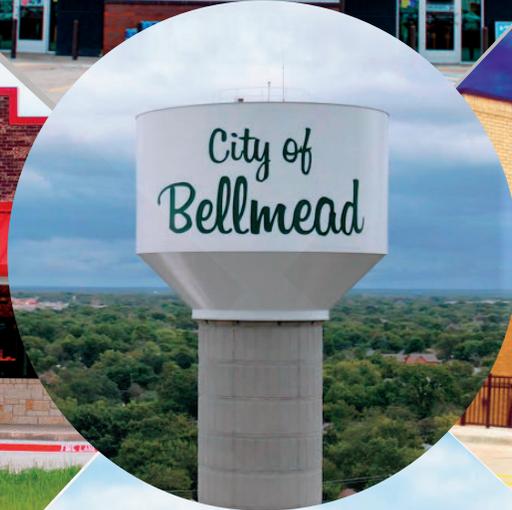
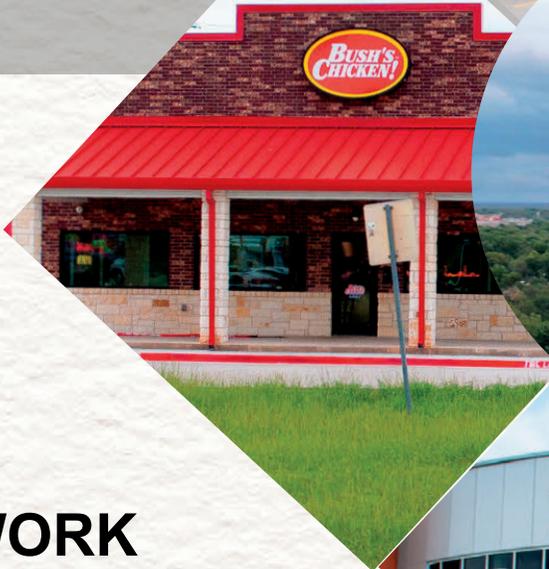


Annual Budget

Fiscal Year 2024



Submitted To The
Honorable Mayor
And City Council



LIVE

WORK

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3015 Bellmead Dr. Bellmead, TX 76705

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 www.bellmeadtx.gov

CITY OF BELLMEAD, TEXAS ANNUAL BUDGET FOR FISCAL YEAR 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$263,614, which is a 12.91 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 \$36,437.

City Council

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

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

| | FY 2024 | FY 2023 |
|--------------------------------|----------------|----------------|
| Property Tax Rate | \$0.323169 | \$0.323169 |
| Debt Rate | \$0.056936 | \$0.060027 |
| No New Revenue Rate | \$0.290371 | \$0.318157 |
| Voter Approval Tax Rate | \$0.302024 | \$0.323169 |
| De Minimis Rate | \$0.363811 | \$0.389964 |

Total debt obligation for City of Bellmead secured by property taxes: \$5,001,927

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 \$12,300 for notices required by law to be published in a newspaper for the year ended September 30, 2023 and has budgeted \$6,300 to be spent for such notices for the September 30, 2024 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, 2022

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..... | 28 |
| Action Plans..... | 36 |
| Performance Measurement..... | 68 |
| <u>City Information</u> | |
| Mission & Core Values..... | 72 |
| Profile of Bellmead, Texas..... | 73 |
| Budget Calendar..... | 85 |
| Functional Structure..... | 87 |
| <u>Personnel</u> | |
| Elected Officials..... | 90 |
| Organizational Chart..... | 91 |
| Appointed Officials..... | 92 |
| Paid Personnel – In Full Time Equivalents..... | 94 |
| Pay Scale..... | 95 |
| Certificate/Education Pay..... | 97 |
| <u>Budget Summary</u> | |
| Summary of Sources and Uses..... | 100 |
| Budget Summary – All Funds..... | 101 |
| Combined Annual Budget Summary..... | 102 |
| All Funds Revenue Graphs..... | 103 |
| All Funds Expenditure Graphs..... | 104 |
| <u>General Fund</u> | |
| Budget Summary..... | 108 |
| Revenue Graphs..... | 109 |
| Expenditure Graphs..... | 110 |
| Revenues..... | 111 |
| City Council..... | 117 |
| Administration..... | 120 |
| City Manager..... | 121 |
| City Secretary..... | 125 |
| Finance..... | 128 |
| Operations..... | 129 |
| Solid Waste..... | 133 |
| Human Resources..... | 137 |
| Municipal Court..... | 141 |
| Police..... | 144 |
| Operations..... | 145 |
| Animal Control..... | 149 |
| VCLG..... | 153 |
| VAWA..... | 156 |
| Fire..... | 160 |
| Suppression..... | 161 |
| Investigations..... | 165 |
| Public Works Fleet..... | 169 |

TABLE OF CONTENTS

| | <u>Page</u> |
|--|-------------|
| Parks & Recreation | 173 |
| Building Maintenance | 177 |
| Community Development | 180 |
| Inspections | 181 |
| Planning | 185 |
| Other Costs | 188 |
| | |
| <u>Water and Sewer Fund</u> | |
| Budget Summary | 192 |
| Revenue Graphs | 193 |
| Expenditure Graphs | 194 |
| Revenues | 195 |
| Utility Collections | 199 |
| Public Works | 202 |
| Administration | 203 |
| Water | 207 |
| Sewer | 211 |
| Other Costs | 215 |
| | |
| <u>Drainage Fund</u> | |
| Budget Summary | 220 |
| Revenue Graphs | 221 |
| Expenditure Graphs | 222 |
| Revenues | 223 |
| Expenditures | 226 |
| | |
| <u>Street Maintenance Fund</u> | |
| Budget Summary | 230 |
| Revenue Graphs | 231 |
| Expenditure Graphs | 232 |
| Revenues | 233 |
| Expenditures | 236 |
| | |
| <u>Economic Development Fund</u> | |
| Budget Summary | 240 |
| Revenue Graphs | 241 |
| Expenditure Graphs | 242 |
| Revenues | 243 |
| Expenditures | 246 |
| | |
| <u>Special Revenue Funds</u> | |
| Special Revenue Funds | 248 |
| Combined Annual Budget Summary | 250 |
| Child Safety Fund | 251 |
| Community Improvement Fund | 252 |
| Court Security Fund | 253 |
| Hotel Occupancy Tax Fund | |
| Budget Summary | 255 |
| Revenues | 256 |
| Civic Center | 258 |
| | |
| <u>Capital Outlay</u> | |
| Capital Outlay from Operating Funds | 261 |
| Combined Annual Budget Summary – Capital Project Funds | 262 |

TABLE OF CONTENTS

| | <u>Page</u> |
|---|-------------|
| Governmental Grants Capital Projects Fund | 263 |
| Water/Sewer Capital Projects Fund..... | 265 |
| Water/Sewer Grants Fund | 269 |
| Governmental Capital Projects Fund..... | 273 |
| 2014 Certificates of Obligation – WS Portion..... | 277 |
| | |
| <u>Debt Service Fund</u> | |
| Budget Summary..... | 281 |
| Revenues | 282 |
| Expenditures..... | 283 |
| | |
| <u>Taxes & Bonded Debt</u> | |
| Tax Information..... | 284 |
| Tax Structure | 286 |
| Historical Tax Data | 287 |
| Bonded Debt..... | 290 |
| City Wide Bonded Debt | |
| Schedule of Bonded Debt | 291 |
| Schedule of Requirements | 292 |
| General Obligation Debt | |
| Schedule of Bonded Debt | 293 |
| Schedule of Requirements..... | 294 |
| Water & Sewer Debt | |
| Schedule of Bonded Debt | 295 |
| Schedule of Requirements..... | 296 |
| | |
| <u>Five Year Forecasts</u> | |
| General Fund Forecast..... | 299 |
| Water & Sewer Fund Forecast | 301 |
| Drainage Fund Forecast | 303 |
| Street Maintenance Fund Forecast | 304 |
| Economic Development Fund Forecast..... | 305 |
| | |
| <u>Policies</u> | |
| Financial Policies Summary | 306 |
| Financial Governance Policies..... | 308 |
| | |
| <u>Master Fee Schedule</u> | |
| Master Fee Schedule..... | 348 |
| | |
| <u>Ordinances / Resolutions</u> | |
| 2023 Tax Rate Calculation Worksheet | 366 |
| McLennan County Tax Assessor/Collector to Calculate Tax Rates Designation Resolution..... | 377 |
| Annual Budget Adoption Ordinance | 379 |
| Tax Revenue Increase Ratification Resolution | 381 |
| Interest & Sinking Tax Rate Resolution..... | 383 |
| Maintenance & Operation Tax Rate Resolution..... | 385 |
| Tax Levy Ordinance..... | 387 |
| | |
| <u>Appendix</u> | |
| Glossary | 390 |
| Acronyms | 398 |





August 8, 2023

Honorable Mayor, City Council, and Residents of Bellmead:

We are pleased to submit the budget for FY 2024, beginning October 1, 2023, and ending September 30, 2024. 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 June 2023. 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.*

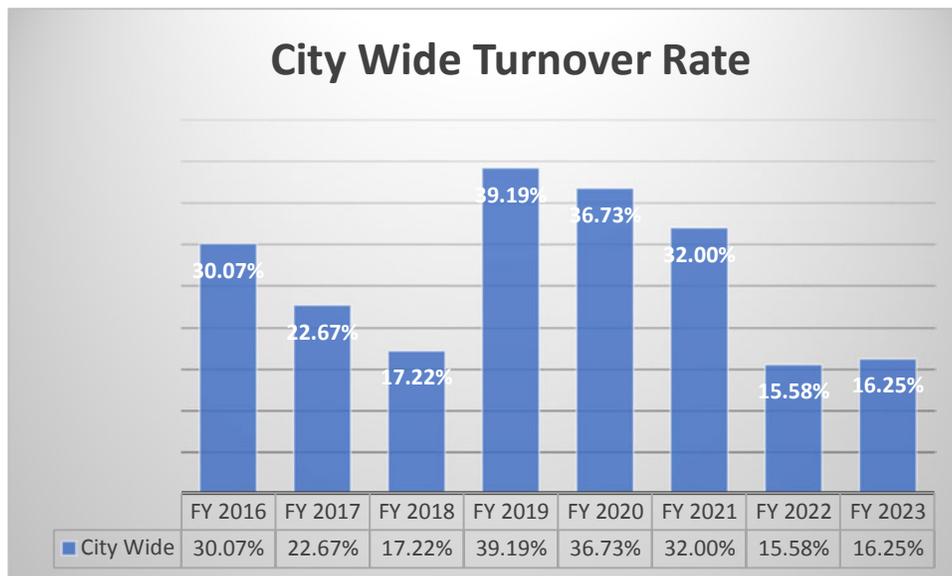
There are six strategic issues that were considered in the development of the budget which were derived during the strategic planning process. The strategic issues include 1) high performing government, 2) financial responsibility, 3) quality of life, 4) economic development, 5) safe community, and 6) 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 dramatically decreased in FY 2022 and is on track to stay at the same level in FY 2023 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 the market, it at least prevented employees from losing more ground. The city also brought the first round, the lowest tier, of employees to the 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 62.74% higher than average prices throughout 2006. Although the City increased active employee pay sporadically throughout the years, the pay scale was not adjusted. 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 62.74% below market.

In FY 2021, FY 2022, and FY 2023, the city focused on bringing public safety employees closer to the market and approved an updated pay scale each year 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. Bellmead has historically been 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 FY 2021 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 with the ability to reward performance and thereby attract and retain quality employees.

The consumer price index increased 9% from March 2021 to March 2022. Unfortunately, to remain fiscally solvent the city could only support a 3% cost-of-living adjustment for every employee in the FY 2023 budget.

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 for 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.

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's turnover rate dropped to 10.17% and is currently at 12.31%. 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.



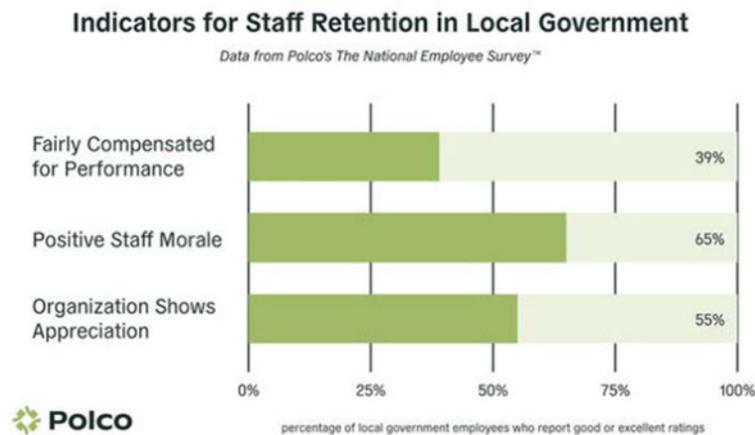
Public Works employees are the priority in FY 2024 and an updated pay scale is included in the budget to bring these valuable employees closer to the market. Without public works employees, our city's infrastructure, to include streets, water, sewers, and parks would all suffer and fall further into a state of disrepair. It is critical that we ensure these employees are being paid a fair wage for the dirty work that they do every day, much of which goes unseen and unnoticed until a calamity strikes such as [Winter Storm Uri 2021](#).

