure Summary

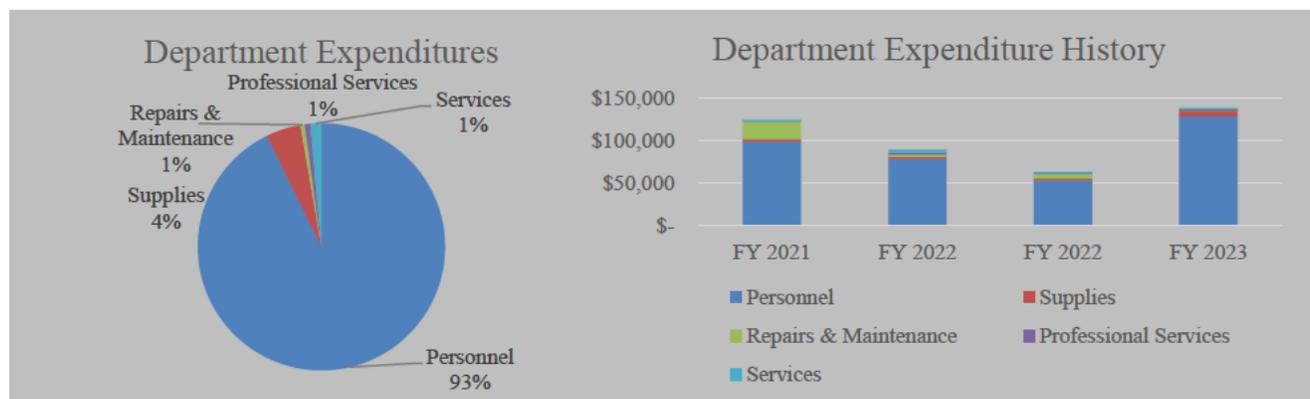
Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 98,762	\$ 78,884	\$ 53,391	\$ 128,749
Supplies	\$ 3,390	\$ 2,145	\$ 2,390	\$ 6,270
Repairs & Maintenance	\$ 20,840	\$ 2,820	\$ 4,952	\$ 800
Professional Services	\$ 217	\$ 2,000	\$ 1,083	\$ 1,000
Services	\$ 1,469	\$ 3,686	\$ 1,732	\$ 1,990
Total	\$ 124,678	\$ 89,535	\$ 63,548	\$ 138,809

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Plans Reviewed	16	15	20	25
Property Demolitions	3	-	-	-
Permits:				
Building	114	-	-	-
Plumbing	169	-	-	-
Mechanical	100	-	-	-
Electrical	154	-	-	-
Inspections:				
Building	146	161	161	185
Plumbing	168	185	185	193
Mechanical	116	128	128	135
Electrical	178	196	196	210

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Building Inspector	1.00	1.00	1.00	1.00
Permits Clerk	1.00	-	-	-
Total	2.00	1.00	1.00	1.00



Fire - Inspections

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-62-5104	Salaries	\$ 82,725	\$ 58,658	\$ 42,167	\$ 61,800
10-5-62-5112	Longevity	\$ -	\$ 190	\$ -	\$ -
10-5-62-5113	Certification/Education Pay	\$ -	\$ 1,150	\$ -	\$ -
10-5-62-5120	FICA	\$ 6,043	\$ 4,590	\$ 3,067	\$ 4,728
10-5-62-5124	WC Insurance	\$ 348	\$ 283	\$ 208	\$ 261
10-5-62-5130	Retirement	\$ 6,629	\$ 6,364	\$ 3,230	\$ 6,642
10-5-62-5150	Group Insurance	\$ 3,016	\$ 7,649	\$ 4,719	\$ 9,053
10-5-62-5190	New Personnel	\$ -	\$ -	\$ -	\$ 46,265
	Total Personnel	\$ 98,762	\$ 78,884	\$ 53,391	\$ 128,749
10-5-62-5201	Office Supplies	\$ 910	\$ 250	\$ 250	\$ 200
10-5-62-5203	Postage	\$ 98	\$ 125	\$ 100	\$ 100
10-5-62-5204	Clothing Supplies	\$ 209	\$ 220	\$ -	\$ 100
10-5-62-5206	Books & Periodicals	\$ 710	\$ -	\$ -	\$ 1,350
10-5-62-5207	Fuel	\$ 1,118	\$ 1,300	\$ 1,440	\$ 1,520
10-5-62-5210	Tools & Other Supplies	\$ 167	\$ 250	\$ -	\$ 250
10-5-62-5212	Investigation Supplies	\$ 178	\$ -	\$ 200	\$ 250
10-5-62-5214	Fire Prevention Supplies	\$ -	\$ -	\$ -	\$ 500
10-5-62-5215	Small Equipment	\$ -	\$ -	\$ 400	\$ 2,000
	Total Supplies	\$ 3,390	\$ 2,145	\$ 2,390	\$ 6,270
10-5-62-5322	Vehicle Maintenance	\$ 873	\$ 720	\$ 100	\$ 500
10-5-62-5323	Computer System Maintenance	\$ 19,447	\$ -	\$ 2,752	\$ -
10-5-62-5325	Radio Maintenance	\$ 520	\$ 2,100	\$ 2,100	\$ 300
	Total Repairs & Maintenance	\$ 20,840	\$ 2,820	\$ 4,952	\$ 800
10-5-62-5402	Engineering Services	\$ 52	\$ 2,000	\$ 1,000	\$ 1,000
10-5-62-5404	Legal Services	\$ 165	\$ -	\$ 83	\$ -
	Total Professional Services	\$ 217	\$ 2,000	\$ 1,083	\$ 1,000
10-5-62-5502	Communication Services	\$ 1,004	\$ 960	\$ 1,282	\$ 1,440
10-5-62-5511	Insurance-General Liability	\$ 16	\$ 33	\$ 24	\$ 52
10-5-62-5512	Insurance-Errors & Omissions	\$ 35	\$ 79	\$ 84	\$ 122
10-5-62-5515	Insurance-Auto	\$ 349	\$ 364	\$ 342	\$ 376
10-5-62-5541	Training & Travel	\$ -	\$ 2,080	\$ -	\$ -
10-5-62-5542	Dues/Memberships	\$ 65	\$ 170	\$ -	\$ -
	Total Services	\$ 1,469	\$ 3,686	\$ 1,732	\$ 1,990
	Total Fire - Inspections	\$ 124,678	\$ 89,535	\$ 63,548	\$ 138,809
	Total Fire	\$1,223,346	\$1,257,380	\$1,201,976	\$1,409,160

Description

The Public Works department is comprised of three divisions:

1. Fleet
2. Parks

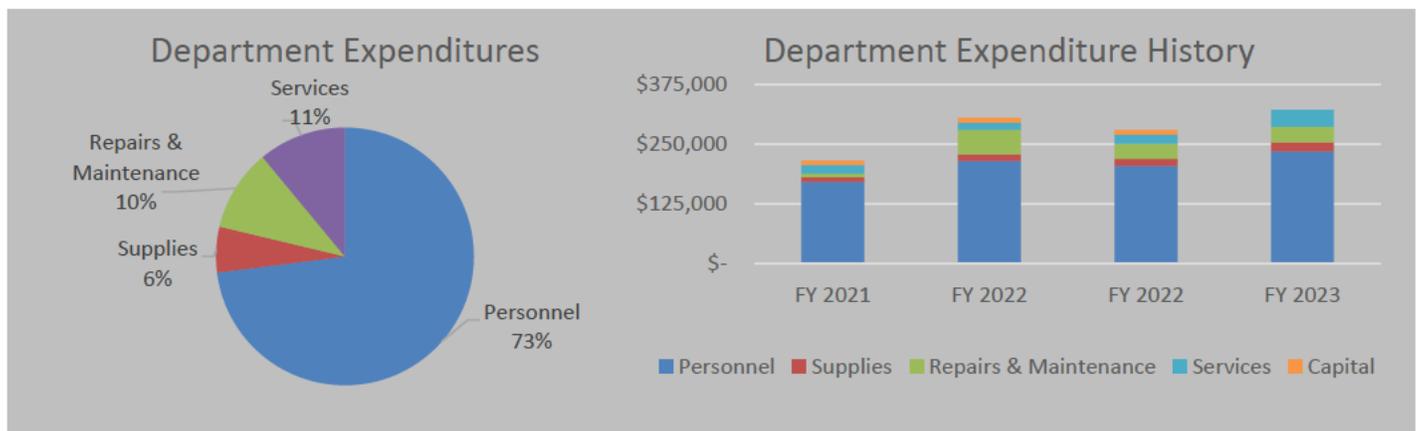
The details of these divisions follow.

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 170,799	\$ 214,805	\$ 203,826	\$ 234,561
Supplies	\$ 10,340	\$ 14,130	\$ 14,670	\$ 18,430
Repairs & Maintenance	\$ 6,964	\$ 50,750	\$ 32,250	\$ 33,000
Services	\$ 17,943	\$ 14,808	\$ 18,581	\$ 35,337
Capital	\$ 9,571	\$ 10,000	\$ 10,000	\$ -
Transfers	\$ 26,900	\$ -	\$ -	\$ -
Total	\$ 242,517	\$ 304,493	\$ 279,327	\$ 321,328

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Public Works Director	0.30	0.30	0.30	0.30
Asst. Public Works Director	0.30	0.30	0.30	0.30
Maintenance Worker	2.00	2.00	2.00	2.00
Mechanic	1.00	1.00	1.00	1.00
Total	3.60	3.60	3.60	3.60



Description

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

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

Accomplishments

- Auctioned and replaced old vehicles and equipment according to the vehicle replacement plan.

Goals

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

Expenditure Summary

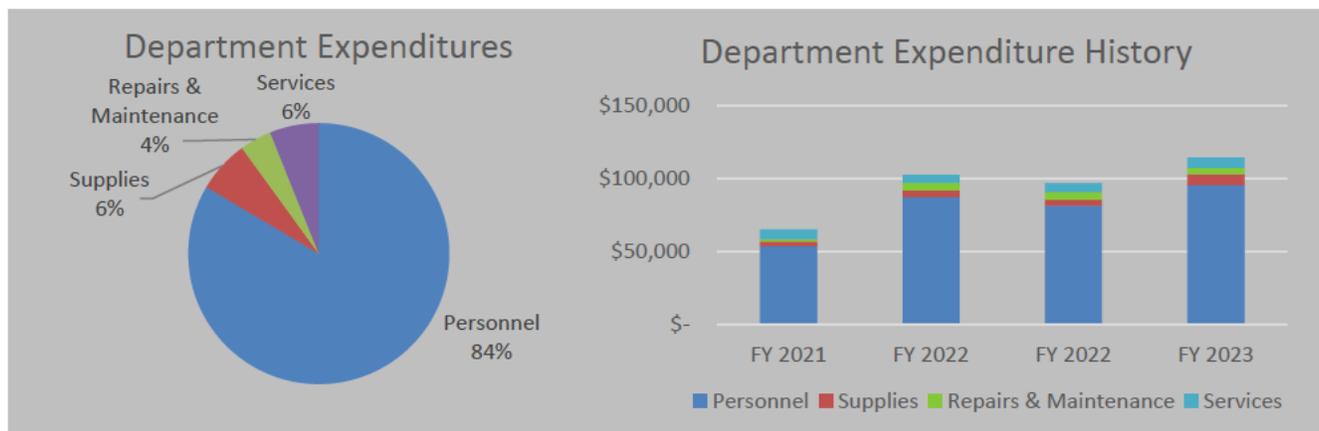
Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 53,787	\$ 87,588	\$ 81,503	\$ 95,720
Supplies	\$ 3,144	\$ 4,350	\$ 4,150	\$ 7,420
Repairs & Maintenance	\$ 1,497	\$ 5,250	\$ 5,250	\$ 4,500
Services	\$ 6,673	\$ 5,616	\$ 6,186	\$ 6,953
Transfers	\$ 26,900	\$ -	\$ -	\$ -
Total	\$ 92,001	\$ 102,804	\$ 97,089	\$ 114,593

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Work Orders Completed	110	110	150	200

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Public Works Director	0.15	0.15	0.15	0.15
Asst. Public Works Director	0.15	0.15	0.15	0.15
Mechanic	1.00	1.00	1.00	1.00
Total	1.30	1.30	1.30	1.30



Public Works - Fleet

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-72-5101	Salaries-Administrative	\$ 13,879	\$ 14,680	\$ 15,291	\$ 16,952
10-5-72-5103	Salaries-Supervisory	\$ 6,274	\$ 9,057	\$ 8,248	\$ 10,970
10-5-72-5104	Salaries-Operations	\$ 10,361	\$ 38,002	\$ 35,315	\$ 39,142
10-5-72-5109	Contract Labor	\$ 13,772	\$ -	\$ -	\$ -
10-5-72-5110	Overtime	\$ -	\$ 1,140	\$ -	\$ 1,174
10-5-72-5112	Longevity	\$ 50	\$ 59	\$ 75	\$ 101
10-5-72-5113	Certification/Education Pay	\$ 390	\$ 609	\$ 608	\$ 468
10-5-72-5114	Allowances	\$ 732	\$ 720	\$ 685	\$ 720
10-5-72-5120	FICA	\$ 2,240	\$ 4,916	\$ 4,787	\$ 5,319
10-5-72-5124	WC Insurance	\$ 606	\$ 1,662	\$ 1,247	\$ 1,631
10-5-72-5130	TMRS	\$ 2,465	\$ 6,799	\$ 5,367	\$ 7,473
10-5-72-5150	Group Insurance	\$ 3,018	\$ 9,944	\$ 9,880	\$ 11,770
	Total Personnel	\$ 53,787	\$ 87,588	\$ 81,503	\$ 95,720
10-5-72-5204	Clothing Supplies	\$ 332	\$ 1,000	\$ 1,000	\$ 1,000
10-5-72-5205	Janitorial Supplies	\$ 135	\$ 100	\$ 100	\$ 100
10-5-72-5207	Fuel	\$ 52	\$ 500	\$ 300	\$ 70
10-5-72-5210	Tools & Other Supplies	\$ 1,445	\$ 1,000	\$ 1,000	\$ 1,000
10-5-72-5213	Chemical Supplies	\$ 1,180	\$ 750	\$ 750	\$ 750
10-5-72-5215	Small Equipment	\$ -	\$ 1,000	\$ 1,000	\$ 4,500
	Total Supplies	\$ 3,144	\$ 4,350	\$ 4,150	\$ 7,420
10-5-72-5301	Building Maintenance	\$ 1,309	\$ 3,500	\$ 3,500	\$ 2,750
10-5-72-5321	Machinery & Equipment Maint	\$ 98	\$ 750	\$ 750	\$ 750
10-5-72-5322	Vehicle Maintenance	\$ 90	\$ 1,000	\$ 1,000	\$ 1,000
	Total Repairs & Maintenance	\$ 1,497	\$ 5,250	\$ 5,250	\$ 4,500
10-5-72-5501	Electric Services	\$ 4,628	\$ 3,600	\$ 3,680	\$ 4,040
10-5-72-5503	Gas Services	\$ 1,623	\$ 1,750	\$ 2,060	\$ 2,270
10-5-72-5511	Insurance-General Liability	\$ 16	\$ 17	\$ 12	\$ 68
10-5-72-5512	Insurance-Errors & Omissions	\$ 35	\$ 40	\$ 42	\$ 159
10-5-72-5517	Insurance-Property	\$ 232	\$ 209	\$ 242	\$ 266
10-5-72-5571	Waste Collection	\$ 140	\$ -	\$ 150	\$ 150
	Total Services	\$ 6,673	\$ 5,616	\$ 6,186	\$ 6,953
10-5-72-5961	Transfer to Fund 61	\$ 26,900	\$ -	\$ -	\$ -
	Total Transfers	\$ 26,900	\$ -	\$ -	\$ -
	Total Public Works - Fleet	\$ 92,001	\$ 102,804	\$ 97,089	\$ 114,593



Description

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

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

Accomplishments

- Beautified Brame Park by repainting all pavilions in fresh primary colors to create a vibrant outdoor attraction for citizens and their children. (C2, C7)
- Installed a new message board at Brame Park to effectively communicate upcoming events with citizens. (A11)
- Installed new steel gates at McGlasson Park in hopes of deterring crime and illegal dumping. (C2, C8)
- Showcased parks and promoted community cohesion by hosting National Night Out, 2nd Annual Bellmead Family Dog Day, Bellmead Burgers and Brews Festival, and the Summer Kick-off Splash Pad Party. (C2, C7, C8)

Goals

- Enhance website and implement online reservation process for customer ease of use. (A11)
- Retain arborist to professionally and artfully trim trees to beautify the parks. (C2, C8)
- Continue to coordinate events throughout the City to showcase parks and promote community cohesion. (C8)
- Add a mural to the Brame Park splash pad pumphouse to add beauty, show community spirit, and create a long-lasting impression for visitors. (C2, C8)
- Install splash pad covers to provide shade for children and equipment. (C8)

Expenditure Summary

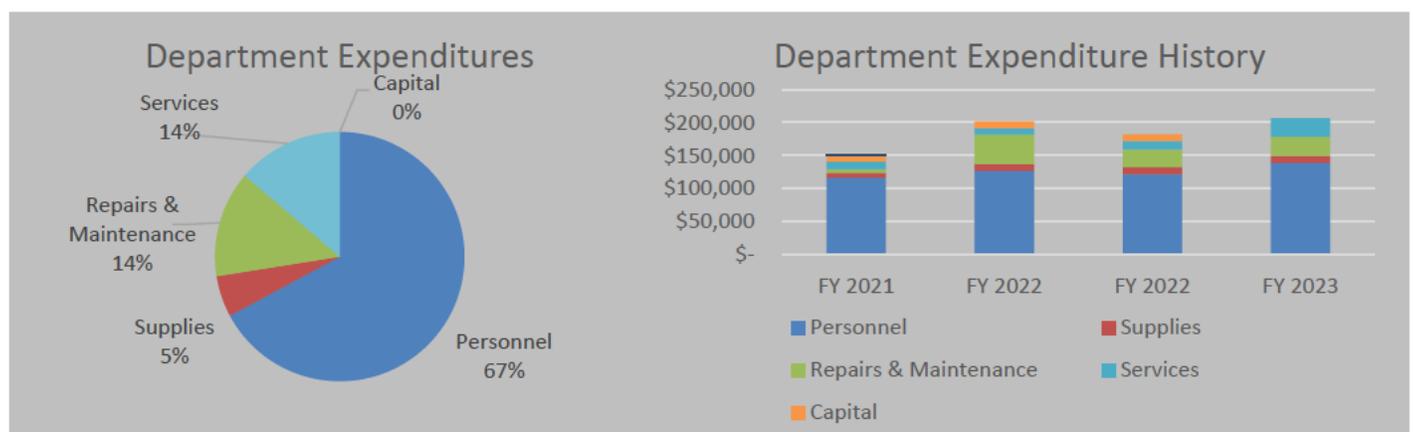
Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 117,012	\$ 127,217	\$ 122,323	\$ 138,841
Supplies	\$ 7,195	\$ 9,780	\$ 10,520	\$ 11,010
Repairs & Maintenance	\$ 5,467	\$ 45,500	\$ 27,000	\$ 28,500
Services	\$ 11,270	\$ 9,192	\$ 12,395	\$ 28,384
Capital	\$ 9,571	\$ 10,000	\$ 10,000	\$ -
Total	\$ 150,517	\$ 201,689	\$ 182,239	\$ 206,735

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Facilities Maintained				
- Traditional Parks	3	3	3	3
- Restrooms	4	4	4	4
- Pavilions & shelters	12	12	12	12
- Playgrounds	6	6	6	6
- Ballfields	5	5	5	5
- Splashpads	1	1	1	1

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Public Works Director	0.15	0.15	0.15	0.15
Asst. Public Works Director	0.15	0.15	0.15	0.15
Maintenance Worker	2.00	2.00	2.00	2.00
Total	2.30	2.30	2.30	2.30



Public Works - Parks

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-73-5101	Salaries-Administration	\$ 13,879	\$ 14,680	\$ 15,291	\$ 16,952
10-5-73-5103	Salaries-Supervisor	\$ 6,274	\$ 9,057	\$ 8,248	\$ 10,970
10-5-73-5104	Salaries-Operations	\$ 62,346	\$ 63,355	\$ 60,523	\$ 66,080
10-5-73-5110	Overtime	\$ 2,857	\$ 1,255	\$ 2,640	\$ 1,322
10-5-73-5112	Longevity	\$ 680	\$ 749	\$ 870	\$ 941
10-5-73-5113	Certification/Education Pay	\$ 390	\$ 609	\$ 608	\$ 468
10-5-73-5114	Allowances	\$ 732	\$ 720	\$ 685	\$ 720
10-5-73-5120	FICA	\$ 6,353	\$ 6,917	\$ 7,048	\$ 7,455
10-5-73-5124	Worker's Comp Insurance	\$ 1,660	\$ 2,720	\$ 1,673	\$ 2,635
10-5-73-5130	TMRS	\$ 7,006	\$ 9,561	\$ 7,949	\$ 10,474
10-5-73-5150	Group Insurance	\$ 14,835	\$ 17,594	\$ 16,788	\$ 20,824
	Total Personnel	\$ 117,012	\$ 127,217	\$ 122,323	\$ 138,841
10-5-73-5204	Clothing Supplies	\$ 1,766	\$ 2,050	\$ 2,050	\$ 2,000
10-5-73-5205	Janitorial Supplies	\$ 60	\$ 550	\$ 550	\$ 500
10-5-73-5207	Fuel	\$ 4,531	\$ 5,130	\$ 5,870	\$ 6,460
10-5-73-5210	Tools & Other Supplies	\$ 612	\$ 800	\$ 800	\$ 800
10-5-73-5213	Chemical Supplies	\$ 225	\$ 250	\$ 250	\$ 250
10-5-73-5215	Small Equipment	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
	Total Supplies	\$ 7,195	\$ 9,780	\$ 10,520	\$ 11,010
10-5-73-5301	Building Maintenance	\$ 876	\$ 10,000	\$ 1,500	\$ 5,000
10-5-73-5303	Parks Maintenance	\$ 2,134	\$ 28,000	\$ 20,000	\$ 15,000
10-5-73-5307	Sign Maintnace	\$ 724	\$ 1,500	\$ 1,500	\$ 1,000
10-5-73-5309	Splashpad Maintenance	\$ 56	\$ 3,000	\$ 2,000	\$ 5,000
10-5-73-5321	Equipment & Machinery Maint.	\$ 455	\$ 2,000	\$ 1,500	\$ 1,500
10-5-73-5322	Vehicle Maintenance	\$ 1,223	\$ 1,000	\$ 500	\$ 1,000
	Total Repairs & Maintenance	\$ 5,467	\$ 45,500	\$ 27,000	\$ 28,500
10-5-73-5501	Electric Services	\$ 9,091	\$ 6,000	\$ 9,185	\$ 18,405
10-5-73-5511	Insurance-General Liability	\$ 16	\$ 17	\$ 12	\$ 120
10-5-73-5512	Insurance-Errors & Ommissions	\$ 35	\$ 40	\$ 42	\$ 281
10-5-73-5515	Insurance-Auto	\$ 1,207	\$ 1,257	\$ 865	\$ 952
10-5-73-5516	Insurance-Rolling Stock	\$ 60	\$ 102	\$ 149	\$ 117
10-5-73-5517	Insurance-Property	\$ 861	\$ 776	\$ 917	\$ 1,009
10-5-73-5521	Advertising/Marketing	\$ -	\$ -	\$ 225	\$ 500
10-5-73-5531	Equipment Rental	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
10-5-73-5553	Community Programs	\$ -	\$ -	\$ -	\$ 6,000
	Total Services	\$ 11,270	\$ 9,192	\$ 12,395	\$ 28,384

Public Works - Parks Continued

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-73-5705	Machinery & Equipment	\$ 9,571	\$ 10,000	\$ 10,000	\$ -
	Total Capital	\$ 9,571	\$ 10,000	\$ 10,000	\$ -
	Total Public Works - Parks	\$ 150,517	\$ 201,689	\$ 182,239	\$ 206,735
	Total Public Works	\$ 242,517	\$ 304,493	\$ 279,327	\$ 321,328



Description

The Community Development department is comprised of three divisions:

1. Code Enforcement
2. Permits
3. Building Maintenance

The details of these divisions follow.

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 11,004	\$ 123,042	\$ 102,040	\$ 152,662
Supplies	\$ 2,551	\$ 6,585	\$ 5,630	\$ 6,255
Repairs & Maintenance	\$ 20,735	\$ 32,245	\$ 21,300	\$ 35,122
Professional Services	\$ -	\$ -	\$ 205	\$ 205
Services	\$ 15,200	\$ 30,759	\$ 32,108	\$ 35,645
Total	\$ 49,490	\$ 192,631	\$ 161,283	\$ 229,889

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Director of Community Development	-	-	-	0.40
Code Enforcement Officer	-	1.00	1.00	1.00
City Secretary	-	-	-	0.25
Permits Clerk	-	1.00	1.00	-
Maintenance Worker	0.25	0.50	0.50	0.50
Total	0.25	2.50	2.50	2.15



Description

- 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

- Coordinated with Council and oversaw the Clean-It-Up Initiative to remove waste from City areas that are continuously used for illegal dumping. (A5, C2)
- Collaborated with Oncor to install new streetlights in areas where illegal dumping has occurred in an effort to deter future illegal activity. (C2)
- Streamlined the process for reporting code violations to the public by implementing an online customer service portal for ease of customer use. (A9, A10)
- Investigated 400+ cases of code violations to beautify the City. (C4, E9)
- Revamped the Substandard Housing Process and began working towards completing demolitions to continue on the path of beautifying the City. (D13)
- Acquired new game cameras to combat illegal dumping, which has resulted in numerous violator apprehensions with the assistance of the Police Department. (C2)

Goals

- Create resources for citizens to keep property in compliance with City ordinances. (C4)
- Become an affiliate to Keep Texas Beautiful to enable the City to connect with other agencies and share ideas, projects and solutions to work towards a common goal of beautification and general community improvement. (C2)

Expenditure Summary

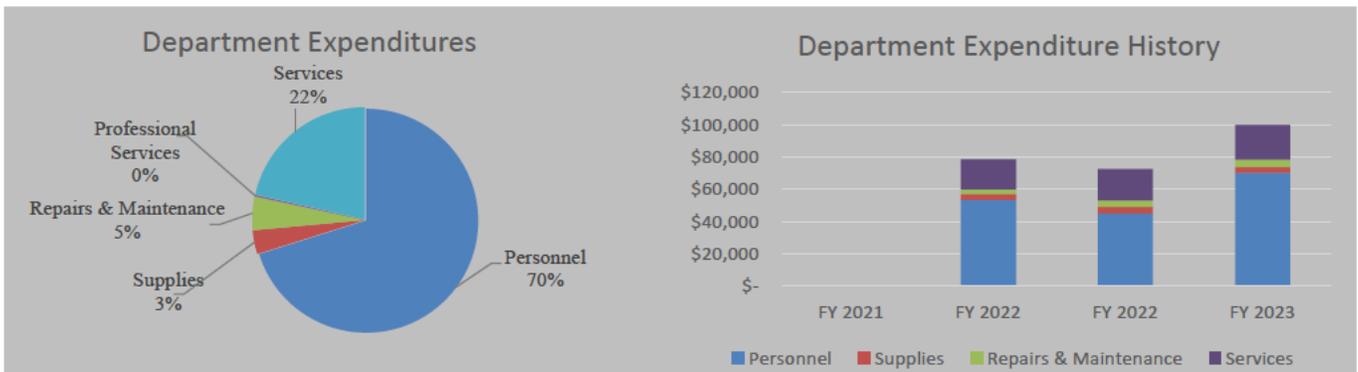
Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ -	\$ 53,496	\$ 44,941	\$ 70,274
Supplies	\$ -	\$ 3,680	\$ 4,063	\$ 3,395
Repairs & Maintenance	\$ -	\$ 2,800	\$ 4,150	\$ 4,843
Professional Services	\$ -	\$ -	\$ 205	\$ 205
Services	\$ 480	\$ 18,599	\$ 19,290	\$ 21,454
Capital	\$ -	\$ -	\$ -	\$ -
Total	\$ 480	\$ 78,575	\$ 72,649	\$ 100,171

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Calls for Service	-	1,500	1,924	1,950
Reports	-	100	552	600
Citations Issued	-	80	-	5
Violations (Green Tag)	-	-	426	500
Substandard Violations (Red Tag)	-	-	5	7
Substandard Demolitions	-	7	8	9

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Director of Community Development	-	-	-	0.15
Code Enforcement Officer	-	1.00	1.00	1.00
Total	-	1.00	1.00	1.15



Community Development - Code Enforcement

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-81-5101	Salaries-Administration	\$ -	\$ -	\$ -	\$ 11,585
10-5-81-5104	Salaries-Operations	\$ -	\$ 36,229	\$ 33,305	\$ 37,314
10-5-81-5110	Overtime	\$ -	\$ 1,087	\$ -	\$ 1,119
10-5-81-5112	Longevity	\$ -	\$ 365	\$ -	\$ 74
10-5-81-5113	Certification/Education Pay	\$ -	\$ 935	\$ -	\$ 312
10-5-81-5120	FICA	\$ -	\$ 2,954	\$ 2,483	\$ 3,856
10-5-81-5124	WC Insurance	\$ -	\$ 181	\$ 152	\$ 185
10-5-81-5130	TMRS	\$ -	\$ 4,096	\$ 2,826	\$ 5,417
10-5-81-5150	Group Insurance	\$ -	\$ 7,649	\$ 6,175	\$ 10,412
	Total Personnel	\$ -	\$ 53,496	\$ 44,941	\$ 70,274
10-5-81-5201	Office Supplies	\$ -	\$ 200	\$ 600	\$ 200
10-5-81-5203	Postage	\$ -	\$ 75	\$ 300	\$ 130
10-5-81-5204	Clothing Supplies	\$ -	\$ 225	\$ 225	\$ 225
10-5-81-5205	Janitorial Supplies	\$ -	\$ 25	\$ 25	\$ 100
10-5-81-5206	Books & Periodicals	\$ -	\$ -	\$ 56	\$ -
10-5-81-5207	Fuel	\$ -	\$ 1,705	\$ 2,049	\$ 2,240
10-5-81-5210	Tools and Other Supplies	\$ -	\$ 950	\$ 308	\$ 250
10-5-81-5215	Small Equipment	\$ -	\$ 500	\$ 500	\$ 250
	Total Supplies	\$ -	\$ 3,680	\$ 4,063	\$ 3,395
10-5-81-5322	Vehicle Maintenance	\$ -	\$ 2,500	\$ 2,500	\$ 1,000
10-5-81-5323	Computer Maintenance	\$ -	\$ -	\$ 1,350	\$ 3,543
10-5-81-5325	Radio Maintenance	\$ -	\$ 300	\$ 300	\$ 300
	Total Repairs & Maintenance	\$ -	\$ 2,800	\$ 4,150	\$ 4,843
10-5-81-5406	Information Technology Services	\$ -	\$ -	\$ 205	\$ 205
	Total Professional Services	\$ -	\$ -	\$ 205	\$ 205
10-5-81-5502	Communication Services	\$ -	\$ 240	\$ 1,265	\$ 1,380
10-5-81-5505	Mowing	\$ 480	\$ 16,550	\$ 16,550	\$ 17,500
10-5-81-5511	Insurance-General Liability	\$ -	\$ 17	\$ -	\$ 52
10-5-81-5512	Insurance-Errors & Omissions	\$ -	\$ 40	\$ -	\$ 122
10-5-81-5515	Insurance-Auto	\$ -	\$ 277	\$ -	\$ 400
10-5-81-5541	Training & Travel	\$ -	\$ 400	\$ 400	\$ 900
10-5-81-5542	Dues/Membership	\$ -	\$ 204	\$ 204	\$ 100
10-5-81-5571	Debris Removal	\$ -	\$ 871	\$ 871	\$ 1,000
	Total Services	\$ 480	\$ 18,599	\$ 19,290	\$ 21,454
	Total Community Dev - Code Enf	\$ 480	\$ 78,575	\$ 72,649	\$ 100,171



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.
- Issues/checks licenses to ensure all construction work is done by qualified personnel.
- Maintains records of construction activity and related matters.
- Provide explanations of code requirements to the public and contractors.

Accomplishments

- Provided update recommendations to the City's fee schedule to be more competitive with surrounding communities. (B4)
- Streamlined the permit process by implementing an online customer service portal for ease of customer use. (A9, A10)
- Created Standard Operating Procedures for the permitting process to ensure all staff are trained and providing quality service to the customers from start to finish.

Goals

- Implement a software that will allow contractors to apply for permits online.

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ -	\$ 47,886	\$ 36,087	\$ 59,258
Supplies	\$ -	\$ 405	\$ 105	\$ 360
Repairs & Maintenance	\$ -	\$ 12,150	\$ 12,150	\$ 4,279
Services	\$ -	\$ -	\$ 360	\$ 274
Total	\$ -	\$ 60,441	\$ 48,702	\$ 64,171

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Plans Reviewed	-	15	20	25
Permits:				
Building	-	125	150	160
Plumbing	-	186	170	170
Mechanical	-	110	100	100
Electrical	-	169	160	160

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Director of Community Development	-	-	-	0.25
City Secretary	-	-	-	0.25
Permits Clerk	-	1.00	1.00	-
Total	-	1.00	1.00	0.50



Community Development - Permits

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-82-5101	Salaries-Administration	\$ -	\$ -	\$ -	\$ 19,309
10-5-82-5102	Salaries-Professional	\$ -	\$ -	\$ -	\$ 18,393
10-5-82-5104	Salaries-Operations	\$ -	\$ 32,618	\$ 26,230	\$ -
10-5-82-5112	Longevity	\$ -	\$ 190	\$ -	\$ 60
10-5-82-5113	Certification/Education Pay	\$ -	\$ 1,150	\$ 156	\$ 754
10-5-82-5120	FICA	\$ -	\$ 2,598	\$ 1,965	\$ 2,946
10-5-82-5124	WC Insurance	\$ -	\$ 79	\$ 68	\$ 76
10-5-82-5130	Retirement	\$ -	\$ 3,602	\$ 2,236	\$ 4,139
10-5-82-5150	Group Insurance	\$ -	\$ 7,649	\$ 5,434	\$ 13,581
	Total Personnel	\$ -	\$ 47,886	\$ 36,087	\$ 59,258
10-5-82-5201	Office Supplies	\$ -	\$ 250	\$ -	\$ 100
10-5-82-5203	Postage	\$ -	\$ 125	\$ 80	\$ 110
10-5-82-5204	Clothing Supplies	\$ -	\$ 30	\$ 25	\$ 150
	Total Supplies	\$ -	\$ 405	\$ 105	\$ 360
10-5-82-5323	Computer System Maintenance	\$ -	\$ 12,150	\$ 12,150	\$ 4,279
	Total Repairs & Maintenance	\$ -	\$ 12,150	\$ 12,150	\$ 4,279
10-5-82-5502	Communication Services	\$ -	\$ -	\$ 360	\$ -
10-5-82-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 52
10-5-82-5512	Insurance-E&O	\$ -	\$ -	\$ -	\$ 122
10-5-82-5542	Dues/Memberships	\$ -	\$ -	\$ -	\$ 100
	Total Services	\$ -	\$ -	\$ 360	\$ 274
	Total Community Dev - Permits	\$ -	\$ 60,441	\$ 48,702	\$ 64,171



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

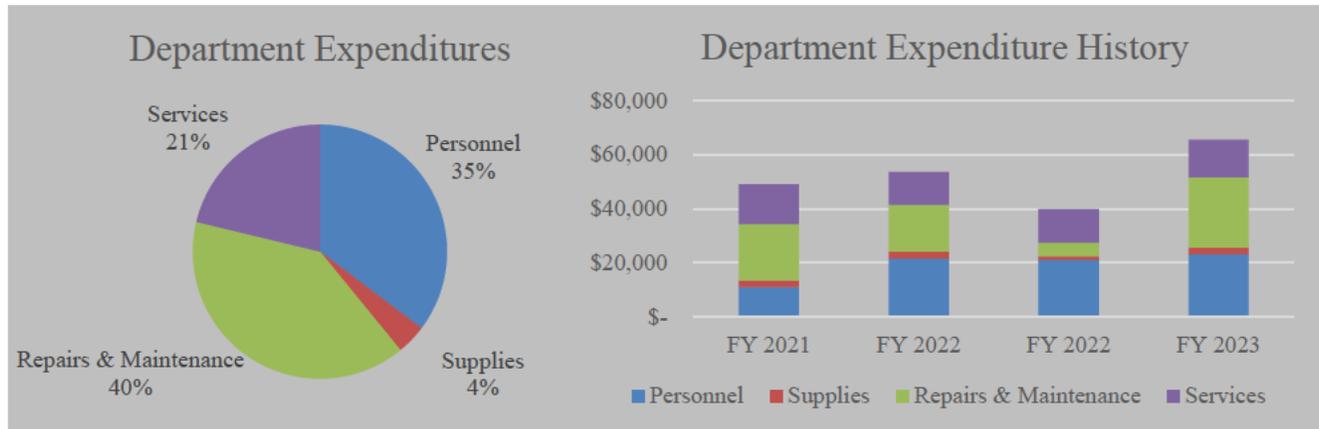
- Continue maintenance of City buildings to increase their longevity.