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 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. While we are making great progress, we are still trying to catch up to our surrounding cities which are also increasing wages due to the stressors of inflation and post-pandemic shifts in employment.

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 has been pushing up wages throughout Texas and the nation due to the increased demand for workers. The International City Manager’s Association put out an article [“Clocking out for Good: The Great Resignation’s Impact on Local Government”](#) that speaks to additional factors that are affecting the hiring and retention of local government employees. As you can see from the poll below it is not all related to compensation, but also to the culture of the city and organization.



Many individuals reevaluated their lives during the pandemic realizing that life is short, and tomorrow is not guaranteed. Therefore, a surge of individuals began leaving local government to obtain a better work-life balance, due to low morale, and/or to obtain fair compensation. However, the most telling and heart wrenching reasons that reflect the state of our culture is that employees are leaving due to political abuse by the elected and appointed officials and the hatefulness among citizens that the employees are trying so diligently to serve each day.

2. Financial Responsibility

The city must strive to adopt a structurally balanced budget. As you can see from the General Fund ten-year summary below, the city has historically relied upon administrative charges to

other funds to subsidize the General Fund. The General Fund has also historically been budgeted at a net loss.

FY 2019 was the final year in which the city operated with a deficit budget; and the city made great efforts to end the year with a positive net change in fund balance. All administrative charges were removed, and costs were allocated to the proper funds in FY 2020. The Water/Sewer Fund is being charged a 6% franchise fee for the use of the City’s roads and rights-of-way in lieu of an administrative charge. Excess fund balance is no longer used to balance the operating budget and may only be used to fund one-time capital projects.

| GENERAL FUND | | | | | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Actual | Estimated | Budget |
| Operating Revenues | 4,098,294 | 4,212,393 | 4,241,140 | 4,353,568 | 5,139,943 | 5,501,172 | 6,457,167 | 7,186,984 | 7,733,183 | 8,326,078 |
| Non-Operating Revenues | | | | | | | | | | |
| Other Financing Sources | 12,268 | 2,001 | 6,733 | 74,754 | 330,569 | 62,446 | 13,680 | 62,506 | 37,239 | 31,000 |
| Transfers In | 612,172 | 709,431 | 738,107 | 882,173 | 575,930 | 249,042 | 205,150 | 216,904 | 270,187 | 305,290 |
| Total Non-Operating Revenues | 624,440 | 711,432 | 744,840 | 956,927 | 906,499 | 311,488 | 218,830 | 279,410 | 307,426 | 336,290 |
| Total Revenues | 4,722,734 | 4,923,825 | 4,985,980 | 5,310,495 | 6,046,442 | 5,812,660 | 6,675,997 | 7,466,394 | 8,040,609 | 8,662,368 |
| Operating Expenditures | | | | | | | | | | |
| General Government | 1,035,659 | 1,132,903 | 1,100,688 | 1,133,251 | 1,718,866 | 1,289,817 | 1,630,616 | 2,150,419 | 2,478,601 | 3,141,013 |
| Total Public Safety | 3,084,331 | 3,204,202 | 3,361,973 | 3,631,720 | 3,524,576 | 2,978,208 | 3,459,586 | 3,825,855 | 4,779,865 | 5,200,675 |
| Total Public Works | 514,103 | 516,060 | 494,489 | 482,762 | 396,076 | 158,011 | 92,001 | 95,057 | 113,615 | 123,185 |
| Culture & Recreation | 88,367 | 82,830 | 63,808 | 40,948 | 48,525 | 159,132 | 140,946 | 182,050 | 201,022 | 197,495 |
| Total Operating Expenditures | 4,722,460 | 4,935,995 | 5,020,958 | 5,288,681 | 5,688,043 | 4,585,169 | 5,323,149 | 6,253,380 | 7,573,102 | 8,662,368 |
| Non-Operating Expenditures | | | | | | | | | | |
| Capital Outlay | 10,940 | 6,750 | - | 82,481 | 193,057 | 50,365 | 9,571 | 226,160 | - | - |
| Transfers to Capital Projects Fund | - | - | - | - | 125,742 | 1,064,597 | 599,200 | 459,964 | - | 500,000 |
| Total Non-Operating Expenditures | 10,940 | 6,750 | - | 82,481 | 318,799 | 1,114,962 | 608,771 | 686,124 | - | 500,000 |
| Total Expenditures | 4,733,400 | 4,942,745 | 5,020,958 | 5,371,162 | 6,006,842 | 5,700,130 | 5,931,920 | 6,939,505 | 7,573,102 | 9,162,368 |
| Net Change in Fund Balance | (10,666) | (18,920) | (34,978) | (60,667) | 39,600 | 112,529 | 744,077 | 526,889 | 467,507 | (500,000) |

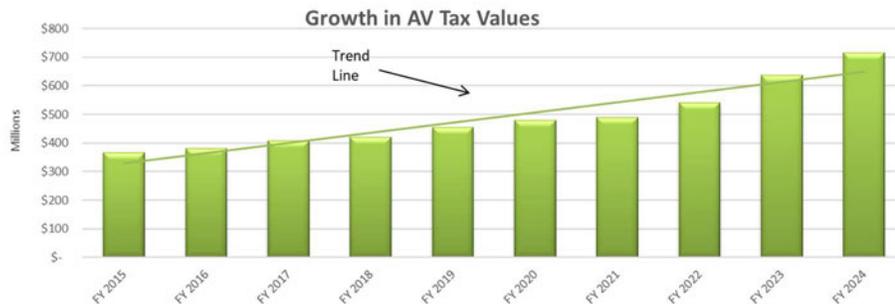
The City has historically deferred maintenance and understaffed City operations to maintain an artificially low property tax rate. Very little was expended for capital outlay prior to FY 2019 and the city equipment was in an extreme state of disrepair.

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 | \$ 435,319 | \$ 54,908 | \$ 380,411 | \$ 0.417174 | \$ 1,586.98 |
| Waco | \$ 291,764 | \$ 85,527 | \$ 206,237 | \$ 0.760000 | \$ 1,567.40 |
| Lorena | \$ 309,562 | \$ 50,270 | \$ 259,292 | \$ 0.571145 | \$ 1,480.93 |
| Robinson | \$ 340,063 | \$ 52,346 | \$ 287,717 | \$ 0.460000 | \$ 1,323.50 |
| Hewitt | \$ 321,498 | \$ 106,184 | \$ 215,314 | \$ 0.540102 | \$ 1,162.92 |
| McGregor | \$ 230,984 | \$ 42,913 | \$ 188,071 | \$ 0.548028 | \$ 1,030.68 |
| Lacy Lakeview | \$ 220,672 | \$ 55,968 | \$ 164,704 | \$ 0.297547 | \$ 490.07 |
| Bellmead | \$ 167,208 | \$ 39,729 | \$ 127,479 | \$ 0.323169 | \$ 411.97 |

The No-New-Revenue tax rate of \$0.290371 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 three years on economic development, code enforcement, and beautification.



The Voter Approval tax rate is \$0.302024, 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 the same rate as in the prior year.

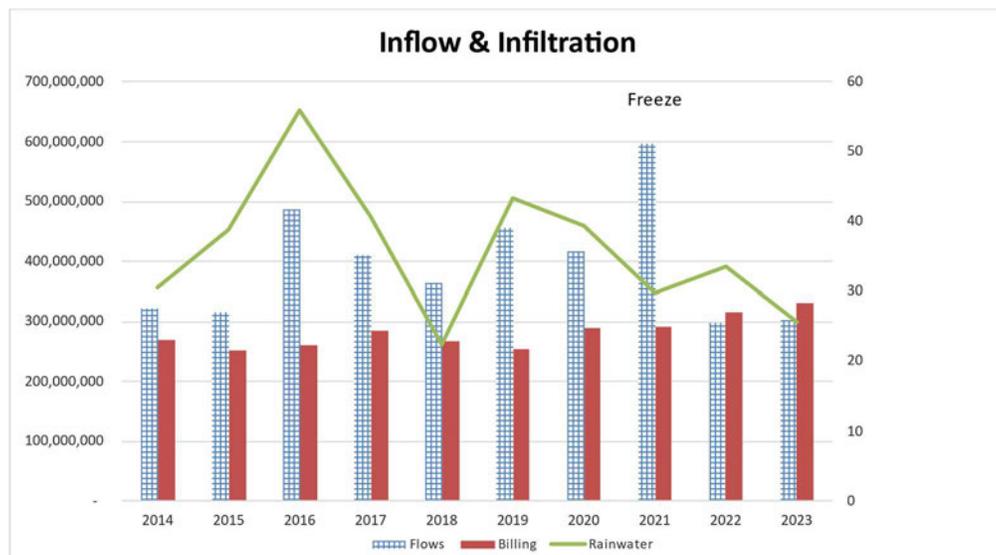
The De Minimis Rate of \$0.363811 is the rate at which the City is automatically required to hold a tax approval election if the adopted rate is equal to or lower than the De Minimis rate but higher than the voter approval rate.

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 \$710,081 for FY 2024. 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 reiterate 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 the needed capital equipment and infrastructure. The city was presented with the new rate structure on June 8, 2021.

The FY 2024 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.



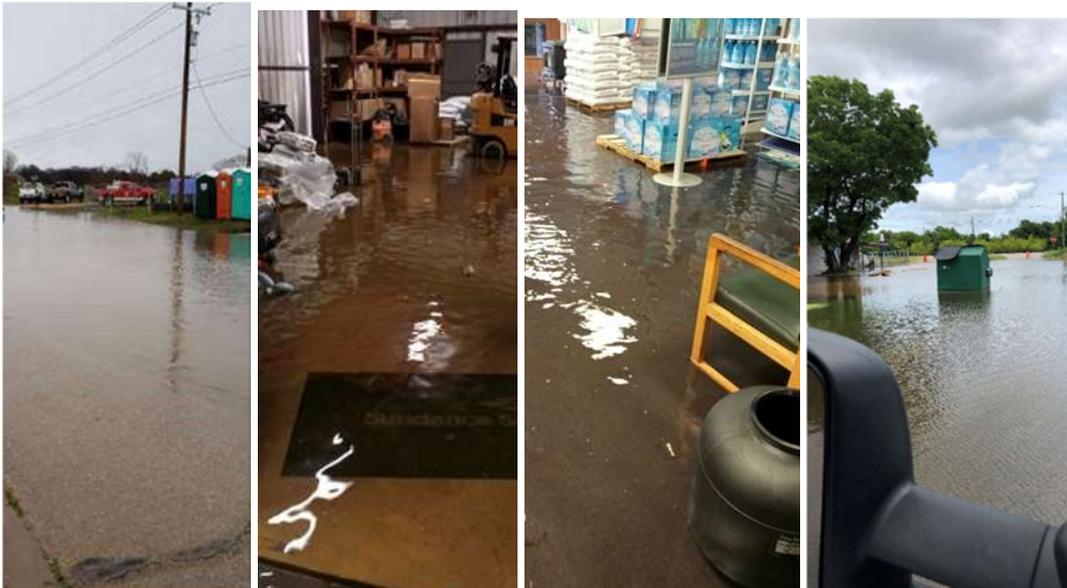


10 clamps from previous repairs

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.

City Council approved a drainage utility feasibility study in December 2021 and engaged NewGen Strategies & Solutions. The city has experienced large growth in both population and in business and the I-35 construction has made Bellmead prime commercial real estate. The current drainage through the city is struggling and needs repair and upgrades. There are several areas of the city that experience flooding which results in damage of property and roads. The repairs and upgrades of the existing drainage and stormwater system will bring in new business which will bring in additional revenue and make our community attractive to additional residential developments.

Each time it rains there is tremendous citizen outcry to fix the drainage issues within the city. The lack of adequate drainage has resulted in the locals often referring to the city as “The Mudd”. Unfortunately, all infrastructure comes at a cost. A drainage ordinance was adopted by City Council on December 13, 2022, and the utility was implemented in January 2023. The utility is designed to be self-supporting through user fees assessed as a set rate for each residential customer and based on total area of impervious cover for commercial customers.



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 is also increasing demand 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. In FY 2023, staff focused their efforts on cleaning up the Lion's Park ballfields; removing brush along the property/fence line that create a haven for snakes, removing trees from the field fences, removing all excess fencing and equipment, consolidating dirt piles, leveling up monuments, and other miscellaneous items.

The city is currently working towards applying to the Texas Parks and Wildlife Department to further enhance Brame Park with lighting, an ADA swing set, sensory toys, spring toys, spinners, jungle gym, landscaping, a mural, additional shading, and landscaping. This application also meets priority 2 of the city's parks and recreation comprehensive plan that was adopted by City Council on January 10, 2023.

A mural was added to the records building next to City Hall to welcome citizens and visitors alike to Bellmead in July 2023.



We want the community to take pride in our City, so we're doing everything we can to get them involved. On November 4th the City will host the third 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. Code Enforcement has developed a priority response system for enforcement complaints due to the sheer number of compliance issues within the city. Ordinances are also be implemented and updated to enhance enforcement.



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. The city is researching the feasibility of utilizing the 51-acre Dugger Field site that was previously used as a landfill. Due to its previous use, regulatory issues must be researched and addressed. 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 also partnered with the Texas Department of Agriculture ("TDA") to revitalize downtown Bellmead. This included installing ADA compliant sidewalks and lighting to enhance the area and spur economic development. The construction was completed in early 2023.

TDA funding was also 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. This plan was completed and adopted by City Council on January 10, 2023.

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.

On March 2, 2023, Bush's Chicken opened a 3,000 square foot facility on Bellmead Drive that replaced an older dilapidated facility on the same site. The restaurant has two stacking lanes and inside dining with a total occupancy of 96. The facility improvements value is approximately \$850,000.

Immunotek Plasma Center opened its doors on March 27, 2023 on Loop 340. This 9,025 square foot plasma donation center employs 5 and has a total occupancy of 97. The total facility improvements value is approximately \$1 million.



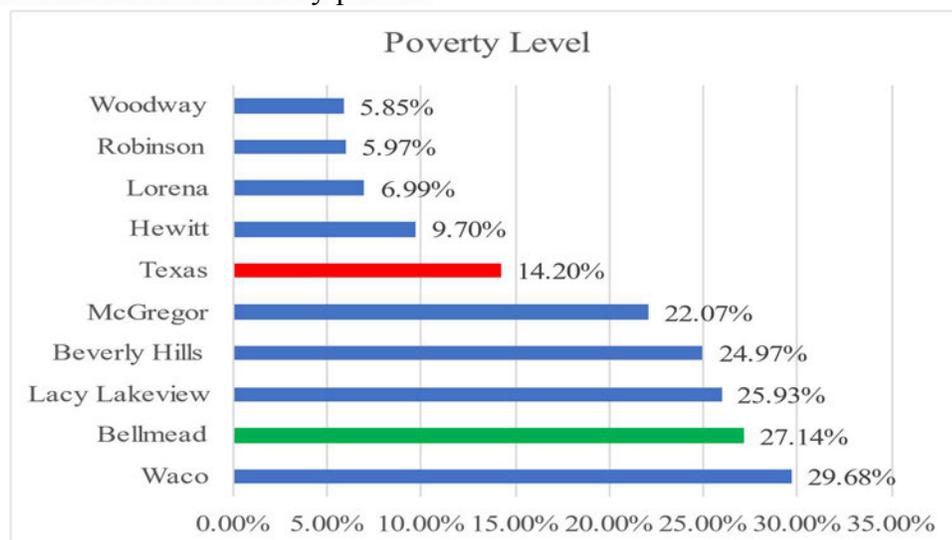
The much-anticipated Chick-fil-A opened in Bellmead on June 20, 2023 creating 120 full-time and part-time jobs. The restaurant has two stacking lanes capable of handling 64 cars and inside dining with a total occupancy of 150. The improvements value is approximately 1.2 million for the 4,995 square foot facility.

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 at the Waco Animal Shelter rose to an exorbitant amount resulting in the staff reevaluating the sheltering contract. An onsite holding

facility was put into use with increased emphasis on microchipping and rehoming the animals, which has resulted in decreased sheltering costs.

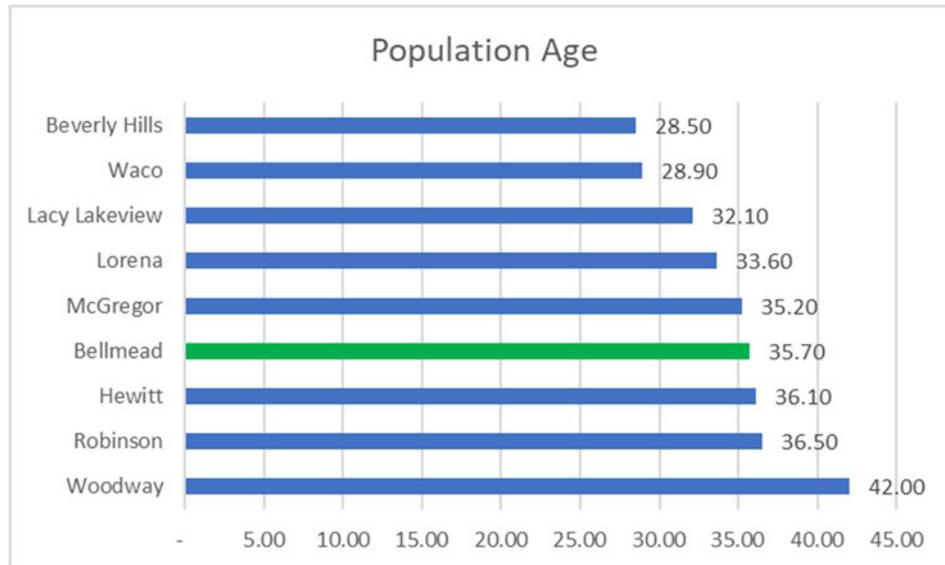
The city has historically taken a short-term approach to funding and maintaining the city which has resulted in poorly maintained areas due to lack of staffing, training, proper equipment, and supplies. Staff has instead undertaken a long-term approach by developing a vehicle replacement program. Therefore, 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 2024 budget amount of \$59,125. The city also implemented in FY 2022 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.

The police department has implemented a traffic unit to enforce traffic laws, increase safety, and show a strong police presence within the community. Police are also working hand-in-hand with the city's code enforcement office and building inspector to crack down on blighted areas that attract drug trafficking, burglar, and other unsavory criminal behavior. Unfortunately, Bellmead had developed a nickname of "Bellmeth" which we are actively working to rectify by breaking down silos and ensuring that all of departments are working together. Something as simple as the water department reporting meter tampering often leads to the discovery of other violations which are now being handled.

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.

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 was installed in FY 2023 for all public safety vehicles. This parking not only secured the vehicles but also added valuable security for city personnel within the city complex. Previously the entire complex was open for transient pedestrian and vehicular traffic.

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 ~\$32 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 ~\$6,800,000. In conjunction with this project, the city will be replacing the Katy Lane Waterline. This is a \$1.1 million project that is being timed to coordinate with the sewer line project for cost savings.

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 2024. 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 2024 to continue with the program to resurface City streets.



In FY 2023 the city began a street sign replacement program to coincide with the street management program. This program is to systematically replace all street signs within Bellmead with a standardized sign. An additional \$20,000 has been allocated in this budget to continue the program in FY 2024.

The city was awarded \$2.6 million American Rescue Plan funds which are being utilized to make major water/sewer infrastructure upgrades. In the summer of 2022, the city had 3 of its five wells down due to electrical and pump issues. The city is working with [KPA Engineers](#) and [GrantWorks](#) on multiple projects to include lift station improvements which is expected to be bid in September 2023, research water well rehabilitation which expected to be bid in September 2023, and the rehabilitation of the 400,000 gallon storage tank at the Research well site which is expected to be awarded in August 2023.

The city is budgeting for the replacement of the Highway 84 force main. This force main has approximately 4 breaks annually and is in severe need of replacement. It is anticipated that construction of this project will begin in FY 2024.

On behalf of the entire City of Bellmead management team and employees, I am honored to present you with the FY 2024 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 2024–2028

City of Bellmead, Texas
Strategic Plan Definitions and Process
2024-2028

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

- 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

- 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 Plan

| Action | Budgetary Impact | Funding Source | Timeline |
|--|-------------------------|-----------------------|-----------------|
| Redesign city website incorporating BEDC site into city site and training all users on the new website. | \$16,055 | GF | FY 2023 |
| 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 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
 - Hosted numerous customer service and safety training courses
- FY 2024
 - Compensation
 - 7.5% cost of living adjustment
 - Increased salaries for public works 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
- Public safety pay expectations continue to rise due to competition for employees.
- Culture
- Political pressures

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 Plan

| Action | Budgetary Impact | Funding Source | Timeline |
|--|-------------------------|-----------------------|-----------------|
| Circulate Council survey on expectations | NA | NA | FY 2024 |
| 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 |
| 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 | \$457,000 | GF, WS, SM, BEDC | FY 2024 |
| Continue Merit Pay Plans | \$252,500 | GF, WS, SM, BEDC | FY 2024 |
| Conduct compensation review to retain/attract superior employees | \$50-75,000 | GF & WS | FY 2025 |

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 |

Status, Including Key Milestones Accomplished to Date

- FY 2021
 - Developed vehicle/rolling stock replacement schedule which is continuously updated
- FY 2023
 - Leveraged TDA planning grant to develop a [comprehensive plan](#) adopted by City Council in January 2023. Plan includes:
 - Community Goals & Objectives
 - Storm Drainage System Study
 - Thoroughfares Study
 - Central Business District
 - Recreation and Open Space Study
 - Potential Funding Sources
 - Subdivision Ordinance

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 Plan

| Action | Budgetary Impact | Funding Source | Timeline |
|---|-------------------------|-----------------------|-----------------|
| Assist in the development of integrated master plans | NA | NA | FY 2024 |
| Assist in the development of needs assessments | NA | NA | FY 2024 |
| 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
 - The planning department has had difficulty finding and retaining qualified staffing.
 - Small city
 - Lack of growth potential
 - Compensation concerns

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 Plan

| Action | Budgetary Impact | Funding Source | Timeline |
|---|-------------------------|-----------------------|-----------------|
| Adopt subdivision ordinance | NA | NA | FY 2023 |
| Update zoning ordinance | NA | NA | FY 2024 |
| Promote façade grants | \$100,000 | BEDC | FY 2024 |
| 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 2024 |
| Develop and implement market study of needed property | TBD | BEDC | FY 2025 |

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 |
|---|-------------------------|-----------------------|-------------------|
| North Sewer Interceptor Project | \$6,775,326 | Bonds, BEDC | FY 2023 - FY 2028 |
| CDBG Sewer Line Replacement | \$420,000 | Grant Funds, WS | FY 2023 – FY 2024 |
| Concord Well VFD | \$297,968 | ARPA | FY 2024 |
| Highway 84 Lift Station Force Main Replacement | \$1,031,200 | BEDC, WS | FY 2024 – FY 2025 |
| Katy Lane Street Reclamation | \$1,355,493 | City | FY 2024 |
| Katy Lane Water Line | \$1,152,392 | BEDC/WS | FY 2023 – FY 2024 |
| Research Ground Storage Tank Rehabilitation | \$237,400 | ARPA | FY 2023 – FY 2024 |
| Identify needed properties | TBD | BEDC/City | FY 2024 |
| Select priority area(s) and begin planning | TBD | BEDC/City | FY 2024 |
| Invest in next area(s) | TBD | BEDC/City | FY 2025 |

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 2024 |
| Develop estimates of costs for infrastructure projects | Nominal | WS | FY 2024 |
| Develop budgets (dollars and schedules) for infrastructure projects | Nominal | WS | FY 2024 |
| Design formula for participation in private projects including parameters, timing, and instructions for use | Nominal | WS | FY 2024 |

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 |

Status, Including Key Milestones Accomplished to Date

- FY 2023
 - Completed downtown revitalization project installing 13 streetlamps, 1600 linear feet of concrete sidewalks, 19 ADA accessible curb ramps, and 11 decorative concrete crosswalks for a total cost of \$575,000.

Barriers to Achievement

- Limited funds for infrastructure expenditure – BEDC
- Uncertainty about priority need areas
- Lack of adequate infrastructure
- Vacant Director of Community Development position

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 |
|---|-------------------------|-----------------------|-----------------|
| Obtain additional Downtown Revitalization Grants | NA | Federal Funding | FY 2026 |
| Apply for Additional Federal Funding | NA | NA | FY 2024 |

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 |

Status, Including Key Milestones Accomplished to Date

- FY 2023
 - Public safety salaries were raised to be more comparable to market.
 - All Police, Fire, and Public Works certifications were reviewed to ensure all state and job mandated minimum requirements were met.
 - All employees that were deficient were given time to become compliant and the city provided the necessary training.
 - Human Resources implemented a tracking system to manage all required certifications.

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 Plan

| Action | Budgetary Impact | Funding Source | Timeline |
|--|-------------------------|-----------------------|-----------------|
| Conduct space needs assessments of Police, Fire, and Public Works Departments | TBD | GF | FY 2026 |
| Assess coordination among Police, Fire, Public Works Departments, and outside agencies | NA | GF | FY 2025 |
| Review existing equipment in the Police and Fire Departments to determine capabilities and develop replacement and equipment enhancement plans | TBD | GF | FY 2024 |
| 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 2024 |

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 2025 |
| Ranking of needs by priority | NA | NA | FY 2024 |
| Submit recommendation to City Manager | NA | NA | FY 2024 |

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 |

Status, Including Key Milestones Accomplished to Date

- FY 2021
 - Implemented Community Policing Program.
- FY 2023
 - Developed and implemented the Citizen’s Police Academy.
 - VAWA detective provided training programs to the community.

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 |
|--|-------------------------|-----------------------|-----------------|
| Continue Community Policing | Minimal | GF | Annually |
| Continue Citizen’s Police Academy | Minimal | GF | Annually |
| Develop and implement a Fire Department Community Risk Assessment Program | TBD | GF | FY 2025 |

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 |

Status, Including Key Milestones Accomplished to Date

- FY 2021
 - Implemented Community Policing Program.
- FY 2023
 - Developed and implemented the Citizen’s Police Academy.
 - VAWA detective provided training programs to the community.