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 11,004	\$ 21,660	\$ 21,012	\$ 23,130
Supplies	\$ 2,551	\$ 2,500	\$ 1,462	\$ 2,500
Repairs & Maintenance	\$ 20,735	\$ 17,295	\$ 5,000	\$ 26,000
Services	\$ 14,720	\$ 12,160	\$ 12,458	\$ 13,917
Total	\$ 49,010	\$ 53,615	\$ 39,932	\$ 65,547

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Maintenance Worker	0.25	0.50	0.50	0.50
Total	0.25	0.50	0.50	0.50



Community Development - Building Maintenance

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-83-5104	Salaries-Operation	\$ 7,439	\$ 15,074	\$ 14,279	\$ 15,830
10-5-83-5110	Overtime	\$ -	\$ 302	\$ -	\$ 317
10-5-83-5112	Longevity	\$ 46	\$ 123	\$ 123	\$ 153
10-5-83-5120	FICA	\$ 550	\$ 1,186	\$ 1,100	\$ 1,247
10-5-83-5124	WC Insurance	\$ 224	\$ 462	\$ 420	\$ 436
10-5-83-5130	TMRS	\$ 604	\$ 1,644	\$ 1,254	\$ 1,752
10-5-83-5150	Group Insurance	\$ 2,142	\$ 2,869	\$ 3,836	\$ 3,395
	Total Personnel	\$ 11,004	\$ 21,660	\$ 21,012	\$ 23,130
10-5-83-5205	Janitorial Supplies	\$ 1,547	\$ 1,496	\$ 1,100	\$ 1,500
10-5-83-5210	Tools & Other Supplies	\$ -	\$ -	\$ 162	\$ -
10-5-83-5215	Small Equipment	\$ 1,004	\$ 1,004	\$ 200	\$ 1,000
	Total Supplies	\$ 2,551	\$ 2,500	\$ 1,462	\$ 2,500
10-5-83-5301	Building Maintenance	\$ 20,735	\$ 17,295	\$ 5,000	\$ 25,000
10-5-83-5321	Machinery & Equipment Maint	\$ -	\$ -	\$ -	\$ 1,000
	Total Repairs and Maintenance	\$ 20,735	\$ 17,295	\$ 5,000	\$ 26,000
10-5-83-5501	Electric Services	\$ 13,865	\$ 11,200	\$ 11,618	\$ 12,910
10-5-83-5503	Gas Services	\$ 855	\$ 960	\$ 840	\$ 920
10-5-83-5511	Insurance-General Liability	\$ -	\$ -	\$ -	\$ 26
10-5-83-5512	Insurance-E&O	\$ -	\$ -	\$ -	\$ 61
	Total Services	\$ 14,720	\$ 12,160	\$ 12,458	\$ 13,917
	Total Community Dev - Bldg Maint	\$ 49,010	\$ 53,615	\$ 39,932	\$ 65,547

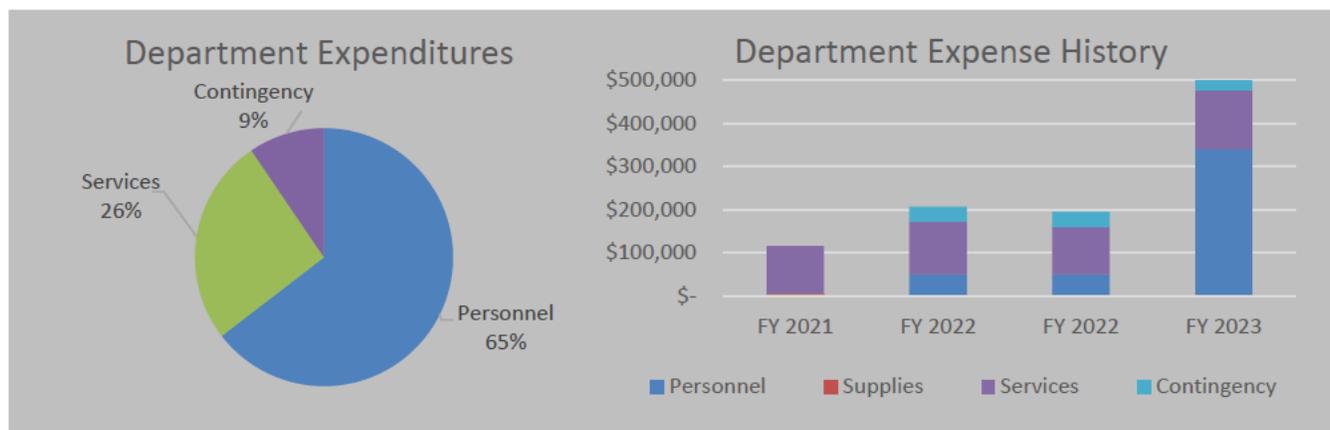
Description

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

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

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ -	\$ 50,225	\$ 50,225	\$ 340,000
Supplies	\$ 3,687	\$ -	\$ -	\$ -
Services	\$ 111,593	\$ 120,756	\$ 109,602	\$ 136,632
Contingency	\$ -	\$ 35,000	\$ 35,000	\$ 50,000
Total	\$ 115,280	\$ 205,981	\$ 194,827	\$ 526,632



Other Costs

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
10-5-90-5160	Pay Plan Costs	\$ -	\$ 50,225	\$ 50,225	\$ 340,000
	Total Personnel	\$ -	\$ 50,225	\$ 50,225	\$ 340,000
10-5-90-5298	Ice Storm	\$ 3,687	\$ -	\$ -	\$ -
	Total Supplies	\$ 3,687	\$ -	\$ -	\$ -
10-5-90-5502	Communication Services	\$ 8,462	\$ 8,400	\$ 8,369	\$ 8,400
10-5-90-5509	Electric Services-Street Lights	\$ 75,836	\$ 69,100	\$ 69,525	\$ 75,000
10-5-90-5552	Social Services	\$ 25,667	\$ 25,756	\$ 29,008	\$ 33,232
10-5-90-5554	Community Programs	\$ 1,628	\$ 17,500	\$ 2,700	\$ 20,000
	Total Services	\$ 111,593	\$ 120,756	\$ 109,602	\$ 136,632
10-5-90-5800	Contingency	\$ -	\$ 35,000	\$ 35,000	\$ 50,000
	Total Contingency	\$ -	\$ 35,000	\$ 35,000	\$ 50,000
	Total Other Costs	\$ 115,280	\$ 205,981	\$ 194,827	\$ 526,632



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.

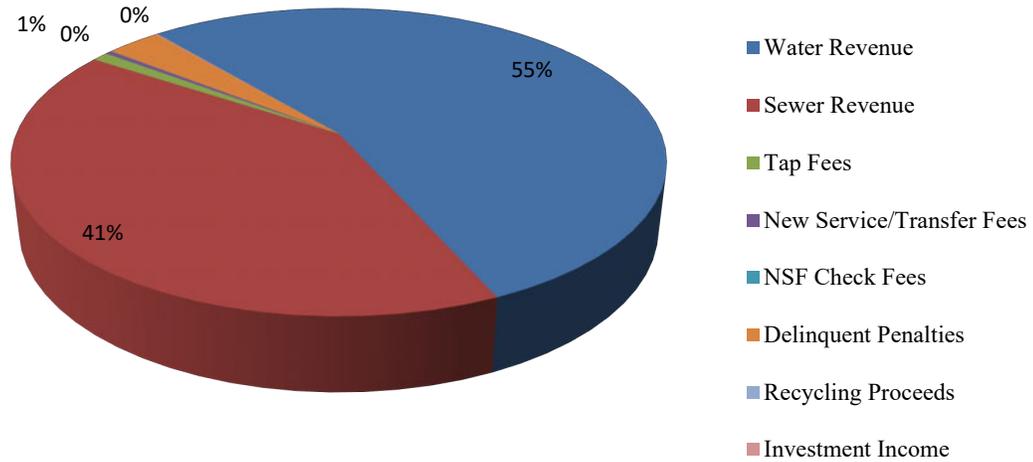


**Water & Sewer Fund
Budget Summary
FY 2023**

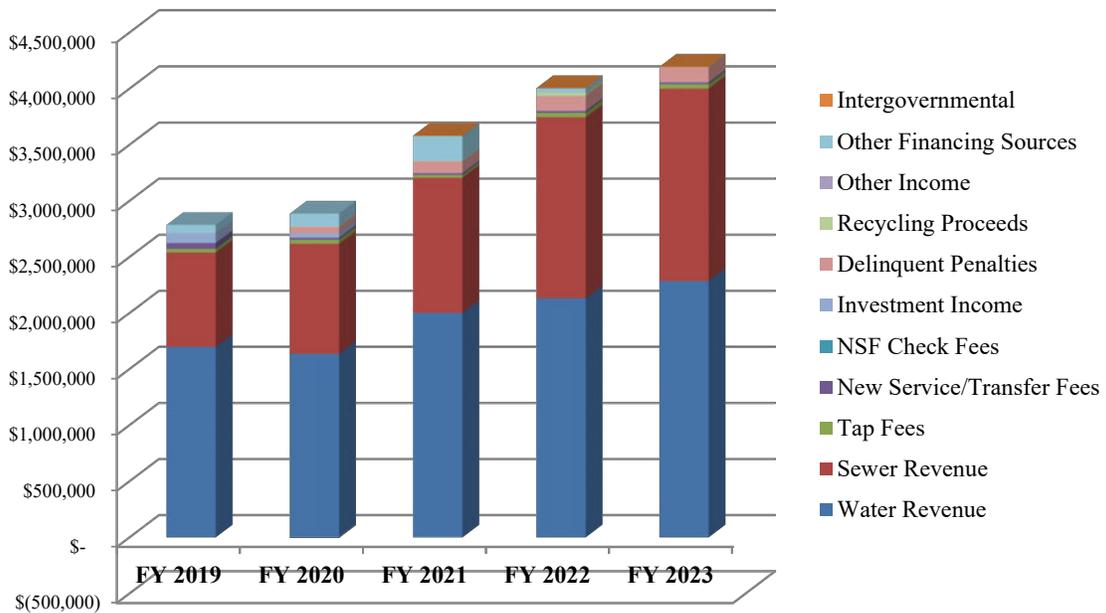
	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	Percent of Budget	% Change from FY 2022 Budget
Revenues						
Water Revenue	\$ 1,998,798	\$ 2,196,200	\$ 2,129,546	\$ 2,283,985	53.81%	4.00%
Sewer Revenue	1,207,949	1,582,700	1,617,381	1,718,239	40.48%	8.56%
Tap Fees	24,500	37,900	39,600	39,600	0.93%	4.49%
WMARRS Revenue	48,306	-	48,306	48,300	1.14%	0.00%
New Service/Transfer Fees	15,225	20,000	15,690	15,690	0.37%	-21.55%
NSF Check Fees	665	800	765	800	0.02%	0.00%
Delinquent Penalties	104,068	105,000	131,443	134,100	3.16%	27.71%
Recycling Proceeds	4,485	10,000	27,993	1,000	0.02%	-90.00%
Intergovernmental	2,436	-	-	-	0.00%	0.00%
Investment Income	1,770	1,700	2,662	2,700	0.06%	58.82%
Other Income	(177)	-	500	-	0.00%	0.00%
Other Financing Sources	221,999	10,000	39,521	-	0.00%	-100.00%
Total Revenues	3,630,024	3,964,300	4,053,407	4,244,414	100.00%	7.07%
Operating Expenses						
Personnel	710,614	883,761	721,934	1,013,096	23.87%	14.63%
Supplies	62,201	125,184	126,979	139,337	3.28%	11.31%
Repairs & Maintenance	190,996	404,345	416,589	641,982	15.13%	58.77%
Professional Services	68,841	51,804	49,125	70,374	1.66%	35.85%
Services	422,653	376,227	464,768	379,708	8.95%	0.93%
Water Purchases	392,970	393,220	393,220	389,176	9.17%	-1.03%
Sewer Treatment	882,978	737,192	633,342	665,904	15.69%	-9.67%
Bad Debt Expense	-	-	-	-	0.00%	0.00%
Total Operating Expenses	2,731,253	2,971,733	2,805,957	3,299,577	77.74%	11.03%
Non-Operating Expenses						
Capital	-	277,000	328,720	79,000	1.86%	-71.48%
Debt Service	491,259	498,463	498,463	500,650	11.80%	0.44%
Transfers Out	1,205,150	216,904	216,904	365,187	8.60%	68.36%
Total Non-Operating Expenses	1,696,409	992,367	1,044,087	944,837	22.26%	-2.68%
Total Expenses	4,427,662	3,964,100	3,850,044	4,244,414	100.00%	7.07%
Net Change In Working Capital	\$ (797,638)	\$ 200	\$ 203,363	-		
Projected Working Capital Balance, Beginning				1,207,844		
Projected Working Capital Balance, Ending				\$ 1,207,844		
Minimum Working Capital Balance				\$ 1,061,104		
Projected Working Capital in Excess of Minimum				\$ 146,741		

Water & Sewer Fund

FY 2023 Budget - Revenues by Source

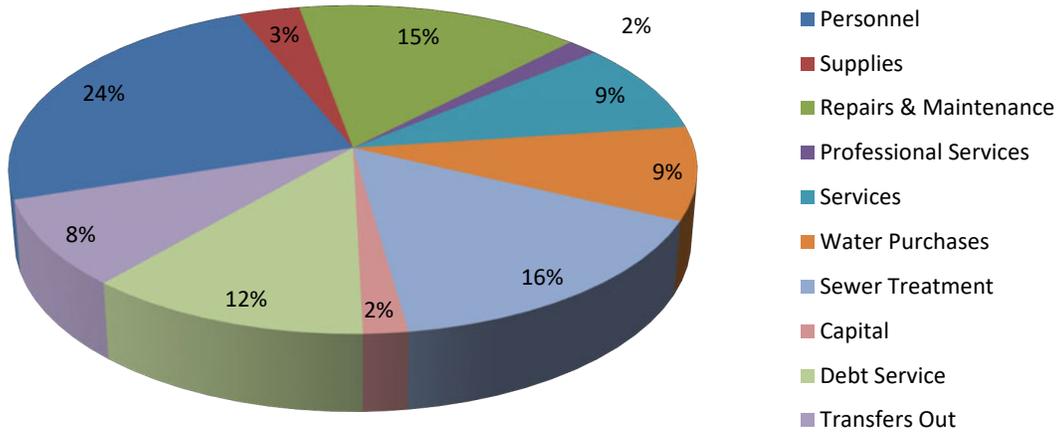


Last Five Years - Revenues by Source

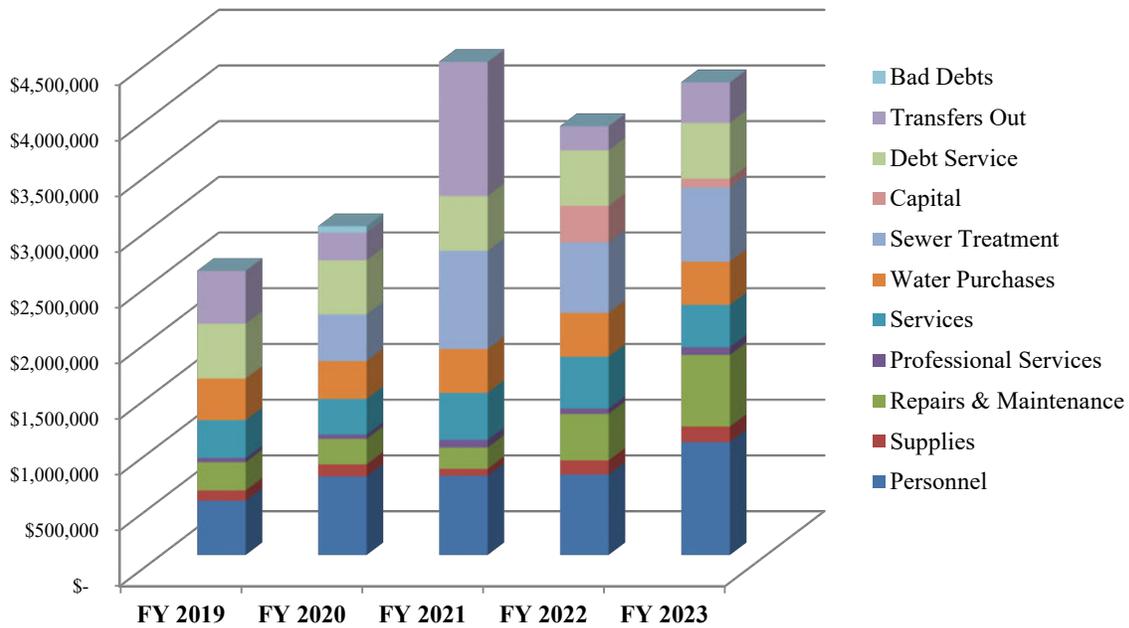


Water & Sewer Fund

FY 2023 Budget - Expenses by Character



Last Five Years - Expenses by Character



**Annual Budget
FY 2023**

**Water & Sewer Fund
Revenues**

Water & Sewer Fund Revenues

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
20-4431	Water - Residential	\$ 1,393,733	\$ 1,496,200	\$ 1,536,611	\$ 1,648,152
20-4432	Water - Commercial	\$ 605,065	\$ 700,000	\$ 592,935	\$ 635,833
20-4433	Sewer Revenue	\$ 1,207,949	\$ 1,582,700	\$ 1,617,381	\$ 1,718,239
20-4434	Tap Fees	\$ 24,500	\$ 37,900	\$ 39,600	\$ 39,600
20-4435	WMARRS Revenue	\$ 48,306	\$ -	\$ 48,306	\$ 48,300
20-4437	New Service/Transfer Fees	\$ 15,225	\$ 20,000	\$ 15,690	\$ 15,690
20-4438	NSF Check Fees	\$ 665	\$ 800	\$ 765	\$ 800
20-4439	Delinquent Penalties	\$ 104,068	\$ 105,000	\$ 131,443	\$ 134,100
20-4443	Recycling Proceeds	\$ 4,485	\$ 10,000	\$ 27,993	\$ 1,000
	Total Charges for Services	\$ 3,403,996	\$ 3,952,600	\$ 4,010,724	\$ 4,241,714
20-4413	FEMA Reimbursement	\$ 2,436	\$ -	\$ -	\$ -
	Total Intergovernmental	\$ 2,436	\$ -	\$ -	\$ -
20-4611	Interest Earned	\$ 1,770	\$ 1,700	\$ 2,662	\$ 2,700
	Total Investment Income	\$ 1,770	\$ 1,700	\$ 2,662	\$ 2,700
20-4711	Other Income	\$ 0	\$ -	\$ 500	\$ -
20-4712	Cash Over/Short	\$ (177)	\$ -	\$ -	\$ -
	Total Other Income	\$ (177)	\$ -	\$ 500	\$ -
20-4921	Sale of Assets	\$ -	\$ 10,000	\$ 11,800	\$ -
20-4922	Insurance Proceeds	\$ 221,999	\$ -	\$ 27,721	\$ -
	Total Other Financing Sources	\$ 221,999	\$ 10,000	\$ 39,521	\$ -
	Total Water/Sewer Revenues	\$ 3,630,024	\$ 3,964,300	\$ 4,053,407	\$ 4,244,414

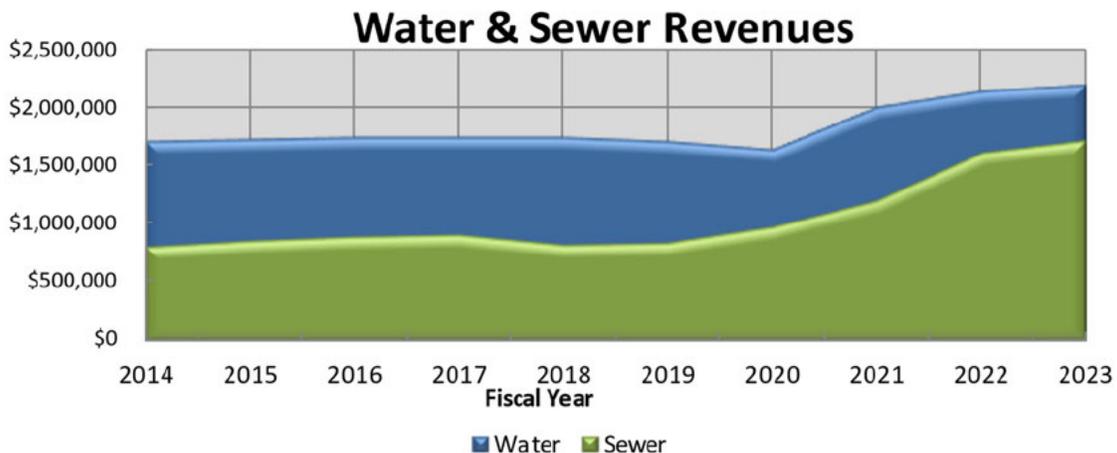
WATER AND SEWER REVENUES

Revenue Assumptions

Water Revenue	\$2,283,985
Sewer Revenue	\$1,718,239

In FY 2014, the City contracted with an outside firm to perform a water and sewer rate study, using information from Bellmead’s water and sewer customer base. The City implemented the proposed rate increases in FY 2015. The City chose to defer utility rate increases scheduled for FY 2016, FY 2017, FY 2018, and FY 2019. Rates were increased in FY 2020 to the recommended 2018 rates and a \$3.00 increase to the base rates of both water and sewer rates were implemented in FY 2021. A rate study was conducted in FY 2021 which concluded that rates are insufficient to fund the expenses of the water/sewer operations. Therefore, rates were increased in FY 2022. The recommended rate increases are programmed into the FY 2023 budget and are recommended going forward for the next four years. In addition to the rate increases recommended by the rate study, an additional \$2 water base rate increase has been included and designated for capital infrastructure improvements. The city experienced numerous system failures due to inadequate infrastructure during Winter Storm Uri and during the heat wave of 2022.

Rainfall in FY 2018 and FY 2019 was over 40 inches were resulted in lower water sales. The following years have been dryer resulting in higher water sales. In FY 2022, the City contracte with Ameresco to replace all water meters which has also resulted in increased billings due to the replacement of inaccurate/defective meters. FY 2023 has been projected utilizing the increased rates and a normal weather year.



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

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

Tap Fees	\$39,600
-----------------	-----------------

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 2023 budgeted revenues are projected at the FY 2022 level, in anticipation of a leveling of housing activity and due to the uncertainty of the COVID-19 pandemic.

New Service/Transfer Fees	\$15,690
----------------------------------	-----------------

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 2023 revenues are budgeted at the FY 2022 year-end projected levels.

NSF Payment Fees	\$800
-------------------------	--------------

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

Delinquent Penalties	\$134,100
-----------------------------	------------------

Delinquent penalties include a 10% late penalty assessed on past due utility accounts and a \$50 disconnect fee assessed prior to disconnection for non-payment. FY 2023 budget projections are based on current average monthly delinquent penalties at the time of budget development.

Recycling Proceeds	\$1,000
---------------------------	----------------

Recycling proceeds are generated when the City recycles junk metal that is either generated or found by the City.

Interest Income	\$2,700
------------------------	----------------

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. The Utility Collections department also:

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

Accomplishments

- Executed contract with Ameresco to implement a city-wide AMI/Meter Replacement project. (A10, F8)
- Launched the Tyler Smart Meter Portal through the Online Payments Website to allow residents to monitor their consumption, set consumption alerts, and view projected bill totals. (A10)
- Launched the MyCivic Utilities Application which allows residents to monitor their utility accounts from their mobile device. (A10)
- Implemented Tyler Text to Pay within the IVR system for utility customer convenience. (A10)
- Implemented Neptune 360 AMI software to create efficiencies within utility billing. (A9)

Goals

- Continue to monitor for water theft and fix any billing issues that may arise.

**Annual Budget
FY 2023**

**Water & Sewer Fund
Finance
Utility Collections**

Expense Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 187,593	\$ 217,727	\$ 199,892	\$ 255,940
Supplies	\$ 27,835	\$ 29,882	\$ 30,730	\$ 33,815
Repairs & Maintenance	\$ 23,816	\$ 40,335	\$ 40,931	\$ 60,837
Professional Services	\$ 54,474	\$ 33,454	\$ 33,625	\$ 39,766
Services	\$ 42,010	\$ 43,706	\$ 58,938	\$ 59,857
Total	\$ 335,728	\$ 365,104	\$ 364,115	\$ 450,215

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Number of Customers	3,595	3,600	3,620	3,630
ACH Customers	175	180	205	220
Bills Printed Annually	41,541	41,600	41,500	41,550
Late Notices Generated	9,342	9,100	9,300	9,150
Disconnects for Non-Payment	1,277	1,100	1,028	1,050
Work Orders Processed	3,570	3,600	3,760	3,700

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Assistant City Manager/CFO	0.45	0.45	0.45	0.45
Staff Accountant	0.45	0.45	0.45	0.45
Accounting Specialist	0.15	0.15	0.15	0.15
Utility Billing Specialist	0.90	0.90	0.90	0.90
Customer Service Representatives	0.85	0.85	0.85	1.70
Part-Time Customer Service Rep.	0.43	0.43	0.43	-
Total	3.23	3.23	3.23	3.65



**Annual Budget
FY 2023**

**Water & Sewer Fund
Finance
Utility Collections**

Finance-Utility Collections

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
20-5-32-5101	Salaries-Administrative	\$ 50,881	\$ 54,739	\$ 54,037	\$ 59,868
20-5-32-5102	Salaries-Professional	\$ 20,882	\$ 21,515	\$ 20,511	\$ 22,227
20-5-32-5104	Salaries-Operations	\$ 65,741	\$ 66,446	\$ 65,965	\$ 98,922
20-5-32-5109	Salaries-Part Time	\$ 4,521	\$ 12,941	\$ 5,000	\$ -
20-5-32-5112	Longevity	\$ 270	\$ 479	\$ 479	\$ 693
20-5-32-5113	Certification/Education Pay	\$ 3,000	\$ 3,091	\$ 3,091	\$ 3,508
20-5-32-5114	Allowances	\$ 2,208	\$ 2,160	\$ 2,493	\$ 2,700
20-5-32-5120	FICA	\$ 9,695	\$ 12,328	\$ 10,986	\$ 14,376
20-5-32-5124	WC Insurance	\$ 320	\$ 356	\$ 318	\$ 372
20-5-32-5125	Unemployment Compensation	\$ (50)	\$ -	\$ -	\$ -
20-5-32-5130	TMRS	\$ 11,326	\$ 16,803	\$ 13,085	\$ 20,196
20-5-32-5150	Group Insurance	\$ 18,799	\$ 26,869	\$ 23,927	\$ 33,078
	Total Personnel	\$ 187,593	\$ 217,727	\$ 199,892	\$ 255,940
20-5-32-5201	Office Supplies	\$ 2,180	\$ 2,500	\$ 2,500	\$ 4,000
20-5-32-5203	Postage	\$ 24,723	\$ 26,400	\$ 26,460	\$ 26,460
20-5-32-5204	Clothing Supplies	\$ 23	\$ 90	\$ 90	\$ 105
20-5-32-5210	Tools & Other Supplies	\$ 245	\$ 180	\$ 180	\$ 250
20-5-32-5215	Small Equipment	\$ -	\$ -	\$ -	\$ 3,000
20-5-32-5230	Employee Testing	\$ 664	\$ 712	\$ 1,500	\$ -
	Total Supplies	\$ 27,835	\$ 29,882	\$ 30,730	\$ 33,815
20-5-32-5301	Building Maintenance	\$ 750	\$ -	\$ -	\$ -
20-5-32-5323	Computer System Maintenance	\$ 23,066	\$ 39,381	\$ 39,381	\$ 55,537
20-5-32-5324	Office Equipment Maintenance	\$ -	\$ 654	\$ 1,250	\$ 5,000
20-5-32-5325	Radio Maintenance	\$ -	\$ 300	\$ 300	\$ 300
	Total Repairs & Maintenance	\$ 23,816	\$ 40,335	\$ 40,931	\$ 60,837
20-5-32-5403	Accounting Services	\$ 13,091	\$ 13,300	\$ 13,300	\$ 12,376
20-5-32-5406	Information Technology Services	\$ 16,384	\$ 20,004	\$ 20,175	\$ 27,240
20-5-32-5408	Consulting Services	\$ 24,871	\$ -	\$ -	\$ -
20-5-32-5409	Specal Services	\$ 128	\$ 150	\$ 150	\$ 150
	Total Professional Services	\$ 54,474	\$ 33,454	\$ 33,625	\$ 39,766
20-5-32-5502	Communication Services	\$ 840	\$ 825	\$ 825	\$ 1,080
20-5-32-5506	Merchant Services	\$ 34,048	\$ 37,045	\$ 51,310	\$ 51,360
20-5-32-5511	Insurance-General Liability	\$ 31	\$ 24	\$ 24	\$ 169
20-5-32-5512	Insurance-Errors & Ommissions	\$ 70	\$ 84	\$ 84	\$ 395
20-5-32-5513	Insurance-Crime/Dishonesty	\$ 343	\$ 343	\$ 343	\$ 377
20-5-32-5531	Equipment Rental	\$ 5,878	\$ 4,635	\$ 5,602	\$ 5,876
20-5-32-5541	Training & Travel	\$ 800	\$ 750	\$ 750	\$ 600
	Total Services	\$ 42,010	\$ 43,706	\$ 58,938	\$ 59,857
	Total Finance-Utility Collections	\$ 335,728	\$ 365,104	\$ 364,115	\$ 450,215

Description

The Public Works department is comprised of three divisions:

1. Administration
2. Water
3. Sewer

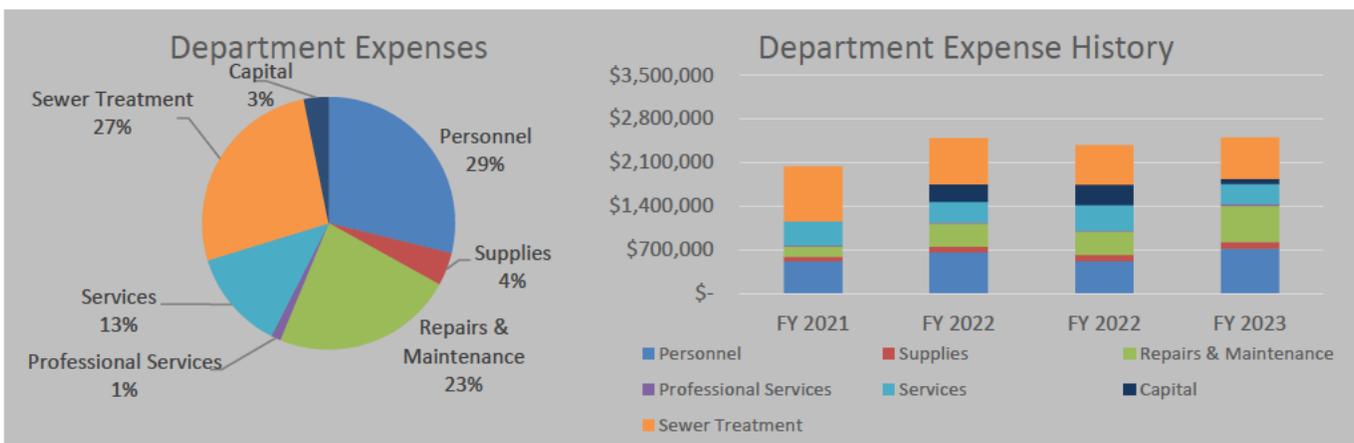
The details of these divisions follow.