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 |
|--|-------------------------|-----------------------|-----------------|
| Continue Community Policing | Minimal | GF | Annually |
| Continue Citizens Police Academy | Minimal | GF | Annually |
| Develop and implement a Fire Department Risk Assessment Program | TBD | GF | FY 2025 |

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 |

Status, Including Key Milestones Accomplished to Date

- FY 2021
 - Implemented Community Policing Program.
- FY 2023
 - Developed and implemented the Citizen’s Police Academy.
 - VAWA detective provided training programs to the community.

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 |
|--|-------------------------|-----------------------|-----------------|
| Continue Community Policing Programs | Minimal | GF | Annually |
| Continue Citizens Police Academy | Minimal | GF | Annually |
| Develop and Implement a Fire Department Community Risk Assessment Program | TBD | GF | FY 2025 |

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 |

Status, Including Key Milestones Accomplished to Date

- FY 2023
 - Leveraged TDA planning grant to develop a [comprehensive plan](#) adopted by City Council in January 2023. Plan includes:
 - Community Goals & Objectives
 - Storm Drainage System Study
 - Thoroughfares Study
 - Central Business District
 - Recreation and Open Space Study
 - Potential Funding Sources
 - Subdivision Ordinance

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 Director of Community Development
 - 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.

ACTION PLAN

Action Plan

| Action | Budgetary Impact | Funding Source | Timeline |
|--|-------------------------|-----------------------|-----------------|
| Hire Director of Community Development & Part Time GIS Analyst | \$170,000 | BEDC, GF | FY 2024 |
| Collect recommendations for all existing Master Plans to be included in the total program | NA | NA | FY 2025 |
| Summarize for each Master Plan current date, when update needs to be prepared, and who will be responsible for action | NA | NA | FY 2025 |
| Obtain preliminary Council approval | NA | NA | FY 2025 |
| Prepare a list of Master Plans, cost, and staffing to meet desired plan qualifications, and schedule to complete | TBD | TBD | FY 2025 |
| Obtain City Council approval of list and identify funding to implement | TBD | TBD | FY 2025 |
| 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 2024 |
| Needs ranking by priority | NA | NA | FY 2024 |
| Submit recommendation to City Manager | NA | NA | FY 2024 |

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 |

Status, Including Key Milestones Accomplished to Date

- FY 2023
 - Leveraged TDA planning grant to develop a [comprehensive plan](#) adopted by City Council in January 2023. Plan includes:
 - Community Goals & Objectives
 - Storm Drainage System Study
 - Thoroughfares Study
 - Central Business District
 - Recreation and Open Space Study
 - Potential Funding Sources
 - Subdivision Ordinance

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 Plan

| Action | Budgetary Impact | Funding Source | Timeline |
|---|-------------------------|-----------------------|-----------------|
| Comprehensive assessment of existing and additional traffic infrastructure IAW MUTCD | NA | NA | FY 2024 |
| Integrate traffic needs with adjacent cities and TXDOT | NA | NA | FY 2024 |
| Needs ranking by priority | NA | NA | FY 2024 |
| Submit recommendation to City Manager | NA | NA | FY 2024 |

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 2024 |
| Conduct infrastructure needs assessment | TBD | WS | FY 2024 |
| 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 2028 |
| Complete CDBG Grant Project | \$420,000 | TDA/WS | FY 2024 |
| Updated wastewater ordinance including FOG program | NA | NA | FY 2024 |
| Conduct infrastructure needs assessment | TBD | WS | FY 2024 |
| Build wastewater improvements into street projects | Project Dependent | WS | Annually |
| GIS wastewater lines | Nominal | WS | FY 2024 |
| Hire GIS employee | \$46,372 | GF/WS | FY 2024 |

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 |

Status, Including Key Milestones Accomplished to Date

- FY 2023
 - Leveraged TDA planning grant to develop a [comprehensive plan](#) adopted by City Council in January 2023. Plan includes:
 - Community Goals & Objectives
 - Storm Drainage System Study
 - Thoroughfares Study
 - Central Business District
 - Recreation and Open Space Study
 - Potential Funding Sources
 - Subdivision Ordinance
- Implemented Stormwater drainage utility.

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

ACTION PLAN

- 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 |

Status, Including Key Milestones Accomplished to Date

- FY 2021
 - \$250,000 of street micro paving completed.
- FY 2022
 - \$300,000 of street micro paving completed.
- FY 2023
 - Leveraged TDA planning grant to develop a [comprehensive plan](#) adopted by City Council in January 2023. Plan includes:
 - Community Goals & Objectives
 - Storm Drainage System Study
 - Thoroughfares Study
 - Central Business District
 - Recreation and Open Space Study
 - Potential Funding Sources
 - Subdivision Ordinance
 - \$300,000 of street micro paving completed.

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

ACTION PLAN

- 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 is usually available, but information on the condition of streets is not. Measurable goals and information on citizen satisfaction are 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 about 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 2021</i> | <i>Actual FY 2022</i> | <i>Actual FY 2023</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% | 51.48% | 52.25% | 49.32% |
| <i>A3/B4</i> | Collection rate for current taxes. | 97% | 97.28% | 97.26% | 97.13% |
| <i>A3/B3</i> | Investment earnings rate above 3-month Treasury Bill Rate. | 4 quarters | 4 quarters | 2 quarters | 0 quarters |
| <i>A12</i> | Employee turnover rate. | <15% | 32.00% | 15.58% | 16.25% |
| <i>A12</i> | Employee tenure in years | 10 | 5.01 | 5.45 | 5.94 |
| <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 | 3 | 3 | 5 |
| <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. | 2:45 | 3:01 | 2:21 |
| <i>E6</i> | Percentage of stolen property recovered. | 60% | 40.2% | 53% | 63% |

| Strategic Objective | Plan Performance Measures | Goal | Actual FY 2021 | Actual FY 2022 | Actual FY 2023 |
|----------------------------|---|-------------|-----------------------|-----------------------|-----------------------|
| <i>E6</i> | Percentage of total issued warrants cleared. | 50% | NC | 5.74% | 7.53% |
| <i>E6</i> | Clearance rate for court cases | 65% | 7.26% | 121.94% | 116% |
| <i>E6</i> | Time to get court case disposed/resolved | 120 days | NC | 180 days | 180 days |
| <i>E6</i> | Age of active cases pending court | 180 days | NC | 90 days | 180 days |
| <i>E6</i> | Trial date certainty; number of times cases are set for trial | <3 | NC | 0 | 1 |
| <i>E6</i> | Percentage of cases in which financial obligation is fully met | 65% | NC | 76% | 88% |
| <i>E1</i> | Recognized Agency accreditation by the Texas Police Chief's Association. | Yes | No | No | No |
| <i>E1</i> | ISO fire rating | Class 1 | Class 3 | Class 3 | Class 3 |
| <i>E1/E6</i> | Average response time to fire calls within the City. | 5 min | 4:42 | 4:32 | 4:45 |
| <i>E1</i> | Contain structural fires to confines of building. | 98% | 100% | 100% | 100% |
| <i>F3/F6</i> | Street Condition of good to excellent | 50% | 8.5% | 15.5% | 26% |
| <i>F3/F6</i> | Complete crack seal repairs to streets in square yards. | 60,000 | 55,321.89 | 92,203.3 | 83,077.22 |
| <i>F3/F6</i> | Complete Resurfacing of City streets in square yards. | 60,000 | 58,228.52 | 92,203.2 | 83,077.22 |
| <i>A10/F8</i> | Repair of utility cuts within 10 days. | 95% | 90% | 85% | 86% |
| <i>A10/F8</i> | Complete work orders within 5 days. | 95% | 91% | 91% | 92% |
| <i>A16/F1/F13/F15</i> | Complete review of planning applications within 5 days of receipt. | 5 days | 98% | 98% | 90% |
| <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% | 96% | 95% | 90% |
| <i>A16/E9</i> | % of requests for building inspections completed within 4 hours of request (during working hours). | 90% | 95% | 95% | 95% |
| <i>A16/E3/E6/E9</i> | % of investigations due to citizen complaint completed within 15 days of receipt. | 95% | 97% | 98% | 80% |
| <i>A16/E9</i> | Voluntary code compliance | 98% | NC | 96% | 90% |
| <i>D13</i> | Percentage of red-tagged dilapidated buildings abated. | 75% | 21.43% | 57% | 60% |
| <i>B4/F9</i> | Bad debts written off as a % of total billed. | <1.50% | 2.56% | 2.97% | 0.31% |
| <i>F9/F10/F12</i> | Unaccounted for water loss. | <15% | 35.4% | 33% | 36% |
| <i>A4/F9</i> | Repair main breaks within 4-hour average or less. | 90% | 70% | 75% | 77% |
| <i>A10/F8</i> | Change in Sewer Flows | <=5% | 43.08% | -50.11% | 1.27% |

| <i>Strategic Objective</i> | <i>Plan</i> | <i>Performance Measures</i> | <i>Goal</i> | <i>Actual FY 2021</i> | <i>Actual FY 2022</i> | <i>Actual FY 2023</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% | 69% |
| <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 | 145 | 225 | 232 |



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 | 14 |
| 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 donated to the citizens of Bellmead on December 23, 1963, by Mrs. O. N. Brame. The land is to be used in perpetuity as parkland and has 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 ball fields, and a covered pavilion.
- Memorial Park is located at 3017 Bellmead Drive directly in front of the Bellmead Municipal Court Building. This park was built with community contributions totaling \$50,000. The annual Christmas Tree lighting is held in Memorial Park.

Demographic Characteristics

Bellmead has grown 0.82% since the last recorded census in 2020. The current population is estimated at 10,580. Spanning 6.9 square miles, Bellmead has a population density of 1,533 people per square mile.

The median household income in Bellmead is \$43,280 with a poverty rate of 27.14%. The median rental costs in recent years come to \$825 per month, and the median house value is \$81,700. The median age in Bellmead is 35.7 years.

Top Ten Taxpayers

| Name of Taxpayer | Taxable Value |
|-------------------------------------|---------------|
| Butt H E Grocery Co | \$15,780,005 |
| Wal-Mart Real Estate Business Trust | \$12,527,700 |
| Waco Hotel Partners LLC | \$11,527,740 |
| Sams Club East Inc. | \$9,123,770 |
| Bellmead KTFW LLC ET AL | \$8,224,300 |

| | |
|----------------------------|-------------|
| TBA Associates LP | \$7,990,000 |
| Wal-Mart Stores East LP | \$7,305,620 |
| Red Bird Highland LTD ETAL | \$7,242,240 |
| Union Pacific Railroad Co | \$7,152,040 |
| American Bank NA | \$7,112,090 |

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 to include ImmunoTek Plasma which opened a donation center in May 2023.

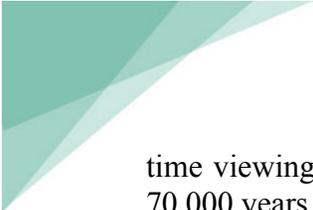
Tourism and Leisure

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 of 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, because 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 2024 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:

❖ Community

The Bellmead community participates in the budgeting process by attending town hall meetings held throughout the year as city leaders discuss upcoming concerns and priorities. This allows both the City Council and city staff the opportunity to hear directly from the community regarding their areas of concern whether it be increased public safety funding, increased park facilities, or the need for additional code enforcement efforts.

❖ 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 2024. 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 2024

| Date | Event | Requirement/Action | Legal Reference |
|---------------------------|--|--|---|
| February 21, 2023 | Budget Instructions Distributed to Departments | ▶ Budget printouts & request forms distributed to departments. | |
| March 31, 2023 | 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 24 – April 28, 2023 | Budget meetings with DH | ▶ Departments meet with CM and CFO | |
| April 28, 2023 | Preliminary Tax Roll | ▶ MCAD delivers preliminary ad valorem tax values | <i>Texas Tax Code § 26.01</i> |
| June 5, 2023 | BEDC Board Meeting | ▶ BEDC budget workshop | |
| May 23, 2023 | Council Workshop | ▶ Strategic Planning Session | |
| June 13, 2023 | 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 11, 2023 | Regular Council Meeting | ▶ Water & Sewer Fund ▶ Drainage Fund ▶ Street Maintenance Fund ▶ Designate official to calculate tax rates | <i>Texas Tax Code § 26.04(c) and 26.17(e)</i> |
| July 25, 2023 | Certified Tax Roll | ▶ MCAD delivers certified ad valorem tax values | <i>Texas Tax Code § 26.01 (a)</i> |
| August 1, 2023 | 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 | <i>Texas Tax Code § 26.04 (b)</i> |
| August 7, 2023 | Certified Tax Rates | ▶ Tax Assessor delivers certified tax rates | <i>Texas Tax Code § 26.04 (e)</i> |
| August 8, 2023 | 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 | <i>Texas Local Government Code § 102.005</i> |
| August 8, 2023 | 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 | <i>Texas Tax Code § 26.04 (e)</i> |
| August 8, 2023 | Regular 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 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 | <i>Texas Local Government Code § 102.0065</i> |

CITY OF BELLMEAD

Budget & Tax Calendar

FY 2024

than 30 days before PH)

| | | | |
|-----------------------|-------------------------|---|--|
| September 12, 2023 | City Council Meeting | <ul style="list-style-type: none"> ▶ PH on budget (at least 15 days after filing with City Secretary) ▶ 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 | <p><i>Texas Local Government Code § 102.007</i></p> <p><i>Texas Tax Code § 26.05 (a)</i></p> |
|-----------------------|-------------------------|---|--|



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 June 30, 2026.
- **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.
- **Drainage Fund:** Accounts for all costs related to the preservation and maintenance of the city's stormwater infrastructure. These activities are financed through a drainage fee charged to the residents.
- **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

CITY OF BELLMEAD

Fund Structure

FY 2024

| | Major Fund | Non-Major Fund | Budgeted | Non-Budgeted |
|--|------------|----------------|----------|--------------|
| Governmental Funds | | | | |
| General Fund | X | | X | |
| Street Maintenance Fund | X | | X | |
| Debt Service Fund | | X | X | |
| Capital Projects Funds: | | | | |
| Governmental Capital Projects Funds | | X | X | |
| Governmental Grants Capital Projects Funds | | X | X | |
| Special Revenue Funds: | | | | |
| Child Safety Fund | | X | X | |
| Community Improvement Fund | | X | X | |
| Court Security Fund | | X | X | |
| Hotel Occupancy Tax Fund | X | | X | |
| Opioid Abatement | | X | | X |
| Lease Grant | | X | | X |
| General Donation Fund | | X | | X |
| Seizure Fund | | X | | X |
| PEG Fund | | X | | X |
| Police Donations Fund | | X | | X |
| Festival Fund | | X | | X |
| Grants Fund | | X | | X |
| Court Technology Fund | | X | | X |
| Truancy Prevention/Diversion Fund | | X | | X |
| Court Jury Fund | | X | | X |
| Proprietary Funds | | | | |
| Enterprise Funds | | | | |
| Drainage Fund | X | | X | |
| Water/Sewer Fund | X | | X | |
| Water/Sewer Capital Projects Fund | X | | X | |
| Water/Sewer Grants Fund | X | | X | |
| 2014 CO's - W/S Portion | X | | X | |
| Component Unit | | | | |
| Bellmead Economic Development Corporation | | X | X | |

CITY OF BELLMEAD

Fund Structure

Operating Funds - Budgeted FY 2024

| Function/Department | Major Funds | | | | | Non-Major Funds |
|---------------------------------|--------------|-------------------------|--------------------|--------------------|---------------|---|
| | General Fund | Street Maintenance Fund | Water / Sewer Fund | Hotel / Motel Fund | Drainage Fund | Bellmead Economic Development Corporation |
| General Government | | | | | | |
| City Council | X | | | | | |
| Administration | X | X | X | | X | X |
| Finance | X | X | X | | X | X |
| Building Maintenance | X | | | X | | |
| Community Development | X | | | | | |
| Public Safety | | | | | | |
| Municipal Court | X | | | | | |
| Police | X | | | | | |
| Fire | X | | | | | |
| Culture & Recreation | | | | | | |
| Parks | X | | | | | |
| Civic Center | | | | X | | |
| Public Works | | | | | | |
| Administration | X | X | X | | X | |
| Streets | | X | | | | |
| Fleet | X | | | | | |
| Water | | | X | | | |
| Sewer | | | X | | | |
| Drainage | | | | | X | |

ELECTED OFFICIALS

CITY COUNCIL

Two-Year Terms

| <u>NAME</u> | <u>PRECINCT</u> | <u>TERM EXPIRES</u> |
|-----------------------------|-----------------|---------------------|
| Jasmine Neal, Mayor | IV | May 2024 |
| Bryan Winget, Mayor Pro Tem | V | May 2025 |
| Travis Gibson | II | May 2025 |
| James Cleveland | III | May 2024 |
| Karen Coleman | I | May 2025 |
| Gary Moore | At Large | May 2024 |



CITY COUNCIL MEMBERS



MAYOR
JASMINE NEAL



MAYOR PRO-TEM
BRYAN WINGET



KAREN COLEMAN
PRECINCT 1



JAMES CLEVELAND
PRECINCT 3



GARY MOORE
AT LARGE



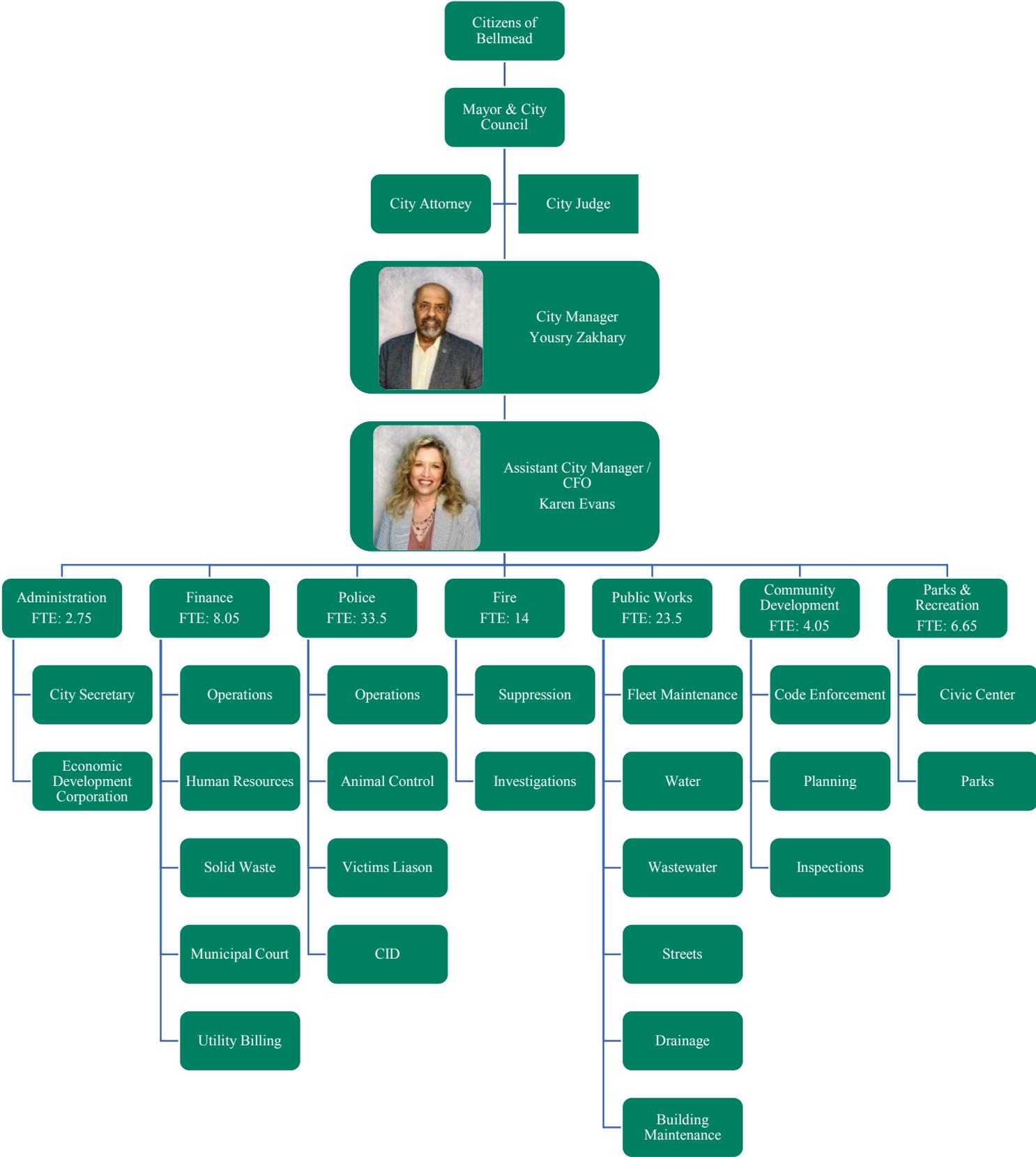
TRAVIS GIBSON
PRECINCT 2

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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 |
| Vacant | Public Works Director | |
| Fred Morris | Director of Comm. Development | October 30, 2023 |
| Holly Owens | City Secretary | April 27, 2020 |
| Ray J. Black | City Judge | March 2014 |
| Charlie Buenger | City Attorney | March 2014 |

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, 2025 |
| Michel Simer | Property Owner | July 01, 2024 |
| Cameron Gomez | Property Owner | July 01, 2025 |

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, 2025 |
| Travis Gibson | Council Member | May 01, 2025 |
| Karen Coleman | Council Member | May 01, 2025 |
| 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> |
|-----------------------|-----------------------|---------------------|
| Vacant | Precinct I | July 01, 2025 |
| Vacant | Precinct II | July 01, 2025 |
| Charlie Morgan, Chair | Precinct III | July 01, 2024 |
| Bradley Vaughn | Precinct IV | July 01, 2024 |
| Vacant | Precinct V | July 01, 2025 |
| Alyssa Avalos | At-large | July 01, 2024 |

Parks and Recreation Board

Two-Year Terms

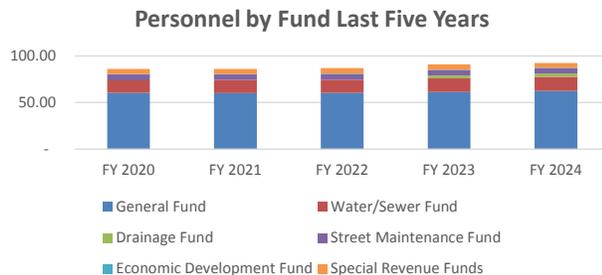
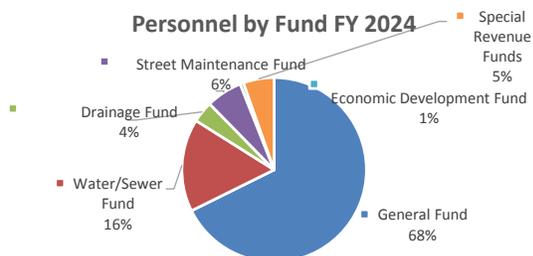
| <u>Name</u> | <u>Representative</u> | <u>Term Expires</u> |
|-------------------------------|-----------------------|---------------------|
| Vacant | Precinct I | July 01, 2025 |
| Iris Miles | Precinct II | July 01, 2025 |
| Katrinna Forest | Precinct III | July 01, 2024 |
| Bradley Vaughn, Chair | Precinct IV | July 01, 2024 |
| May Frances Carline | Precinct V | July 01, 2025 |
| Cathie Bainbridge, Vice Chair | At Large | July 01, 2024 |
| Julia Story | La Vega ISD | July 01, 2025 |
| Vacant | Bellmead COC | July 01, 2024 |

CITY OF BELLMEAD

Paid Personnel In Full-Time Equivalent FY 2024

| | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Estimated | FY 2024 Budget | | % Change from FY 2018 |
|------------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|----------------|--------------------------|
| General Fund | | | | | | | |
| Administration | 2.30 | 2.30 | 2.30 | 2.05 | 2.20 | d.e. | -4.35% |
| Finance | 2.50 | 2.57 | 2.57 | 3.45 | 3.40 | e. | 36.00% |
| Municipal Court | 3.00 | 1.50 | 1.50 | 1.00 | 1.00 | | -66.67% |
| Police | 34.95 | 34.95 | 34.00 | 34.00 | 33.00 | h. | -5.58% |
| Fire | 14.00 | 15.00 | 14.00 | 15.00 | 14.00 | c. | 0.00% |
| Public Works - Fleet | 1.15 | 1.45 | 1.30 | 1.30 | 1.30 | | 13.04% |
| Parks & Recreation | 2.15 | 2.15 | 2.30 | 2.30 | 2.15 | a. g. | 0.00% |
| Building Maintenance | 0.25 | 0.25 | 0.50 | 0.50 | 1.50 | i. | 500.00% |
| Community Development | - | - | 2.00 | 1.65 | 4.05 | b. c. d. f. j. | N/A |
| Total General Fund | 60.30 | 60.17 | 60.47 | 61.25 | 62.60 | | 3.81% |
| Water/Sewer Fund | | | | | | | |
| Utility Collections | 2.80 | 3.23 | 3.23 | 3.65 | 3.65 | | NA |
| Public Works-Administration | 0.75 | 0.95 | 0.95 | 1.15 | 1.40 | b. | NA |
| Public Works-Water | 9.00 | 6.60 | 6.60 | 5.80 | 5.80 | | -35.56% |
| Public Works-Sewer | 1.00 | 3.40 | 3.40 | 4.20 | 4.20 | | NA |
| Total Water/Sewer Fund | 13.55 | 14.18 | 14.18 | 14.80 | 15.05 | | 11.07% |
| Drainage Fund | - | - | - | 3.00 | 3.45 | e. g. | NA |
| Street Maintenance Fund | 6.35 | 5.85 | 5.85 | 5.85 | 5.85 | | -7.87% |
| Economic Development Fund | 0.55 | 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 | - | j. | NA |
| Court Security Fund | 0.05 | 0.05 | - | - | - | | NA |
| Hotel/Motel Fund | 4.70 | 4.70 | 4.45 | 4.05 | 4.50 | a. f. k. | -4.26% |
| Total Special Revenue Funds | 5.25 | 5.25 | 5.95 | 5.55 | 5.00 | | -4.76% |
| Total Staffing | 86.00 | 86.00 | 87.00 | 91.00 | 92.50 | | 7.56% |

- a. Parks supervision assigned to Parks & Recreation Manager to better allocate PW resources.
- b. Addition of PT GIS Analyst.
- c. Building Inspector moved from Fire Department.
- d. City Secretary moved from Community Development.
- e. 10% of City Manager, 5% of Asst. City Manager reallocated to Drainage Fund.
- f. Director of Community Development reallocated to Community Development.
- g. PW Director and APW Director reallocated from Parks & Recreation.
- h. Grant detective position expired
- i. Building Superintendent position added.
- j. Building Official moved from Community Improvement Fund to Community Development.
- k. Addition of Executive Assistant.