Expense Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 523,022	\$ 662,805	\$ 522,042	\$ 722,156
Supplies	\$ 70,820	\$ 95,302	\$ 96,249	\$ 105,522
Repairs & Maintenance	\$ 167,180	\$ 364,010	\$ 375,658	\$ 581,145
Professional Services	\$ 14,367	\$ 18,350	\$ 15,500	\$ 30,608
Services	\$ 380,642	\$ 332,521	\$ 405,831	\$ 319,851
Sewer Treatment	\$ 882,978	\$ 737,192	\$ 633,342	\$ 665,904
Capital	\$ -	\$ 277,000	\$ 328,720	\$ 79,000
Total	\$ 2,039,009	\$ 2,487,180	\$ 2,377,342	\$ 2,504,186

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
City Manager	0.25	0.25	0.25	0.25
Public Works Director	0.50	0.50	0.50	0.50
Asst. Public Works Director	0.20	0.20	0.20	0.20
Utilities Superintendent	0.60	0.60	0.60	0.60
Sr Heavy Equipment Operator	0.60	0.60	0.60	0.60
Heavy Equipment Operator	2.00	2.00	2.00	2.00
Meter Reader	3.00	3.00	3.00	1.00
Maintenance Worker	2.00	2.00	2.00	4.00
Total	9.15	9.15	9.15	9.15



Description

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

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

Accomplishments

- Oversaw the demolition of the old City Shop and the old Parrish elevated storage tank. (F1, F8)
- Rehabilitated Concord and Research wells to improve capacity and reliability. (F3, F9)
- Participated with surrounding communities and provided direct input about the City's portion of the North Interceptor Project, which will begin to eliminate the need for four lift stations and reduce operating costs by 40%. (F2, F3, F6, F10)
- Awarded \$420,000 Community Development Block Grant to replace 1,660 linear feet of sewer line from Utah Street to San Jacinto Street. (A3, D6, F10)

Goals

- Continue to develop a solid inventory of all City owned water and sewer infrastructure to better allocate repair and maintenance resources. (F3)
- Prepare to oversee and coordinate the next stages of the City's portion of the North Interceptor Project. (F3, F6, F10)
- Begin replacement of the 1,660 linear feet of sewer line from Utah Street to San Jacinto Street. (D6, F10)

**Annual Budget
FY 2023**

**Water & Sewer Fund
Public Works
Administration**

Expense Summary

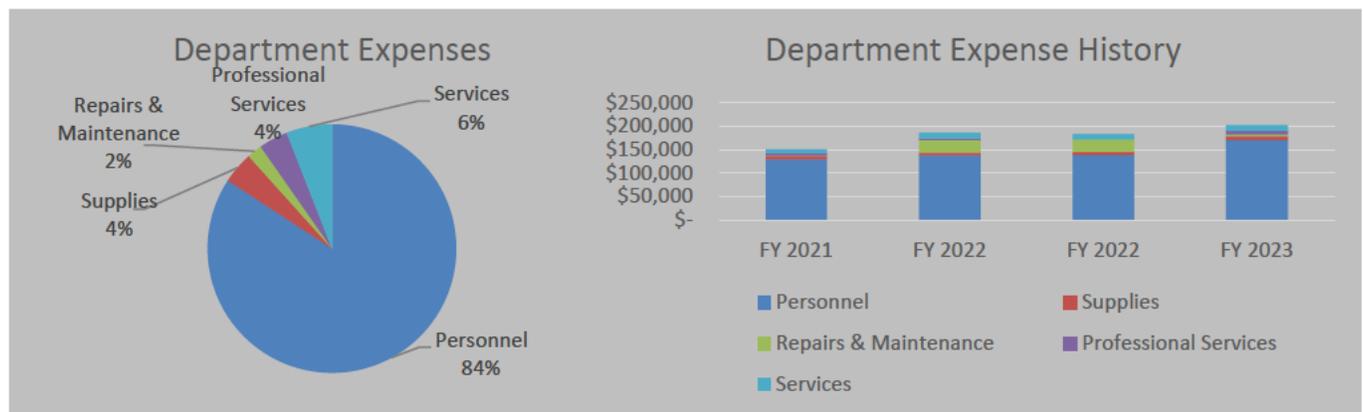
Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 129,492	\$ 137,817	\$ 138,459	\$ 170,053
Supplies	\$ 6,183	\$ 5,877	\$ 6,625	\$ 8,300
Repairs & Maintenance	\$ 1,812	\$ 26,658	\$ 26,650	\$ 3,950
Professional Services	\$ 5,560	\$ 3,050	\$ -	\$ 7,608
Services	\$ 8,054	\$ 12,634	\$ 11,573	\$ 11,978
Total	\$ 151,100	\$ 186,036	\$ 183,307	\$ 201,889

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Indust. Pre-Treat. Reports	1	1	1	1
Indust. Pre-Treat. Inspec.	1	1	1	1
Sewer Flow	597,614,000	597,600,000	353,500,000	390,000,000
Total Water Cons.-Gallons	413,378,000	414,000,000	390,000,000	410,000,000
Gallons - Highest Day	1,391,000	1,400,000	1,250,000	1,350,000
Gallons - Average Day	1,133,000	1,100,000	1,068,000	1,100,000

Staffing

Position	FY 2021 Actual	FY 2022 Actual	FY 2022 Estimated	FY 2023 Budget
City Manager	0.25	0.25	0.25	0.25
Public Works Director	0.50	0.50	0.50	0.50
Asst. Public Works Director	0.20	0.20	0.20	0.20
HR Generalist	-	-	-	0.20
Total	0.95	0.95	0.95	1.15



**Annual Budget
FY 2023**

**Water & Sewer Fund
Public Works
Administration**

Public Works - Administration

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
20-5-70-5101	Salaries-Administrative	\$ 83,621	\$ 88,520	\$ 90,664	\$ 100,282
20-5-70-5103	Salaries-Supervisory	\$ 8,365	\$ 12,077	\$ 10,998	\$ 14,626
20-5-70-5104	Salaries-Operations	\$ 11,443	\$ -	\$ -	\$ 9,103
20-5-70-5112	Longevity	\$ 66	\$ 173	\$ 173	\$ 140
20-5-70-5113	Certification/Education Pay	\$ 1,300	\$ 2,527	\$ 2,527	\$ 2,340
20-5-70-5114	Allowances	\$ 4,150	\$ 4,200	\$ 4,298	\$ 4,525
20-5-70-5120	FICA	\$ 7,017	\$ 8,216	\$ 8,164	\$ 10,023
20-5-70-5124	WC Insurance	\$ 681	\$ 1,898	\$ 802	\$ 1,984
20-5-70-5130	TMRS	\$ 7,853	\$ 11,344	\$ 15,312	\$ 14,081
20-5-70-5150	Group Insurance	\$ 4,996	\$ 8,862	\$ 5,521	\$ 12,949
	Total Personnel	\$ 129,492	\$ 137,817	\$ 138,459	\$ 170,053
20-5-70-5201	Office Supplies	\$ 731	\$ 700	\$ 800	\$ 1,200
20-5-70-5203	Postage	\$ -	\$ 1	\$ 5	\$ -
20-5-70-5204	Clothing Supplies	\$ 248	\$ 200	\$ 200	\$ 1,000
20-5-70-5205	Janitorial Supplies	\$ 435	\$ 600	\$ 600	\$ 600
20-5-70-5207	Fuel	\$ 4,770	\$ 3,000	\$ 3,640	\$ 4,000
20-5-70-5215	Small Equipment	\$ -	\$ 1,376	\$ 1,380	\$ 1,500
	Total Supplies	\$ 6,183	\$ 5,877	\$ 6,625	\$ 8,300
20-5-70-5301	Building Maintenance	\$ 718	\$ 24,000	\$ 24,000	\$ 1,500
20-5-70-5322	Vehicle Maintenance	\$ 261	\$ 800	\$ 800	\$ 1,000
20-5-70-5323	Computer System Maintenance	\$ 33	\$ 208	\$ 200	\$ 550
20-5-70-5325	Radio Maintenance	\$ 800	\$ 1,650	\$ 1,650	\$ 900
	Total Repairs and Maintenance	\$ 1,812	\$ 26,658	\$ 26,650	\$ 3,950
20-5-70-5404	Legal Services	\$ 1,485	\$ 50	\$ -	\$ 2,500
20-5-70-5406	Information Technology Services	\$ 2,075	\$ 3,000	\$ -	\$ 3,108
20-5-70-5408	Consulting Services	\$ 2,000	\$ -	\$ -	\$ 2,000
	Total Professional Services	\$ 5,560	\$ 3,050	\$ -	\$ 7,608
20-5-70-5502	Communication Services	\$ 2,668	\$ 2,229	\$ 1,895	\$ 960
20-5-70-5504	Internet Services	\$ 2,721	\$ 3,096	\$ 3,095	\$ 3,180
20-5-70-5511	Insurance - General Liability	\$ -	\$ -	\$ -	\$ 50
20-5-70-5512	Insurance - E&O	\$ -	\$ -	\$ -	\$ 116
20-5-70-5515	Insurance - Auto	\$ 470	\$ 423	\$ 422	\$ 465
20-5-70-5517	Insurance - Property	\$ 518	\$ 548	\$ 548	\$ 602
20-5-70-5531	Equipment Rental	\$ 1,206	\$ 2,068	\$ 2,068	\$ 3,380
20-5-70-5541	Training and Travel	\$ 35	\$ 3,225	\$ 2,500	\$ 2,500
20-5-70-5542	Dues/Memberships	\$ 435	\$ 1,045	\$ 1,045	\$ 725
	Total Services	\$ 8,054	\$ 12,634	\$ 11,573	\$ 11,978
	Total Public Works - Admin	\$ 151,100	\$ 186,036	\$ 183,307	\$ 201,889



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. The Public Works Water Department:

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

Accomplishments

- Assisted with the implementation of the AMI meter replacement project, which will greatly reduce the amount of resources used to correct meter errors. (F2, F4, F8, F14)
- Coordinated the rehabilitation of the Research well and Meyers Lane well cooling towers, which will provide adequate water services to residents. (F3, F9)

Goals

- Continue to install water valves on the City side to improve the ability to repair main breaks and to greatly reduce water loss. (A9, F3, F9)
- Continue to repair and replace City fire hydrants to ensure the ease of first responder access and to provide efficient water services to property developers. (D6, F4, F9)
- Continue to oversee placement of new service water and sewer taps in an effort to encourage residential and commercial economic development. (D6, F4, F8)
- Continue to actively monitor the water system, repairing and replacing parts as needed. (F3, F8)

(Strategic Plan Goal #)

**Annual Budget
FY 2023**

**Water & Sewer Fund
Public Works
Water**

Expense Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 240,728	\$ 345,145	\$ 228,814	\$ 322,812
Supplies	\$ 46,114	\$ 63,505	\$ 64,094	\$ 70,962
Repairs & Maintenance	\$ 92,058	\$ 255,852	\$ 264,008	\$ 320,195
Professional Services	\$ 8,807	\$ 15,300	\$ 15,500	\$ 20,500
Services	\$ 354,987	\$ 303,442	\$ 377,814	\$ 289,502
Water Purchases	\$ 392,970	\$ 393,220	\$ 393,220	\$ 389,176
Capital	\$ -	\$ -	\$ -	\$ 37,000
Total	\$ 1,135,663	\$ 1,376,464	\$ 1,343,450	\$ 1,450,147

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Main Line Leaks Repaired	150	150	150	150
Water Samples Taken	2,600	2,700	2,700	2,750
Meter Exchanges	2,505	2,505	3,950	25
New Connections	18	20	20	20
Fire Hydrants Replaced	4	4	5	5

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Utilities Superintendent	0.60	0.60	0.60	0.60
Sr Heavy Equipment Operator	0.60	0.60	0.60	0.60
Heavy Equipment Operator	1.20	1.20	1.20	1.20
Meter Reader	3.00	3.00	3.00	1.00
Maintenance Worker	1.20	1.20	1.20	2.40
Total	6.60	6.60	6.60	5.80



**Annual Budget
FY 2023**

**Water & Sewer Fund
Public Works
Water**

Public Works - Water

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
20-5-75-5103	Salaries-Supervisory	\$ 56,832	\$ 54,720	\$ 51,182	\$ 56,529
20-5-75-5104	Salaries-Operations	\$ 174,000	\$ 179,348	\$ 96,147	\$ 157,226
20-5-75-5109	Contract Labor	\$ 7,582	\$ 1,113	\$ 5,595	\$ -
20-5-75-5110	Overtime	\$ 10,561	\$ 6,902	\$ 7,093	\$ 6,412
20-5-75-5112	Longevity	\$ 507	\$ 934	\$ 934	\$ 1,180
20-5-75-5113	Certification/Education Pay	\$ 4,107	\$ 2,833	\$ 2,833	\$ 2,833
20-5-75-5120	FICA	\$ 17,394	\$ 18,808	\$ 12,725	\$ 17,150
20-5-75-5124	Workers' Comp Insurance	\$ 5,736	\$ 5,961	\$ 3,728	\$ 4,876
20-5-75-5130	TMRS	\$ (69,609)	\$ 25,996	\$ 14,299	\$ 24,094
20-5-75-5150	Group Insurance	\$ 33,618	\$ 48,530	\$ 34,279	\$ 52,512
	Total Personnel	\$ 240,728	\$ 345,145	\$ 228,814	\$ 322,812
20-5-75-5204	Clothing Supplies	\$ 6,216	\$ 6,200	\$ 6,800	\$ 6,124
20-5-75-5207	Fuel	\$ 16,946	\$ 18,905	\$ 21,135	\$ 22,030
20-5-75-5210	Tools & Other Supplies	\$ 5,135	\$ 3,350	\$ 3,000	\$ 4,700
20-5-75-5213	Chemical Supplies	\$ 16,535	\$ 28,500	\$ 27,010	\$ 31,108
20-5-75-5215	Small Equipment	\$ 1,283	\$ 6,550	\$ 6,149	\$ 7,000
	Total Supplies	\$ 46,114	\$ 63,505	\$ 64,094	\$ 70,962
20-5-75-5321	Machinery & Equip Maint	\$ 3,092	\$ 3,000	\$ 3,000	\$ 3,000
20-5-75-5322	Vehicle Maintenance	\$ 4,881	\$ 7,089	\$ 5,589	\$ 5,500
20-5-75-5323	Computer System Maintenance	\$ 8,291	\$ 28,200	\$ 28,200	\$ 10,100
20-5-75-5325	Radio Maintenance	\$ 800	\$ 1,200	\$ 1,200	\$ 1,200
20-5-75-5340	Water Line Maintenance	\$ 32,213	\$ 51,500	\$ 82,500	\$ 163,895
20-5-75-5342	Water Well Maintenance	\$ 6,361	\$ 145,000	\$ 125,000	\$ 110,000
20-5-75-5343	Water Meters	\$ 33,720	\$ 12,863	\$ 8,519	\$ 16,500
20-5-75-5344	Fire Hydrant Maintenance	\$ 2,701	\$ 7,000	\$ 10,000	\$ 10,000
	Total Repairs & Maintenance	\$ 92,058	\$ 255,852	\$ 264,008	\$ 320,195
20-5-75-5402	Engineering Services	\$ -	\$ 7,000	\$ 7,000	\$ 5,000
20-5-75-5409	Special Services	\$ 2,051	\$ 1,300	\$ 1,500	\$ 2,500
20-5-75-5440	Water Samples	\$ 6,756	\$ 7,000	\$ 7,000	\$ 13,000
	Professional Services	\$ 8,807	\$ 15,300	\$ 15,500	\$ 20,500

**Annual Budget
FY 2023**

**Water & Sewer Fund
Public Works
Water**

Public Works - Water Continued

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
20-5-75-5501	Electric Services	\$ 317,981	\$ 256,850	\$ 331,475	\$ 247,420
20-5-75-5502	Communication Services	\$ 6,752	\$ 7,515	\$ 7,515	\$ 5,040
20-5-75-5511	Insurance-General Liability	\$ 1,905	\$ 1,925	\$ 1,924	\$ 345
20-5-75-5512	Insurance-Errors & Omissions	\$ 3,599	\$ 3,991	\$ 3,991	\$ 807
20-5-75-5515	Insurance-Auto	\$ 4,194	\$ 5,504	\$ 5,504	\$ 6,054
20-5-75-5516	Insurance - Rolling Stock	\$ 1,142	\$ 1,410	\$ 1,409	\$ 1,550
20-5-75-5517	Insurance-Property	\$ 17,772	\$ 22,079	\$ 22,078	\$ 24,286
20-5-75-5522	Public Notices	\$ 198	\$ -	\$ -	\$ -
20-5-75-5531	Equipment Rental	\$ 375	\$ 1,168	\$ 918	\$ 1,000
20-5-75-5541	Training & Travel	\$ 577	\$ 1,000	\$ 1,000	\$ 1,000
20-5-75-5542	Dues/Memberships	\$ 492	\$ 2,000	\$ 2,000	\$ 2,000
	Total Services	\$ 354,987	\$ 303,442	\$ 377,814	\$ 289,502
20-5-75-5580	Water System Fees	\$ 8,764	\$ 8,864	\$ 8,864	\$ 8,900
20-5-75-5581	Raw Water	\$ 14,137	\$ 14,000	\$ 14,000	\$ 20,000
20-5-75-5582	Water Purchases-Fixed Charges	\$ 370,069	\$ 370,356	\$ 370,356	\$ 360,276
	Total Water Purchases	\$ 392,970	\$ 393,220	\$ 393,220	\$ 389,176
20-5-75-5705	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 5,000
20-5-75-5706	Vehicles	\$ -	\$ -	\$ -	\$ 32,000
	Total Capital	\$ -	\$ -	\$ -	\$ 37,000
	Total Public Works - Water	\$ 1,135,663	\$ 1,376,464	\$ 1,343,450	\$ 1,450,147

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. The Sewer Department also:

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

Accomplishments

- Completed several upgrade repairs to Highway 84 and Wilson Lift Stations to create a more reliable sewage system. (F3, F10)
- Began preliminary planning to upgrade 3 City lift stations utilizing federal funds from the American Recovery Plan. (F4, F6)
- Replaced the Vactor truck to ensure efficiency when responding to sewer problems. (F4)

Goals

- Start phase one of the North Interceptor Sewer project, which includes implementation and construction to increase sewage capacity and promote economic development. (F6)
- Continue to update the capital equipment to create more efficiency when responding to sewer problems. (F14)

**Annual Budget
FY 2023**

**Water & Sewer Fund
Public Works
Sewer**

Expense Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 152,802	\$ 179,843	\$ 154,769	\$ 229,291
Supplies	\$ 18,524	\$ 25,920	\$ 25,530	\$ 26,260
Repairs & Maintenance	\$ 73,310	\$ 81,500	\$ 85,000	\$ 257,000
Professional Services	\$ -	\$ -	\$ -	\$ 2,500
Services	\$ 17,601	\$ 16,445	\$ 16,444	\$ 18,371
Sewer Treatment	\$ 882,978	\$ 737,192	\$ 633,342	\$ 665,904
Capital	\$ -	\$ 277,000	\$ 328,720	\$ 42,000
Total	\$ 1,145,215	\$ 1,317,900	\$ 1,243,805	\$ 1,241,326

Performance Measures

Measurement	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Feet of line rodded	50,000	50,000	50,000	60,000
Sewer stoppages removed	550	550	550	550
Lift stations maintained	8	8	8	8
Manholes Cleaned	40	40	40	50
Service Taps Made	18	20	20	20

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Utilities Superintendent	0.40	0.40	0.40	0.40
Sr Heavy Equipment Operator	0.40	0.40	0.40	0.40
Heavy Equipment Operator	0.80	0.80	0.80	0.80
Lift Station Mechanic	1.00	1.00	1.00	1.00
Maintenance Worker	0.80	0.80	0.80	1.60
Total	3.40	3.40	3.40	4.20



Annual Budget
FY 2023

Water & Sewer Fund
Public Works
Sewer

Public Works - Sewer

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
20-5-76-5103	Salaries-Supervisory	\$ 31,033	\$ 36,480	\$ 34,121	\$ 37,686
20-5-76-5104	Salaries-Operations	\$ 72,700	\$ 86,164	\$ 68,991	\$ 114,933
20-5-76-5109	Contract Labor	\$ 693	\$ -	\$ -	\$ -
20-5-76-5110	Overtime	\$ 5,806	\$ 2,570	\$ 7,236	\$ 3,448
20-5-76-5112	Longevity	\$ 1,053	\$ 1,251	\$ 1,251	\$ 1,435
20-5-76-5113	Certification/Education Pay	\$ 1,348	\$ 1,864	\$ 1,122	\$ 1,122
20-5-76-5120	FICA	\$ 8,250	\$ 9,818	\$ 8,712	\$ 12,135
20-5-76-5124	WC Insurance	\$ 2,787	\$ 3,120	\$ 2,587	\$ 3,458
20-5-76-5130	TMRS	\$ 9,171	\$ 13,576	\$ 9,915	\$ 17,048
20-5-76-5150	Group Insurance	\$ 19,961	\$ 25,000	\$ 20,834	\$ 38,026
	Total Personnel	\$ 152,802	\$ 179,843	\$ 154,769	\$ 229,291
20-5-76-5204	Clothing Supplies	\$ 1,154	\$ 800	\$ 800	\$ 1,200
20-5-76-5207	Fuel	\$ 12,908	\$ 16,770	\$ 17,130	\$ 17,310
20-5-76-5210	Tools and Other Supplies	\$ 574	\$ 1,750	\$ 1,000	\$ 750
20-5-76-5213	Chemical Supplies	\$ 1,767	\$ 3,000	\$ 3,000	\$ 4,000
20-5-76-5215	Small Equipment	\$ 2,120	\$ 3,600	\$ 3,600	\$ 3,000
	Total Supplies	\$ 18,524	\$ 25,920	\$ 25,530	\$ 26,260
20-5-76-5321	Machinery & Equipment Maintenance	\$ 7,543	\$ 4,000	\$ 4,000	\$ 7,000
20-5-76-5322	Vehicle Maintenance	\$ 41,988	\$ 6,000	\$ 6,000	\$ 10,000
20-5-76-5330	Sewer Line Maintenance	\$ 9,219	\$ 37,500	\$ 40,000	\$ 200,000
20-5-76-5335	Lift Station Maintenance	\$ 14,561	\$ 34,000	\$ 35,000	\$ 40,000
	Total Repairs & Maintenance	\$ 73,310	\$ 81,500	\$ 85,000	\$ 257,000
20-5-76-5402	Engineering Services	\$ -	\$ -	\$ -	\$ 2,500
	Total Professional Services	\$ -	\$ -	\$ -	\$ 2,500
20-5-76-5501	Electric Services	\$ 16,137	\$ 14,470	\$ 14,470	\$ 15,715
20-5-76-5511	Insurance-General Liability	\$ 16	\$ 12	\$ 12	\$ 178
20-5-76-5512	Insurance-Errors & Omissions	\$ 35	\$ 42	\$ 42	\$ 416
20-5-76-5515	Insurance-Auto	\$ 1,085	\$ 1,071	\$ 1,070	\$ 1,177
20-5-76-5517	Insurance-Property	\$ 328	\$ 350	\$ 350	\$ 385
20-5-76-5542	Dues/Memberships	\$ -	\$ 500	\$ 500	\$ 500
	Total Services	\$ 17,601	\$ 16,445	\$ 16,444	\$ 18,371
20-5-76-5580	Sewer Treatment--O&M	\$ 773,629	\$ 604,184	\$ 500,000	\$ 477,000
20-5-76-5581	Sewer Treatment-Fixed Costs	\$ 109,349	\$ 133,008	\$ 133,342	\$ 188,904
	Total Sewer Treatment	\$ 882,978	\$ 737,192	\$ 633,342	\$ 665,904
20-5-76-5705	Machinery & Equipment	\$ -	\$ 277,000	\$ 328,720	\$ 42,000
	Total Capital	\$ -	\$ 277,000	\$ 328,720	\$ 42,000
	Total Public Works - Sewer	\$ 1,145,215	\$ 1,317,900	\$ 1,243,805	\$ 1,241,326
	Total Public Works	\$ 2,431,979	\$ 2,880,400	\$ 2,770,562	\$ 2,893,362

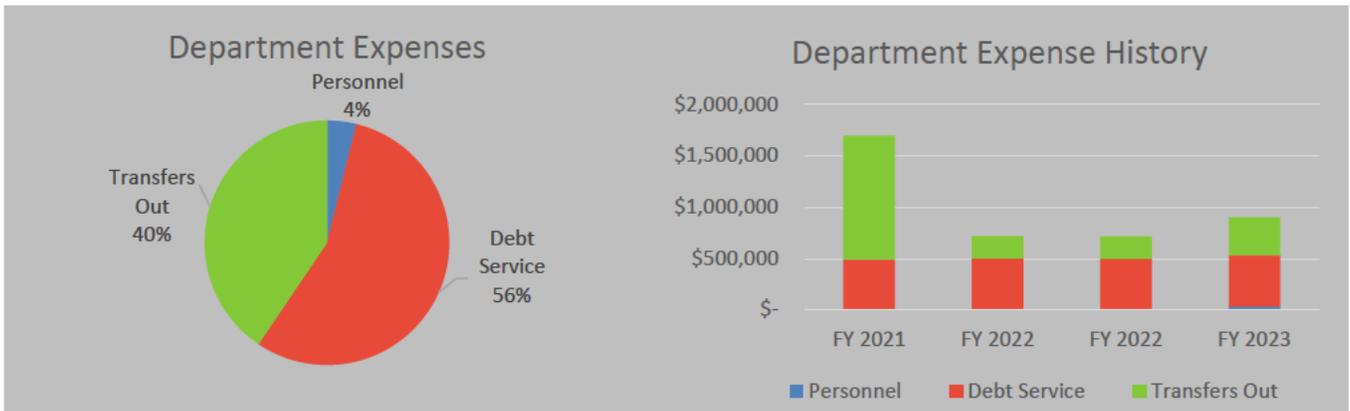


**Annual Budget
FY 2023**

**Water & Sewer Fund
Other Costs**

Expense Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ -	\$ 3,229	\$ -	\$ 35,000
Supplies	\$ (36,454)	\$ -	\$ -	\$ -
Debt Service	\$ 491,259	\$ 498,463	\$ 498,463	\$ 500,650
Contingency	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 1,205,150	\$ 216,904	\$ 216,904	\$ 365,187
Total	\$ 1,659,955	\$ 718,596	\$ 715,367	\$ 900,837



**Annual Budget
FY 2023**

**Water & Sewer Fund
Other Costs**

Other Costs

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
20-5-90-5160	Pay Plan Costs	\$ -	\$ 3,229	\$ -	\$ 35,000
	Total Personnel	\$ -	\$ 3,229	\$ -	\$ 35,000
20-5-90-5298	Ice Storm	\$ (36,454)	\$ -	\$ -	\$ -
	Total Supplies	\$ (36,454)	\$ -	\$ -	\$ -
20-5-90-5601	Principal Payments	\$ 330,000	\$ 335,000	\$ 335,000	\$ 345,000
20-5-90-5611	Bond Interest Expense	\$ 159,919	\$ 160,688	\$ 160,688	\$ 153,150
20-5-90-5621	Fiscal Charges	\$ 623	\$ 1,775	\$ 1,775	\$ 1,500
20-5-90-5631	Arbitrage	\$ 717	\$ 1,000	\$ 1,000	\$ 1,000
	Total Debt Service	\$ 491,259	\$ 498,463	\$ 498,463	\$ 500,650
20-5-90-5880	Bad Debts	\$ -	\$ -	\$ -	\$ -
	Total Bad Debts	\$ -	\$ -	\$ -	\$ -
20-5-90-5910	Transfer to General Fund	\$ 205,150	\$ 216,904	\$ 216,904	\$ 270,187
20-5-90-5922	Transfer to Fund 22	\$ 1,000,000	\$ -	\$ -	\$ 95,000
	Total Transfers Out	\$ 1,205,150	\$ 216,904	\$ 216,904	\$ 365,187
	Total Other	\$ 1,659,955	\$ 718,596	\$ 715,367	\$ 900,837





DRAINAGE FUND

The Drainage Fund is an enterprise fund that is used to account for all costs related to the preservation and maintenance of the City's stormwater infrastructure. These activities are financed through a drainage fee charged to residents.

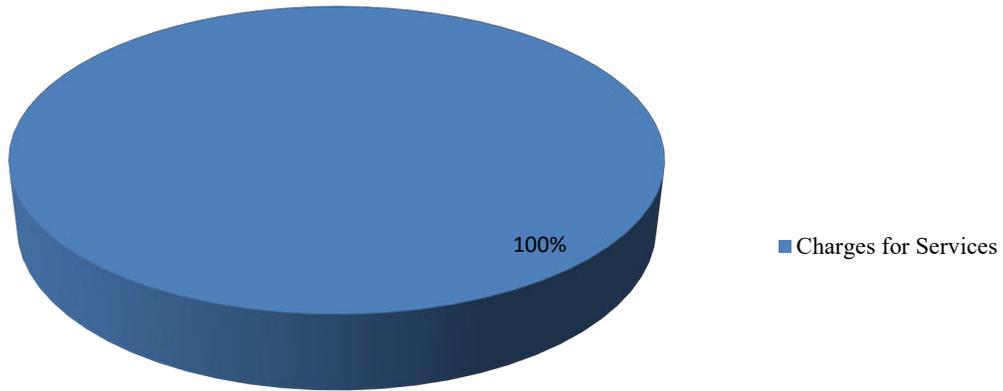


**Drainage Fund
Budget Summary
FY 2023**

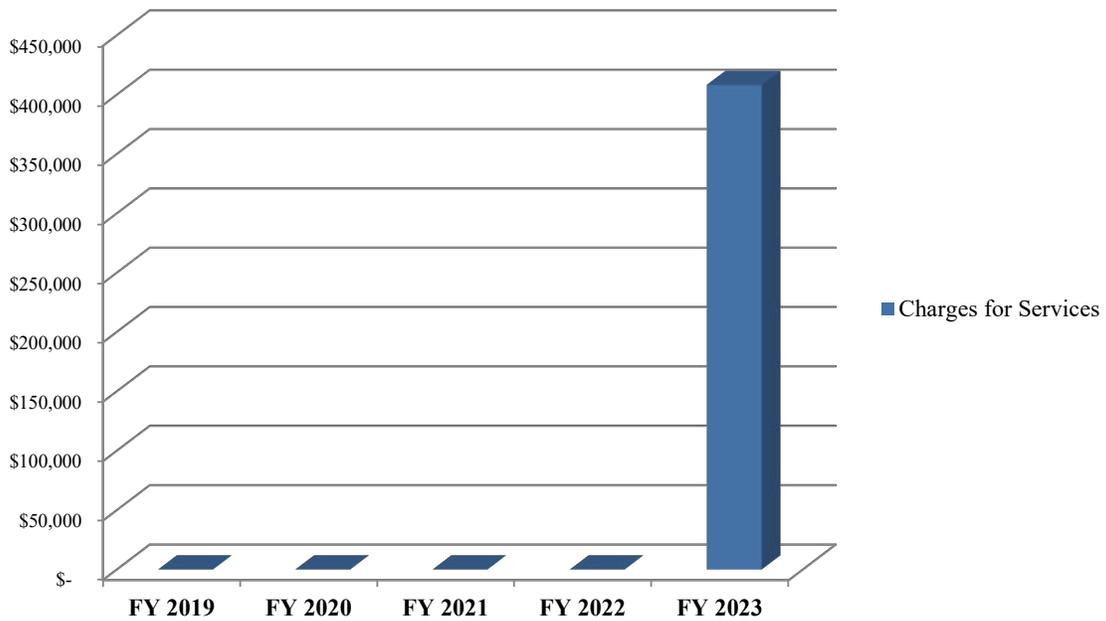
	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	Percent of Budget	% Change from FY 2022 Budget
Revenues						
Storm Drainage Fees	\$ -	\$ -	\$ -	\$ 408,287	100.00%	0.00%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>408,287</u>	<u>100.00%</u>	<u>0.00%</u>
Operating Expenses						
Personnel	-	-	-	82,307	37.42%	0.00%
Supplies	-	-	-	4,468	2.03%	0.00%
Repairs & Maintenance	-	-	-	22,270	10.13%	0.00%
Professional Services	-	-	-	50,000	22.73%	0.00%
Services	-	-	-	900	0.41%	0.00%
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,945</u>	<u>72.72%</u>	<u>0.00%</u>
Non-Operating Expenses						
Capital	-	-	-	60,000	27.28%	0.00%
Total Non-Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>27.28%</u>	<u>0.00%</u>
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>219,945</u>	<u>100.00%</u>	<u>0.00%</u>
Net Change In Working Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>188,342</u>		
Projected Working Capital Balance, Beginning				<u>-</u>		
Projected Working Capital Balance, Ending				<u>\$ 188,342</u>		
Minimum Working Capital Balance				<u>\$ 54,986</u>		
Projected Working Capital in Excess of Minimum				<u>\$ 133,356</u>		

Drainage Fund

FY 2023 Budget - Revenues by Source

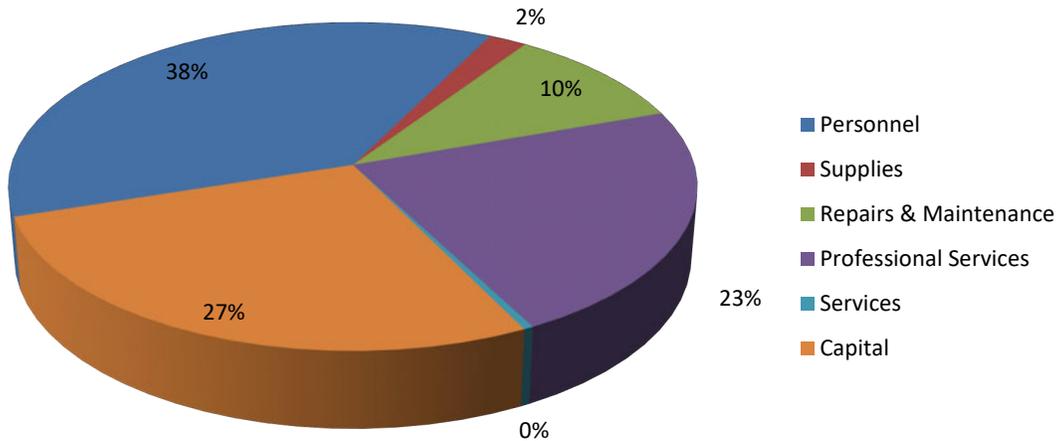


Last Five Years - Revenues by Source

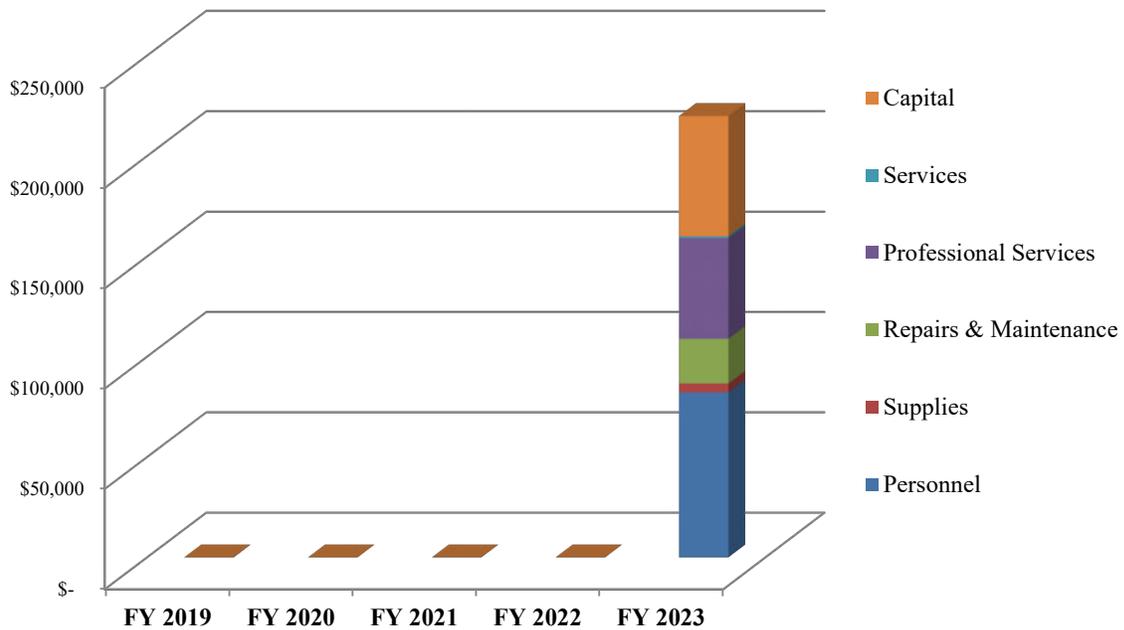


Drainage Fund

FY 2023 Budget - Expenses by Character



Last Five Years - Expenses by Character



**Annual Budget
FY 2023**

**Drainage Fund
Revenues**

Drainage Fund Revenues

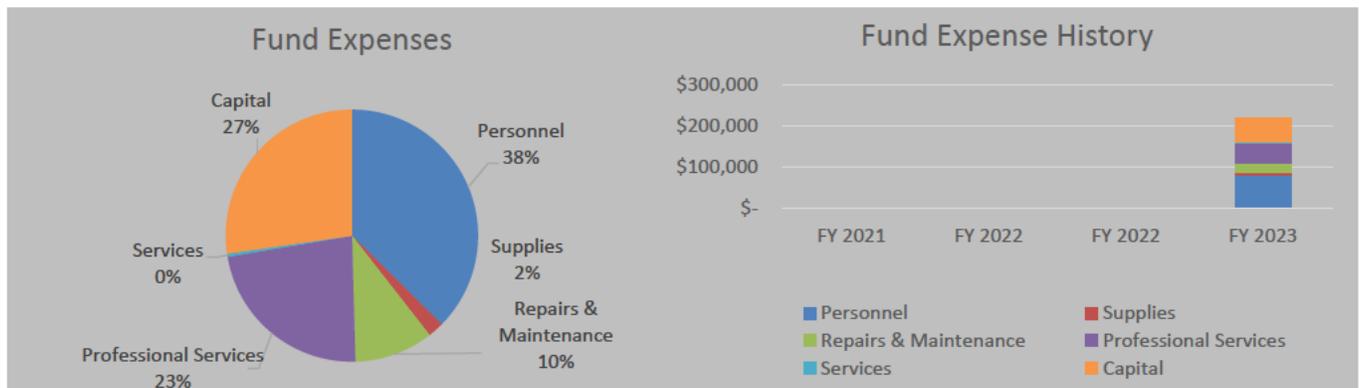
Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
80-4431	Storm Drainage Fees	\$ -	\$ -	\$ -	\$ 408,287
80-4439	Delinquent Penalties	\$ -	\$ -	\$ -	\$ -
	Total Charges for Services	\$ -	\$ -	\$ -	\$ 408,287
	Total Drainage Revenues	\$ -	\$ -	\$ -	\$ 408,287

Expense Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ -	\$ -	\$ -	\$ 82,307
Supplies	\$ -	\$ -	\$ -	\$ 4,468
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 22,270
Professional Services	\$ -	\$ -	\$ -	\$ 50,000
Services	\$ -	\$ -	\$ -	\$ 900
Capital	\$ -	\$ -	\$ -	\$ 60,000
Total	\$ -	\$ -	\$ -	\$ 219,945

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Heavy Equipment Operator	-	-	-	1.00
Maintenance Worker 1	-	-	-	2.00
Total	-	-	-	3.00



**Annual Budget
FY 2023**

Drainage Fund

Drainage Fund

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
80-5-77-5104	Salaries-Operations	\$ -	\$ -	\$ -	\$ 55,424
80-5-77-5110	Salaries-Overtime	\$ -	\$ -	\$ -	\$ 2,030
80-5-77-5120	FICA	\$ -	\$ -	\$ -	\$ 4,240
80-5-77-5124	WC Insurance	\$ -	\$ -	\$ -	\$ 2,060
80-5-77-5130	TMRS	\$ -	\$ -	\$ -	\$ 5,957
80-5-77-5150	Group Insurance	\$ -	\$ -	\$ -	\$ 12,596
	Total Personnel	\$ -	\$ -	\$ -	\$ 82,307
80-5-77-5207	Fuel	\$ -	\$ -	\$ -	\$ 2,038
80-5-77-5204	Clothing Supplies	\$ -	\$ -	\$ -	\$ 1,600
80-5-77-5210	Tools & Other Supplies	\$ -	\$ -	\$ -	\$ 300
80-5-77-5215	Small Equipment	\$ -	\$ -	\$ -	\$ 530
80-5-77-5230	Employee Testing	\$ -	\$ -	\$ -	\$ -
	Total Supplies	\$ -	\$ -	\$ -	\$ 4,468
80-5-77-5322	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ 1,270
80-5-77-5330	Drainage Maintenance	\$ -	\$ -	\$ -	\$ 21,000
	Total Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 22,270
80-5-77-5408	Consulting Services	\$ -	\$ -	\$ -	\$ 50,000
	Total Professional Services	\$ -	\$ -	\$ -	\$ 50,000
80-5-77-5502	Communication Services	\$ -	\$ -	\$ -	\$ 400
80-5-77-5515	Insurance-Auto	\$ -	\$ -	\$ -	\$ 500
	Total Services	\$ -	\$ -	\$ -	\$ 900
80-5-77-5706	Vehicles	\$ -	\$ -	\$ -	\$ 60,000
	Total Capital	\$ -	\$ -	\$ -	\$ 60,000
	Total Drainage Fund	\$ -	\$ -	\$ -	\$ 219,945



STREET MAINTENANCE FUND

The Street Maintenance Fund is used to account for the ¼% street maintenance sales tax that was approved by voters and became effective July 1, 2010. The street maintenance sales tax may only be used for repair and maintenance of existing streets at the date the tax was adopted and must be reauthorized by voters every 4 years to remain in effect. The current street maintenance tax expires on June 30, 2026.