**City of Bellmead
Pay Scale
FY 2024**

| | Minimum | Mid-Point | Maximum |
|---|-----------|-----------|-----------|
| Salary Range 1 | | | |
| Interns | | | |
| Seasonal | \$ 32,727 | \$ 38,455 | \$ 44,182 |
| Temps | \$ 15,734 | \$ 18,488 | \$ 21,241 |
| Salary Range 2 | | | |
| Custodian | \$ 35,064 | \$ 41,201 | \$ 47,337 |
| | \$ 16,858 | \$ 19,808 | \$ 22,758 |
| Salary Range 3 | | | |
| Meter Technician | | | |
| Lift Station Maintenance Worker | | | |
| Maintenance Worker I | \$ 36,234 | \$ 42,575 | \$ 48,916 |
| Records Clerk | \$ 17,420 | \$ 20,469 | \$ 23,517 |
| Salary Range 4 | | | |
| Court Clerk | | | |
| Permits Clerk | | | |
| Maintenance Worker II | \$ 37,401 | \$ 43,947 | \$ 50,492 |
| Customer Service Representative | \$ 17,981 | \$ 21,128 | \$ 24,275 |
| Salary Range 5 | | | |
| Executive Assistant-Department Head | \$ 38,571 | \$ 45,321 | \$ 52,071 |
| Animal Control Officer | \$ 18,544 | \$ 21,789 | \$ 25,034 |
| Salary Range 6 | | | |
| Code Enforcement Officer | | | |
| Crime Victim Liasion | | | |
| Accounting Specialist | \$ 39,740 | \$ 46,694 | \$ 53,648 |
| Police Cadet | \$ 19,106 | \$ 22,449 | \$ 25,792 |
| Salary Range 7 | | | |
| Utility Billing Specialist | | | |
| Communications Operator I | | | |
| Heavy Equipment Operator | | | |
| Fleet Technician | \$ 42,078 | \$ 49,441 | \$ 56,805 |
| Parks & Recreation Crew Leader | \$ 20,230 | \$ 23,770 | \$ 27,310 |
| Salary Range 8 | | | |
| Administrative Assistant-City Manager | \$ 45,000 | \$ 52,875 | \$ 60,750 |
| Communications Operator II (over 2 years) | \$ 21,635 | \$ 25,421 | \$ 29,207 |
| Salary Range 9 | | | |
| Senior Heavy Equipment Operator | \$ 47,000 | \$ 55,225 | \$ 63,450 |
| | \$ 22,596 | \$ 26,550 | \$ 30,505 |
| Salary Range 10 | | | |
| Senior Communications Operator (over 3 years) | | | |
| Staff Accountant | \$ 49,090 | \$ 57,681 | \$ 66,271 |
| HR Generalist | \$ 23,601 | \$ 27,731 | \$ 31,861 |
| Salary Range 11 | | | |
| Communications Supervisor | \$ 54,000 | \$ 63,450 | \$ 72,900 |
| | \$ 25,962 | \$ 30,505 | \$ 35,048 |

**City of Bellmead
Pay Scale
FY 2024**

| | Minimum | Mid-Point | Maximum |
|---------------------------------------|------------|------------|------------|
| Salary Range 12 | | | |
| Court Administrator | | | |
| Building Inspector | \$ 56,760 | \$ 66,693 | \$ 76,626 |
| Civic Center Manager | \$ 27,288 | \$ 32,064 | \$ 36,839 |
| Firefighter (based on 2990 hours) | \$ 18,983 | \$ 22,305 | \$ 25,627 |
| Salary Range 13 | | | |
| | \$ 59,125 | \$ 69,472 | \$ 79,819 |
| Police Officer I | \$ 28,425 | \$ 33,400 | \$ 38,374 |
| Salary Range 14 | | | |
| Utilities Superintendent | | | |
| Building Superintendent | | | |
| Detective | \$ 63,264 | \$ 74,335 | \$ 85,406 |
| Police Officer II (over 2 years) | \$ 30,415 | \$ 35,738 | \$ 41,061 |
| Salary Range 15 | | | |
| Parks & Recreation Manager | \$ 67,725 | \$ 79,577 | \$ 91,429 |
| | \$ 32,560 | \$ 38,258 | \$ 43,956 |
| Salary Range 16 | | | |
| | \$ 72,000 | \$ 84,600 | \$ 97,200 |
| | \$ 34,615 | \$ 40,673 | \$ 46,731 |
| Salary Range 17 | | | |
| Fire Marshal | | | |
| Police Sergeant | \$ 75,250 | \$ 88,419 | \$ 101,588 |
| City Secretary | \$ 36,178 | \$ 42,509 | \$ 48,840 |
| Fire Lieutenant (based on 2990 hours) | \$ 25,167 | \$ 29,571 | \$ 33,976 |
| Salary Range 18 | | | |
| Building Official | | | |
| Assistant Public Works Director | \$ 77,508 | \$ 91,071 | \$ 104,635 |
| Police Lieutenant | \$ 37,263 | \$ 43,784 | \$ 50,305 |
| Salary Range 19 | | | |
| | \$ 90,000 | \$ 105,750 | \$ 121,500 |
| Assistant Police Chief | \$ 43,269 | \$ 50,841 | \$ 58,413 |
| Salary Range 20 | | | |
| Chief Financial Officer | | | |
| Fire Chief | | | |
| Director of Community Development | | | |
| Public Works Director | \$ 105,350 | \$ 123,786 | \$ 142,223 |
| Police Chief | \$ 50,649 | \$ 59,513 | \$ 68,376 |
| Salary Range 21 | | | |
| | \$ 132,500 | \$ 155,688 | \$ 178,875 |
| Assistant City Manager/CFO | \$ 63,702 | \$ 74,850 | \$ 85,998 |
| Salary Range 22 | | | |
| | \$ 166,625 | \$ 195,784 | \$ 224,944 |
| City Manager | \$ 80,108 | \$ 94,127 | \$ 108,146 |

City of Bellmead Certification & Education Pay Tables

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

| Utility | Annual |
|---|---------------|
| A - U.L. | \$2,230 |
| B – U.L./Class 3 Water/Wastewater | \$2,230 |
| C – U.L./Class 2 Water/Wastewater | \$1,160 |
| D – U.L./Class 1 Water/Wastewater | \$ 520 |
| CDL with Airbrakes and Tanker Endorsement | \$1,200 |

| Public Safety | Annual |
|----------------------------|---------------|
| Master Peace Officer | \$1,710 |
| Advanced Peace Officer | \$1,590 |
| Intermediate Peace Officer | \$1,470 |
| Basic Peace Officer | \$ 0 |
| | |
| Master Firefighter | \$1,560 |
| Advanced Firefighter | \$1,150 |
| Intermediate Firefighter | \$ 935 |
| Basic Firefighter | \$ 0 |

| Telecommunications | Annual |
|---------------------------|---------------|
| Master | \$1,950 |
| Advanced | \$1,350 |
| 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 2024

| | 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 | \$ 1,926,634 | \$ - | \$ - | \$ - | \$ - | \$ 416,162 | \$ - | \$ - | \$ 2,342,796 |
| Sales Taxes | 3,691,200 | - | - | 902,650 | 902,650 | - | 681,000 | - | 6,177,500 |
| Franchise Fees | 617,100 | - | - | - | - | - | - | - | 617,100 |
| Licenses and Permits | 140,600 | - | - | - | - | - | - | - | 140,600 |
| Intergovernmental Revenues | 59,969 | - | - | - | - | - | 13,000 | 2,448,877 | 2,521,846 |
| Charges for Services | 1,548,700 | 4,765,340 | 415,712 | - | - | - | - | - | 6,729,752 |
| Fines and Forfeitures | 214,300 | - | - | - | - | - | 7,300 | - | 221,600 |
| Investment Income | 125,375 | 89,400 | 1,000 | 105,156 | 107,100 | 10,000 | 220,309 | 281,316 | 939,656 |
| Other Income | 2,200 | - | - | - | - | - | - | - | 2,200 |
| Other Financing Sources | 336,290 | - | - | - | - | - | 150,000 | 2,220,004 | 2,706,294 |
| Total Revenues | 8,662,368 | 4,854,740 | 416,712 | 1,007,806 | 1,009,750 | 426,162 | 1,071,609 | 4,950,197 | 22,399,344 |
| Operating Expenditures | | | | | | | | | |
| Personnel | 5,873,471 | 1,181,970 | 284,048 | 466,074 | 106,224 | - | 391,113 | - | 8,302,900 |
| Supplies | 222,893 | 143,314 | 7,438 | 35,440 | 5,500 | - | 14,570 | - | 429,155 |
| Repairs & Maintenance | 158,132 | 529,961 | 23,500 | 486,989 | - | - | 121,500 | - | 1,320,082 |
| Professional Services | 385,715 | 133,505 | 5,000 | 5,000 | 75,481 | - | 87,008 | - | 691,709 |
| Services | 585,057 | 481,091 | 5,444 | 14,303 | 36,205 | - | 299,020 | - | 1,421,120 |
| Waste Collection | 1,387,100 | - | - | - | - | - | - | - | 1,387,100 |
| Water Purchases | - | 410,936 | - | - | - | - | - | - | 410,936 |
| Sewer Treatment | - | 720,081 | - | - | - | - | - | - | 720,081 |
| Contingency | 50,000 | - | - | - | - | - | - | - | 50,000 |
| Total Operating Expenditures | 8,662,368 | 3,600,858 | 325,430 | 1,007,806 | 223,410 | - | 913,211 | - | 14,733,083 |
| Non-Operating Expenditures | | | | | | | | | |
| Project Funding | - | - | - | - | 100,000 | - | - | - | 100,000 |
| Capital Outlay | - | 51,000 | - | - | - | - | 16,000 | 12,753,212 | 12,820,212 |
| Debt Service | - | 502,588 | - | - | - | 406,288 | - | - | 908,876 |
| Transfers to Other Funds | 500,000 | 700,294 | - | - | 1,400,000 | - | 115,000 | - | 2,715,294 |
| Total Non-Operating Expenditures | 500,000 | 1,253,882 | - | - | 1,500,000 | 406,288 | 131,000 | 12,753,212 | 16,544,382 |
| Total Expenditures | 9,162,368 | 4,854,740 | 325,430 | 1,007,806 | 1,723,410 | 406,288 | 1,044,211 | 12,753,212 | 31,277,465 |
| Net Change in Fund Balance | (500,000) | - | 91,282 | - | (713,660) | 19,874 | 27,398 | (7,803,015) | (8,878,121) |
| Fund Balance, Beginning | 3,734,861 | 2,484,576 | 121,293 | 3,446,096 | 2,731,748 | 291,534 | 3,826,049 | 7,965,550 | 24,601,708 |
| Fund Balance, Ending | \$ 3,234,861 | \$ 2,484,576 | \$ 212,575 | \$ 3,446,096 | \$ 2,018,088 | \$ 311,408 | \$ 3,853,447 | \$ 162,535 | \$ 15,723,587 |

CITY OF BELLMEAD
Budget Summary - All Funds
FY 2024

| | Projected Beginning Fund Balance | FY 2024 Revenues | FY 2024 Expenditures | Change in Fund Balance | Projected Ending Fund Balance ² | Fund Balance Reserve | % Change in Fund Balance |
|--|---|-----------------------------|---------------------------------|-----------------------------------|---|---------------------------------|-------------------------------------|
| Operating Funds | | | | | | | |
| 1 General Fund | \$ 3,734,861 | \$ 8,662,368 | \$ 9,162,368 | \$ (500,000) | \$ 3,234,861 | 35.31% | -13.39% |
| 1 Water & Sewer Fund | 2,484,576 | 4,854,740 | 4,854,740 | - | 2,484,576 | 51.18% | 0.00% |
| Drainage Fund | 121,293 | 416,712 | 325,430 | 91,282 | 212,575 | 65.32% | |
| 1 Street Maintenance Fund | 3,446,096 | 1,007,806 | 1,007,806 | - | 3,446,096 | 341.94% | 0.00% |
| Subtotal Operating Funds | <u>9,786,827</u> | <u>14,941,626</u> | <u>15,350,344</u> | <u>(408,718)</u> | <u>9,378,109</u> | <u>61.09%</u> | <u>-4.18%</u> |
| Debt Service Fund | <u>291,534</u> | <u>426,162</u> | <u>406,288</u> | <u>19,874</u> | <u>311,408</u> | <u>76.65%</u> | <u>6.82%</u> |
| Economic Development Fund | <u>2,731,748</u> | <u>1,009,750</u> | <u>1,723,410</u> | <u>(713,660)</u> | <u>2,018,088</u> | <u>117.10%</u> | <u>-26.12%</u> |
| Special Revenue Funds | | | | | | | |
| Child Safety Fund | 52,352 | 15,800 | 21,825 | (6,025) | 46,327 | 212.26% | -11.51% |
| Community Improvement Fund | 1,048,987 | 180,000 | 402,200 | (222,200) | 826,787 | | |
| Court Security Fee Fund | 29,248 | 7,000 | 33,250 | (26,250) | 2,998 | 9.02% | -89.75% |
| 1 Hotel/Motel Fund | 2,695,463 | 868,809 | 586,936 | 281,873 | 2,977,336 | 507.27% | 10.46% |
| Subtotal Special Revenue Funds | <u>3,826,049</u> | <u>1,071,609</u> | <u>1,044,211</u> | <u>27,398</u> | <u>3,853,447</u> | <u>369.03%</u> | <u>0.72%</u> |
| Capital Projects Funds | | | | | | | |
| Governmental Grants Capital Projects Fund | 87,535 | 75,000 | - | 75,000 | 162,535 | | |
| 1 Water/Sewer Capital Projects Fund | 1,122,318 | 1,224,114 | 2,346,432 | (1,122,318) | - | | |
| 1 Governmental Capital Projects Fund | 1,404,596 | 563,316 | 1,967,912 | (1,404,596) | - | | |
| 1 Water/Sewer Grants Fund | 95,891 | 2,195,767 | 2,291,658 | (95,891) | - | | |
| 1 2014 Certificates of Obligation-WS Portion | 5,255,210 | 892,000 | 6,147,210 | (5,255,210) | - | | |
| Subtotal Capital Projects Funds | <u>7,965,550</u> | <u>4,950,197</u> | <u>12,753,212</u> | <u>(7,803,015)</u> | <u>162,535</u> | <u>1.27%</u> | <u>-97.96%</u> |
| Total All Funds | <u>\$ 24,601,708</u> | <u>\$ 22,399,344</u> | <u>\$ 31,277,465</u> | <u>\$ (8,878,121)</u> | <u>\$ 15,723,587</u> | <u>50.27%</u> | <u>-36.09%</u> |

1 Major Funds

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

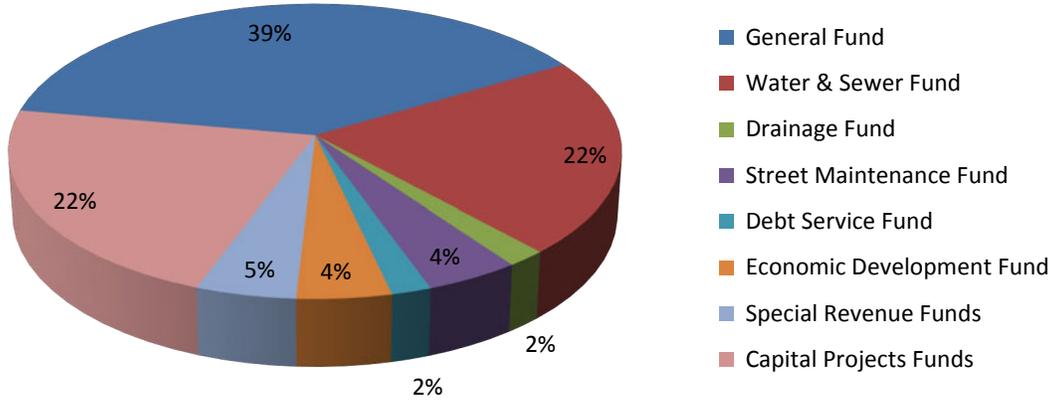
CITY OF BELLMEAD
Combined Annual Budget Summary
FY 2024

| | FY 2022 Actuals | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|--|---------------------|-----------------------|----------------------|----------------------|
| Revenues | | | | |
| Operating Funds | | | | |
| 1 General Fund | \$ 7,466,394 | \$ 7,761,293 | \$ 8,040,609 | \$ 8,662,368 |
| 1 Water & Sewer Fund | 4,225,149 | 4,244,414 | 4,754,644 | 4,854,740 |
| Drainage Fund | - | 408,287 | 276,973 | 416,712 |
| 1 Street Maintenance Fund | 792,682 | 791,725 | 953,722 | 1,007,806 |
| Economic Development Fund | 815,462 | 793,335 | 951,547 | 1,009,750 |
| Debt Service Fund | 431,658 | 393,424 | 403,124 | 426,162 |
| Special Revenue Funds | | | | |
| 1 Hotel/Motel Fund | 727,033 | 764,371 | 841,176 | 868,809 |
| Special Revenue Funds | 270,416 | 169,295 | 202,302 | 202,800 |
| Capital Projects Funds | | | | |
| Governmental Grants Capital Projects Fund | 58,313 | 236,067 | 403,093 | 75,000 |
| 1 Water/Sewer Capital Projects Fund | 807,383 | 1,120,350 | 787,481 | 1,224,114 |
| 1 Water/Sewer Grants Fund | 47,567 | 2,637,213 | 583,848 | 2,195,767 |
| 1 2014 Certificates of Obligation - WS Portion | 25,767 | 503,000 | 641,571 | 892,000 |
| 1 Governmental Capital Projects Funds | 487,766 | 1,200 | 47,000 | 563,316 |
| Total Revenues | 16,155,588 | 19,823,974 | 18,887,090 | 22,399,344 |
| Operating Expenditures | | | | |
| 1 General Fund | 6,253,380 | 7,761,293 | 7,573,102 | 8,662,368 |
| 1 Water & Sewer Fund | 2,464,445 | 2,970,857 | 3,179,981 | 3,600,858 |
| Drainage Fund | - | 219,945 | 155,680 | 325,430 |
| 1 Street Maintenance Fund | 774,372 | 858,621 | 855,998 | 1,007,806 |
| Economic Development Fund | 123,338 | 189,764 | 103,367 | 223,410 |
| Special Revenue Funds | | | | |
| 1 Hotel/Motel Fund | 401,394 | 615,249 | 542,154 | 570,936 |
| Special Revenue Funds | 63,279 | 396,666 | 86,393 | 342,275 |
| Total Operating Expenditures | 10,080,209 | 13,012,395 | 12,496,674 | 14,733,083 |
| Non-Operating Expenditures | | | | |
| 1 General Fund | 686,124 | - | - | 500,000 |
| 1 Water & Sewer Fund | 705,220 | 1,273,557 | 1,432,600 | 1,253,882 |
| Drainage Fund | - | 60,000 | 60,000 | - |
| Economic Development Fund | 975,000 | 1,425,000 | 1,345,000 | 1,500,000 |
| Debt Service Fund | 442,648 | 405,235 | 403,893 | 406,288 |
| Capital Projects Funds | | | | |
| Governmental Grants Capital Projects Fund | 56,935 | 508,451 | 560,135 | - |
| 1 Water/Sewer Capital Projects Fund | 1,855,899 | 1,482,433 | 224,672 | 2,346,432 |
| 1 Water/Sewer Grants Fund | 39,764 | 2,606,937 | 495,784 | 2,291,658 |
| 1 2014 Certificates of Obligation - WS Portion | - | 5,047,473 | - | 6,147,210 |
| Special Revenue Funds | 24,250 | - | - | 131,000 |
| 1 Governmental Capital Projects Funds | 283,440 | 1,080,450 | 431,139 | 1,967,912 |
| Total Non-Operating Expenditures | 5,069,280 | 13,889,536 | 4,953,223 | 16,544,382 |
| Total Expenditures | 15,149,489 | 26,901,931 | 17,449,897 | 31,277,465 |
| Net Change in Fund Balance | \$ 1,006,099 | \$ (7,077,957) | \$ 1,437,193 | (8,878,121) |
| Fund Balance, Beginning | | | | 24,601,708 |
| Fund Balance, Ending | | | | \$ 15,723,587 |

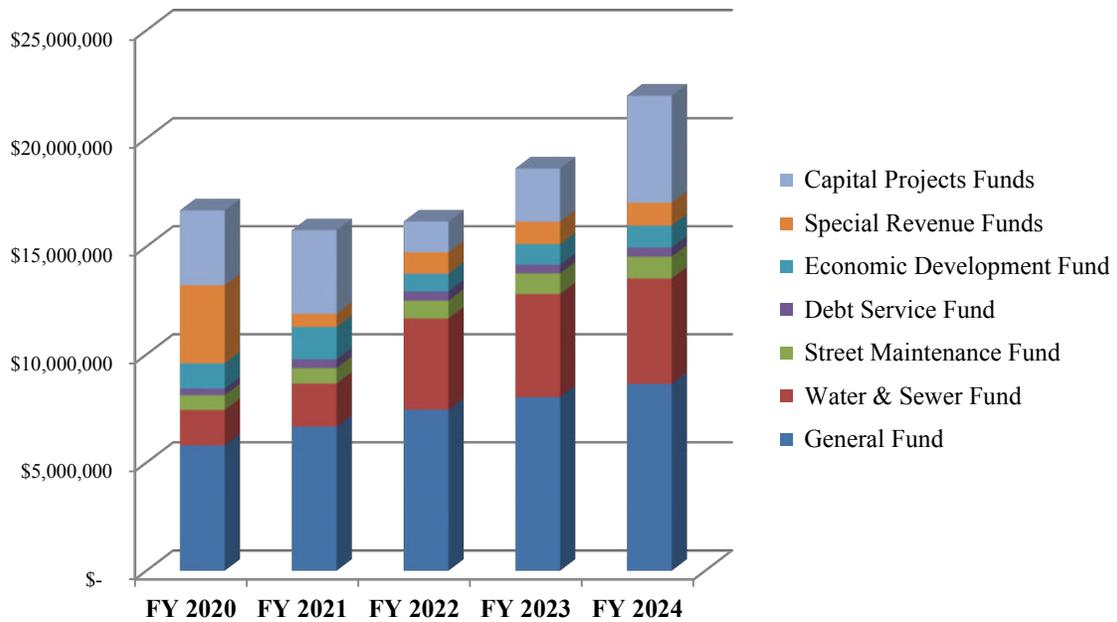
1 Major Funds

All Funds

FY 2024 Budget - Revenues by Fund

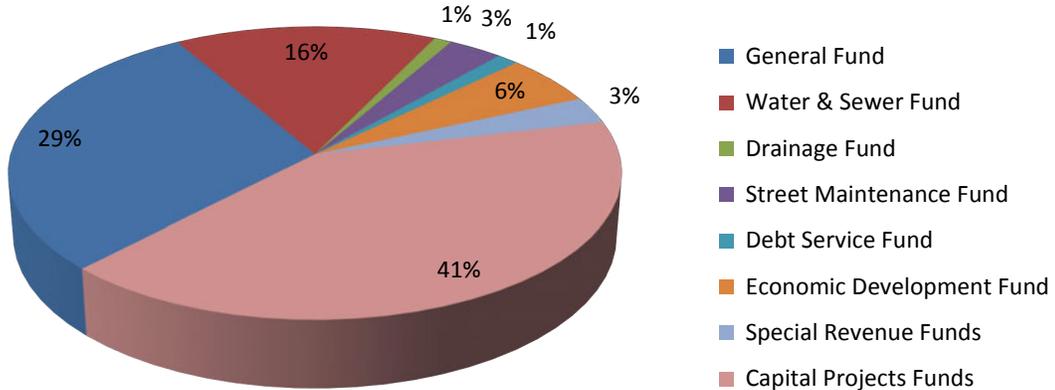


Last Five Years - Revenues by Fund

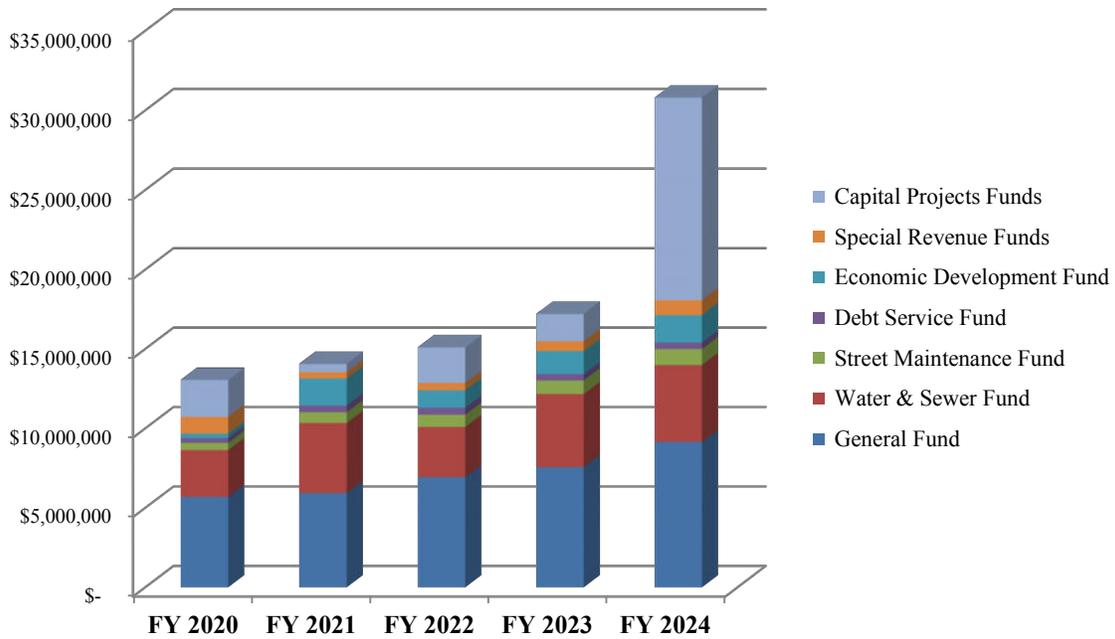


All Funds

FY 2024 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.