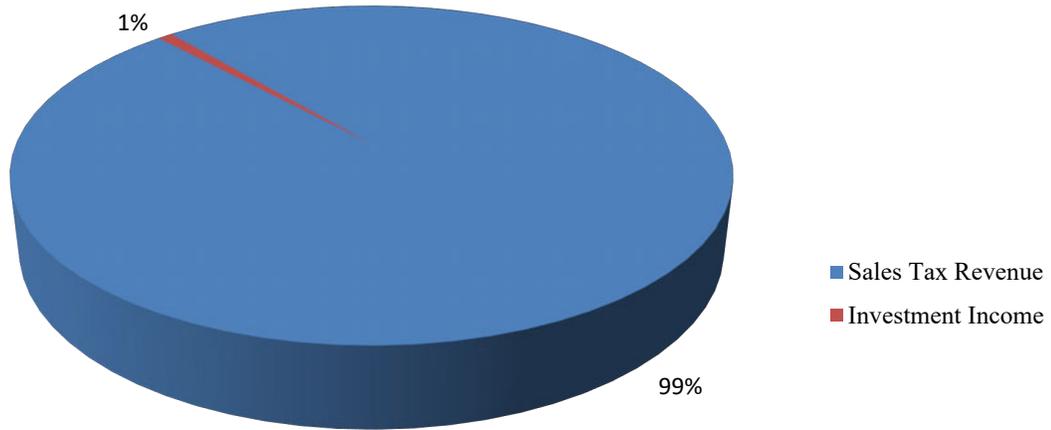
**Street Maintenance Fund
Budget Summary
FY 2023**

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	Percent of Budget	% Change from FY 2022 Budget
Revenues						
Sales Tax Revenue	\$ 716,518	\$ 726,825	\$ 746,371	\$ 785,525	99.22%	8.08%
Investment Income	1,971	2,160	6,127	6,200	0.78%	187.04%
Total Revenues	<u>718,488</u>	<u>728,985</u>	<u>752,498</u>	<u>791,725</u>	<u>100.00%</u>	<u>8.61%</u>
Operating Expenditures						
Personnel	312,162	364,590	331,644	406,183	47.30%	11.41%
Supplies	20,591	33,910	37,561	36,920	4.30%	8.88%
Repairs & Maintenance	327,028	401,500	406,500	397,300	46.27%	-1.05%
Professional Services	1,325	10,000	10,000	6,500	0.76%	-35.00%
Services	14,000	18,959	18,415	11,828	1.38%	-37.61%
Total Operating Expenditures	<u>675,106</u>	<u>828,959</u>	<u>804,121</u>	<u>858,731</u>	<u>100.01%</u>	<u>3.59%</u>
Total Expenditures	<u>675,106</u>	<u>828,959</u>	<u>804,121</u>	<u>858,731</u>	<u>100.01%</u>	<u>3.59%</u>
Net Change In Fund Balance	<u>\$ 43,382</u>	<u>\$ (99,974)</u>	<u>\$ (51,623)</u>	(67,006)		
Projected Fund Balance, Beginning				<u>3,278,440</u>		
Projected Fund Balance, Ending				<u>\$ 3,211,434</u>		
Minimum Fund Balance				<u>\$ 214,683</u>		
Projected Fund Balance in Excess of Minimum				<u>\$ 2,996,752</u>		

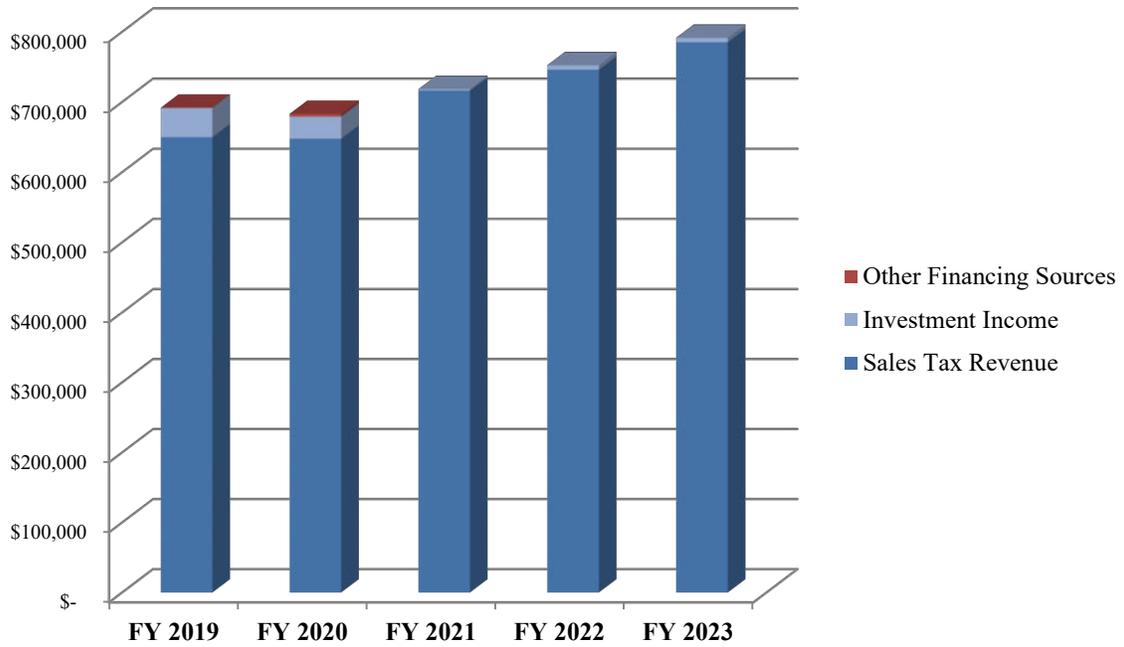
Decrease in fund balance is planned, and results from the use of fund balance for major street rehabilitation projects.

Street Maintenance Fund

FY 2023 Budget - Revenues by Source

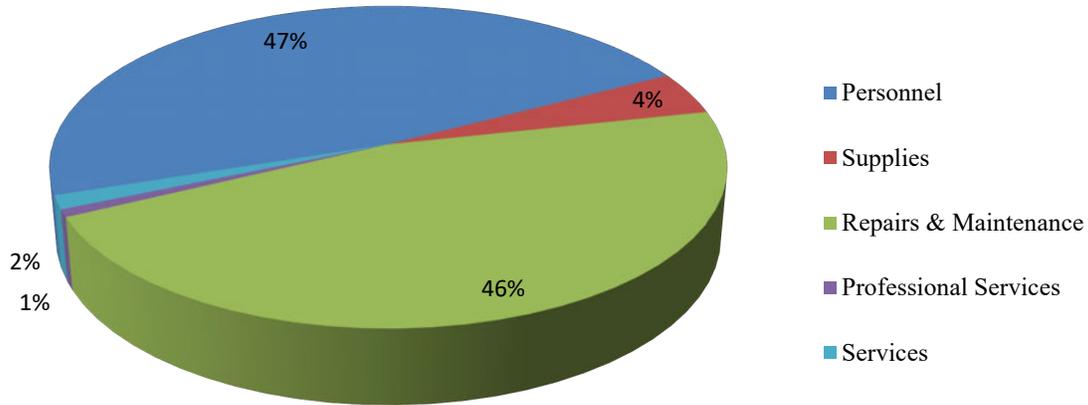


Last Five Years - Revenues by Source

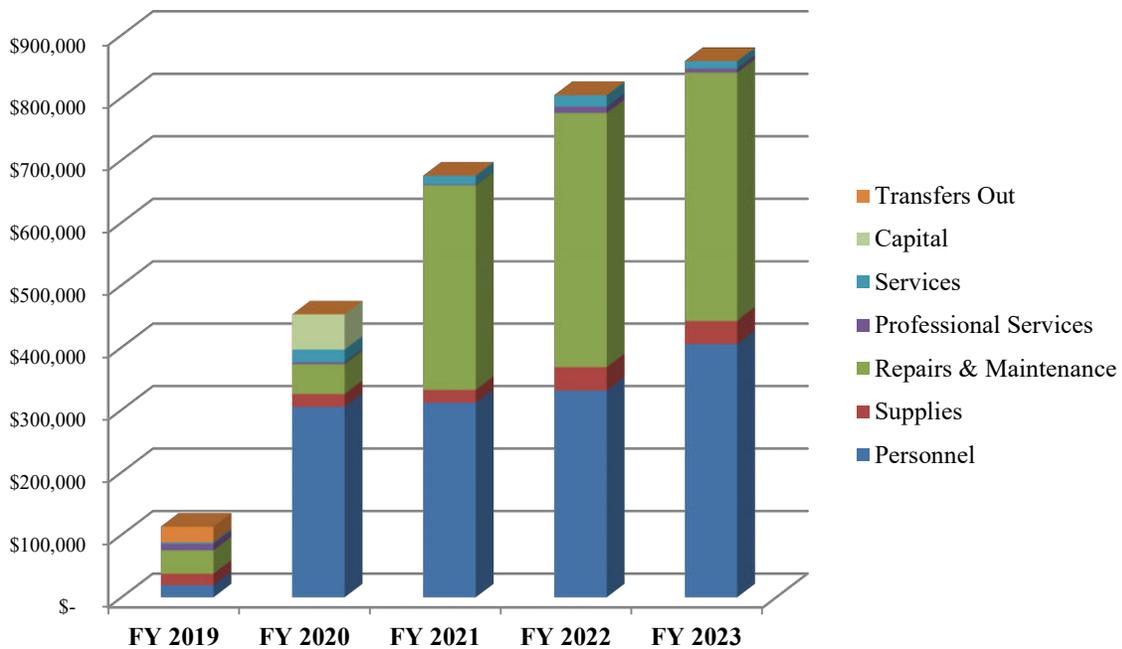


Street Maintenance Fund

FY 2023 Budget - Expenditures by Character



Last Five Years - Expenditures by Character



The City began a street micro surfacing program in FY 2021 to extend the useful life of the streets. All city streets have been rated and placed on a schedule for maintenance/repair.

Street Maintenance Fund Revenues

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
70-4121	Sales Tax Revenue	\$ 716,518	\$ 726,825	\$ 746,371	\$ 785,525
	Total Taxes	\$ 716,518	\$ 726,825	\$ 746,371	\$ 785,525
70-4611	Interest	\$ 1,971	\$ 2,160	\$ 6,127	\$ 6,200
	Total Investment Income	\$ 1,971	\$ 2,160	\$ 6,127	\$ 6,200
	Total Revenues	\$ 718,488	\$ 728,985	\$ 752,498	\$ 791,725

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 2023 sales tax revenues were projected at the FY 2022 level plus a growth factor of 4.68% which is the five year average for the sales tax revenue stream. This budgeted amount reflects the same growth projection as in General Fund sales tax revenue.

Interest Income:

All of the Street Maintenance Fund's idle, investable cash is invested in the depository bank, TexPool, Texas Class, or TexStar. The projected revenue for FY 2023 was developed with a roll forward of the monthly cash balance and slightly less than current market rates of return.



Description

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

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

Accomplishments

- Reenergized a City-wide crack sealing maintenance program to increase City streets durability and life expectancy. (F3, F13)
- Monitored and updated stormwater management program to remain in compliance with the TCEQ general permit. (F12)
- Developed a sound and consistent mowing schedule for right of ways, alleys and road shoulders. (F13)

Goals

- Continue City-wide crack sealing maintenance program to increase City streets durability and life expectancy. (F3, F13)
- Develop a plan to better maintain and improve all gravel roads in the City to ensure safer driving surfaces for citizens. (F3, F13)
- Develop a program to replace street name signs within the City limits. (F13, F16)

(Strategic Plan Goal #)

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 312,162	\$ 364,590	\$ 331,644	\$ 406,183
Supplies	\$ 20,591	\$ 33,910	\$ 37,561	\$ 36,920
Repairs & Maintenance	\$ 327,028	\$ 401,500	\$ 406,500	\$ 397,300
Professional Services	\$ 1,325	\$ 10,000	\$ 10,000	\$ 6,500
Services	\$ 14,000	\$ 18,959	\$ 18,415	\$ 11,828
Total	\$ 675,106	\$ 828,959	\$ 804,121	\$ 858,731

Performance Measures

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Miles of Street	79.08	79.08	79.08	79.08
Service Orders Completed	250	250	260	275
Utility Cuts Made/Repaired	320	260	260	260
Street Signs Erected/Replc.	25	25	30	30
Miles of Crack Sealing	4	4	5	5

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
City Manager	0.10	0.10	0.10	0.10
Assistant City Manager/CFO	0.05	0.05	0.05	0.05
Public Works Director	0.20	0.20	0.20	0.20
Asst. Public Works Director	0.50	0.50	0.50	0.50
Sr Heavy Equipment Operator	1.00	1.00	1.00	1.00
Heavy Equipment Operator	2.00	2.00	2.00	2.00
Maintenance Worker	2.00	2.00	2.00	2.00
Total	5.85	5.85	5.85	5.85



Street Maintenance Fund

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
70-5-71-5101	Salaries-Administrative	\$ 39,102	\$ 41,490	\$ 42,270	\$ 46,765
70-5-71-5103	Salaries-Supervisory	\$ 75,397	\$ 71,171	\$ 65,794	\$ 78,901
70-5-71-5104	Salaries-Operations	\$ 102,300	\$ 135,387	\$ 121,838	\$ 138,200
70-5-71-5109	Contract Labor	\$ 8,887	\$ -	\$ -	\$ -
70-5-71-5110	Overtime	\$ 5,977	\$ 6,025	\$ 4,685	\$ 6,390
70-5-71-5112	Longevity	\$ 1,195	\$ 1,345	\$ 936	\$ 1,010
70-5-71-5113	Certification/Education Pay	\$ 2,962	\$ 4,002	\$ 4,001	\$ 3,845
70-5-71-5114	Allowances	\$ 1,905	\$ 1,920	\$ 1,996	\$ 2,110
70-5-71-5120	FICA	\$ 16,705	\$ 19,993	\$ 18,850	\$ 21,217
70-5-71-5124	WC Insurance	\$ 7,381	\$ 9,469	\$ 8,273	\$ 8,954
70-5-71-5130	Retirement	\$ 18,536	\$ 27,584	\$ 23,762	\$ 29,808
70-5-71-5150	Group Insurance	\$ 31,815	\$ 45,575	\$ 39,239	\$ 53,983
70-5-71-5160	Pay Plan Costs	\$ -	\$ 629	\$ -	\$ 15,000
	Total Personnel	\$ 312,162	\$ 364,590	\$ 331,644	\$ 406,183
70-5-71-5204	Clothing Supplies	\$ 3,504	\$ 6,000	\$ 6,000	\$ 5,000
70-5-71-5205	Janitorial Supplies	\$ 20	\$ -	\$ -	\$ -
70-5-71-5207	Fuel	\$ 10,494	\$ 22,910	\$ 23,561	\$ 25,920
70-5-71-5210	Tools & Other Supplies	\$ 1,678	\$ 2,000	\$ 2,000	\$ 2,000
70-5-71-5213	Chemical Supplies	\$ 330	\$ 500	\$ 500	\$ 1,500
70-5-71-5215	Small Equipment	\$ 3,990	\$ 2,000	\$ 5,000	\$ 2,000
70-5-71-5230	Employee Testing	\$ 574	\$ 500	\$ 500	\$ 500
	Total Supplies	\$ 20,591	\$ 33,910	\$ 37,561	\$ 36,920
70-5-71-5304	Drainage Maintenance	\$ 6,403	\$ 18,000	\$ 20,000	\$ 10,000
70-5-71-5307	Sign Maintenance	\$ 4,350	\$ 4,000	\$ 4,000	\$ 4,500
70-5-71-5308	Street Maintenance	\$ 284,016	\$ 354,000	\$ 360,000	\$ 360,000
70-5-71-5321	Machinery & Equipment Maintenance	\$ 25,020	\$ 18,000	\$ 15,000	\$ 11,500
70-5-71-5322	Vehicle Maintenance	\$ 7,040	\$ 7,200	\$ 7,200	\$ 11,000
70-5-71-5325	Radio Maintenance	\$ 200	\$ 300	\$ 300	\$ 300
	Total Repairs & Maintenance	\$ 327,028	\$ 401,500	\$ 406,500	\$ 397,300
70-5-71-5402	Engineering Services	\$ -	\$ 7,000	\$ 7,000	\$ 5,000
70-5-71-5406	Information Technology Services	\$ 1,325	\$ 3,000	\$ 3,000	\$ 1,500
	Total Professional Services	\$ 1,325	\$ 10,000	\$ 10,000	\$ 6,500
70-5-71-5502	Communication Services	\$ 2,774	\$ 2,820	\$ 2,772	\$ -
70-5-71-5511	Insurance-General Liability	\$ 1,269	\$ 1,308	\$ 1,282	\$ 288
70-5-71-5512	Insurance-Errors & Omissions	\$ 2,402	\$ 2,719	\$ 2,664	\$ 673
70-5-71-5515	Insurance-Auto	\$ 5,689	\$ 5,240	\$ 4,737	\$ 5,211
70-5-71-5516	Insurance - Rolling Stock	\$ 1,866	\$ 1,872	\$ 1,960	\$ 2,156
70-5-71-5531	Equipment Rental	\$ -	\$ 4,500	\$ 4,500	\$ 3,000
70-5-71-5541	Training & Travel	\$ -	\$ 500	\$ 500	\$ 500
	Total Services	\$ 14,000	\$ 18,959	\$ 18,415	\$ 11,828
	Total Expenditures	\$ 675,106	\$ 828,959	\$ 804,121	\$ 858,731



ECONOMIC DEVELOPMENT FUND

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

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

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

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



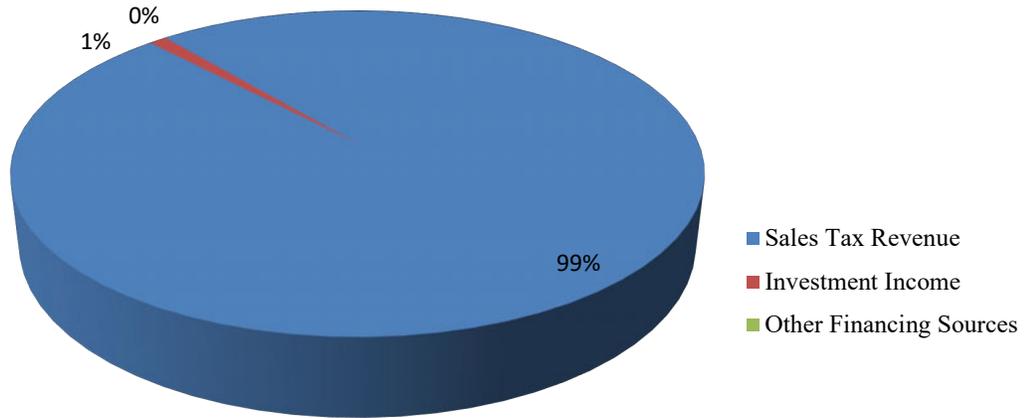
**Economic Development Fund
Budget Summary
FY 2023**

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	Percent of Budget	% Change from FY 2022 Budget
Revenues						
Sales Tax Revenue	\$ 716,518	\$ 726,825	\$ 746,371	\$ 785,525	99.02%	8.08%
Investment Income	12,709	6,100	7,510	7,810	0.98%	28.03%
Other Financing Sources	763,786	-	18,500	-	0.00%	0.00%
Total Revenues	<u>1,493,013</u>	<u>732,925</u>	<u>772,381</u>	<u>793,335</u>	<u>100.00%</u>	<u>8.24%</u>
Operating Expenditures						
Personnel	58,895	76,264	76,865	89,215	5.51%	16.98%
Supplies	181	2,430	-	7,400	0.46%	204.53%
Repairs & Maintenance	1,807	1,356	1,356	1,365	0.08%	0.66%
Professional Services	9,315	103,604	18,604	66,977	4.13%	-35.35%
Services	6,676	30,560	21,070	29,807	1.84%	-2.46%
Total Operating Expenditures	<u>76,874</u>	<u>214,214</u>	<u>117,896</u>	<u>194,764</u>	<u>12.02%</u>	<u>-9.08%</u>
Non-Operating Expenditures						
Project Funding	22,625	250,000	50,000	100,000	6.17%	-60.00%
Transfers Out	1,135,700	975,000	975,000	1,325,000	81.80%	35.90%
Total Non-Operating Expenditures	<u>1,158,325</u>	<u>1,225,000</u>	<u>1,025,000</u>	<u>1,425,000</u>	<u>87.98%</u>	<u>16.33%</u>
Total Expenditures	<u>1,235,199</u>	<u>1,439,214</u>	<u>1,142,896</u>	<u>1,619,764</u>	<u>100.00%</u>	<u>12.55%</u>
Net Change In Fund Balance	<u>257,814</u>	<u>(706,289)</u>	<u>(370,515)</u>	<u>(826,429)</u>		
Projected Fund Balance, Beginning				3,341,152		
Projected Fund Balance, Ending				<u>\$ 2,514,723</u>		
						1291.16%
Minimum Fund Balance				\$ 48,691		
Projected Fund Balance in Excess of Minimum				<u>\$ 2,466,032</u>		

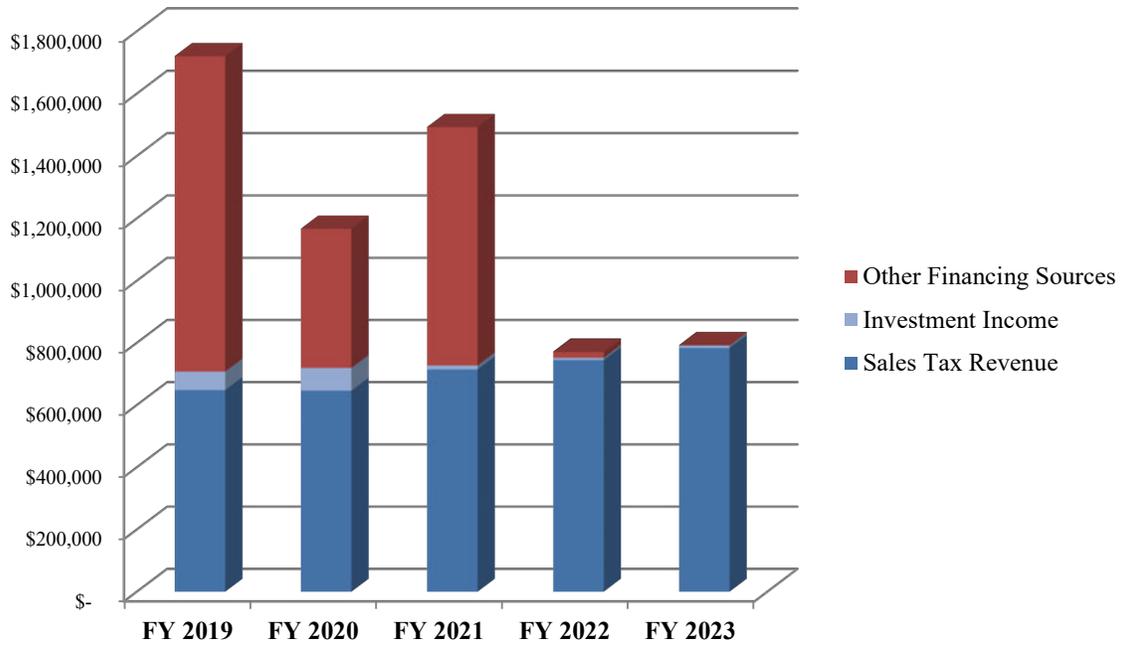
Decrease in fund balance is planned, and results from the use of fund balance for water and sewer infrastructure projects.

Economic Development Fund

FY 2023 Budget - Revenues by Source

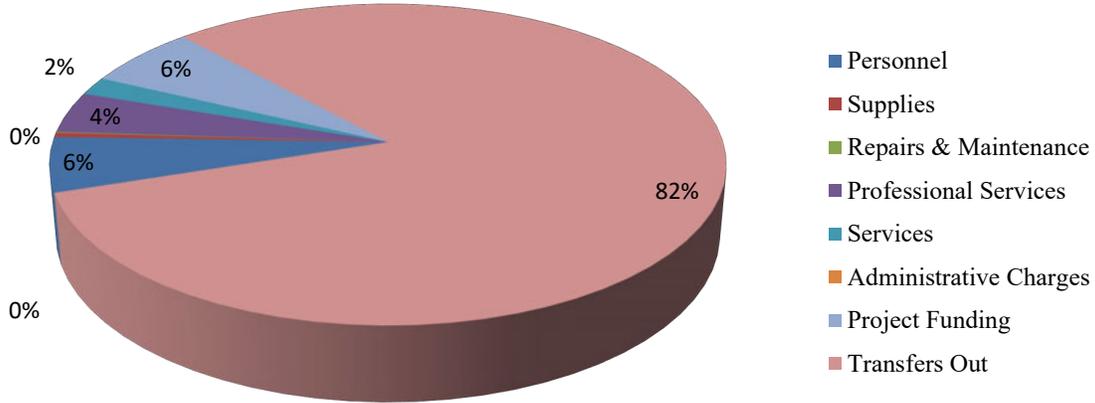


Last Five Years - Revenues by Source

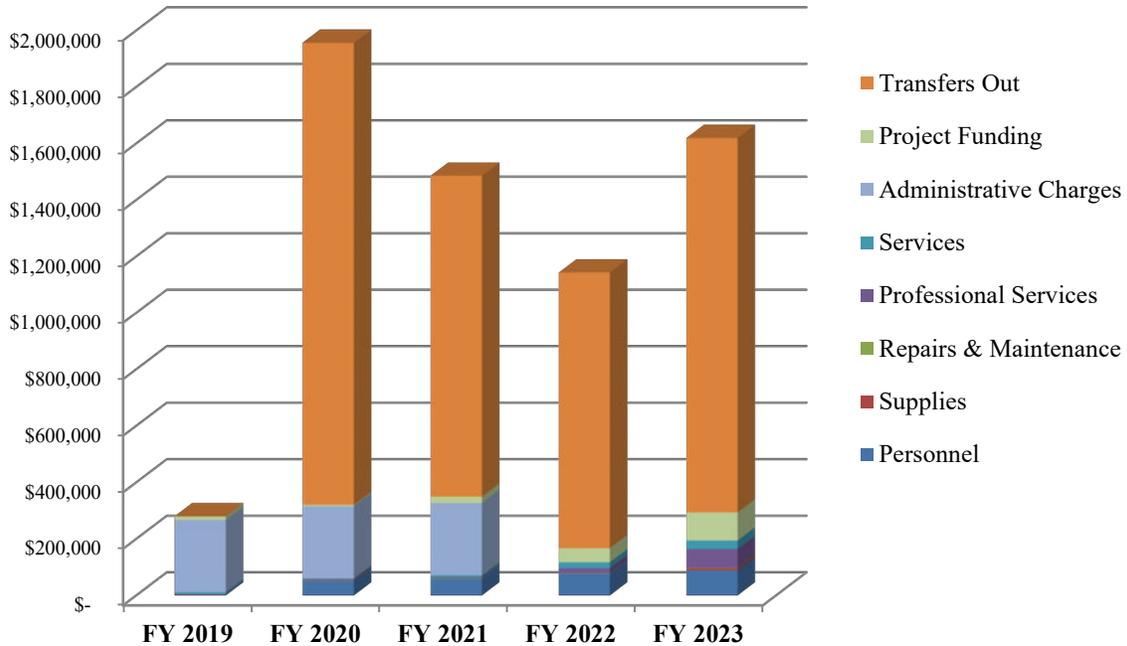


Economic Development Fund

FY 2023 Budget - Expenditures by Character



Last Five Years - Expenditures by Character



Economic Development Fund Revenues

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
35-4121	Sales Tax Revenue	\$ 716,518	\$ 726,825	\$ 746,371	\$ 785,525
	Total Tax	\$ 716,518	\$ 726,825	\$ 746,371	\$ 785,525
35-4611	Interest	\$ 5,380	\$ 6,100	\$ 7,510	\$ 7,810
35-4612	Interest - Note Receivable	\$ 7,329	\$ -	\$ -	\$ -
	Total Investment Income	\$ 12,709	\$ 6,100	\$ 7,510	\$ 7,810
35-4901	Note Receivable Payments	\$ 571,285	\$ -	\$ -	\$ -
35-4921	Sale of Assets	\$ 192,501	\$ -	\$ 18,500	\$ -
	Total Other Financing Sources	\$ 763,786	\$ -	\$ 18,500	\$ -
	Total Revenues	\$ 1,493,013	\$ 732,925	\$ 772,381	\$ 793,335

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 2023 sales tax revenues were projected at the FY 2022 level plus a growth factor of 4.68% which is the five year average for the sales tax revenue stream. This budgeted amount reflects the same growth projection as in General Fund sales tax revenue.

Interest Income:

All of the Development Corporation's idle, investable cash is invested in the depository bank, TexPool, Texas Class, or TexStar. The projected revenue for FY 2023 was developed with a roll forward of the monthly cash balance and slightly less than current market rates of return.



Description

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

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

Accomplishments

- Assisted in various community events, including the second annual Bellmead Family Dog Day and the first annual Bellmead Burgers and Brews Festival. (A11, C2)
- Oversaw the establishment of numerous businesses including QuikTrip, Harbor Freight, and Buddy's Home Furnishings which contribute to the City's economical growth. (C2, C6, D2)
- Informed numerous businesses along Bellmead Drive of the BEDC resources available, such as grants, in an effort to continue the beautification of the City. (D2, D8)
- Updated the BEDC user friendly website to promote the City and encourage economic development. (A11)

Goals

- Continue efforts on social media to rebrand City with positive publicity by highlighting community participation and utilizing focused advertising. (A6, A11)
- Establish guidelines and standard procedures for organizing and executing future community events. (C2, C8)
- Continue to support Capital Projects that promote economic development.

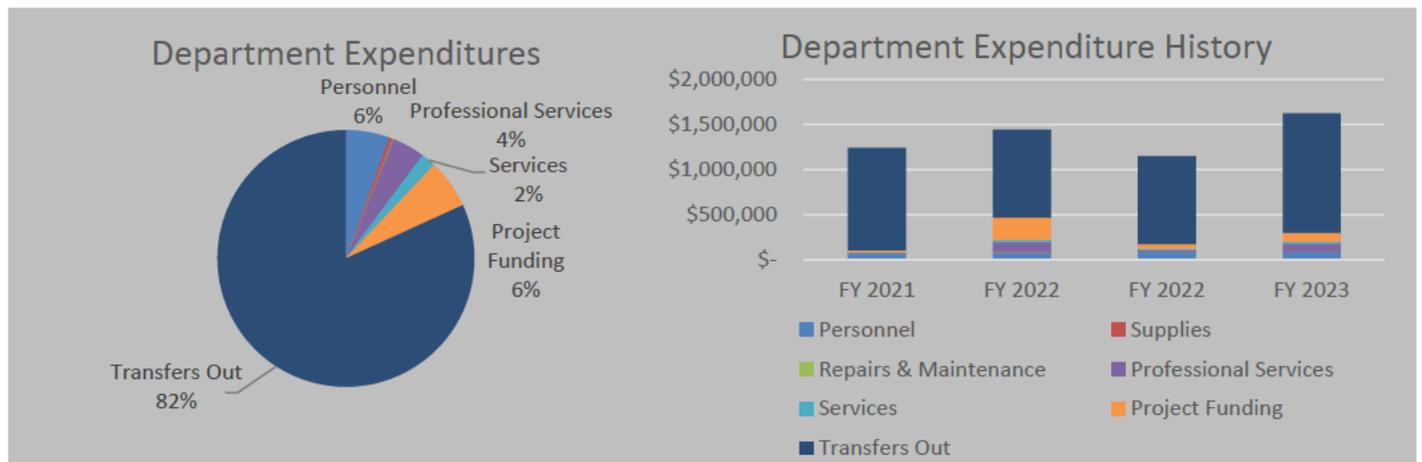
(Strategic Plan Goal #)

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 58,895	\$ 76,264	\$ 76,865	\$ 89,215
Supplies	\$ 181	\$ 2,430	\$ -	\$ 7,400
Repairs & Maintenance	\$ 1,807	\$ 1,356	\$ 1,356	\$ 1,365
Professional Services	\$ 9,315	\$ 103,604	\$ 18,604	\$ 66,977
Services	\$ 6,676	\$ 30,560	\$ 21,070	\$ 29,807
Project Funding	\$ 22,625	\$ 250,000	\$ 50,000	\$ 100,000
Transfers Out	\$ 1,135,700	\$ 975,000	\$ 975,000	\$ 1,325,000
Total	\$ 1,235,199	\$ 1,439,214	\$ 1,142,896	\$ 1,619,764

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
City Manager	0.15	0.15	0.15	0.15
ACM/Chief Financial Officer	0.10	0.10	0.10	0.10
Director of Community Dev	0.20	0.20	0.20	0.20
City Secretary	-	0.10	0.10	0.10
Administrative Assistant	0.10	-	-	-
Total	0.55	0.55	0.55	0.55



Economic Development - Operations

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
35-5-80-5101	Salaries-Administrative	\$ 33,722	\$ 35,554	\$ 35,825	\$ 55,016
35-5-80-5102	Salaries-Professional	\$ 8,801	\$ 21,683	\$ 20,511	\$ 7,357
35-5-80-5104	Salaries-Operations	\$ 3,727	\$ -	\$ 46	\$ -
35-5-80-5112	Longevity	\$ -	\$ -	\$ 49	\$ 89
35-5-80-5113	Certification/Education Pay	\$ 208	\$ 1,013	\$ 1,012	\$ 1,186
35-5-80-5114	Allowances	\$ 1,516	\$ 1,560	\$ 1,764	\$ 1,875
35-5-80-5120	FICA	\$ 3,411	\$ 4,562	\$ 4,283	\$ 5,012
35-5-80-5124	WC Insurance	\$ 105	\$ 132	\$ 128	\$ 129
35-5-80-5130	TMRS	\$ 3,837	\$ 6,312	\$ 8,629	\$ 7,042
35-5-80-5150	Group Insurance	\$ 3,567	\$ 5,448	\$ 4,619	\$ 6,509
35-5-80-5160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 5,000
	Total Personnel	\$ 58,895	\$ 76,264	\$ 76,865	\$ 89,215
35-5-80-5201	Office Supplies	\$ 181	\$ 750	\$ -	\$ 750
35-5-80-5203	Postage	\$ -	\$ 180	\$ -	\$ 150
35-5-80-5210	Tools & Other Supplies	\$ -	\$ 750	\$ -	\$ 750
35-5-80-5231	Meeting Supplies	\$ -	\$ 750	\$ -	\$ 750
35-5-80-5250	Cleanup Awards	\$ -	\$ -	\$ -	\$ 5,000
	Total Supplies	\$ 181	\$ 2,430	\$ -	\$ 7,400
35-5-80-5323	Computer System Maintenance	\$ 1,807	\$ 1,356	\$ 1,356	\$ 1,365
	Total Repairs & Maintenance	\$ 1,807	\$ 1,356	\$ 1,356	\$ 1,365
35-5-80-5402	Engineering Services	\$ -	\$ 60,000	\$ -	\$ -
35-5-80-5403	Accounting Services	\$ 2,730	\$ 6,900	\$ 6,900	\$ 1,837
35-5-80-5404	Legal Services	\$ 4,224	\$ 35,000	\$ 5,000	\$ 35,000
35-5-80-5406	Information Tech Services	\$ 2,362	\$ 1,704	\$ 1,704	\$ 2,640
35-5-80-5408	Consulting Services	\$ -	\$ -	\$ 5,000	\$ 27,500
	Total Professional Services	\$ 9,315	\$ 103,604	\$ 18,604	\$ 66,977
35-5-80-5505	Mowing Services	\$ 2,295	\$ 10,000	\$ 10,000	\$ 10,000
35-5-80-5511	Insurance-General Liability	\$ 282	\$ 291	\$ 285	\$ 29
35-5-80-5512	Insurance-Errors & Omissions	\$ 535	\$ 606	\$ 593	\$ 67
35-5-80-5517	Insurance-Property	\$ 180	\$ 163	\$ 192	\$ 211
35-5-80-5521	Advertising/Marketing	\$ 3,384	\$ 10,000	\$ 10,000	\$ 10,000
35-5-80-5522	Legal Notices	\$ -	\$ 500	\$ -	\$ 500
35-5-80-5541	Training & Travel	\$ -	\$ 5,000	\$ -	\$ 5,000
35-5-80-5542	Dues/Memberships	\$ -	\$ 4,000	\$ -	\$ 4,000
	Total Services	\$ 6,676	\$ 30,560	\$ 21,070	\$ 29,807
35-5-80-5571	Project Funding	\$ -	\$ 150,000	\$ -	\$ -
35-5-80-5572	Facade Grants	\$ 22,625	\$ 100,000	\$ 50,000	\$ 100,000
	Total Project Funding	\$ 22,625	\$ 250,000	\$ 50,000	\$ 100,000
35-5-80-5915	Transfer to Community Improvement	\$ 135,700	\$ 205,000	\$ 205,000	\$ 150,000
35-5-80-5922	Transfer to Fund 22	\$ 1,000,000	\$ 770,000	\$ 770,000	\$ 675,000
35-5-80-5965	Transfer to Fund 65	\$ -	\$ -	\$ -	\$ 500,000
	Total Transfers Out	\$ 1,135,700	\$ 975,000	\$ 975,000	\$ 1,325,000
	Total - Operations	\$ 1,235,199	\$ 1,439,214	\$ 1,142,896	\$ 1,619,764



SPECIAL REVENUE FUNDS

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

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

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

Court 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 2023

	FY 2021	FY 2022	FY 2022	FY 2023
	Actuals	Budget	Estimated	Budget
Revenues				
Child Safety Fund	12,845	12,665	13,600	13,620
Community Improvement Fund	143,290	205,450	230,642	150,650
Court Security Fund	5,373	5,020	5,025	5,025
Hotel/Motel Fund	625,724	453,500	720,975	764,371
Total Revenues	787,232	676,635	970,242	933,666
Operating Expenditures				
Child Safety Fund	4,557	17,878	-	20,665
Community Improvement Fund	23,019	639,111	73,353	339,795
Court Security Fund	3,556	10,685	598	36,206
Hotel/Motel Fund	388,560	583,257	494,830	615,249
Total Operating Expenditures	419,691	1,250,931	568,781	1,011,915
Total Expenditures	419,691	1,250,931	568,781	1,011,915
Non-Operating Expenditures				
Capital	-	30,000	-	-
Transfers	-	-	-	-
Total Non-Operating Expenditures	-	30,000	-	-
Total Expenditures	419,691	1,280,931	568,781	1,011,915
Net Change in Fund Balance	\$ 367,541	\$ (604,296)	\$ 401,461	(78,249)
Fund Balance, Beginning				3,304,052
Fund Balance, Ending				\$ 3,225,803

Revenues

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
12-4372	McLennan County Child Safety Fees	\$ 12,468	\$ 12,400	\$ 13,188	\$ 13,200
	Total Intergovernmental	\$ 12,468	\$ 12,400	\$ 13,188	\$ 13,200
12-4511	Fines & Fees	\$ 362	\$ 250	\$ 392	\$ 400
	Total Fines & Forfeitures	\$ 362	\$ 250	\$ 392	\$ 400
12-4611	Interest Earned	\$ 15	\$ 15	\$ 20	\$ 20
	Total Investment Income	\$ 15	\$ 15	\$ 20	\$ 20
	Total Revenues	\$ 12,845	\$ 12,665	\$ 13,600	\$ 13,620

Expenditures

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
12-5-51-5109	Salaries-Part Time	\$ 4,224	\$ 16,240	\$ -	\$ 17,251
12-5-51-5120	FICA	\$ 323	\$ 1,242	\$ -	\$ 1,320
12-5-51-5124	WC Insurance	\$ 9	\$ 36	\$ -	\$ 34
12-5-51-5160	Pay Plan Costs	\$ -	\$ 300	\$ -	\$ -
	Total Personnel	\$ 4,557	\$ 17,818	\$ -	\$ 18,605
12-5-51-5201	Office Supplies	\$ -	\$ -	\$ -	\$ 1,000
12-5-51-5204	Clothing Supplies	\$ -	\$ 60	\$ -	\$ 60
12-5-51-5210	Other Tools & Supplies	\$ -	\$ -	\$ -	\$ 1,000
	Total Supplies	\$ -	\$ 60	\$ -	\$ 2,060
	Total Expenditures	\$ 4,557	\$ 17,878	\$ -	\$ 20,665

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Crossing Guard	0.5	0.5	-	-
Communications Operator	-	-	0.5	0.5
Total	0.5	0.5	0.5	0.5

Revenues

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
15-4422	Code Enforcement Liens	\$ 7,214	\$ -	\$ 24,992	\$ -
	Total Charges for Service	\$ 7,214	\$ -	\$ 24,992	\$ -
15-4611	Interest Earned	\$ 375	\$ 450	\$ 650	\$ 650
	Total Investment Income	\$ 375	\$ 450	\$ 650	\$ 650
15-4935	Transfer from Fund 35	\$ 135,700	\$ 205,000	\$ 205,000	\$ 150,000
	Total Other Financing Sources	\$ 135,700	\$ 205,000	\$ 205,000	\$ 150,000
	Total Revenues	\$ 143,290	\$ 205,450	\$ 230,642	\$ 150,650

Expenditures

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
15-5-80-5103	Salaries-Supervisory	\$ -	\$ -	\$ -	\$ 52,530
15-5-80-5104	Salaries-Operations	\$ -	\$ 51,765	\$ -	\$ -
15-5-80-5110	Salaries-Overtime	\$ 507	\$ -	\$ 906	\$ 1,051
15-5-80-5120	FICA	\$ 38	\$ 3,960	\$ 67	\$ 72
15-5-80-5124	WC Insurance	\$ -	\$ 245	\$ -	\$ 229
15-5-80-5130	TMRS	\$ 41	\$ 5,491	\$ -	\$ 5,859
15-5-80-5150	Group Insurance	\$ 13	\$ 7,650	\$ -	\$ 9,054
15-5-80-5160	Pay Plan Costs	\$ -	\$ 1,000	\$ -	\$ -
	Total Personnel	\$ 600	\$ 70,111	\$ 973	\$ 68,795
15-5-80-5404	Legal Services	\$ 10,989	\$ 50,000	\$ 3,000	\$ 10,000
15-5-80-5406	Information Technology Services	\$ -	\$ -	\$ 9,380	\$ -
15-5-80-5407	Administration Services	\$ -	\$ -	\$ -	\$ 10,000
15-5-80-5408	Consulting Services	\$ 1,530	\$ 4,000	\$ -	\$ 4,000
	Total Professional Services	\$ 12,519	\$ 54,000	\$ 12,380	\$ 24,000
15-5-80-5570	Demolition	\$ 7,300	\$ 500,000	\$ 50,000	\$ 200,000
15-5-80-5571	Waste Collection	\$ 1,960	\$ -	\$ 5,000	\$ 5,000
15-5-80-5572	Waste Collection Events	\$ 641	\$ 15,000	\$ 5,000	\$ 42,000
	Total Services	\$ 9,901	\$ 515,000	\$ 60,000	\$ 247,000
15-5-80-5706	Vehicles	\$ -	\$ 30,000	\$ -	\$ -
	Total Capital	\$ -	\$ 30,000	\$ -	\$ -
15-5-80-5922	Transfer to Fund 22	\$ -	\$ -	\$ -	\$ -
	Total Transfers	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 23,019	\$ 669,111	\$ 73,353	\$ 339,795

**Annual Budget
FY 2023**

Court Security Fund

Revenues

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
27-4511	Fines & Fees	\$ 5,358	\$ 5,000	\$ 5,000	\$ 5,000
	Total Tax	\$ 5,358	\$ 5,000	\$ 5,000	\$ 5,000
27-4611	Interest Earnings	\$ 15	\$ 20	\$ 25	\$ 25
	Total Investment Income	\$ 15	\$ 20	\$ 25	\$ 25
	Total Revenues	\$ 5,373	\$ 5,020	\$ 5,025	\$ 5,025

Expenditures

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
27-5-40-5104	Salaries-Operations	\$ 2,618	\$ 2,507	\$ -	\$ -
27-5-40-5110	Overtime	\$ 44	\$ 75	\$ -	\$ -
27-5-40-5112	Longevity	\$ 54	\$ 57	\$ -	\$ -
27-5-40-5113	Certification/Education Pay	\$ 26	\$ 78	\$ -	\$ -
27-5-40-5120	FICA	\$ 202	\$ 208	\$ -	\$ -
27-5-40-5124	WC Insurance	\$ 64	\$ 65	\$ -	\$ -
27-5-40-5130	TMRS	\$ 222	\$ 288	\$ -	\$ -
27-5-40-5150	Group Insurance	\$ 326	\$ 382	\$ -	\$ -
27-5-40-5160	Pay Plan Costs	\$ -	\$ 25	\$ -	\$ -
	Total Personnel	\$ 3,556	\$ 3,685	\$ -	\$ -
27-5-40-5215	Small Equipment	\$ -	\$ -	\$ -	\$ -
	Total Supplies	\$ -	\$ -	\$ -	\$ -
27-5-40-5301	Building Maintenance	\$ -	\$ 5,000	\$ 598	\$ 34,206
	Total Repairs & Maintenance	\$ -	\$ 5,000	\$ 598	\$ 34,206
27-5-40-5541	Training & Travel	\$ -	\$ 2,000	\$ -	\$ 2,000
	Total Services	\$ -	\$ 2,000	\$ -	\$ 2,000
	Total Expenditures	\$ 3,556	\$ 10,685	\$ 598	\$ 36,206

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Bailiff	0.05	0.05	-	-
Total	0.05	0.05	-	-

**Hotel/Motel Fund
Budget Summary
FY 2023**

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	Percent of Budget	% Change from FY 2022 Budget
Revenues						
Occupancy Taxes	\$ 555,301	\$ 400,200	\$ 628,879	\$ 666,941	87.25%	66.65%
Investment Income	70,423	53,300	92,096	97,430	12.75%	82.80%
Miscellaneous Income	-	-	-	-	0.00%	0.00%
Total Revenues	<u>625,724</u>	<u>453,500</u>	<u>720,975</u>	<u>764,371</u>	<u>100.00%</u>	<u>68.55%</u>
Operating Expenditures						
Personnel	252,963	326,620	284,065	324,946	52.82%	-0.51%
Supplies	7,611	61,460	14,450	43,480	7.07%	-29.25%
Repairs & Maintenance	51,807	60,060	60,065	79,812	12.97%	32.89%
Professional Services	35,926	27,100	28,031	62,008	10.08%	128.81%
Services	40,252	108,017	108,218	105,003	17.07%	-2.79%
Total Operating Expenditures	<u>388,560</u>	<u>583,257</u>	<u>494,830</u>	<u>615,249</u>	<u>100.01%</u>	<u>5.49%</u>
Total Expenditures	<u>388,560</u>	<u>583,257</u>	<u>494,830</u>	<u>615,249</u>	<u>100.01%</u>	<u>5.49%</u>
Net Change In Fund Balance	<u>\$ 237,165</u>	<u>\$ (129,757)</u>	<u>\$ 226,145</u>	149,122		
Projected Fund Balance, Beginning				2,321,195		
Projected Fund Balance, Ending				<u>\$ 2,470,317</u>		
Minimum Fund Balance				\$ 153,812		
Projected Fund Balance in Excess of Minimum				<u>\$ 2,316,505</u>		

Hotel/Motel Fund Revenues

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
40-4133	Occupancy Tax	\$ 555,301	\$ 400,200	\$ 628,879	\$ 666,941
	Total Taxes	\$ 555,301	\$ 400,200	\$ 628,879	\$ 666,941
40-4611	Interest Earned	\$ 1,113	\$ 1,300	\$ 3,953	\$ 3,953
40-4621	Civic Center Rentals	\$ 59,810	\$ 52,000	\$ 88,143	\$ 93,477
40-4641	Contributions	\$ 9,500	\$ -	\$ -	\$ -
	Total Investment Income	\$ 70,423	\$ 53,300	\$ 92,096	\$ 97,430
40-4712	Cash Over/Short	\$ -	\$ -	\$ -	\$ -
	Total Miscellaneous Inome	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 625,724	\$ 453,500	\$ 720,975	\$ 764,371

Revenue Assumptions:

Hotel/Motel Fund revenues consist primarily of hotel room occupancy taxes. The current City hotel occupancy tax rate is 7%. This revenue stream is projected for each ensuing year using trend analysis and current quarterly receipts. Due to the COVID-19 pandemic and local and state stay-at-home orders, occupancy tax receipts and civic center rentals dropped off dramatically in April 2020. As you can see from the graphs below, both revenue streams have rebounded and are now exceeding pre-pandemic levels.



Description

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

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

Accomplishments

- Coordinated with Loaded Sound to install a new sound system to provide quality services for customers during their planned events. (A10, C8)
- Coordinated with SignMark for new Civic Center signage and the placement of directional signs throughout the City to make navigating the City easier for visitors. (C2, D10)
- Planned and hosted the first Burgers and Brews Festival for the public in an effort to generate positive publicity for the City. (A11, C7, C8)

Goals

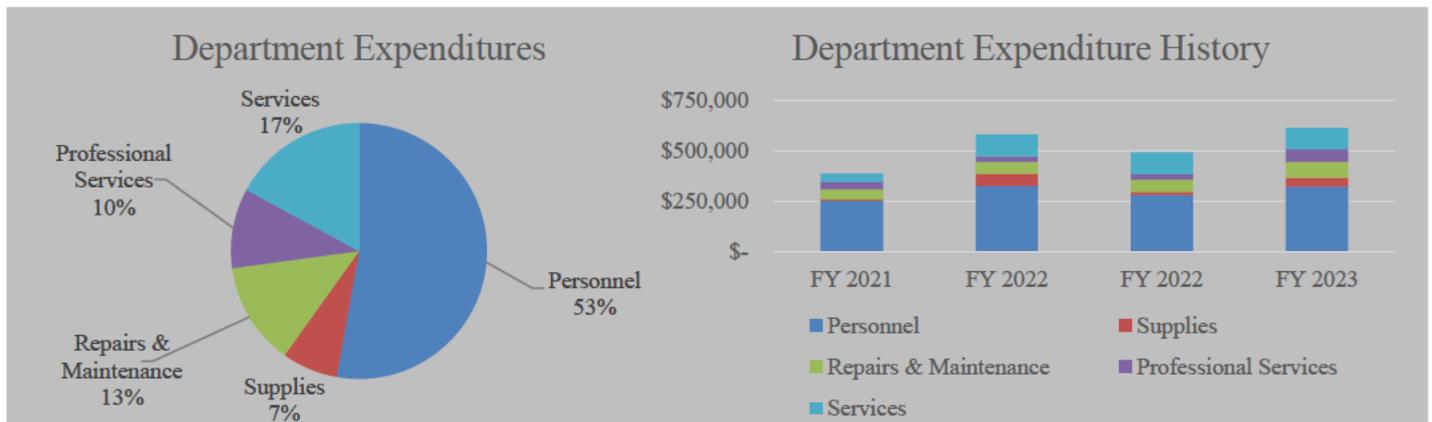
- Replace equipment in the Civic Center for improved functionality. (F4)
- Develop long term plan for Civic Center complex and Lions Park for future community events.

Expenditure Summary

Classification	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Personnel	\$ 252,963	\$ 326,620	\$ 284,065	\$ 324,946
Supplies	\$ 7,611	\$ 61,460	\$ 14,450	\$ 43,480
Repairs & Maintenance	\$ 51,807	\$ 60,060	\$ 60,065	\$ 79,812
Professional Services	\$ 35,926	\$ 27,100	\$ 28,031	\$ 62,008
Services	\$ 40,252	\$ 108,017	\$ 108,218	\$ 105,003
Total	\$ 388,560	\$ 583,257	\$ 494,830	\$ 615,249

Staffing

Position	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
City Manager	0.10	0.10	0.10	0.10
Assistant City Manager/CFO	0.05	0.05	0.05	0.05
Assistant to City Manager	0.80	0.80	-	-
Director of Community Dev	-	-	0.80	0.40
Civic Center Manager	1.00	1.00	1.00	1.00
Maintenance Worker	2.75	2.75	2.50	2.50
Total	4.70	4.70	4.45	4.05



Civic Center

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
40-5-81-5101	Salaries-Administrative	\$ 20,597	\$ 21,916	\$ 21,882	\$ 55,056
40-5-81-5102	Salaries-Professional	\$ 35,202	\$ 56,621	\$ 55,798	\$ -
40-5-81-5103	Salaries-Supervisory	\$ 46,640	\$ 47,988	\$ 47,709	\$ 52,534
40-5-81-5104	Salaries-Operations	\$ 88,496	\$ 82,831	\$ 80,046	\$ 88,263
40-5-81-5110	Overtime	\$ -	\$ 2,601	\$ -	\$ 2,816
40-5-81-5112	Longevity	\$ 1,649	\$ 1,753	\$ 1,847	\$ 2,104
40-5-81-5113	Certification/Education Pay	\$ 104	\$ 1,388	\$ 1,387	\$ 1,248
40-5-81-5114	Allowances	\$ 929	\$ 960	\$ 1,084	\$ 1,150
40-5-81-5120	FICA	\$ 14,070	\$ 24,479	\$ 16,407	\$ 23,580
40-5-81-5124	WC Insurance	\$ 2,925	\$ 3,115	\$ 2,662	\$ 2,905
40-5-81-5125	Unemployment Compensation	\$ 538	\$ -	\$ -	\$ -
40-5-81-5130	TMRS	\$ 15,501	\$ 33,760	\$ 20,952	\$ 33,128
40-5-81-5150	Group Insurance	\$ 26,312	\$ 49,208	\$ 34,293	\$ 54,662
40-5-81-5160	Pay Plan Costs	\$ -	\$ -	\$ -	\$ 7,500
	Total Personnel	\$ 252,963	\$ 326,620	\$ 284,065	\$ 324,946
40-5-81-5201	Office Supplies	\$ 939	\$ 1,000	\$ 1,000	\$ 1,000
40-5-81-5203	Postage	\$ 47	\$ -	\$ 60	\$ 60
40-5-81-5204	Clothing Supplies	\$ 251	\$ 600	\$ 600	\$ 500
40-5-81-5205	Janitorial Supplies	\$ 3,327	\$ 6,000	\$ 6,000	\$ 5,000
40-5-81-5207	Fuel	\$ 1,761	\$ 360	\$ 290	\$ 320
40-5-81-5210	Tools & Other Supplies	\$ 308	\$ 2,500	\$ 2,500	\$ 1,200
40-5-81-5213	Chemical Supplies	\$ 15	\$ 500	\$ 500	\$ 300
40-5-81-5215	Small Equipment	\$ 750	\$ 50,000	\$ 3,000	\$ 34,700
40-5-81-5230	Employee Testing	\$ 213	\$ 500	\$ 500	\$ 400
	Total Supplies	\$ 7,611	\$ 61,460	\$ 14,450	\$ 43,480
40-5-81-5301	Building Maintenance	\$ 5,797	\$ 46,900	\$ 46,900	\$ 75,000
40-5-81-5307	Sign Maintenance	\$ 32,673	\$ 10,500	\$ 10,500	\$ 2,500
40-5-81-5321	Machinery & Equip Maintenance	\$ 232	\$ 1,500	\$ 1,500	\$ 1,000
40-5-81-5322	Vehicle Maintenance	\$ 157	\$ 500	\$ 500	\$ 500
40-5-81-5323	Computer System Maintenance	\$ 12,948	\$ 660	\$ 665	\$ 812
	Total Repairs & Maintenance	\$ 51,807	\$ 60,060	\$ 60,065	\$ 79,812
40-5-81-5403	Accounting Services	\$ 9,500	\$ -	\$ -	\$ -
40-5-81-5406	Information Technology Services	\$ 2,079	\$ 2,100	\$ 3,031	\$ 2,008
40-5-81-5409	Special Services	\$ -	\$ -	\$ -	\$ 10,000
40-5-81-5499	Community Festival	\$ 24,347	\$ 25,000	\$ 25,000	\$ 50,000
	Total Professional Services	\$ 35,926	\$ 27,100	\$ 28,031	\$ 62,008
40-5-81-5501	Electric Services	\$ 12,339	\$ 9,800	\$ 11,527	\$ 12,750
40-5-81-5502	Communication Services	\$ 8,292	\$ 8,640	\$ 7,312	\$ 1,800
40-5-81-5503	Gas Services	\$ 1,893	\$ 1,850	\$ 2,190	\$ 2,410
40-5-81-5504	Internet Services	\$ 1,457	\$ 2,760	\$ 1,780	\$ 1,980
40-5-81-5511	Insurance-General Liability	\$ 141	\$ 146	\$ 143	\$ 233
40-5-81-5512	Insurance-Errors & Omissions	\$ 266	\$ 302	\$ 296	\$ 544
40-5-81-5515	Insurance-Auto	\$ 360	\$ 375	\$ 407	\$ 447
40-5-81-5517	Insurance-Property	\$ 2,584	\$ 2,329	\$ 2,750	\$ 3,024
40-5-81-5521	Advertising/Marketing	\$ 12,910	\$ 79,000	\$ 79,000	\$ 79,000
40-5-81-5531	Equipment Rental	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
40-5-81-5541	Travel & Training	\$ -	\$ 1,250	\$ 1,250	\$ 1,250
40-5-81-5542	Dues	\$ 10	\$ 565	\$ 565	\$ 565
	Total Services	\$ 40,252	\$ 108,017	\$ 108,218	\$ 105,003
	Total Expenditures	\$ 388,560	\$ 583,257	\$ 494,830	\$ 615,249

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 based on need, cost, and improvement of service level or operations. Department heads must rank these types of items in order of importance in making their budget request. The City Manager and Chief Financial Officer review all capital requests in conjunction with ongoing capital projects and the strategic plan. Projects are prioritized and funded based on need and funding availability. Projects are also discussed with the City Council during the multiple budget workshops held during the budget development process.

A list of capital outlay budgeted out of operating funds for FY 2022 appears on the immediately following pages.

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

Capitalization Thresholds

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

CITY OF BELLMEAD
Capital Outlay from Operating Funds
FY 2023

Department/Division	Amount	Priority	New	Replacement	Impact on Operating Budget	Operating Costs
WATER & SEWER FUND						
<u>20-75: Public Works - Water</u>						
1/2 T Crew Cab Pickup	\$ 32,000	2		✓	\$ (4,500)	Decrease in maintenance costs, increase in insurance costs, sale of replaced vehicle
20' Utility Trailer	\$ 5,000	3		✓	\$ (500)	Decrease in maintenance costs, increase in insurance costs, sale of replaced trailer
<u>20-76: Public Works - Sewer</u>						
Trailer Mounted Jet Rodder	\$ 42,000	1		✓	\$ (3,000)	Decrease in maintenance costs, increase in insurance costs
Total Water & Sewer Fund	\$ 79,000				\$ (8,000)	
DRAINAGE FUND						
<u>80-77: Public Works - Drainage</u>						
Truck	\$ 60,000	1	✓		\$ 1,770	Increase in maintenance costs, increase in insurance costs
Total Drainage Fund	\$ 60,000				\$ 1,770	

CITY OF BELLMEAD
Combined Annual Budget Summary
Capital Projects Funds
FY 2023

	FY 2021 Actuals	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
Revenues				
Governmental Grants Capital Projects Fund	\$ 252,442	\$ 546,427	\$ 295,585	\$ 236,067
Water/Sewer Capital Projects Fund	2,968,643	770,300	770,360	1,120,350
Water/Sewer Grants Fund	24	2,342,610	30,030	2,637,213
2014 Certificates of Obligation-Gov Portion	467	-	-	-
Governmental Capital Projects Fund	626,619	300	1,200	1,200
2014 Certificates of Obligation-WS Portion	2,726	1,400	3,000	503,000
Total Revenues	<u>3,850,921</u>	<u>3,661,037</u>	<u>1,100,175</u>	<u>4,497,830</u>
Non-Operating Expenditures				
Governmental Grants Capital Projects Fund	533,314	774,602	266,400	508,451
Water/Sewer Capital Projects Fund	221,999	3,746,500	1,921,303	1,482,433
Water/Sewer Grants Fund	-	2,342,610	28,830	2,638,437
2014 Certificates of Obligation-Gov Portion	1,053,804	-	-	-
Governmental Capital Projects Fund	106,806	694,165	506,359	1,080,450
2014 Certificates of Obligation-WS Portion	1,881,155	4,589,503	46,400	5,047,473
Total Non-Operating Expenditures	<u>3,797,079</u>	<u>12,147,380</u>	<u>2,769,292</u>	<u>10,757,244</u>
Total Expenditures	<u>3,797,079</u>	<u>12,147,380</u>	<u>2,769,292</u>	<u>10,757,244</u>
Net Change in Fund Balance	<u>\$ 53,842</u>	<u>\$ (8,486,343)</u>	<u>\$ (1,669,117)</u>	<u>(6,259,414)</u>
Fund Balance, Beginning				<u>6,354,414</u>
Fund Balance, Ending				<u>\$ 95,000</u>

**Annual Budget
FY 2023**

Governmental Grants Capital Projects Fund

Revenues

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
19-4313	Grant Revenue	\$ 252,331	\$ 546,352	\$ 295,435	\$ 235,917
	Total Intergovernmental	\$ 252,331	\$ 546,352	\$ 295,435	\$ 235,917
19-4611	Interest Earned	\$ 111	\$ 75	\$ 150	\$ 150
	Total Interest	\$ 111	\$ 75	\$ 150	\$ 150
	Total Revenues	\$ 252,442	\$ 546,427	\$ 295,585	\$ 236,067

Expenditures

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
19-5-20-5408	Planning Services	\$ -	\$ 57,940	\$ -	\$ 57,940
19-5-71-5403	Accounting Services	\$ 3,500	\$ -	\$ -	\$ -
19-5-71-5407	Administration Services	\$ 7,600	\$ -	\$ -	\$ -
	Total Professional Services	\$ 11,100	\$ 57,940	\$ -	\$ 57,940
19-5-71-5701	Grant Administration - DRP	\$ 15,000	\$ 35,000	\$ 10,000	\$ 25,000
19-5-71-5702	Construction-Williams Rd.	\$ 458,115	\$ -	\$ -	\$ -
19-5-71-5703	Engineering Services-Williams Rd.	\$ 20,064	\$ -	\$ -	\$ -
19-5-71-5706	Engineering Services - DRP	\$ 29,035	\$ 75,000	\$ 6,400	\$ 39,565
19-5-71-5707	Construction - DRP	\$ -	\$ 450,000	\$ 250,000	\$ 200,000
19-5-71-5799	Other Projects	\$ -	\$ 156,662	\$ -	\$ 185,946
	Total Capital	\$ 522,214	\$ 716,662	\$ 266,400	\$ 450,511
	Total Expenditures	\$ 533,314	\$ 774,602	\$ 266,400	\$ 508,451

City of Bellmead
Capital Improvements Program Budget
FY 2023-2027

Project Name	Downtown Revitalization Project	Priority #	1
Project Status	New Project	Department	Public Works
CCMR #		Division	Streets
Construction FY	2022	Account #	Fund 19
Estimated Start	FY 2022	Requestor	Herbert Blomquist
Estimated Completion	FY 2023		

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

The City of Bellmead Downtown District has sidewalks that are deteriorated and non-ADA compliant, resulting in hazardous pedestrian traffic. City will replace sidewalks to improve pedestrian safety and eliminate existing conditions of blight. City will install approximately 1,600 linear feet of concrete sidewalk, 19 ADA accessible curb ramps, 13 streetlights, 11 decorative concrete crosswalks utilizing 3,280 square feet of material, and all associated appurtenances. The improvements shall be along Bellmead Drive from 26th Street to Kane Avenue. These improvements will benefit 10,020 people, of which 5,510 or 54% are of low to moderate income.

FUNDING SOURCES						
Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5 Year Total
Texas Department of Agriculture Grant 7220112	\$ 189,565					\$ 189,565
City of Bellmead	75,000					75,000
						0
						0
						0
Total	\$ 264,565	\$ 0	\$ 0	\$ 0	\$ 0	\$ 264,565

PROJECT COSTS BUDGET								
Components	Projected Cost Through 9/30/2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028 to Completion	Total Project Cost
Design/Engineering	\$ 35,435	\$ 39,565						\$ 75,000
Property Acquisition								0
Construction	250,000	200,000						450,000
Equipment								0
Other	25,000	25,000						50,000
Total	\$ 310,435	\$ 264,565	\$ 0	\$ 575,000				

ANNUAL OPERATING IMPACT							
Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5 Year Total	Other
Personnel						\$ 0	Project Type: Non-Recurring Project #:
Operating						0	
Capital Outlay						0	
Total	\$ 0						

Notes:

**Annual Budget
FY 2023**

Water/Sewer Capital Projects Fund

Revenues

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
22-4313	Grant Revenue	\$ -	\$ -	\$ -	\$ 350,000
	Total Intergovernmental	\$ -	\$ -	\$ -	\$ 350,000
22-4611	Interest	\$ 315	\$ 300	\$ 360	\$ 350
22-4635	Rebates	\$ 750	\$ -	\$ -	\$ -
	Total Investments	\$ 1,065	\$ 300	\$ 360	\$ 350
22-4920	Transfer From WS Fund	\$ 1,000,000	\$ -	\$ -	\$ 95,000
22-4935	Transfer From Fund 35	\$ 1,000,000	\$ 770,000	\$ 770,000	\$ 675,000
22-4960	Transfer From Fund 60	\$ 967,578	\$ -	\$ -	\$ -
	Total Transfers In	\$ 2,967,578	\$ 770,000	\$ 770,000	\$ 770,000
	Total Revenues	\$ 2,968,643	\$ 770,300	\$ 770,360	\$ 1,120,350

Expenses

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
22-5-75-5702	Infrastructure	\$ -	\$ 3,342,500	\$ 1,862,162	\$ -
22-5-75-5703	Katy Lane Waterline	\$ -	\$ -	\$ -	\$ 952,433
22-5-75-5704	Cutoff Valve Project	\$ -	\$ 100,000	\$ 29,434	\$ 70,000
22-5-75-5706	Vehicles	\$ -	\$ 29,707	\$ 29,707	\$ -
22-5-75-5799	Other Projects	\$ -	\$ 54,293	\$ -	\$ -
22-5-76-5701	Land	\$ -	\$ -	\$ -	\$ 40,000
22-5-76-5702	Infrastructure	\$ -	\$ 70,000	\$ -	\$ -
22-5-76-5705	Machinery & Equipment	\$ -	\$ 95,000	\$ -	\$ -
22-5-76-5711	CDBG 2022 - Construction	\$ -	\$ -	\$ -	\$ 330,000
22-5-76-5712	CDBG 2022 - Engineering	\$ -	\$ 55,000	\$ -	\$ 55,000
22-5-76-5713	CDBG 2022 - Administration	\$ -	\$ -	\$ -	\$ 35,000
	Total Capital	\$ -	\$ 3,746,500	\$ 1,921,303	\$ 1,482,433
22-5-75-5920	Transfer to Fund 20	\$ 221,999	\$ -	\$ -	\$ -
	Total Transfers	\$ 221,999	\$ -	\$ -	\$ -
	Total Expenditures	\$ 221,999	\$ 3,746,500	\$ 1,921,303	\$ 1,482,433

City of Bellmead
Capital Improvements Program Budget
FY 2023-2027

Project Name	Katy Lane Water Line Improvements	Priority #	1
Project Status	New Project	Department	Public Works
CCMR #		Division	Water
Construction FY	2023	Account #	Fund 22
Estimated Start	FY 2023	Requestor	Herbert Blomquist
Estimated Completion	FY 2023		

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

This water line replacement will provide increased capacity for an area of the City in which the current water infrastructure is undersized, requires extensive ongoing repairs and is insufficient. The project will be done at the same time as the North Interceptor Sewer project providing the city added savings because the projects will share engineering, mobilization, traffic control and construction costs. Additionally, Katy Lane road reconstruction will only have to be done once.

This water line project coincides with the \$31 million joint Sewer Interceptor project with the City of Waco, City of Lacy Lakeview, and Texas State Technical College.

FUNDING SOURCES						
Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5 Year Total
Bellmead Economic Development Funds	\$ 675,000					\$ 675,000
Water/Sewer Funds	277,433	171,042				448,475
						0
						0
						0
Total	\$ 952,433	\$ 171,042	\$ 0	\$ 0	\$ 0	\$ 1,123,475

PROJECT COSTS BUDGET								
Components	Projected Cost Through 9/30/2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028 to Completion	Total Project Cost
Design/Engineering	\$ 80,185							\$ 80,185
Property Acquisition								0
Construction		952,433	171,042					1,123,475
Equipment								0
Other								0
Total	\$ 80,185	\$ 952,433	\$ 171,042	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,203,660

ANNUAL OPERATING IMPACT							
Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5 Year Total	Other
Personnel	\$ 3,750	\$ 3,863	\$ 3,978	\$ 4,098	\$ 4,221	\$ 19,910	Project Type: Non-Recurring Project #:
Operating	3,690	3,800	3,915	4,032	4,053	19,490	
Capital Outlay						0	
Total	\$ 7,440	\$ 7,663	\$ 7,893	\$ 8,130	\$ 8,274	\$ 39,400	

Notes:

Assuming an average of 3 water main breaks per year on Katy Lane, this waterline improvement project will save the City of Bellmead almost \$40,000 in personnel and operating expenses over the next 5 years.

City of Bellmead
Capital Improvements Program Budget
FY 2023-2027

Project Name	CDBG - Sewer Line Replacements	Priority #	1
Project Status	New Project	Department	Public Works
CCMR #		Division	Sewer
Construction FY	2023	Account #	Fund 22
Estimated Start	FY 2023	Requestor	Herbert Blomquist
Estimated Completion	FY 2024		

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

The City of Bellmead has structurally deficient wastewater lines resulting in inflow and infiltration during rain events. The City has received a grant from the Texas Department of Agriculture to replace approximately 1,660 linear feet of 8 inch and 12 inch PVC sewer line, 6 manholes, service reconnections and all associated appurtenances. The project will be from Utah Street to San Jacinto Street. These improvements will benefit 661 people, of which 405 or 61.27% are of low to moderate income.

FUNDING SOURCES						
Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5 Year Total
Texas Department of Agriculture Grant CDV21-0001	\$ 350,000					\$ 350,000
City of Bellmead	70,000					70,000
						0
						0
						0
Total	\$ 420,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 420,000

PROJECT COSTS BUDGET								
Components	Projected Cost Through 9/30/2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028 to Completion	Total Project Cost
Design/Engineering		\$ 55,000						\$ 55,000
Property Acquisition								0
Construction		330,000						330,000
Equipment								0
Other		35,000						35,000
Total	\$ 0	\$ 420,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 420,000

ANNUAL OPERATING IMPACT							
Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5 Year Total	Other
Personnel						\$ 0	Project Type: Non-Recurring Project #:
Operating						0	
Capital Outlay						0	
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

Notes:



**Annual Budget
FY 2023**

Water/Sewer Grants Fund

Revenues

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
23-4313	Grant Revenue	\$ -	\$ 2,342,610	\$ 28,830	\$ 2,636,013
	Total Intergovernmental	\$ -	\$ 2,342,610	\$ 28,830	\$ 2,636,013
23-4611	Interest	\$ 24	\$ -	\$ 1,200	\$ 1,200
	Total Investments	\$ 24	\$ -	\$ 1,200	\$ 1,200
	Total Revenues	\$ 24	\$ 2,342,610	\$ 30,030	\$ 2,637,213

Expenditures

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
23-5-75-5403	Accounting Services	\$ -	\$ -	\$ -	\$ 3,500
23-5-75-5711	Grant Administration	\$ -	\$ 105,418	\$ -	\$ 105,300
23-5-75-5712	Construction	\$ -	\$ 1,987,192	\$ -	\$ 2,284,487
23-5-75-5713	Engineering Services	\$ -	\$ 250,000	\$ 28,830	\$ 245,150
	Total Capital	\$ -	\$ 2,342,610	\$ 28,830	\$ 2,638,437
	Total Expenditures	\$ -	\$ 2,342,610	\$ 28,830	\$ 2,638,437

**Annual Budget
FY 2023**

2014 Certificates of Obligation - Gov Portion

Revenues

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
60-4611	Interest Earned	\$ 467	\$ -	\$ -	\$ -
	Total Investment Income	\$ 467	\$ -	\$ -	\$ -
	Total Revenues	\$ 467	\$ -	\$ -	\$ -

Expenditures

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
60-5-61-5706	Vehicles	\$ 51,874	\$ -	\$ -	\$ -
	Total Capital	\$ 51,874	\$ -	\$ -	\$ -
60-5-51-5925	Transfer to Fund 25	\$ 29,352	\$ -	\$ -	\$ -
60-5-61-5925	Transfer to Fund 25	\$ 5,000	\$ -	\$ -	\$ -
60-5-75-5922	Transfer to Fund 22	\$ 967,578	\$ -	\$ -	\$ -
	Total Transfers Out	\$ 1,001,930	\$ -	\$ -	\$ -
	Total Expenditures	\$ 1,053,804	\$ -	\$ -	\$ -

**Annual Budget
FY 2023**

Governmental Capital Projects Fund

Revenues

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
61-4611	Interest Earned	\$ 519	\$ 300	\$ 1,200	\$ 1,200
	Total Investment Income	\$ 519	\$ 300	\$ 1,200	\$ 1,200
61-4910	Transfer From General Fund	\$ 626,100	\$ -	\$ -	\$ -
	Total Other Financing Sources	\$ 626,100	\$ -	\$ -	\$ -
	Total Revenues	\$ 626,619	\$ 300	\$ 1,200	\$ 1,200

Expenditures

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
61-5-20-5704	Facilities	\$ -	\$ 50,000	\$ 35,459	\$ -
61-5-51-5705	Machinery & Equipment	\$ -	\$ 165,365	\$ 65,000	\$ -
61-5-51-5706	Vehicles	\$ 106,806	\$ 173,400	\$ 173,400	\$ 216,000
61-5-51-5799	Other Capital Equipment	\$ -	\$ 50,500	\$ -	\$ 513,950
61-5-71-5705	Machinery & Equipment	\$ -	\$ 95,000	\$ 125,000	\$ 110,500
61-5-71-5706	Vehicles	\$ -	\$ 90,400	\$ 88,000	\$ 150,000
61-5-73-5301	Building Maintenance	\$ -	\$ 19,500	\$ 19,500	\$ -
61-5-73-5704	Facilities	\$ -	\$ 50,000	\$ -	\$ 50,000
61-5-81-5706	Vehicles	\$ -	\$ -	\$ -	\$ 40,000
	Total Capital	\$ 106,806	\$ 694,165	\$ 506,359	\$ 1,080,450
	Total Expenditures	\$ 106,806	\$ 694,165	\$ 506,359	\$ 1,080,450

Capital Equipment

Account Number/Description	Amount	Priority	New	Replacement	Impact on Operating Budget	Operating Costs
<u>61-5-51-5706</u>						
Three (3) Patrol Units - Equipped	\$ 216,000	1		✓	\$ (15,000)	Decrease in maintenance costs, increase in insurance costs, sale of replaced vehicles
<u>61-5-71-5705</u>						
Tractor	\$ 95,000	5		✓	\$ (10,000)	Decrease in maintenance costs, increase in insurance costs, sale of replaced equipment
Roller Trailer	\$ 15,500	7		✓	\$ (1,500)	Decrease in maintenance costs, increase in insurance costs, sale of replaced equipment
<u>61-5-71-5706</u>						
Durapatcher Truck	\$ 150,000	6		✓	\$ (7,500)	Decrease in maintenance costs, increase in insurance costs, sale of replaced equipment
<u>61-5-81-5706</u>						
Truck	\$ 40,000	8		✓	\$ (4,000)	Decrease in maintenance costs, increase in insurance costs, sale of replaced vehicle
Total	\$ 516,500				\$ (38,000)	

**Annual Budget
FY 2023**

2014 Certificates of Obligation - WS Portion

Revenues

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
65-4611	Interest	\$ 2,726	\$ 1,400	\$ 3,000	\$ 3,000
	Total Investment Income	\$ 2,726	\$ 1,400	\$ 3,000	\$ 3,000
65-4935	Transfer from Fund 35	\$ -	\$ -	\$ -	\$ 500,000
	Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 500,000
	Total Revenues	\$ 2,726	\$ 1,400	\$ 3,000	\$ 503,000

Expenditures

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
65-5-76-5404	Legal Services	\$ 957	\$ -	\$ -	\$ -
	Total Professional Services	\$ 957	\$ -	\$ -	\$ -
65-5-75-5712	Water Tower	\$ -	\$ 46,400	\$ 46,400	\$ -
65-5-75-5799	Other Projects	\$ -	\$ -	\$ -	\$ -
65-5-76-5721	Sewer Interceptor	\$ -	\$ 4,543,103	\$ -	\$ 5,047,473
	Total Capital	\$ -	\$ 4,589,503	\$ 46,400	\$ 5,047,473
65-5-76-5920	Transfer to Fund 20	\$ 1,880,198	\$ -	\$ -	\$ -
	Total Transfers	\$ 1,880,198	\$ -	\$ -	\$ -
	Total Expenditures	\$ 1,881,155	\$ 4,589,503	\$ 46,400	\$ 5,047,473

City of Bellmead
Capital Improvements Program Budget
FY 2023-2027

Project Name	North Sewer Interceptor	Priority #	1
Project Status	Continuing Project	Department	Public Works
CCMR #		Division	Sewer
Construction FY	FY 2023	Account #	Fund 65
Estimated Start	FY 2022	Requestor	Herb Blomquist
Estimated Completion	FY 2028		

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

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

This a \$31 million joint project with the City of Waco, City of Lacy Lakeview, and Texas State Technical College.



FUNDING SOURCES						
Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5 Year Total
2014 Certificate of Obligation	\$ 1,845,143					\$ 1,845,143
Bellmead Economic Development Corporation	2,043,607	816,480	339,913			3,200,000
Future BEDC Funding			441,575	150,116	150,116	741,807
						0
						0
Total	\$ 3,888,750	\$ 816,480	\$ 781,488	\$ 150,116	\$ 150,116	\$ 5,786,950

PROJECT COSTS BUDGET								
Components	Projected Cost Through 9/30/2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028 to Completion	Total Project Cost
Design/Engineering	\$ 358,381							\$ 358,381
Property Acquisition	312,714							312,714
Construction		3,888,750	816,480	781,488	150,116	150,116		5,786,950
Equipment								0
Other	957							957
Total	\$ 672,052	\$ 3,888,750	\$ 816,480	\$ 781,488	\$ 150,116	\$ 150,116	\$ 0	\$ 6,459,002

ANNUAL OPERATING IMPACT							
Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5 Year Total	Other
Personnel	\$ 35,103	\$ 27,117	\$ 27,930	\$ 19,179	\$ 19,754	\$ 129,083	Project Type: Recurring
Operating	23,455	18,119	18,663	12,815	13,200	86,252	
Capital Outlay						0	
Total	\$ 58,558	\$ 45,236	\$ 46,593	\$ 31,994	\$ 32,954	\$ 215,335	Project #:

Notes:

Lift Station personnel and operating costs reduce by 31% with the elimination of 4 lift stations over the next 5 years.





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 2023**

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	Percent of Budget	% Change from FY 2022 Budget
Revenues						
Ad Valorem Taxes	439,167	417,369	417,369	375,124	95.35%	-10.12%
Delinquent Property Taxes	10,251	12,000	12,000	12,000	3.05%	0.00%
Tax Penalty & Interest	6,939	6,000	6,000	6,000	1.53%	0.00%
Investment Income	215	120	300	300	0.08%	150.00%
Total Revenues	456,572	435,489	435,669	393,424	100.01%	-9.66%
Expenditures						
Principal Payments	270,000	290,000	290,000	260,000	64.16%	-10.34%
Interest Payments	160,494	151,513	151,513	142,735	35.22%	-5.79%
Fiscal Charges	577	1,725	578	1,500	0.37%	-13.04%
Arbitrage	638	1,000	558	1,000	0.25%	0.00%
Total Expenditures	431,709	444,238	442,649	405,235	100.00%	-8.78%
Net Change In Fund Balance	24,864	(8,749)	(6,980)	(11,811)		
Fund Balance, Beginning				296,312		
Fund Balance, Ending				\$ 284,501		

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

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
50-4111	Ad Valorem Taxes	\$ 439,167	\$ 417,369	\$ 417,369	\$ 375,124
50-4112	Delinquent Ad Valorem Taxes	\$ 10,251	\$ 12,000	\$ 12,000	\$ 12,000
50-4191	Tax Penalty and Interest	\$ 6,939	\$ 6,000	\$ 6,000	\$ 6,000
	Total Ad Valorem Taxes	\$ 456,357	\$ 435,369	\$ 435,369	\$ 393,124
50-4611	Interest Earned	\$ 215	\$ 120	\$ 300	\$ 300
	Total Interest Income	\$ 215	\$ 120	\$ 300	\$ 300
	Total Debt Service Revenue	\$ 456,572	\$ 435,489	\$ 435,669	\$ 393,424

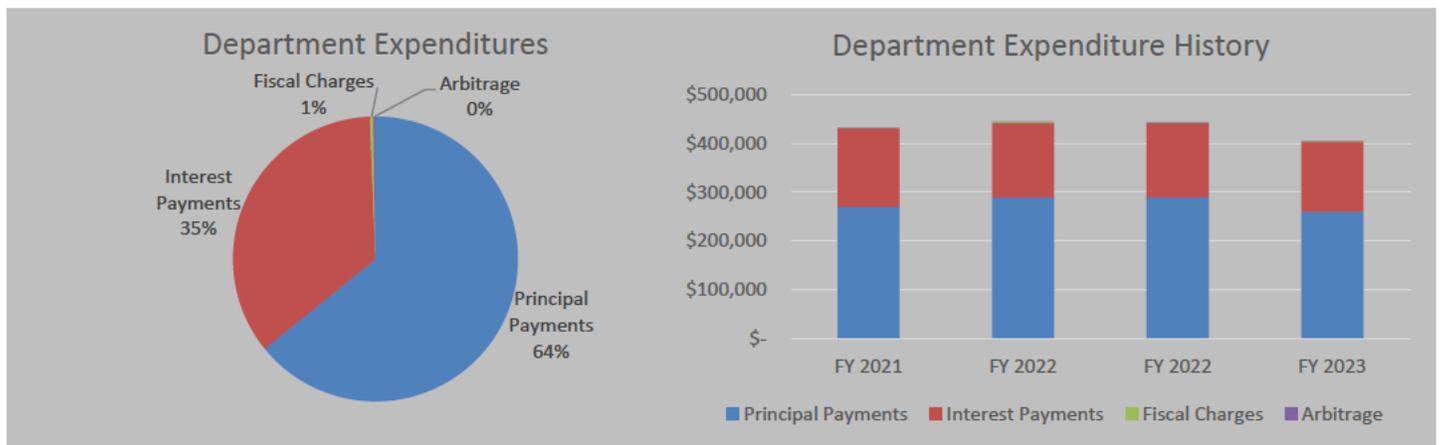
Revenue Assumptions:

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

Current tax revenue for the Debt Service Fund was computed using a debt service rate of \$.064688 per \$100 of taxable value. Delinquent tax revenues and penalty and interest are calculated as a percentage of the delinquent taxes receivable at the beginning of the fiscal year.

Debt Service Fund

Account Number	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget
50-5-90-5601	Principal Payments	\$ 270,000	\$ 290,000	\$ 290,000	\$ 260,000
50-5-90-5611	Interest Payments	\$ 160,494	\$ 151,513	\$ 151,513	\$ 142,735
50-5-90-5621	Fiscal Charges	\$ 577	\$ 1,725	\$ 578	\$ 1,500
50-5-90-5631	Arbitrage	\$ 638	\$ 1,000	\$ 558	\$ 1,000
Total Debt Service Expenditures		\$ 431,709	\$ 444,238	\$ 442,649	\$ 405,235



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 2023 rate is well this limit.

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

STATE REQUIREMENTS

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

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

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

PAYMENT OF TAXES

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 2023

- Tax Structure -

		<u>% of Appraised</u>	<u>Taxes Lost</u>
Total Appraised Value	\$ 791,078,229		
Cap on Homestead Increases	<u>\$ (51,472,523)</u>	6.51%	\$ (166,343)
Total Assessed Value	\$ 739,605,706		
Charitable Organizations	\$ (50,580)	0.01%	\$ (163)
Veterans' Partial Exemptions	\$ (804,310)	0.10%	\$ (2,599)
Veterans' 100% HS Exemption	\$ (10,309,428)	1.30%	\$ (33,317)
Totally Exempt Property	\$ (85,000,632)	10.74%	\$ (274,696)
Freeport	\$ (1,096,454)	0.14%	\$ (3,543)
Over 65 Exemptions	\$ (4,659,719)	0.59%	\$ (15,059)
Pollution Control	<u>\$ (6,050)</u>	<u>0.00%</u>	<u>\$ (20)</u>
Total Exemptions	\$ (101,927,173)	19.39%	\$ (495,740)
Net Taxable Value	<u>\$ 637,678,533</u>	80.61%	
Tax Rate per \$100 Valuation	\$ 0.323169		
Estimated Tax Levy	<u>\$ 2,060,779</u>		
Estimated Collections at 98%	<u>\$ 2,019,564</u>		

- Comparison of Taxable Value, Levy, and Rates -

	FY 2020	FY 2021	FY 2022	FY 2023
Taxable Value	\$ 478,261,950	\$ 489,110,300	\$ 539,806,507	\$ 637,678,533
Maint & Oper Tax Rate	\$ 0.275518	\$ 0.287381	\$ 0.296291	\$ 0.263142
Debt Service Tax Rate	<u>\$ 0.084481</u>	<u>\$ 0.090473</u>	<u>\$ 0.078896</u>	<u>\$ 0.060027</u>
Total Tax Rate	\$ 0.359999	\$ 0.377854	\$ 0.375187	\$ 0.323169
Tax Levy	\$ 1,721,738	\$ 1,848,123	\$ 2,025,284	\$ 2,060,779

Each \$1,000,000 of taxable valuation at 98% collection produces \$ 3,167



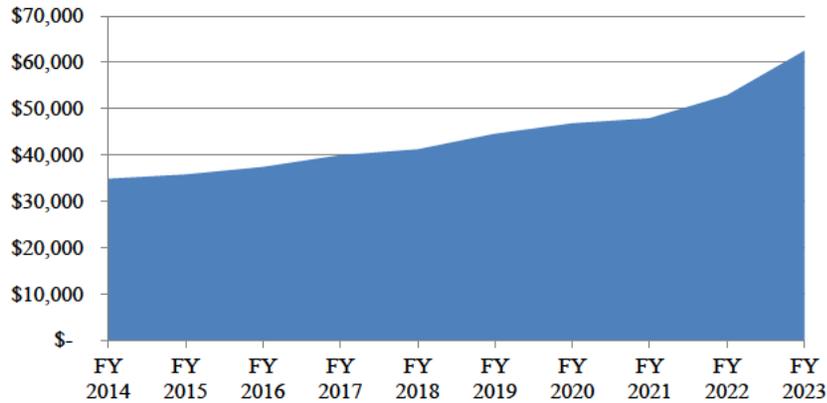
Each \$0.01 of tax at 98% collection produces \$ 62,492



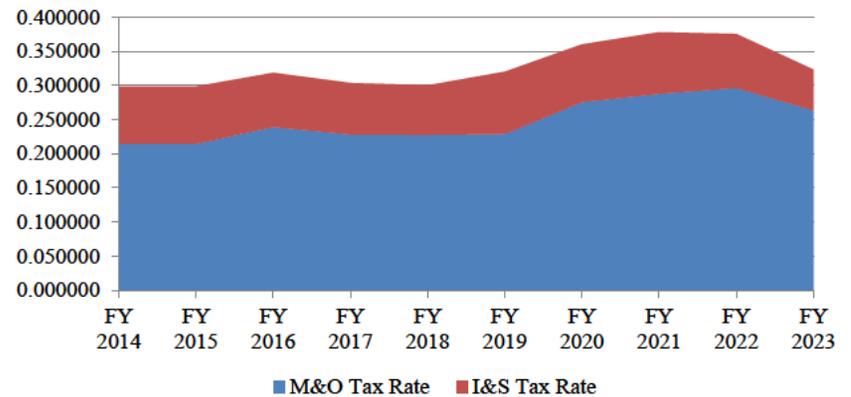
CITY OF BELLMEAD
Annual Budget
FY 2023
- HISTORICAL TAX DATA -

Fiscal Year	Tax Year	M&O Tax Rate	I&S Tax Rate	Total Tax Rate*	Appraised Value	Taxable Value	Tax Levy	Each \$0.01 of tax @ 98% collection
FY 2014	2013	0.214190	0.084420	0.298610	\$ 431,981,516	\$ 356,138,881	\$ 1,063,466	\$ 34,902
FY 2015	2014	0.214410	0.084200	0.298610	\$ 440,329,950	\$ 365,356,062	\$ 1,090,990	\$ 35,805
FY 2016	2015	0.239000	0.079610	0.318610	\$ 457,978,401	\$ 381,613,115	\$ 1,215,858	\$ 37,398
FY 2017	2016	0.227990	0.075770	0.303760	\$ 488,208,902	\$ 407,683,002	\$ 1,238,378	\$ 39,953
FY 2018	2017	0.227640	0.072350	0.299990	\$ 472,798,926	\$ 420,512,494	\$ 1,261,495	\$ 41,210
FY 2019	2018	0.228781	0.091218	0.319999	\$ 531,139,947	\$ 454,827,358	\$ 1,455,443	\$ 44,573
FY 2020	2019	0.275518	0.084481	0.359999	\$ 588,097,023	\$ 478,261,950	\$ 1,721,738	\$ 46,870
FY 2021	2020	0.287381	0.090473	0.377854	\$ 586,601,366	\$ 489,110,300	\$ 1,848,123	\$ 47,933
FY 2022	2021	0.296291	0.078896	0.375187	\$ 647,656,858	\$ 539,806,507	\$ 2,025,284	\$ 52,901
FY 2023	2022	0.263142	0.060027	0.323169	\$ 791,078,229	\$ 637,678,533	\$ 2,060,779	\$ 62,492

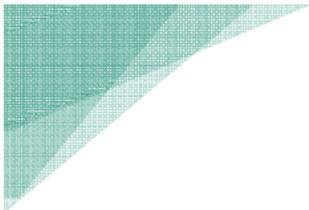
Each \$0.01 of Tax @ 98% Collection



Total Tax Rate







BONDED DEBT

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

TYPES OF DEBT

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

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

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

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

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

DEBT LIMIT

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 2023 tax rate is well below all the limits.

Assessed Value, 2022 (FY 2023) Tax Roll	\$739,605,706
Limit on Amount Designated for Debt Service	<u> x 1.25%</u>
Legal Debt Limit	\$ 9,245,071
General Obligation Debt Service FY 2023	\$ 405,235

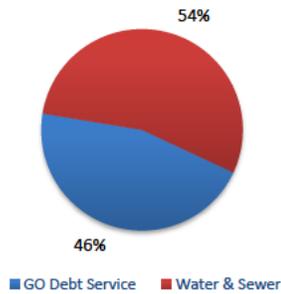
**City of Bellmead
Annual Budget
FY 2023
City Wide Debt**

Issue	Purpose	S&P Rating	Maturity Date	---Interest Rates---		Original Issue	Outstanding 10/01/22
				Low	High		
2014 CO's	Public Safety Vehicles, Street Improvements, Utility System Improvements	AA-	9/30/2034	2.00%	3.75%	8,500,000	5,990,000
2016 CO's	Utility System Improvements	AA-	9/30/2036	2.00%	3.00%	2,400,000	1,800,000
2018 CO's	Public Safety Vehicles	AA-	9/30/2038	3.00%	5.00%	1,995,000	1,670,000
Total Bonded Debt						\$ 12,895,000	\$ 9,460,000

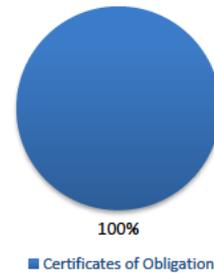
By Fund:

Issue	Last Maturity Date	---Interest Rates---		Original Issues	Outstanding 10/01/22
		Low	High		
GO Debt	8/1/2039	2.00%	5.00%	\$ 5,995,000	\$ 4,320,000
Water & Sewer	8/15/2033	0.40%	5.00%	6,900,000	5,140,000
Total Bonded Debt				\$ 12,895,000	\$ 9,460,000

Debt Outstanding - Fund



Debt Outstanding - Type



**City of Bellmead
Annual Budget
FY 2023
City Wide Debt
Schedule of Requirements**

Fiscal Year	2014 CO's		2016 CO's		2018 CO's		Annual Totals		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
FY 2023	425,000	183,697	105,000	50,800	75,000	61,388	605,000	295,885	900,885
FY 2024	435,000	173,213	110,000	48,650	80,000	57,513	625,000	279,376	904,376
FY 2025	440,000	161,725	110,000	45,900	85,000	53,388	635,000	261,013	896,013
FY 2026	460,000	149,350	115,000	42,525	85,000	49,138	660,000	241,013	901,013
FY 2027	470,000	135,975	120,000	39,000	90,000	44,763	680,000	219,738	899,738
FY 2028	485,000	121,650	125,000	35,325	95,000	40,138	705,000	197,113	902,113
FY 2029	500,000	106,563	125,000	31,575	100,000	36,263	725,000	174,401	899,401
FY 2030	520,000	90,301	130,000	27,750	105,000	33,188	755,000	151,239	906,239
FY 2031	530,000	72,576	135,000	23,775	105,000	30,038	770,000	126,389	896,389
FY 2032	555,000	53,588	140,000	19,650	110,000	26,744	805,000	99,982	904,982
FY 2033	575,000	33,094	140,000	15,450	115,000	23,156	830,000	71,700	901,700
FY 2034	595,000	11,157	145,000	11,175	115,000	19,419	855,000	41,751	896,751
FY 2035	-	-	150,000	6,750	120,000	15,600	270,000	22,350	292,350
FY 2036	-	-	150,000	2,250	125,000	11,463	275,000	13,713	288,713
FY 2037	-	-	-	-	130,000	7,000	130,000	7,000	137,000
FY 2038	-	-	-	-	135,000	2,363	135,000	2,363	137,363
Totals	\$ 5,990,000	\$ 1,292,889	\$ 1,800,000	\$ 400,575	\$ 1,670,000	\$ 511,562	\$ 9,460,000	\$ 2,205,026	\$ 11,665,026

**City of Bellmead
Annual Budget
FY 2023
General Obligation Debt
Schedule of Bonded Debt**

Issue	Purpose	Maturity Date	---Interest Rates---		Original Issue	Outstanding 10/01/22
			Low	High		
2014 CO's - GO Portion	Public Safety Vehicles, Street Improvements	9/30/2034	2.00%	3.75%	4,000,000	2,650,000
2018 CO's	Public Safety Vehicles	9/30/2038	3.00%	5.00%	1,995,000	1,670,000
Total General Obligation Debt					\$ 5,995,000	\$ 4,320,000

**City of Bellmead
Annual Budget
FY 2023
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 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
Totals	\$ 2,650,000	\$ 573,100	\$ 1,670,000	\$ 511,562	\$ 4,320,000	\$ 1,084,662	\$ 5,404,662

**City of Bellmead
Annual Budget
FY 2023
Water & Sewer Debt
Schedule of Bonded Debt**

Issue	Purpose	Maturity Date	---Interest Rates---		Original Issue	Outstanding 10/01/22
			Low	High		
2014 CO's - Revenue Portion	Water Storage Tank, Sewer Interceptor, WS Improvements	9/30/2034	2.00%	3.75%	\$ 4,500,000	\$ 3,340,000
2016 CO's	Utility System Improvements	9/30/2036	2.00%	3.00%	\$ 2,400,000	\$ 1,800,000
Total Revenue Debt					\$ 6,900,000	\$ 5,140,000

**City of Bellmead
Annual Budget
FY 2023
Water & Sewer Debt
Schedule of Requirements**

Fiscal Year	2014 CO's Revenue Portion		2016 CO's		Annual Totals		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
FY 2023	240,000	102,350	105,000	50,800	345,000	153,150	498,150
FY 2024	245,000	96,438	110,000	48,650	355,000	145,088	500,088
FY 2025	245,000	90,006	110,000	45,900	355,000	135,906	490,906
FY 2026	255,000	83,131	115,000	42,525	370,000	125,656	495,656
FY 2027	260,000	75,725	120,000	39,000	380,000	114,725	494,725
FY 2028	270,000	67,775	125,000	35,325	395,000	103,100	498,100
FY 2029	280,000	59,350	125,000	31,575	405,000	90,925	495,925
FY 2030	290,000	50,263	130,000	27,750	420,000	78,013	498,013
FY 2031	295,000	40,388	135,000	23,775	430,000	64,163	494,163
FY 2032	310,000	29,800	140,000	19,650	450,000	49,450	499,450
FY 2033	320,000	18,375	140,000	15,450	460,000	33,825	493,825
FY 2034	330,000	6,188	145,000	11,175	475,000	17,363	492,363
FY 2035	-	-	150,000	6,750	150,000	6,750	156,750
FY 2036	-	-	150,000	2,250	150,000	2,250	152,250
Totals	\$ 3,340,000	\$ 719,789	\$ 1,800,000	\$ 400,575	\$ 5,140,000	\$ 1,120,364	\$ 6,260,364





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 property tax rate. Utility rates have also been kept at minimum levels while deferring system maintenance and improvements. This has resulted in critical need for improvements at this time which the City is addressing with planned rate increases and capital improvements.

The Bellmead Economic Development Corporation (“BEDC”) has also maintained large fund balances and deferred economic development opportunities. This changed in FY 2020 when the BEDC began investing in the City’s infrastructure. This investment as well as the state’s investment in upgrading interstate 35 has spurred economic development in Bellmead.

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 2018 and FY 2027.

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.

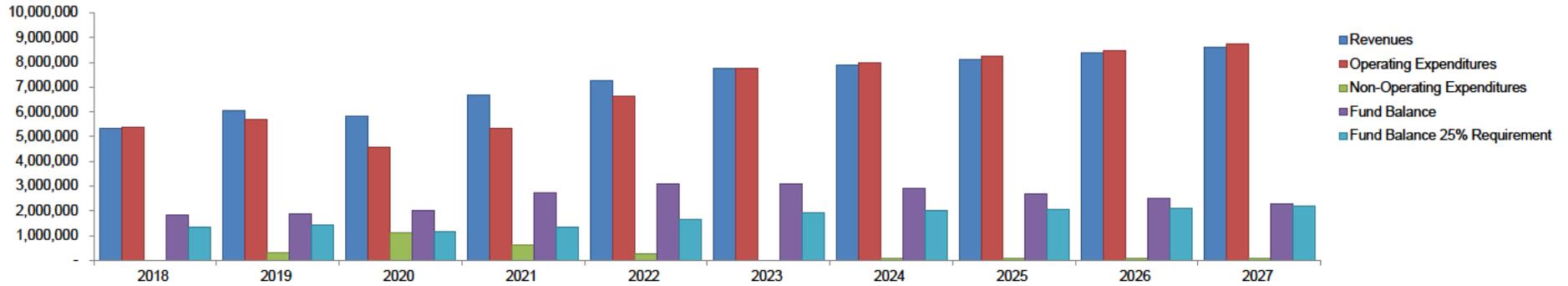
GENERAL FUND
Five Year Forecast
FY 2023

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2018-2027 % Change
Revenues											
Property Taxes	968,976	1,033,854	1,314,227	1,447,123	1,593,283	1,707,440	1,767,200	1,829,052	1,893,069	1,959,327	102.21%
Sales Taxes	2,549,899	2,660,639	2,666,605	2,953,772	3,071,467	3,237,100	3,366,584	3,501,247	3,641,297	3,786,949	48.51%
Franchise Taxes	498,024	514,688	484,867	506,171	564,655	571,300	577,013	582,783	588,611	594,497	19.37%
Licenses and Permits	38,878	57,055	92,864	93,099	113,246	127,434	129,346	131,286	133,255	135,254	247.89%
Intergovernmental Revenues	10,234	7,410	75,299	72,827	40,395	53,132	53,132	53,132	53,132	53,132	419.17%
Charges for Services	7,897	677,203	705,489	1,173,271	1,435,109	1,572,200	1,587,922	1,603,801	1,619,839	1,636,038	20,617.20%
Fines and Forfeitures	216,151	159,479	135,422	204,556	200,000	200,000	202,000	204,020	206,060	208,121	(3.71%)
Investment Income	43,874	37,187	19,303	2,994	12,510	12,500	12,500	12,500	12,500	12,500	(71.51%)
Other Income	19,634	(7,572)	7,098	3,354	296	-	-	-	-	-	(100.00%)
Other Financing Sources	956,927	906,499	311,488	218,830	245,511	280,187	212,221	216,387	220,636	224,970	(76.49%)
Total Revenues	5,310,494	6,046,442	5,812,660	6,675,997	7,276,472	7,761,293	7,907,918	8,134,209	8,368,400	8,610,787	62.15%
Operating Expenditures											
General Government											
City Council	6,904	13,485	18,447	36,403	49,966	37,292	38,411	39,563	40,750	41,972	507.94%
Administration-City Manager	380,115	301,190	159,012	159,883	230,796	260,990	268,820	276,884	285,191	293,747	(22.72%)
Administration-City Secretary	17,013	82,618	92,969	104,784	97,983	88,048	90,689	93,410	96,212	99,099	482.49%
Finance-Operations	505,427	465,822	199,217	208,075	226,810	276,874	285,180	293,736	302,548	311,624	(38.34%)
Finance-Solid Waste	-	706,630	718,785	956,701	1,290,175	1,401,286	1,443,325	1,486,624	1,531,223	1,577,160	N/A
Finance-Human Resources	-	-	-	-	-	60,115	61,918	63,776	65,689	67,660	N/A
Community Development - Code Enf	-	-	-	480	72,649	100,171	103,176	106,271	109,460	112,743	N/A
Community Development - Permits	-	-	-	-	48,702	64,171	66,096	68,079	70,121	72,225	N/A
Community Development - Building	10,269	19,609	31,497	49,010	39,932	65,547	67,513	69,539	71,625	73,774	618.41%
Other Costs	201,623	129,512	69,889	115,280	194,827	526,632	542,431	558,704	575,465	592,729	193.98%
	1,121,351	1,718,866	1,289,817	1,630,616	2,251,841	2,881,126	2,967,560	3,056,587	3,148,284	3,242,733	189.18%
Public Safety											
Municipal Court	199,234	225,410	147,093	115,820	100,131	135,833	139,908	144,105	148,428	152,881	(23.27%)
Police-Operations	2,206,693	2,089,647	1,789,077	1,906,413	2,584,612	2,728,231	2,810,078	2,894,380	2,981,212	3,070,648	39.15%
Police-Code Compliance	100,154	83,520	271,916	205,514	164,777	151,701	156,252	160,940	165,768	170,741	70.48%
Police-VCLG	-	-	-	20,535	50,632	57,054	58,766	60,529	62,344	64,215	N/A
Police-VAWA CID	-	-	-	33,158	19,383	76,860	79,166	81,541	83,987	86,507	N/A
Fire-Suppression	1,188,856	1,124,374	697,508	1,053,469	1,138,428	1,270,351	1,308,462	1,347,715	1,388,147	1,429,791	20.27%
Fire-Inspections	-	1,625	72,615	124,678	63,548	138,809	142,973	147,262	151,680	156,231	N/A
Total Public Safety	3,694,937	3,524,576	2,978,208	3,459,586	4,121,511	4,558,839	4,695,604	4,836,472	4,981,566	5,131,013	38.87%
Public Works											
Streets	346,077	274,953	70,583	-	-	-	-	-	-	-	(100.00%)
Fleet	136,685	121,123	87,428	92,001	97,089	114,593	118,031	121,572	125,219	128,975	(5.64%)
Parks	72,113	48,525	159,132	140,946	172,239	206,735	212,937	219,325	225,905	232,682	222.66%
Total Public Works	554,875	444,601	317,144	232,946	269,327	321,328	330,968	340,897	351,124	361,657	(34.82%)
Total Operating Expenditures	5,371,163	5,688,043	4,585,169	5,323,149	6,642,680	7,761,293	7,994,132	8,233,956	8,480,974	8,735,404	62.64%

**GENERAL FUND
Five Year Forecast
FY 2023**

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2018-2027 % Change
Non-Operating Expenditures											
Capital Outlay	-	193,057	50,365	9,571	280,730	-	100,000	100,000	100,000	100,000	N/A
Transfers to Capital Projects Fund	-	125,742	1,064,597	599,200	-	-	-	-	-	-	N/A
Total Non-Operating Expenditures	-	318,799	1,114,962	608,771	280,730	-	100,000	100,000	100,000	100,000	N/A
Total Expenditures	5,371,163	6,006,842	5,700,130	5,931,920	6,923,410	7,761,293	8,094,132	8,333,956	8,580,974	8,835,404	64.50%
Net Change in Fund Balance	(60,669)	39,600	112,529	744,077	353,062	-	(186,214)	(199,747)	(212,575)	(224,616)	270.23%
Fund Balance, Beginning	1,904,926	1,844,257	1,883,857	1,996,386	2,740,463	3,093,525	3,093,525	2,907,311	2,707,564	2,494,989	30.98%
Fund Balance, Ending	\$ 1,844,257	\$ 1,883,857	\$ 1,996,386	\$ 2,740,463	\$ 3,093,525	\$ 3,093,525	\$ 2,907,311	\$ 2,707,564	\$ 2,494,989	\$ 2,270,373	23.11%
Fund Balance Reserve	34.34%	33.12%	43.54%	51.48%	46.57%	39.86%	36.37%	32.88%	29.42%	25.99%	
Fund Balance Reserve 25%	\$ 1,181,656	\$ 1,251,369	\$ 1,008,737	\$ 1,171,093	\$ 1,461,390	\$ 1,940,323	\$ 1,998,533	\$ 2,058,489	\$ 2,120,244	\$ 2,183,851	

Forecast based upon Historical Trends



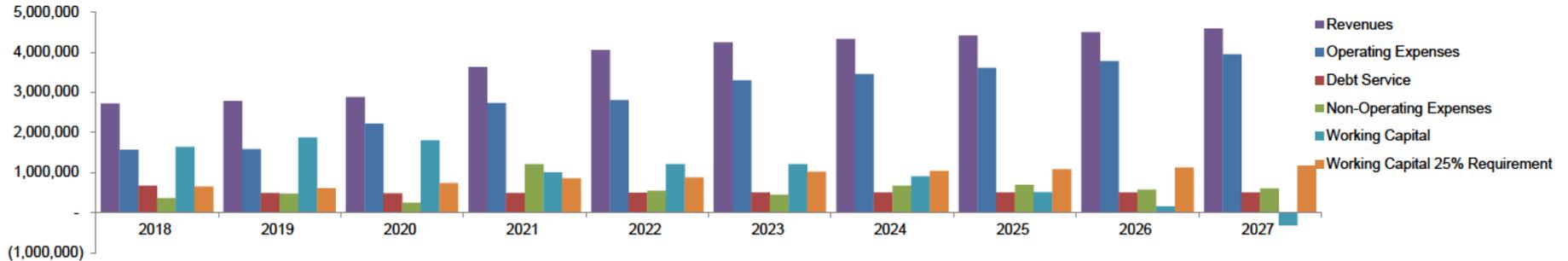
WATER & SEWER FUND
Five Year Forecast
FY 2023

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018-2027
	Actual	Actual	Actual	Actual	Estimated	Forecast	Forecast	Forecast	Forecast	Forecast	% Change
Revenues											
Water Revenue	\$ 1,731,568	\$ 1,700,972	\$ 1,639,164	\$ 1,998,798	\$ 2,129,546	\$ 2,283,985	\$ 2,329,665	\$ 2,376,258	\$ 2,423,783	\$ 2,472,259	42.78%
Sewer Revenue	819,189	837,502	977,073	1,207,949	1,617,381	1,718,239	1,752,604	1,787,656	1,823,409	1,859,877	127.04%
Tap Fees	26,750	31,850	36,950	24,500	39,600	39,600	39,996	40,396	40,800	41,208	54.05%
WMARRS Revenue	-	-	-	48,306	48,306	48,300	48,300	48,300	48,300	48,300	N/A
New Service/Transfer Fees	52,795	52,370	16,560	15,225	15,690	15,690	15,847	16,005	16,165	16,327	-69.07%
NSF Check Fees	45,600	1,010	1,050	665	765	800	808	816	824	832	-98.17%
Delinquent Penalties	-	-	57,012	104,068	131,443	134,100	136,782	139,518	142,308	145,154	N/A
Recycling Proceeds	-	-	4,684	4,485	27,993	1,000	1,010	1,020	1,030	1,041	N/A
Intergovernmental	-	-	-	2,436	-	-	-	-	-	-	N/A
Investment Income	38,532	87,418	39,263	1,770	2,662	2,700	2,727	2,754	2,782	2,810	-92.71%
Other Income	9,007	1,884	(4,892)	(177)	500	-	-	-	-	-	-100.00%
Other Financing Sources	-	72,343	114,504	221,999	39,521	-	-	-	-	-	N/A
Total Revenues	2,723,441	2,785,349	2,881,368	3,630,024	4,053,407	4,244,414	4,327,738	4,412,723	4,499,402	4,587,808	68.46%
Expenses											
Operating Expenses											
Personnel	425,118	486,409	704,287	710,614	721,934	1,013,096	\$ 1,063,751	\$ 1,116,938	\$ 1,172,785	\$ 1,231,425	189.67%
Supplies	95,425	92,163	108,790	62,201	126,979	139,337	142,124	144,966	147,866	150,823	58.05%
Repairs & Maintenance	308,329	253,120	228,721	190,996	416,589	641,982	674,081	707,785	743,174	780,333	153.08%
Professional Services	-	38,638	38,248	68,841	49,125	70,374	72,485	74,660	76,900	79,207	N/A
Services	365,565	339,655	320,373	422,653	464,768	379,708	391,099	402,832	414,917	427,365	16.91%
Water Purchases	374,668	373,870	339,987	392,970	393,220	389,176	408,635	429,067	450,520	473,046	26.26%
Sewer Treatment	-	-	418,567	882,978	633,342	665,904	699,199	734,159	770,867	809,410	N/A
Bad Debt Expense	-	-	56,964	-	-	-	-	-	-	-	N/A
Total Operating Expenses	1,569,105	1,583,855	2,215,937	2,731,253	2,805,957	3,299,577	3,451,374	3,610,407	3,777,029	3,951,608	151.84%
Debt Service											
Debt Service	672,064	491,223	485,992	491,259	498,463	500,650	502,906	500,688	503,150	505,088	-24.85%
Total Debt Service	672,064	491,223	485,992	491,259	498,463	500,650	502,906	500,688	503,150	505,088	-24.85%

WATER & SEWER FUND
Five Year Forecast
FY 2023

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2018-2027 % Change
Non-Operating Expenses											
Capital Outlay											
Facilities	-	-	-	-	-	-	250,000	250,000	250,000	250,000	N/A
Motor Vehicles	-	-	-	-	328,720	32,000	24,000	-	-	25,000	N/A
Machinery & Equipment	-	-	-	-	-	47,000	90,000	131,000	-	-	N/A
Computer Equipment	-	-	-	-	-	-	-	-	-	-	N/A
Total Capital Outlay	-	-	-	-	328,720	79,000	364,000	381,000	250,000	275,000	NA
Infrastructure Projects											
Waterwells	-	-	-	-	-	-	100,000	100,000	100,000	100,000	N/A
Total Infrastructure	-	-	-	-	-	-	100,000	100,000	100,000	100,000	NA
Transfers Out											
Transfer to General Fund	365,432	365,430	249,042	205,150	216,904	270,187	212,221	216,387	220,636	224,970	-38.44%
Transfers to Cap. Proj. Funds	-	110,000	-	1,000,000	-	95,000	-	-	-	-	N/A
Total Transfers Out	365,432	475,430	249,042	1,205,150	216,904	365,187	212,221	216,387	220,636	224,970	-38.44%
Total Non-Operating Expenses	365,432	475,430	249,042	1,205,150	545,624	444,187	676,221	697,387	570,636	599,970	64.18%
Total Expenses	2,606,601	2,550,508	2,950,971	4,427,662	3,850,044	4,244,414	4,630,501	4,808,482	4,850,815	5,056,666	93.99%
Net Change	116,840	234,841	(69,603)	(797,638)	203,363	-	(302,762)	(395,759)	(351,413)	(468,858)	-501.28%
Working Capital, Beginning	1,919,684	1,636,881	1,871,722	1,802,119	1,004,481	1,207,844	1,207,844	905,082	509,323	157,909	-91.77%
Working Capital, Ending	\$ 1,636,881	\$ 1,871,722	\$ 1,802,119	\$ 1,004,481	\$ 1,207,844	\$ 1,207,844	\$ 905,082	\$ 509,323	\$ 157,909	\$ (310,949)	-119.00%
Working Capital Reserve	62.80%	76.69%	61.07%	29.31%	34.30%	29.67%	21.72%	11.77%	3.51%	-6.64%	
Working Capital Reserve - 25%	\$ 651,650	\$ 610,127	\$ 737,743	\$ 856,915	\$ 880,331	\$ 1,017,604	\$ 1,041,625	\$ 1,081,871	\$ 1,125,204	\$ 1,170,417	

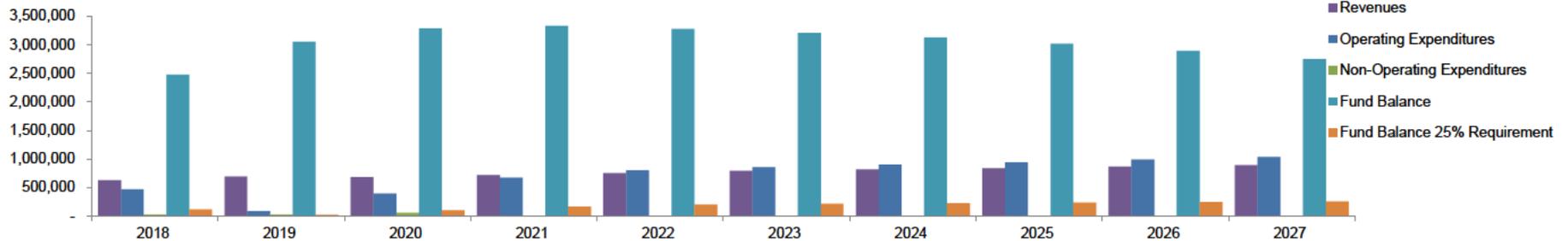
Forecast based upon Historical Trends



STREET MAINTENANCE FUND
Five Year Forecast
FY 2023

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2018-2027 % Change
Revenues											
Sales Tax Revenue	\$ 625,163	\$ 650,045	\$ 647,975	\$ 716,518	\$ 746,371	\$ 785,525	\$ 809,091	\$ 833,363	\$ 858,364	\$ 884,115	41.42%
Investment Income	3,770	41,837	31,467	1,971	6,127	6,200	\$ 6,262	\$ 6,325	\$ 6,388	\$ 6,452	71.13%
Other Financing Sources	-	-	3,629	-	-	-	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenues	628,933	691,882	683,071	718,488	752,498	791,725	815,353	839,688	864,752	890,567	41.60%
Expenses											
Operating Expenditures											
Personnel	46,265	19,387	305,562	312,162	331,644	406,183	\$ 426,492	\$ 447,817	\$ 470,208	\$ 493,718	967.15%
Supplies	366,902	18,639	20,538	20,591	37,561	36,920	\$ 37,658	\$ 38,412	\$ 39,180	\$ 39,963	-89.11%
Repairs & Maintenance	58,850	37,503	47,769	327,028	406,500	397,300	\$ 417,165	\$ 438,023	\$ 459,924	\$ 482,921	720.60%
Professional Services	-	10,582	3,000	1,325	10,000	6,500	\$ 6,695	\$ 6,896	\$ 7,103	\$ 7,316	N/A
Services	-	2,186	20,485	14,000	18,415	11,828	\$ 12,183	\$ 12,548	\$ 12,925	\$ 13,313	N/A
Total Operating Expenditures	472,017	88,297	397,355	675,106	804,121	858,731	900,193	943,696	989,339	1,037,230	119.74%
Non-Operating Expenditures											
Capital	-	-	55,479	-	-	-	-	-	-	-	N/A
Transfers to General Fund	25,000	25,000	-	-	-	-	-	-	-	-	-100.00%
Total Non-Operating Expenses	25,000	25,000	55,479	-	-100.00%						
Total Expenses	497,017	113,297	452,834	675,106	804,121	858,731	900,193	943,696	989,339	1,037,230	108.69%
Net Change	131,916	578,585	230,237	43,382	(51,623)	(67,006)	(84,841)	(104,008)	(124,587)	(146,663)	-211.18%
Fund Balance, Beginning	2,345,942	2,477,858	3,056,443	3,286,680	3,330,062	3,278,440	3,211,434	3,126,594	3,022,586	2,897,999	23.53%
Fund Balance, Ending	\$ 2,477,858	\$ 3,056,443	\$ 3,286,680	\$ 3,330,062	\$ 3,278,440	\$ 3,211,434	\$ 3,126,594	\$ 3,022,586	\$ 2,897,999	\$ 2,751,336	11.04%
Fund Balance Reserve	524.95%	3461.55%	827.14%	493.27%	407.70%	373.97%	347.32%	320.29%	292.92%	265.26%	
Fund Balance Reserve - 25%	\$ 118,004	\$ 22,074	\$ 99,339	\$ 168,777	\$ 201,030	\$ 214,683	\$ 225,048	\$ 235,924	\$ 247,335	\$ 259,308	

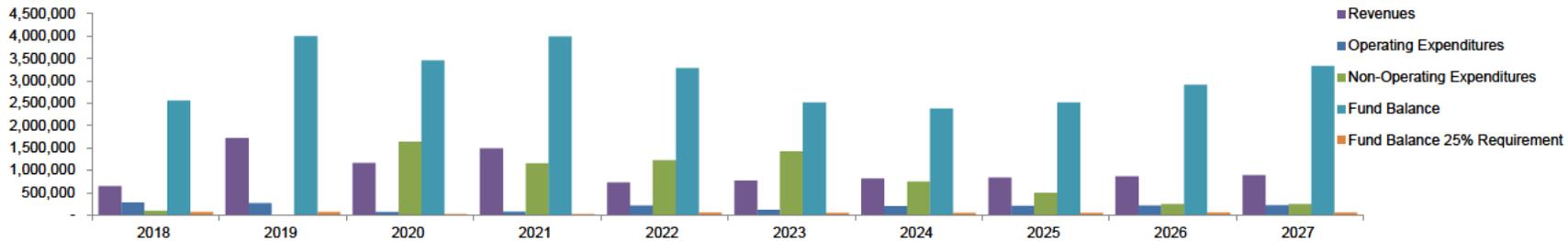
Forecast based upon Historical Trends



ECONOMIC DEVELOPMENT FUND
Five Year Forecast
FY 2023

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2018-2027 % Change
Revenues											
Sales Tax Revenue	\$ 625,253	\$ 650,043	\$ 647,975	\$ 716,518	\$ 746,371	\$ 785,525	\$ 809,091	\$ 833,363	\$ 858,364	\$ 884,115	41.40%
Investment Income	23,388	59,525	73,325	12,709	7,510	7,810	7,029	6,326	5,693	5,124	-78.09%
Note Receivable Payments	-	102,880	107,597	571,285	-	-	-	-	-	-	N/A
Sale of Property	-	-	337,953	192,501	18,500	-	-	-	-	-	N/A
Transfer from Fund 30	-	908,185	-	-	-	-	-	-	-	-	-
Total Revenues	648,641	1,720,633	1,166,851	1,493,013	772,381	793,335	816,120	839,690	864,058	889,239	37.09%
Expenses											
Operating Expenditures											
Personnel	-	-	51,422	58,895	76,865	89,215	91,891	94,648	97,488	100,412	N/A
Supplies	1,080	637	1,000	181	-	7,400	7,548	7,699	7,853	8,010	641.67%
Repairs & Maintenance	-	-	1,534	1,807	1,356	1,365	1,433	1,505	1,580	1,659	N/A
Administrative Charges	256,000	256,000	-	-	-	-	-	-	-	-	-100.00%
Professional Services	3,211	4,185	15,920	9,315	18,604	66,977	68,986	71,056	73,188	75,383	2247.66%
Services	18,769	7,091	2,275	6,676	21,070	29,807	30,701	31,622	32,571	33,548	78.74%
Total Operating Expenditures	279,060	267,913	72,151	76,874	117,896	194,764	200,560	206,530	212,679	219,013	-21.52%
Non-Operating Expenditures											
Project Funding	75,000	12,500	5,000	22,625	50,000	100,000	100,000	100,000	100,000	100,000	33.33%
Transfer to Fund 10	20,000	-	-	-	-	-	-	-	-	-	-100.00%
Transfer to Fund 15	-	-	135,700	135,700	205,000	150,000	150,000	150,000	150,000	150,000	N/A
Transfer to Fund 22	-	-	-	1,000,000	770,000	675,000	-	-	-	-	N/A
Transfer to Fund 65	-	-	1,500,000	-	-	500,000	500,000	250,000	-	-	N/A
Total Non-Operating Expenses	95,000	12,500	1,640,700	1,158,325	1,025,000	1,425,000	750,000	500,000	250,000	250,000	163.16%
Total Expenses	374,060	280,413	1,712,851	1,235,199	1,142,896	1,619,764	950,560	706,530	462,679	469,013	25.38%
Net Change	274,581	1,440,220	(546,000)	257,814	(370,515)	(826,429)	(134,440)	133,159	401,379	420,227	53.04%
Fund Balance, Beginning	3,066,815	2,559,633	3,999,853	3,453,853	3,711,667	3,341,152	2,514,723	2,380,283	2,513,442	2,914,821	-4.96%
GASB Adjustment	(781,763)	-	-100.00%								
Fund Balance, Ending	\$ 2,559,633	\$ 3,999,853	\$ 3,453,853	\$ 3,711,667	\$ 3,341,152	\$ 2,514,723	\$ 2,380,283	\$ 2,513,442	\$ 2,914,821	\$ 3,335,048	30.29%
Fund Balance Reserve	917.23%	1492.97%	4786.97%	4828.24%	2833.99%	1291.16%	1186.82%	1216.99%	1370.52%	1522.76%	
Fund Balance Reserve - 25%	\$ 69,765	\$ 66,978	\$ 18,038	\$ 19,219	\$ 29,474	\$ 48,691	\$ 50,140	\$ 51,633	\$ 53,170	\$ 54,753	

Forecast based upon Historical Trends





A. Introduction

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

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

B. General Policies

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

C. General Fund Reserve Policies

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

D. Enterprise Funds Reserve Policy

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

Financial Policies

Current Status

E. Special Revenue Fund Reserve Policy

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

F. Interfund Transfers

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

G. Operating Budget Policies - Revenues and Expenditures

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

H. Debt Management Policies

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

I. Accounting, Auditing and Financial Reporting Policies

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



City of Bellmead

Financial Governance Policies

May 11, 2021
Resolution 2021-042

I. INTRODUCTION

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

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

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

II. ANNUAL BUDGET

A. FISCAL YEAR

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

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

D. BUDGET PRESENTATION

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

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

E. BUDGET FILING

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

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

F. PUBLIC HEARINGS

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

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

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

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

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

G. BUDGET ADOPTION

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

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

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

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

H. REVENUE PROJECTIONS

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

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

I. PROPERTY TAXES

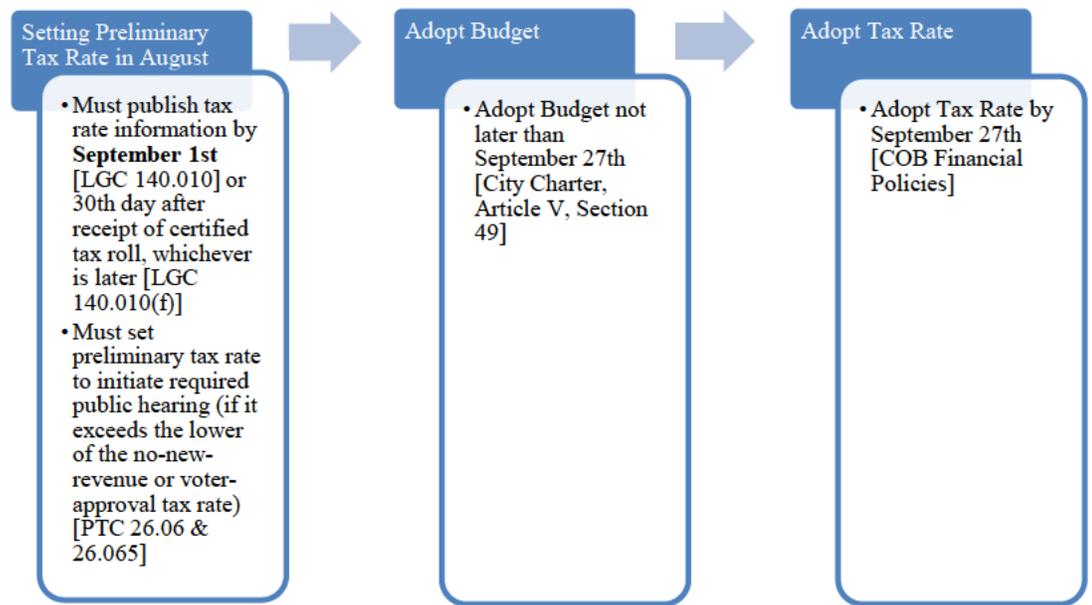
1. TAX RATE TYPES

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

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

2. SETTING TAX RATE

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



3. PROPERTY TAX POLICIES

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

III. BASIS OF ACCOUNTING AND BUDGETING

A. CONFORMANCE TO ACCOUNTING PRINCIPLES AND RECOMMENDED PRACTICES

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

B. ORGANIZATION OF FUNDS AND ACCOUNTS

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

C. BUDGET BASIS

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

D. ENCUMBRANCES

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

E. GASB STATEMENT 34

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

IV. BUDGET ADMINISTRATION

A. LEVEL OF CONTROL

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

B. AMENDING THE BUDGET

Texas law provides for two types of expenditure budget amendments.

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.

V. AUDITING AND FINANCIAL REPORTING

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

A. MONTHLY FINANCIAL REPORTING

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

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

B. ANNUAL FINANCIAL REPORTING

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

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

C. EXTERNAL AUDIT

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

D. SELECTION OF AUDITORS

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

VI. REVENUES

A. ACCEPTANCE OF DONATED PROPERTY

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

B. USER FEES

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

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

I. WRITE-OFF OF UNCOLLECTIBLE ACCOUNTS

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

VII. OPERATING EXPENDITURES

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

A. CURRENT FUNDING BASIS

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

B. AVOIDANCE OF OPERATING DEFICITS

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

C. PURCHASING

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

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

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

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

D. ANNUAL APPROPRIATION

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

E. CONTINUOUS IMPROVEMENT

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

F. PERSONNEL EXPENDITURES

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

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

G. MAINTENANCE OF CAPITAL ASSETS

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

VIII. FUND BALANCE

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

A. GOVERNMENTAL FUND BALANCES

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

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

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.

IX. INTER-FUND LOANS

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

A. SHORT-TERM BORROWING

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

B. REVIEW AND APPROVAL

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

C. FUNDING SOURCE FOR LOANS

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

D. USE OF LOAN PROCEEDS

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

E. REPAYMENT SOURCE

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

F. REPAYMENT TERM

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

G. LEGAL DOCUMENTATION

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

H. REPAYMENT

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

I. PROPRIETARY FUND LOANS

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

1. PURPOSE OF THE LOAN

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

2. AGREEMENT

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

3. DETERMINATION OF SURPLUS

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

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

X. INTER-FUND TRANSFERS

A. OPERATING FUNDS

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

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

B. CAPITAL PROJECTS FUNDS

1. GENERAL FUND

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

2. BOND FUNDS

Surplus bond proceeds may be transferred to:

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

C. ENTERPRISE FUNDS

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

XI. CAPITAL EQUIPMENT/PROJECT EXPENDITURES

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

A. CAPITALIZATION THRESHOLD

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

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

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

B. CAPITAL EQUIPMENT

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

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

C. CAPITAL PROJECT EXPENDITURES

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

Capital projects will be constructed to:

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

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

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.

XII. TEXAS MUNICIPAL RETIREMENT SYSTEM

A. PARTICIPATING EMPLOYEES

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

B. EMPLOYEE ELIGIBILITY

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

C. CALCULATION OF TOTAL EARNINGS

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

D. CONTRIBUTIONS TO THE TMRS

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

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

E. EMPLOYEE VESTING AND RETIRMENT ELIGIBILITY

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

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

F. REMITTANCE TO TMRS

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

G. UPDATED SERVICE CREDITS

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

H. INCREASE IN RETIREMENT ANNUITIES

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

XIII. DEBT

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

A. PRINCIPLES

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

B. USE OF DEBT FINANCING

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

C. ASSUMPTION OF ADDITIONAL DEBT

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

D. AFFORDABILITY TARGETS

1. GENERAL OBLIGATION BONDS

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

2. REVENUE BONDS

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

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

3. CERTIFICATES OF OBLIGATION

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

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

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

E. CALL PROVISIONS

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

F. SALE PROCESS

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

G. TIMING OF SALES

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

H. RATING AGENCY PRESENTATIONS

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

I. CONTINUING DISCLOSURE

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

J. DEBT REFUNDING

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

K. POST BOND ISSUANCE FEDERAL TAX COMPLIANCE

The City has issued or will issue from time to time bonds, notes or other tax-exempt obligations (collectively, the "Bonds"). The City is required by the terms of Section 103 and 141 through 150 of the Internal Revenue Code of 1986, as amended ("Code"), and the U.S. Treasury Regulations promulgated thereunder ("Regulations"), to preserve the tax-exempt status of its Bonds subsequent to their

issuance. Further, the Code and the Regulations impose record retention requirements on the City with respect to its Bonds.

XIV. CASH MANAGEMENT

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

A. POOLED CASH

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

B. SELECTION OF DEPOSITORY BANK

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

XV. INTERNAL CONTROLS

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

A. BASIC ELEMENTS OF INTERNAL CONTROL

1. AUTHORIZATION

All transactions are properly authorized by management.

2. COMPUTER DATA PROCESSING

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

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

3. SEGREGATION OF DUTIES

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

4. EXECUTION OF TRANSACTIONS

There is reasonable assurance that transactions are executed as authorized.

5. RECORDING OF TRANSACTIONS

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

6. ACCESS TO ASSETS

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

7. PERIODIC INDEPENDENT VERIFICATION

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

B. WRITTEN PROCEDURES

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

C. FINANCE DEPARTMENT RESPONSIBILITIES

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

D. DEPARTMENT HEAD RESPONSIBILITIES

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

XVI. ECONOMIC DEVELOPMENT FUNDING

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

A. POSITIVE BUSINESS ENVIRONMENT

The City shall endeavor, through its regulatory and administrative functions, to provide a positive business environment in which local businesses can grow, flourish, and create jobs. The City Council and City staff will be sensitive to the needs, concerns, and issues facing local businesses.

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

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

C. INCREASE NON-RESIDENTIAL SHARE OF TAX BASE

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

D. COORDINATION OF EFFORT

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

E. INCENTIVES/FINANCING

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.

XVII. E-COMMERCE

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

A. FULLY INTEGRATED FINANCIAL SYSTEMS

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

B. EMERGING TECHNOLOGIES

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

C. VENDOR E-PAYMENTS

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

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

D. DIRECT DEPOSITS

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

E. INTERNET PAYMENT OPTIONS

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

F. FUNDING FOR SERVICE FEES

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

G. INFORMATION SECURITY

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

XVIII. FINANCIAL CONSULTANTS

The City shall seek out and employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. Financial advisors and consultants that provide professional services as defined by Texas Government Code 2254 and Local Government Code 252.022 are exempted from competitive bidding requirements.

If exempted from competitive bidding requirements, the professional service provider shall be selected using requests for qualifications and based upon demonstrated expertise relative to the scope of work to be performed. Non-exempted service providers will be selected following competitive bidding requirements. Examples of services provided by financial advisors and consultants include but are not limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact modeling.

XIX. GRANTS

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

A. GUIDELINES

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

B. INDIRECT COSTS

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

C. REVIEW

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

D. PROGRAM TERMINATION

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

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

A. PURPOSE

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

B. DEMOLITION AND HEALTH AND SAFETY ABATEMENT

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

Nuisances found in Chapter 13 of the City of Bellmead Code of Ordinances include high weeds and grass; dangerous weeds over 48 inches; accumulation of litter, trash or rubbish; littering by depositing or dumping; allowing unsanitary conditions; care of premises; and accumulation of fill dirt. These are considered public nuisance pursuant to Chapter 13. The City shall comply with all requirements in state law and Chapter 13, as may be amended, in abatement of public nuisances.

C. FUNDING

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

D. PLACEMENT OF LIEN

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

E. PROCEDURE FOR WAIVING LIENS

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

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

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

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

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

F. PUBLIC PURPOSE

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

G. WAIVER OF INTEREST ON LIENS

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

CITY OF BELLMEAD

Master Fee Schedule



Adopted:
March 10, 2020; Amended July 14, 2020; Amended September
1, 2020; Amended November 10, 2020; Amended January 12,
2021, Amended May 11, 2021, Amended August 10, 2021,
Amended September 14, 2021

BELLMEAD MASTER FEE SCHEDULE

General Fees

Return Checks, Bank Drafts and Credit Card Fees	\$35 per occurrence
---	---------------------

Municipal Court Fees

Municipal Court Credit Card Processing Fee	Lessor of \$5 or 5% of charge
--	-------------------------------

Bound Publications

Budget	\$35
CAFR	\$35
Charter	\$15
Comprehensive Plan	\$25
Notary Services not City Business Related	\$5

Publication Information Fees – In accordance with Government Code, Chapter 552

Public Safety Fees

Fire Department

Fire Report	\$6.00 per copy
-------------	-----------------

Police Department Records

Accident Reports	\$6.00 per copy
Solicitors Permit	\$100 per person
Replacement Permit	\$20 per person

Animal Control

Registration for Potbellied Pigs	\$5.00 per pet
Microchip Fee	\$15.00 per pet
Kennel Fee (SUP required in R-1, R-1A, R-2 Zoning)	\$150 per breeding pet, per year up to 3 breeding pets per residence
Animal Reclaim Fee Impounded at City of Waco	\$100 per claim
Animal Reclaim Fee Impounded with Bellmead	1+ hrs \$50; \$25 charge each additional day per claim

BELLMEAD MASTER FEE SCHEDULE

Nuisance Abatement

By City:	
Grass Mowing/Lot Cleanup (includes personnel)	\$100 per hour (2 hour minimum)
Debris Removal/Haul Costs	\$100 per hour per piece of City Equipment (includes operator) + disposal cost + 20% of disposal cost
Additional personnel	\$50 per hour
By Vendor:	
Grass Mowing/Lot Cleanup/Debris Removal	Actual cost + 20%

Emergency Management: Hazardous Materials & Major Incident Responses

Engine	\$160 per hour, 1 hour minimum
Command Vehicle	\$100 per hour, 1 hour minimum
Police Vehicle	\$100 per hour, 1 hour minimum
Other, (Public Works, barricades, etc.)	\$100 per hour, 1 hour minimum
Additional Personnel	\$50 per hour, 1 hour minimum
City Supplied Water (as determined by calculating pumping time and rate)	\$8.85 per 1,000 gallons
Bulldozer (includes operator)	\$100 per hour, 2 hours minimum
Backhoe (includes operator)	\$100 per hour, 2 hours minimum
Dump Truck (includes operator)	\$100 per hour, 2 hours minimum
Sand (per cubic yard)	\$25, minimum 3 yards
Other Approved Absorbent as needed/required	Actual cost + 10%
Other Items Necessary to Control/Contain Incident	Actual cost + 10%
Disposal of Debris	Actual cost + 10%
Damaged Fire Hose	\$800 per 100' section + shipping and handling

BELLMEAD MASTER FEE SCHEDULE

Utility Rates

Water Rates	
Residential	
0-2,000 Gallons	\$21.67
2,000-5,000 Gallons	\$3.71/1,000 Gallons
5,001-15,000 Gallons	\$4.33/1,000 Gallons
15,001-25,000 Gallons	\$5.12/1,000 Gallons
>25,000 Gallons	\$5.90/1,000 Gallons
Sprinkler (Irrigation)	
Demand Charge:	
¾" or less	\$23.26
1"	\$30.37
1.5"	\$48.10
2"	\$69.37
3"	\$119.02
4"	\$189.94
6"	\$367.23
8"	\$579.99
10"	\$828.21
12"	\$1,537.40
Volumetric Rate:	
0-2,000 Gallons	\$-
2,000-5,000 Gallons	\$5.94/1,000 Gallons
5,001-15,000 Gallons	\$6.94/1,000 Gallons
15,001-25,000 Gallons	\$8.21/1,000 Gallons
>25,000 Gallons	\$9.47/1,000 Gallons
Commercial	
Demand Charge:	
¾" or less	\$34.00
1"	\$44.70
1.5"	\$71.20
2"	\$103.10
3"	\$177.60
4"	\$283.90
6"	\$549.70
8"	\$868.70
10"	\$1,240.90
12"	\$2,304.20
Volumetric Rate:	
0-2,000 Gallons	\$ -
2,001-15,000 Gallons	\$4.33/1,000 Gallons
15,001-25,000 Gallons	\$5.12/1,000 Gallons
>25,000 Gallons	\$5.90/1,000 Gallons
Outside City Limits	150% of City Rate

*Ordinance 2020-01 Master Fee Schedule
Ordinance 2020-06 Occupation Tax, Ordinance 2020-11, Ordinance
2020-17, Ordinance 2021-001, Ordinance 2021-002, Ordinance 2021-18, Ordinance 2021-26*

BELLMEAD MASTER FEE SCHEDULE

Wastewater Rates

Residential

0-1,000 Gallons	\$16.76
1,001 -7,500 Gallons	\$3.49/1,000 Gallons
7,501 – 10,000 Gallons	\$4.01/1,000 Gallons
> 10,000 Gallons	\$0.00/1,000 Gallons

Commercial

0-1,000 Gallons	\$17.45
1,000 – 10,000 Gallons	\$4.19/1,000 Gallons
> 10,000 Gallons	\$4.82/1,000 Gallons

Outside City Limits 150% of City Rate

Solid Waste Rates

Residential

Residential Unit	\$18.38 Monthly
Additional Carts (limit 2)	\$5.25 per Cart
Replacement Carts	\$68.25 per Cart

Commercial

Small Business Unit	\$36.75 Monthly
Additional Carts (limit 2)	\$10.50 per Cart
Replacement Carts	\$68.25 per Cart

Outside City Limits – No Longer Allowed 150% of City Rate

Dumpsters – monthly fee

	1x Week	2x Week	3x Week	4x Week	5x Week	6x Week
2 yard	\$84.00	\$128.10	\$179.55	\$226.80	\$274.05	\$369.60
3 yard	\$90.30	\$130.20	\$189.00	\$237.30	\$307.65	\$381.15
4 yard	\$96.60	\$164.85	\$197.40	\$254.10	\$315.00	\$435.75
6 yard	\$154.35	\$274.05	\$391.65	\$489.30	\$570.15	\$732.90
8 yard	\$191.10	\$294.00	\$420.00	\$526.05	\$645.75	\$875.70

Extra Pickup (in addition to regularly scheduled pickups)	\$84.00 / pickup
Dumpster Swap Out	\$50.00 per Container
Lock/Enclosure Service	\$16 monthly
Wheels/Casters	\$26.25 monthly
Caster/Lock Installation Fee	\$78.75 per Container

Compactors – monthly fee

6 yard compactor	Negotiable
8 yard compactor	Negotiable

*Ordinance 2020-01 Master Fee Schedule
Ordinance 2020-06 Occupation Tax, Ordinance 2020-11, Ordinance
2020-17, Ordinance 2021-001, Ordinance 2021-002, Ordinance 2021-18, Ordinance 2021-26*

BELLMEAD MASTER FEE SCHEDULE

Utility Deposits

Residential	
30-Day Temporary Account	\$75
Non-Owner/Renter	\$200
Homeowner	\$150
Commercial	
¾" Meter	\$250
1" Meter	\$350
1 ½" Meter	\$600
2" Meter	\$800
4" Meter	\$1,000
6" Meter	\$1,200
Fire Hydrant Meter	\$1,200

Solid Waste Commercial Dumpsters/Compactors

All dumpster/compactor billing accounts are required to maintain a deposit in the amount equal to one monthly haul charge which will be applied to the final bill.

Other Utility Charges

Initial Connection Fee	\$30
Initial Connection Fee – After 4:00 pm	\$50
Disconnection Fees	\$50
Reconnection Fees after hour 4:00 pm (additional fee)	\$25
Transfer Fee	\$30
Service Fee	\$50
Re-read Fees by Field Technician	\$25
Meter Testing Fee (per statute)	\$25
Tampering with Meter Fee	\$500
Late Penalty (per statute)	10%

Utility Taps

Water Taps

Residential - ¾ inch – Water Tap add on	\$1,800
Commercial – 1 inch – Water Tap add on	\$2,000
Commercial - 1 ½ inch – Water Tap add on	\$2,500
Commercial - 2 inch – Water Tap add on	\$3,000
Larger than 2 inch – Water Tap add on actual cost-plus 20%	

Wastewater Taps

Wastewater Tap Fee - 4 inch	\$1,800
Wastewater Tap Fee - 6 inch	\$2,000
Wastewater Tap Fee - 8 inch	Actual cost-plus 20%
Manhole Set	Actual cost-plus 20%

*Ordinance 2020-01 Master Fee Schedule
Ordinance 2020-06 Occupation Tax, Ordinance 2020-11, Ordinance
2020-17, Ordinance 2021-001, Ordinance 2021-002, Ordinance 2021-18, Ordinance 2021-26*

BELLMEAD MASTER FEE SCHEDULE

Community Development Fees

Zoning Change Application Fee	\$250
Variance Application Fee	\$150
Specific Use Permit	\$300
Zoning Verification Letter	\$75

Subdivision and Developments

Minor Plats	\$200 per plat
Preliminary Plat Fee	\$200 per plat
Final Plat, Re-plat, and Amended Subdivision	\$250 per plat
Placing Traffic Control Devices and Street Name Signs. Applies to replacement signs due to accidents or vandalism.	\$300.00 for each sign assembly (typically includes pole, stop or yield sign and street name sign).
Third Party review	Actual cost + 10%

Planned Unit Development (PUD)

PUD Concept Plan (Zoning)	\$350
PUD Preliminary & Final Plan (Subdivision)	\$300

***City may add actual engineering and attorney charges to the customer.**

Manufactured Home and Recreational Vehicle Parks

License Fee	\$10 per space – no less than \$150 Total Charge
Transfer Fee	\$125

BELLMEAD MASTER FEE SCHEDULE

Business Licenses

Bond for those requiring payment before delivery of services – Individual Permit or Master
\$1,000 or \$5,000 per permit

Food Establishment Fees

License Fee	\$75 per year – Seating 0-10
License Fee	\$100 per year – Seating 11-30
License Fee	\$150 per year – Seating 31-50
License Fee	\$250 per year – Seating 51-100
Late Payment Fee	\$10 per month
Reinstatement of Suspended License	\$50 per re-instatement

Certificate of Occupancy	\$150 per license
Temporary Certificate of Occupancy	\$150 per license (Valid for 30 days)
Hospital	\$100 annually
Nursing Home	\$100 annually
Rehab Facility (overnight)	\$100 annually
Retirement Center	\$100 annually
Sexually Oriented Business	\$500 annually
Short-Term Rental	\$150 annually

Alcoholic Beverage Licenses

Private Club	\$10 per license annually
On-Premise	\$75 per license annually
Off-Premise	\$30 per license annually
Mixed Beverage	\$375 per license annually

Alcohol License and Permit Fees – One-half (1/2) of the state license and permit fees for each permit issued for premises located within the City of Bellmead.

Occupation Tax for Coin-Operated Machines (8 Liners) – one fourth (1/4) of the rate of the tax imposed under Texas Statues Section 2153.451(b) for coin-operated machines.

Amusement Machine Tax: Video Game Machines and Automated Pool Tables

Game Room	\$25 annually
Video Game/Electronic Machine	\$15 annually per machine
Indoor Amusement	\$75 annually

BELLMEAD MASTER FEE SCHEDULE

Merchant Permits

Bond for those requiring payment before delivery of services – Individual Permit or Master	\$1,000 or \$5,000 per permit
Mobile Food Vendor Permit (Food Truck)	\$75 per year
Re-Inspection Fee	\$50 per re-inspection

Temporary Food Establishment Permits

Events: 1-14 days	\$25 per vendor
Events: With a Coordinator	\$75 per event
Late Payment Fee	Double the Original Amount

Garage Sale Permits

Garage Sale – 3 days	\$10 per permit
Garage Sale Sign Violation	\$50 per violation per day

Special Event Permits

Application Fee	\$100
Damage and Cleaning Deposit	\$100
Bellmead Fire Department	\$250 for each hour of standby per fire company
Bellmead Police Department	\$50 per hour, per officer (minimum 4 hours)
Enclosed Tent and Bounce House	\$75 * flame retardant certificate required
Food Vendor (truck or tent)	\$75 * McLennan County Health Permit required
Sales Vendor	\$75
Alcohol Sales	\$150 * temp TABC License for the specific location required

BELLMEAD MASTER FEE SCHEDULE

Building Permits

Note: Work without obtaining a permit will result in a penalty fee = Double Permit Fee

Contractor Registration

\$100 annually

New Residential Construction Including Additions

Single Family Construction Permit	\$200 for first 1,000 sq. ft. + 0.20 per sq. ft.
Duplex Construction Permit	\$250 for first 1,250 sq. ft. + 0.20 per sq. ft.
Multi-Family Construction Permit	\$250 for first 1,250 sq. ft. + 0.20 per sq. ft.
Electrical Permit	\$0.20 per square foot (\$200min)
Plumbing	\$0.20 per square foot (\$200min)
Mechanical	\$0.20 per square foot (\$200min)
Plan Review	\$50.00
Third Party Review	Actual Cost + 10%

Residential Repairs/Remodel

Building Permit (Single Family and Duplex)	\$.40 per sq. ft; \$85 minimum
Multi-Family	\$50 first \$2,000 (minimum); \$5.50 per additional \$1,000 (\$2,001 to \$50,000); \$265 first \$50,000, \$4.5 per additional \$1,000 (\$50,001 to \$100,000); \$490 first \$100,000, \$3.5 per additional \$1,000 (\$100,001 to \$500,000); \$1,890 first \$500,000, \$2.50 per additional \$1,000 (\$500,001 and up)
Electrical	\$85 base fee + \$12 up to 400 amps; \$26.50 up to 401-1,000 amps; \$40 over 1,000 amps
Mechanical	\$85 base fee + \$20 per unit up to 5 tons; \$45 per unit over 5 tons
Plumbing	\$85 base fee + \$8 for each plumbing fixture, grease trap, sand trap, water heater, and gas fired appliance; \$35 water line/sewer

BELLMEAD MASTER FEE SCHEDULE

Residential – General Permits

Carport Permit	\$75
Concrete Pad	\$50 (Driveway, Patio)
Deck/Patio Permit	\$50
Deck/Patio Cover	\$35
Deck/Patio Enclosure	\$85
Demolition	\$100
Fence Permit	\$30
Gas Test	\$40
Grading/Clearing/Filling Permit	\$50
Irrigation System with backflow	\$50 per permit
Irrigation Heads	\$1 per head
Moving a Building or Structure	\$250
Non-Permit Inspection	\$35 per inspection
Re-Inspection	\$55 per re-inspection
Roof Permit	\$35 per permit
Storage Building	\$0.20 per square foot
Solar Photovoltaic System	\$200.00
Swimming Pool Permit	\$100 per permit
Temporary-Pole (T-Pole)	\$50 per permit

BELLMEAD MASTER FEE SCHEDULE

New Commercial Construction Including Additions

New Commercial Permit	\$250 for first 1,000 sq. ft. + 0.20 per sq. ft.
Electrical Permit	\$85 base fee + \$12 up to 400 amps; \$26.50 up to 401-1,000 amps; \$40 over 1,000 amps
Plumbing	\$85 base fee; \$5 per drain, trap, fixture; \$35 water line/sewer
Mechanical	\$85 base fee + \$20 per unit up to 5 tons; \$45 per unit over 5 tons; \$5 per air handler unit up to 10,000 CFM; \$8 per air handler unit over 10,000 CFM; \$20 per heating unit up to 250,000 BTU; \$45 per heating unit over 250,000 BTU; \$10 per PTAC/VTAC unit
Plan Review	\$50.00
Third Party Review	Actual Cost + 10%

Commerical Repairs/Remodel

Building Permit	\$125 minimum + \$9 per \$1,000
Electrical Permit	\$85 base fee + \$12 up to 400 amps; \$26.50 up to 401-1,000 amps; \$40 over 1,000 amps
Plumbing	\$85 base fee; \$5 per drain, trap, fixture; \$35 water line/sewer
Mechanical	\$85 base fee + \$20 per unit up to 5 tons; \$45 per unit over 5 tons; \$5 per air handler unit up to 10,000 CFM; \$8 per air handler unit over 10,000 CFM; \$20 per heating unit up to 250,000 BTU; \$45 per heating unit over 250,000 BTU; \$10 per PTAC/VTAC unit
Plan Review	\$50.00
Third Party Review	Actual Cost + 10%

BELLMEAD MASTER FEE SCHEDULE

Commercial – General Permits

Backflow Annual Permit Fee	\$25
Installation Backflow Device	\$40
* Each Additional Backflow Device	\$10
Commercial Demolition	\$200
Concrete Pad	\$150 for first 1,000 sq. ft. + .05 per additional sq. ft.
Fence	\$50
Gas Test	\$40
Grading/Clearing/Filling Permit	\$100
Irrigation System with Backflow	\$50
Irrigation Heads	\$1 per head
Moving a Building or Structure	\$250 per permit
Network Nodes/Communication -Application Fee	\$450 for up to 5 Network Nodes, and \$200 for each additional Network Node on a permit (up to 30, per Sec. 284.152 Tex. Loc. Gov't Code)
Node Support Poles – Application Fee	\$500
Network Nodes – Annual Rental Rate (City Property)	\$1,000
Re-inspection	\$55
Roof Permit	\$100.00 for the 1 st 1,250 square feet + \$0.10 per additional square foot.
Solar Photovoltaic System	\$250.00
Storage/Accessory Building	\$75 base fee; \$9 per \$1,000
Swimming Pool/Spa	\$150 each
Temporary Pole (T-Pole)	\$50

Sign Permits

Signs up to 50 sq. ft.	\$50 per permit
Signs 51 sq. ft. to 100 sq. ft.	\$75 per permit
Signs greater than 100 sq. ft.	\$100 per permit
Sign Demolition	\$150 per permit
Sign Electrical Permit	\$150 per sign
Commercial/Billboard Sign	\$150 per sign

BELLMEAD MASTER FEE SCHEDULE

Fire Protection Permits

Fire Sprinkler System	\$65
*Per Head	\$0.30
Fire Underground Main	\$65
*Fire Main Backflow Device	\$10 (New)
Fire Pump	\$65
Standpipe System	\$65
*Per Outlets	\$5
Fire Alarm System	\$50
*Per Device	\$1
Hood & Duct System	\$40
*Per Nozzle	\$2.50
Commercial Paint Spray Booth	\$55
*Per Head	\$2.50
Other Fire Suppression System	\$35
*Per Head	\$2.50
Fireworks Storage	\$300 with a Specific Use Permit

Other Required Permits

Construct street, drive approach, sidewalk, street intersection, curb, and gutter	\$35
To open, dig in, remove the surface from, excavate, or bore/tunnel under any street, sidewalk, alley, public way, right-of-way, or place	\$50 per dig

Storage Tank Removal/Installation Permits

First Tank - Installation	\$80
Additional Tanks (at same location)	\$25
*Each dispensing nozzle	\$2
First Tank – Removal	\$65
Additional Tanks (at same location)	\$25
*Each dispensing nozzle	\$2
Re-Inspection on any permit issued (flat fee)	\$165 per inspection
*After Hours/Partial Inspection	\$200

BELLMEAD MASTER FEE SCHEDULE

Civic Center Deposits/Fees

Deposits		Maximum Capacity
Auditorium		\$200 (300 People)
Lions Room		\$200 (100 People)
Senior Room		\$200 (100 People)
Senior Center – Currently Unavailable		70 People
Rentals		
Auditorium:	Monday – Thursday	8 hours - \$350 per booking
	Friday – Sunday	8 hours - \$700 per booking
	Monday – Thursday	All Day 8am-Midnight - \$475 per booking
	Friday – Sunday	All Day 8am-Midnight - \$945 per booking
Lions Room:	Monday – Thursday	4 hours - \$185 per booking
	Friday – Sunday	4 hours - \$265 per booking
	Monday – Thursday	8 hours - \$250 per booking
	Friday – Sunday	8 hours - \$350 per booking
	Monday – Thursday	All Day 8am-Midnight - \$335 per booking
	Friday – Sunday	All Day 8am-Midnight - \$475 per booking
Senior Room:	Monday – Thursday	4 hours - \$205 per booking
	Friday – Sunday	4hours - \$345 per booking
	Monday – Thursday	8 hours - \$275 per booking
	Friday – Sunday	8 hours - \$450 per booking
	Monday – Thursday	All Day 8am-Midnight - \$370 per booking
	Friday – Sunday	All Day 8am-Midnight - \$605 per booking
Senior Center – Currently Unavailable		
Any additional hour added:		\$100 per hour
Non-Profit Organizations:		\$25 per hour, per booking
Alcohol * - \$50 per officer, per hour (minimum 4 hours)		
Extra hours- \$100 per hour (any room)		
Accessories - Projector/WIFI (no charge)		
*A City of Bellmead Police Officer is required to be present at any event in which alcohol is served and/or consumed.		

BELLMEAD MASTER FEE SCHEDULE

Civic Center Rental Rate for Non-Profit Organizations

Deposits	Maximum Capacity
Auditorium	\$0.00 (300 People)
Lions Room	\$0.00 (100 People)
Senior Room	\$0.00 (100 People)
Senior Center – Currently Unavailable	70 People

Rentals	
Auditorium: Monday – Thursday (Daytime Meetings/Events)	\$25 per hour
Monday – Thursday (Evening Meetings/Events)	\$350 per booking (8 hours)

Lions Room: Monday – Thursday (Daytime Meetings/Events)	\$25 per hour
Monday – Thursday (Evening Meetings/Events)	\$250 per booking (8 hours)

Senior Room: Monday – Thursday (Daytime Meetings/Events)	\$25 per hour
Friday – Thursday (Evening Meetings/Events)	\$275 per booking (8 hours)

Senior Center – Currently Unavailable

Alcohol * - \$50 per officer, per hour (minimum 4 hours)

Extra hours- \$100 per hour (any room)

Accessories - Projector/WIFI (no charge)

*A City of Bellmead Police Officer is required to be present at any event in which alcohol is served and/or consumed.

Civic Center Security Rates

Security Fee	Hours	Fees	Number of Officers Required
Auditorium	5 hrs. Max	\$50 per hour, per officer (minimum 4 hours)	2
Lions Room	5 hrs. Max	\$50 per hour, per officer (minimum 4 hours)	1
Senior Room	5 hrs. Max	\$50 per hour, per officer (minimum 4 hours)	1
Senior Center	Not Permitted	Not Permitted	Not Permitted

Note: Security is required for teenage events and events with alcohol.

BELLMEAD MASTER FEE SCHEDULE

Brame Park Rental Fees (2 hour minimum)

Pavilion A	\$25 per hour
Pavilion B	\$25 per hour
Pavilion C	\$15 per hour
Pavilion D	\$25 per hour
Pavilion E	\$15 per hour
Damage/Cleaning Deposit (Pavilion A-E)	\$100
Full Park Rental	\$600 all day
Damage/Cleaning Deposit (Full Park)	\$300



2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Bellmead	254-799-2436
Taxing Unit Name	Phone (area code and number)
3015 Bellmead Dr, Waco, TX 76705	https://bellmead.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 528,503,870
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 528,503,870
4.	2021 total adopted tax rate.	\$ 0.375187 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 7,500,000
	B. 2021 values resulting from final court decisions:	- \$ 7,175,000
	C. 2021 value loss. Subtract B from A. ³	\$ 325,000
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 6,839,683
	B. 2021 disputed value:	- \$ 1,025,952
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 5,813,731
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 6,138,731

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 534,642,601
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 206,260 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 319,500 C. Value loss. Add A and B. ⁶	\$ 525,760
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 525,760
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 534,116,841
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,003,936
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 3,020
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,006,956
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 635,429,364 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 635,429,364

⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.03(c)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code § 26.012, 26.04(c-2)
¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>2,030,490</u>	
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u>	
C.	Total value under protest or not certified. Add A and B.	\$ <u>2,030,490</u>
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>637,459,854</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>6,654,660</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>6,654,660</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>630,805,194</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.318157</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.296291</u> /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>534,642,601</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,584,097
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 2,385</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 2,385</p> <p>E. Add Line 30 to 31D.</p>	\$ 1,586,482
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 630,805,194
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.251501 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code § 26.044

²⁵ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p style="text-align: right;">\$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p style="text-align: right;">\$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">\$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.251501 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p style="text-align: right;">\$ 0.000000 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.251501 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p style="text-align: center;">- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.260303 /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.000000 / \$100</p>
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 405,235</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	<p>\$ 405,235</p>
43.	<p>Certified 2021 excess debt collections. Enter the amount certified by the collector.²⁹</p>	<p>\$ 22,586</p>
44.	<p>Adjusted 2022 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ 382,649</p>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the 2021 actual collection rate. 106.00 %</p> <p>C. Enter the 2020 actual collection rate. 104.00 %</p> <p>D. Enter the 2019 actual collection rate. 99.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.00 %</p>
46.	<p>2022 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ 382,649</p>
47.	<p>2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 637,459,854</p>
48.	<p>2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.060027 / \$100</p>
49.	<p>2022 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ 0.320330 / \$100</p>
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ / \$100</p>

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 637,459,854
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.318157 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.318157 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.320330 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.320330 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 637,459,854
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.320330 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 / \$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.010168 / \$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.000000 / \$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.010168 / \$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.330498 / \$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.251501 / \$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 637,459,854
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.078436 / \$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.060027 / \$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.389964 / \$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.063(a)(1)
⁴⁴ Tex. Tax Code § 26.012(B-a)
⁴⁵ Tex. Tax Code § 26.063(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.375187</u> / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.366530</u> / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.008657</u> / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>534,116,841</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>46,238</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>630,805,194</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0.007329</u> / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.323169</u> / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ <u>0.318157</u> / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ <u>0.323169</u> / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>80</u>	
De minimis rate.	\$ <u>0.389964</u> / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here ▶ Randy H Riggs
 Printed Name of Taxing Unit Representative

sign here ▶ 
 Taxing Unit Representative

Date 7-26-2022

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

**CITY OF BELLMEAD
RESOLUTION 2022-043**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELLMEAD, TEXAS, DESIGNATING THE MCLENNAN COUNTY TAX ASSESSOR/COLLECTOR TO CALCULATE THE NO-NEW REVENUE TAX RATE AND THE VOTER APPROVAL TAX RATE FOR THE CITY OF BELLMEAD

WHEREAS, the State legislature amended the Texas Tax Code in 2019 as part of its Property Tax reform;

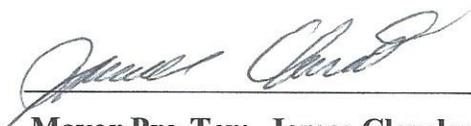
WHEREAS, Texas Tax Code Sections 26.04 (c) and 26.17 (e) now require an officer or an employee designated by the governing body to calculate the no-new-revenue tax rate and the voter-approval tax rate for the taxing unit after the assessor submits the certified appraised roll; and

WHEREAS, the McLennan County Tax Assessor/Collector calculates the rates by contract.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BELLMEAD, TEXAS, THAT:

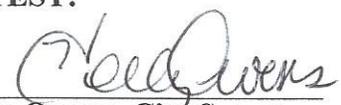
The McLennan County Tax Assessor/Collector is hereby designated as a qualified professional to calculate the no-new revenue tax rate and the voter-approval tax rate for the City of Bellmead.

PASSED AND APPROVED THIS 12th DAY OF JULY 2022.



Mayor Pro-Tem, James Cleveland

ATTEST:



Holly Owens, City Secretary



CITY OF BELLMEAD, TEXAS
ORDINANCE 2022-06

AN ORDINANCE OF THE CITY OF BELLMEAD, TEXAS, ADOPTING THE BUDGET FOR THE CITY OF BELLMEAD, TEXAS FOR FISCAL YEAR 2023; 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, 2022 through September 30, 2023 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, 2022 through September 30, 2023, as filed with the City Secretary on July 29, 2022, which is incorporated herein as though copied herein verbatim.

SECTION II.

This ordinance shall become effective for the fiscal year 2022-23 as provided in the City of Bellmead Charter.

PASSED AND APPROVED on its first reading this the 13th day of September 2022.

PASSED AND APPROVED on its second reading this the 13th day of September 2022.

PASSED AND ADOPTED on its third reading this the 13th day of September 2022.



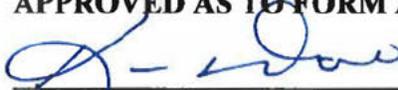
Travis Gibson, Mayor

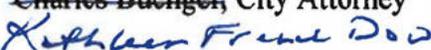
ATTEST:



Holly Owens, City Secretary

APPROVED AS TO FORM AND LEGALITY:



Charles Buenger, City Attorney






CITY COUNCIL MEMORANDUM FOR ORDINANCE

Prepared By: Karen Evans

Approval: Yousry Zakhary

Budget Adoption

DESCRIPTION:

Consider an Ordinance Adopting the Annual Budget for the City of Bellmead for the Fiscal Year October 1, 2022 through September 30, 2023. **(EMERGENCY READING)**

BACKGROUND:

Article V of Bellmead City Charter requires the City Manager to submit a proposed budget to City Council that provides a complete financial plan for the upcoming fiscal year. The proposed FY 2023 Annual Budget was submitted to City Council electronically and via hardcopy on July 29, 2022. There have been three budget workshops held to provide City Council and citizens a thorough overview of the proposed budget. The budget workshops included a presentation identifying strategic issues the City is facing and fund summaries of the major funds.

By a majority vote, the City Council must adopt the budget on or before the 27th day of the last month of the fiscal year (September 27th) or the budget as submitted by the City Manager is deemed to have been adopted. The budget is scheduled to be adopted August 30, 2022.

STAFF RECOMMENDATION:

Approve adopting the Annual Budget for the City of Bellmead for the fiscal year October 1, 2022 through September 30, 2023.

ATTACHMENT(S):

Ordinance 2022-06



Regular 09/13/2022
Item # 9G
CCM/R 2022-057

CITY COUNCIL MEMORANDUM FOR RESOLUTION

Prepared By: Karen Evans

Approval: Yousry Zakhary

Ratify Tax Revenue Increase

DESCRIPTION:

Consider a memorandum/resolution ratifying the property tax revenue increase reflected in the Annual Budget for the Fiscal Year October 1, 2022, through September 30, 2023.

BACKGROUND:

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.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$51,144, which is a 2.55 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 \$21,506.

FISCAL IMPACT / FUNDING SOURCE:

This is the revenue source in the proposed budget.

STAFF RECOMMENDATION:

Staff recommends that the City Council ratify the property tax revenue increase reflected in the Annual Budget for the Fiscal Year October 1, 2022, through September 30, 2023.

ATTACHMENT(S):

NA

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BELLMEAD:

That the above stated recommendation is hereby approved and authorized.

PASSED AND APPROVED at a regular meeting of the City Council of the City of Bellmead, Texas, this the 13 day of September, 2022, at which meeting a quorum was present, held in accordance with provisions of V.T.C.A.,

CCMR 021-8/r. 07-13-2022

Government Code, § 551.001 et seq.

APPROVED



Travis Gibson
Mayor

APPROVED AS TO FORM:



Charles Buenger *Kyle Lee Frank D.D.*
City Attorney

ATTEST:



Holly Owens
City Secretary



Regular 09/13/2022
Item # 9H
CCM/R 2022-058

CITY COUNCIL MEMORANDUM FOR RESOLUTION

Prepared By: Karen Evans

Approval: Yousry Zakhary

Interest and Sinking Tax Rate

DESCRIPTION:

Consider a memorandum/resolution approving the interest and sinking tax rate for Fiscal Year 2023.

BACKGROUND:

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).

The total proposed tax rate is 32.3169¢ per \$100 valuation. The interest and sinking component of the tax rate is 6.0027¢ per \$100 valuation.

The interest and sinking component will generate \$375,124 at the City's historical collection rate of 98%.

FISCAL IMPACT / FUNDING SOURCE:

This is the revenue source in the proposed budget.

STAFF RECOMMENDATION:

Staff recommends that the City Council approve the interest and sinking tax rate for Fiscal Year 2023.

ATTACHMENT(S):

NA

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BELLMEAD:

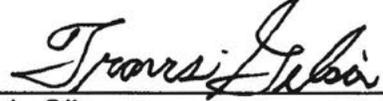
That the above stated recommendation is hereby approved and authorized.

PASSED AND APPROVED at a regular meeting of the City Council of the City of Bellmead, Texas, this the 13 day of September, 2022, at which

CCMR 021-8/r. 07-13-2022

meeting a quorum was present, held in accordance with provisions of V.T.C.A., Government Code, § 551.001 et seq.

APPROVED



Travis Gibson
Mayor

APPROVED AS TO FORM:



Charles Buenger
City Attorney

Kathleen France Dow

ATTEST:



Holly Owens
City Secretary





Regular 09/13/2022
Item # 9I
CCM/R 2022-059

CITY COUNCIL MEMORANDUM FOR RESOLUTION

Prepared By: Karen Evans

Approval: Yousry Zakhary

Set M&O Tax Rate

DESCRIPTION:

Consider a memorandum/resolution approving the maintenance and operations tax rate for Fiscal Year 2023.

BACKGROUND:

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).

The total proposed tax rate is 32.3169¢ per \$100 valuation. The maintenance and operation component of the tax rate is 26.3142¢ per \$100 valuation.

The maintenance and operation component will generate \$1,644,440 at the City's historical collection rate of 98%.

FISCAL IMPACT / FUNDING SOURCE:

This is the revenue source in the proposed budget.

STAFF RECOMMENDATION:

Staff recommends that the City Council approve the maintenance and operations tax rate for Fiscal Year 2023.

ATTACHMENT(S):

NA

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BELLMEAD:

That the above stated recommendation is hereby approved and authorized.

PASSED AND APPROVED at a regular meeting of the City Council of the City of Bellmead, Texas, this the 13 day of September, 2022, at which

meeting a quorum was present, held in accordance with provisions of V.T.C.A., Government Code, § 551.001 et seq.

APPROVED



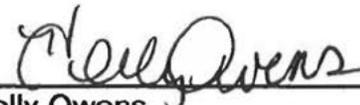
Travis Gibson
Mayor

APPROVED AS TO FORM:



Charles Buenger *Kittler from Dow*
City Attorney

ATTEST:



Holly Owens
City Secretary



CITY OF BELLMEAD
ORDINANCE NO. 2022-07

AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2022 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 \$0.263142 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 2022.

SECTION II.

That there be and is hereby levied for the use of the City of Bellmead, for the tax year 2022 for permanent improvements, an ad valorem tax of \$0.060027 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 \$0.323169 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 4.63 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-33.15.

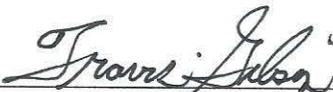
SECTION IV.

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 **13th** day of **September, 2022.**

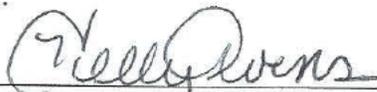
PASSED AND ADOPTED on its second reading this the **13th** day of **September, 2022.**

PASSED AND ADOPTED on its third and final reading this the **13th** day of **September, 2022.**



Travis Gibson, Mayor

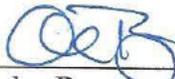
ATTEST:



Holly Owens, City Secretary



APPROVED AS TO FORM AND LEGALITY:



Charles Buenger, City Attorney



CITY COUNCIL MEMORANDUM FOR ORDINANCE

Prepared By: Karen Evans

Approval: Yousry Zakhary

Set Tax Rate

DESCRIPTION:

Consider an Ordinance setting the tax rate for FY 2023. **(EMERGENCY READING)**

BACKGROUND:

Chapter 26 of the Texas Property Tax Code requires taxing units to comply with truth-in-taxation laws when adopting their tax rates and requires a municipality to provide notice of the proposed property tax rate. The notice required by Property Tax Code Section 26.065 was published in the Waco Tribune on August 25, 2022.

The City has complied with all provisions of the truth-in-taxation laws regarding the adoption of the tax rate.

The City Manager's proposed FY 2023 Budget used the proposed tax rate of 32.3169¢ per \$100 valuation. On August 2, 2022, the Bellmead City Council set the proposed tax rate at the rate of 32.3169¢ per \$100 valuation. The proposed tax rate represents the maximum rate that can be adopted for the FY 2023 Budget. The no-new-revenue tax rate for FY 20232 (2022 tax year) is 31.8157¢. The voter-approval tax rate for FY 2023 (2022 tax year) is 32.3169¢.

It is now necessary that City Council adopt a final tax rate to support the Fiscal Year 2023 Annual Budget. Texas Tax Code requires the vote on an ordinance setting a tax rate that exceeds the no-new-revenue rate to be a record vote and approved by at least sixty (60) percent of the members of the governing body. To set the tax rate above the no-new-revenue rate of 31.8157¢, the ordinance must be approved by at least four (4) members of City Council.

Although the City is lowering the tax rate from 37.5187¢ to 32.3169¢, the city must still present the rate as a tax increase as the rate is higher than the no-new revenue rate.

RECOMMENDED MOTION:

I move that the property tax rate be increased by the adoption of a tax rate of 0.323169, which is effectively a 4.63 percent increase in the tax rate.

ATTACHMENT(S):

Ordinance 2022-07



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 1st, but for which payment was not received until July 10th, is recorded as revenue on April 1st, regardless of when the payment is received.

Actual Tax Rate: A taxing unit's actual tax rate used to levy taxes in the applicable tax year.

Ad Valorem Taxes: Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate in compliance with the State Property Tax Code.

Appropriation Ordinance: The official enactment by the City Council to establish legal authority for City official to obligate and expend resources.

Assessed Valuation: The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes. (Note: Property values are established by the Bell County Appraisal District.)

Attrition: A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit: An independent examination of the accounts and records of the City by Certified Public Accountants to ascertain the accuracy of the financial statements provided by the City.

Authorized Positions: Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Unassigned) Fund Balance: This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balance Sheet: A financial statement that discloses the asset liabilities, reserves and balances of a specific governmental fund as of a specific date.

Balanced Budget: Total estimated expenditures shall not exceed the total estimated resources of each fund.

Base Budget: Cost of continuing the existing levels of service in the current budget year.

Beginning Fund Balance: Cash available in a fund from the prior year after payment of the prior year's expenses and deductions for prior year's encumbrances.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenues bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

Bond Refinancing/Refunding: The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

GLOSSARY

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

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

Capital Expenditures: Expenditures for fixed assets such as equipment, remodeling, minor building improvements and vehicles that are funded from operating budgets. These items generally have a life expectancy of five years or less.

Capital Improvements Program (CIP): A management tool used to assist in the scheduling, planning, and execution of a series of capital improvements over a period of time. The CIP is updated annually. It sets forth the estimated expenditures by year and specifies the resources estimated to be available to finance the project expenditures. Capital improvements refer to additional investment in basic facilities owned by the City with life expectancy greater than five years.

Capital Improvements Project: A capital project for the new construction or expansion of infrastructure or facilities.

Capital Maintenance Project: A capital project for the remodel, reconstruction, or rehabilitation of infrastructure or facilities.

Capital Outlay: Expenditures for fixed assets, such as equipment, remodeling, minor improvements and vehicles that are funded from the operation budget. Since long-term financing is not necessary and expenditures of this type are of such recurring character, these items are not part of the Capital Improvements Program.

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

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

Cash Flow: The net cash balance at any given time.

Chief Financial Officer (CFO): All references to the Chief Financial Officer are understood to be the Chief Financial Officer or designee.

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

Debt: A bond, warrant, certificate of obligation, or other evidence of indebtedness owed by a taxing unit that is payable solely from property taxes in installments over a period of more than one year, not budgeted for payment from maintenance and operations funds, and secured by a pledge of property taxes, or a payment made under contract to secure indebtedness of a similar nature issued by another political subdivision on behalf of the taxing unit.

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

GLOSSARY

Debt Service Fund: The Debt Service Fund, also known as Interest and Sinking Fund, was established to account for funds needed to make principal and interest payments on outstanding bonds when due. The fund also reflects paying agent fees and a reserve of not less than 30 days principal and interest obligations for the next fiscal year.

Deferred Inflows of Resources: Resources that flow into a fund during the fiscal year but are related to a future period. Deferred Inflows have a negative effect on net position, similar to liabilities. (Examples include property taxes levied in the current year to finance the subsequent year's budget).

Deferred Outflow Resources: Resources that flow out of a fund during the fiscal year but are related to a future period. Deferred Outflows have a positive effect on net position, similar to assets. (Examples include resources provided to a grantee before the grantee has met related time requirements, but after all other eligibility criteria have been met).

Department: The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Division: A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Encumbrance: The commitment of appropriated funds related to unfilled contracts for goods and services including purchase orders. The purpose of encumbrance accounting is to prevent further expenditure of funds considering obligations and commitments already made.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated in the same manner as those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water, wastewater, airport, drainage utilities and solid waste.

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

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

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

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

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

GLOSSARY

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Commonly used funds in public accounting are: General fund, capital projects funds, special revenue funds, debt service funds, and enterprise funds.

Fund Accounting: Fund accounting segregates monies according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Fund Balance: The difference between fund assets and deferred outflows of resources and fund liabilities and deferred inflows of resources of governmental funds. Fund Balance is broken up into five categories:

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

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

Committed Fund Balance: Includes amount that can be used only for the specific purposes determined by a formal action (for example, legislation, resolution, and ordinance) of the City Council. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned Fund Balance: The portion of the fund balance of a governmental fund that represents resources set aside by the government for a particular purpose. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

Unassigned Fund Balance: Represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund. Unassigned amounts are technically available for any purpose.

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes most of the basic operating services, such as fire and police protection, finance, sanitation, parks and recreation, libraries, general administration.

GLOSSARY

General Obligation Bonds: Bonds whose principal and interest is backed by the full faith, credit and taxing powers of the government.

Goal: A goal is a long-term, attainable target for an organization.

Governmental Funds: Governmental funds are used to account for the government's general government activities primarily supported by taxes, grants, and other similar revenue sources. There are five different types of governmental funds including: General Fund, Special Revenue Funds, General Debt Service Fund, Capital Project Funds, and Permanent Funds. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting.

General Fund: The main operating fund which is used to account for and report all financial resources not accounted for and reported in another fund. The General Fund Finances many of the basic municipal functions, such as general administration and public safety.

Special Revenue Funds: Governmental fund type used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

Capital Projects Funds: Governmental fund type used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Debt Service Funds: Governmental fund type used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Infrastructure: Structures and equipment such as highways, bridges, buildings and public utilities such as water and sewer systems.

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Internal Controls: The plan of organization and all of the coordinated methods and measures adopted within the City to safeguard assets, check the accuracy and reliability of its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

Accounting Controls: The plan of organization and all the methods and procedures that are concerned mainly with, and relate directly to, the safeguarding of assets and reliability of financial records.

Administrative Controls: The plan of organization and all the methods and procedures that are concerned mainly with operational efficiency and adherence to managerial policies and usually relate only indirectly to the financial records.

Maintenance and Operations: Any lawful purpose other than debt service for which a City may spend property tax revenues.

GLOSSARY

Modified Accrual Basis of Accounting: Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectable within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all material revenues are susceptible to accrual. Ad valorem, sales, franchise, and other tax revenues recorded in the General Fund and ad valorem tax revenues recorded in the Debt Service Fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on investments) are recorded as revenues when received in cash because they are generally not measurable and available. A sixty-day availability period is used for revenue recognition for all governmental fund revenues.

Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due. Compensated absences, claims, and judgments are recorded when the obligations are expected to be paid from current available financial resources.

Net Position: Net position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a proprietary fund.

No-New-Revenue Tax Rate: Tax rate for the current tax year that will raise the same amount of property tax revenue for the City from the same properties in both the preceding tax year and the current tax year.

Non-Recurring Item: An expenditure that has not occurred in the previous two years and is not expected to occur in the following years.

Operating Expenditures (Governmental Funds): An expenditure incurred in carrying out the City’s day-to-day activities. Operating Expenditures include such things as payroll, employee benefits and pension contributions, transportation, and travel.

Operating Expenses (Proprietary Funds): An expense incurred in carrying out the City’s day-to-day activities. Operating Expenses include such things as payroll, employee benefits and pension contributions, transportation and travel, amortization and depreciation. Notwithstanding the foregoing, with respect to a City Enterprise for which obligations, secured in whole or in part by the revenues of such Enterprise for which obligations, secured in whole or in part by the revenues of such enterprise (such as the City’s Water and Sewer System), have been issued or incurred, Operating Expenses shall be determined in accordance with State law and terms of the ordinances pursuant to which such obligations were issued or incurred.

Pay-As-You-Go-Financing: The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.

Performance Measure: An identifiable unit of measuring the effectiveness and efficiency of providing services. Data collected to determine how effectively or efficiently a program is achieving its objectives.

Pooled Cash: The sum of unrestricted cash and investments of several accounting funds that are consolidated for cash management and investment purposes. Investment income or expenditure is allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

GLOSSARY

Program: A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.

Proprietary Fund: A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. (Enterprise Fund examples: Water and Sewer Fund, and Drainage Utility Fund; Internal Service Fund examples: Fleet Maintenance Fund, Information Systems Fund).

Enterprise Fund: Enterprise funds are used to account for those activities that are business-like in nature, and include the Water & Sewer, Drainage, Solid Waste, and Aviation funds. Enterprise fund types are accounted for on a flow of economic resource measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. These funds are supported largely by user charges.

Internal Service Fund: Proprietary fund type used to report an activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Reserve (Governmental Funds): Reserves refers only to the portion of Fund Balance that is intended to provide stability and respond to unplanned events or opportunities. See associated Reserve Policy for specific details.

Reserve (Proprietary Funds): Reserve refers only to the portion of Working Capital that is intended to provide stability and respond to unplanned events or opportunities. See associated Reserve Policy for specific details.

Revenue Appropriation: A designated portion of a fund to be allocated and appropriated to the reserve of the fund to meet potential liabilities during the fiscal year.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

Special Revenue Funds: Special revenue funds are used to account for resources allocated to specific purposes. A special revenue fund continues in existence if governmental resources are allocated to its specific purposes.

Strategy: A strategy is a specific, measurable, and observable result of an organization's activity which advances the organization toward its goal.

Target: A performance measure target is the desired level of a service or activity.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual Tax Ordinance.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.



GLOSSARY

Trust Fund: The Trust Fund was established to account for all assets received by the City that are a trust and not accounted for in other funds. The Trust Fund is accounted for as an expendable trust fund.

Unrestricted Net Position: The portion of a fund's net position that is not restricted for a specific purpose.

Voter-approval Tax Rate: The highest tax rate that the City may adopt without holding an election to seek voter approval of the rate.

Working Capital: An accounting term defined as current assets less current liabilities in a proprietary fund. Working Capital is used to express the Reserves available in proprietary funds for use.

ACRONYMS

AICP: American Institute of Certified Planners
AMCC: Association of Mayors, Council members & Commissioners
AP: Accounts Payable
APA: American Planning Association
APWA: American Public Works Association
AWWA: American Water Works Association
BEDC: Bellmead Economic Development Corporation
BOAT: Building Official Association of Texas
CAFR: Comprehensive Annual Financial Report (audit)
FY: Fiscal Year
GAAFR: Governmental Accounting, Auditing, and Financial Reporting
GAAP: Generally Accepted Accounting Procedures
GASB: Governmental Accounting Standards Board
GF: General Fund
GFOA: Government Finance Officers Association
GFOAT: Government Finance Officers Association of Texas
GIS: Geographic Information System
HIPAA: Health Insurance Portability and Accountability Act
HMAC: Hot Mixed Asphalted Concrete
ICMA: International City/County Management Association
IEDC: International Economic Development Council
IPMA: International Public Management Association
ISO: International Organization for Standardization
LF: Linear foot
NAIOP: National Association of Industrial & Office Properties
NFPA: National Fire Protection Association
NLC: National League of Cities
NTCAR: North Texas Commercial Association of Realtors
O&M: Operations and maintenance
P/R: Payroll
P&Z: Planning and Zoning
PC: Personal Computer
PW: Public Works
R&M: Repair and maintenance
ROW: Right of way
RV: Recreational Vehicle
SBCCI: Southern Building Code Congress International
SCADA: Supervisory Control and Data Acquisition
SCBA: Self-Contained Breathing Apparatus
SHRM: Society for Human Resource Management
SIDC: Southern Industrial Development Council
SRT: Special Response Team
TAMIO: Texas Association of Municipal Information Officers
TAV: Taxable Assessed Valuations
TCCA: Texas Court Clerks Association
TCEQ: Texas Commission on Environmental Quality
TCFP: Texas Commission on Fire Protection



ACRONYMS

TCLEDDS: Texas Commission on Law Enforcement Data Distributions System
TCOLE: Texas Commission on Law Enforcement
TCMA: Texas City Managers Association
TEDC: Texas Economic Development Council
TIDC: Texas Industrial Development Council
TIRZ: Tax Increment Reinvestment Zone
TLETS: Texas Law Enforcement Telecommunications System
TMCA: Texas Municipal Clerks Association
TMHRA: Texas Municipal Human Resource Association
TML: Texas Municipal Leagues
TMPA: Texas Municipal Personnel Association
TMRS: Texas Municipal Retirement System
TPWA: Texas Public Works Association
TWUA: Texas Water Utilities Association
TXU: Texas Utilities
VAWA: Violence Against Women Act
VCLG: Victim Coordinator and Liaison Grant
WMARSS: Waco Metropolitan Area Regional Sewage System
W&S: Water and Sewer