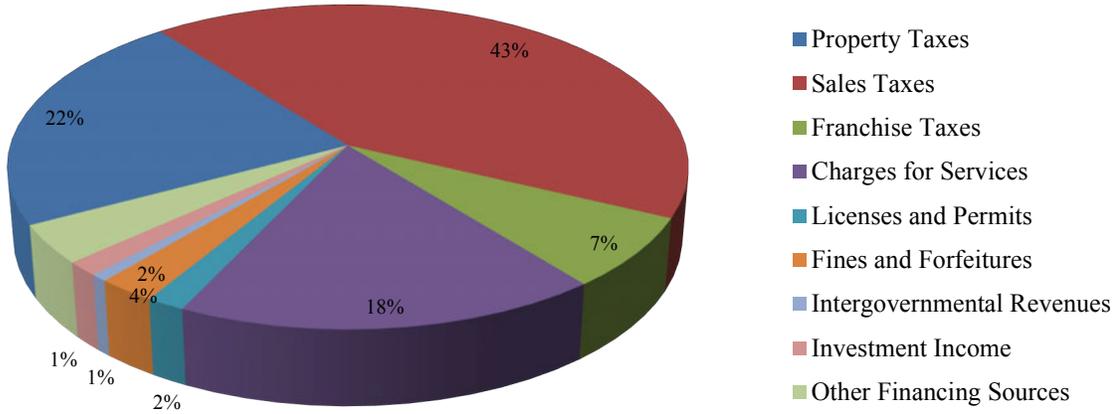
**General Fund
Budget Summary
FY 2024**

| | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget | Percent of Budget | % Change FY 2023 Budget |
|--|---------------------------|---------------------------|------------------------------|---------------------------|------------------------------|--|
| Revenues | | | | | | |
| Property Taxes | \$ 1,602,993 | \$ 1,707,440 | \$ 1,654,586 | 1,926,634 | 22.24% | 12.84% |
| Sales Taxes | 3,177,281 | 3,237,100 | 3,473,321 | 3,691,200 | 42.61% | 14.03% |
| Franchise Taxes | 570,674 | 571,300 | 597,687 | 617,100 | 7.12% | 8.02% |
| Licenses and Permits | 124,125 | 127,434 | 119,034 | 140,600 | 1.62% | 10.33% |
| Intergovernmental Revenues | 73,522 | 53,132 | 91,771 | 59,969 | 0.69% | 12.87% |
| Charges for Services | 1,417,241 | 1,572,200 | 1,462,385 | 1,548,700 | 17.88% | -1.49% |
| Fines and Forfeitures | 189,224 | 200,000 | 209,087 | 214,300 | 2.47% | 7.15% |
| Investment Income | 29,783 | 12,500 | 123,150 | 125,375 | 1.45% | 903.00% |
| Other Income | 2,141 | - | 2,162 | 2,200 | 0.03% | N/A |
| Other Financing Sources | 279,410 | 280,187 | 307,426 | 336,290 | 3.88% | 20.02% |
| Total Revenues | 7,466,394 | 7,761,293 | 8,040,609 | 8,662,368 | 100.00% | 11.61% |
| Operating Expenditures | | | | | | |
| General Government | | | | | | |
| City Council | 46,846 | 37,292 | 38,435 | 47,147 | 0.51% | 26.43% |
| Administration - City Manager | 226,373 | 265,823 | 249,120 | 228,611 | 2.50% | -14.00% |
| Administration - City Secretary | 101,885 | 89,094 | 94,125 | 127,026 | 1.39% | 42.58% |
| Finance - Operations | 208,189 | 264,073 | 266,358 | 264,366 | 2.89% | 0.11% |
| Finance - Solid Waste | 1,301,226 | 1,402,236 | 1,396,906 | 1,415,402 | 15.45% | 0.94% |
| Finance - Human Resources | 10,242 | 78,175 | 82,045 | 84,755 | 0.93% | 8.42% |
| Building Maintenance | 54,573 | 66,495 | 59,407 | 177,435 | 1.94% | 166.84% |
| Community Development - Inspections | 62,858 | 100,465 | 101,932 | 307,009 | 3.35% | 205.59% |
| Community Development - Planning | 27,671 | 75,293 | 77,765 | 153,872 | 1.68% | 104.36% |
| Other Costs | 110,557 | 232,892 | 112,508 | 335,390 | 3.66% | 44.01% |
| Total General Government | 2,150,419 | 2,611,838 | 2,478,601 | 3,141,013 | 34.28% | 20.26% |
| Public Safety | | | | | | |
| Municipal Court | 106,872 | 138,318 | 133,584 | 150,397 | 1.64% | 8.73% |
| Police - Operations | 2,257,941 | 2,922,576 | 2,885,716 | 3,252,010 | 35.49% | 11.27% |
| Police - Animal Control | 160,307 | 152,525 | 139,348 | 106,513 | 1.16% | -30.17% |
| Police - VCLG | 55,121 | 57,912 | 59,287 | 64,670 | 0.71% | 11.67% |
| Police - VAWA CID | 40,402 | 86,011 | 85,123 | - | 0.00% | -100.00% |
| Fire - Suppression | 1,157,653 | 1,338,543 | 1,343,216 | 1,510,864 | 16.49% | 12.87% |
| Fire - Investigations | 47,561 | 129,499 | 133,590 | 116,221 | 1.27% | -10.25% |
| Total Public Safety | 3,825,855 | 4,825,384 | 4,779,865 | 5,200,675 | 56.76% | 7.78% |
| Public Works - Fleet | 95,057 | 115,802 | 113,615 | 123,185 | 1.34% | 6.38% |
| Culture & Recreation | 182,050 | 208,269 | 201,022 | 197,495 | 2.16% | -5.17% |
| Total Operating Expenditures | 6,253,380 | 7,761,293 | 7,573,102 | 8,662,368 | 94.54% | 11.61% |
| Non-Operating Expenditures | | | | | | |
| Capital Outlay | 226,160 | - | - | - | 0.00% | N/A |
| Transfers Out | 459,964 | - | - | 500,000 | 5.46% | N/A |
| Total Non-Operating Expenditures | 686,124 | - | - | 500,000 | 5.46% | N/A |
| Total Expenditures | 6,939,505 | 7,761,293 | 7,573,102 | 9,162,368 | 100.00% | 18.05% |
| Net Change in Fund Balance | 526,889 | - | 467,507 | (500,000) | | |
| Fund Balance, Beginning | | | | 3,734,861 | | |
| Fund Balance, Ending | | | | 3,234,861 | | |
| Minimum Fund Balance | | | | 2,165,592 | | |
| Projected Fund Balance in Excess of Minimum | | | | 1,569,269 | | |

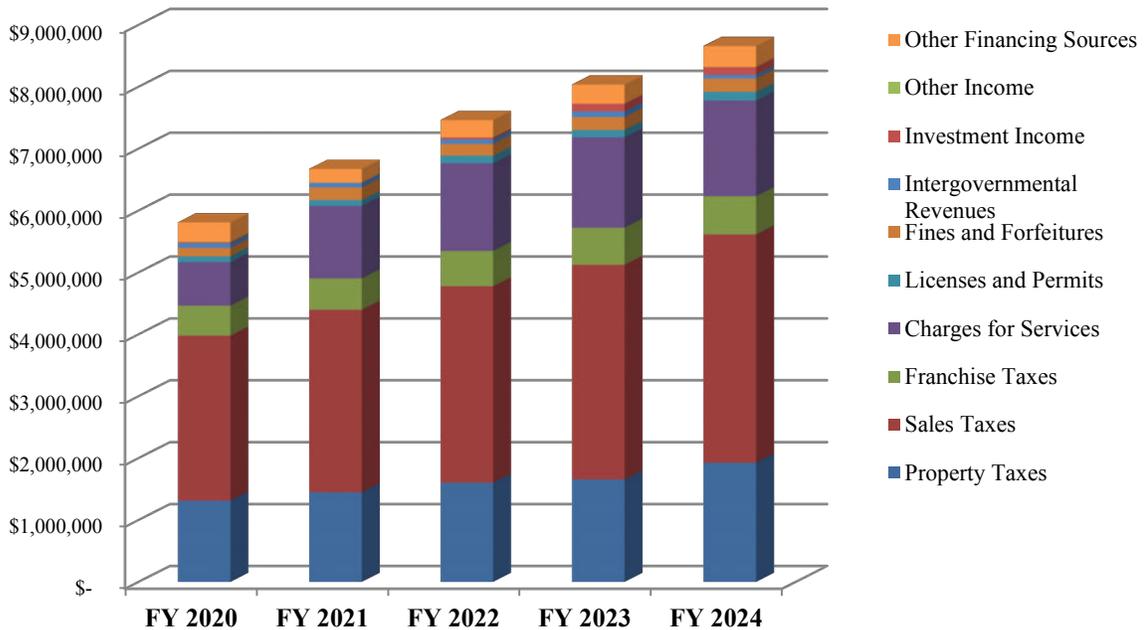
Decrease in fund balance is planned and results from the use of fund balance for transfers out to fund street infrastructure projects.

General Fund

FY 2024 Budget - Revenues by Source

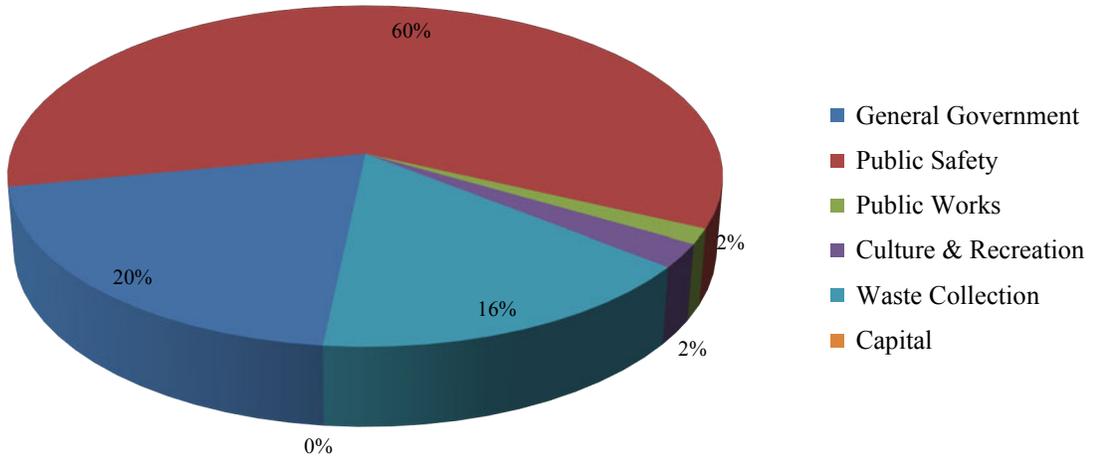


Last Five Years - Revenues by Source

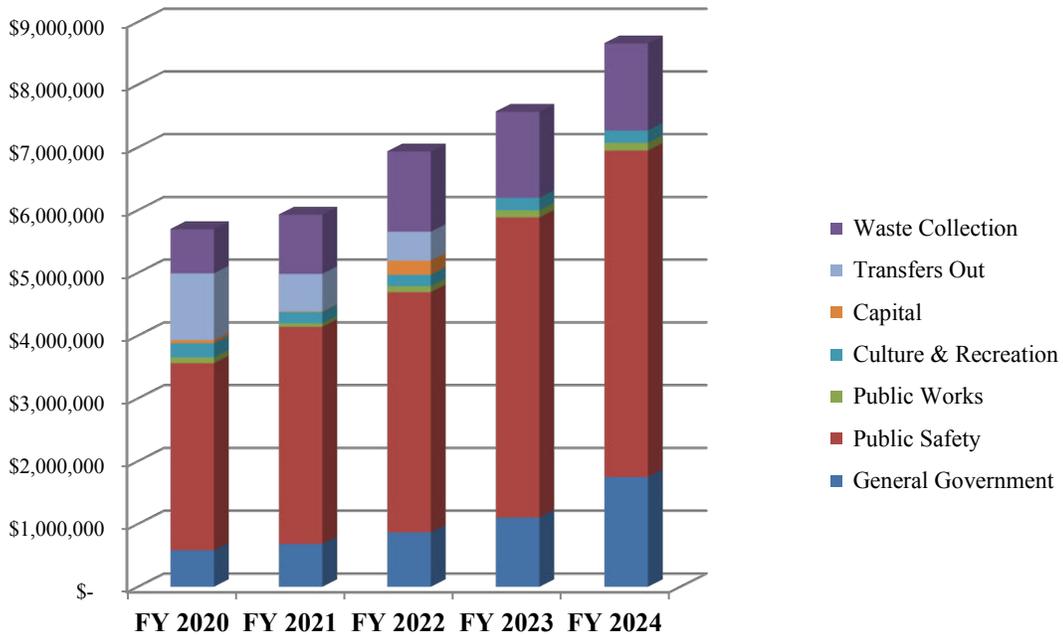


General Fund

FY 2024 Budget - Expenditures by Character



Last Five Years - Expenditures by Character



General Fund Revenues

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 10-4111 | Ad Valorem Taxes | \$ 1,543,860 | \$ 1,644,440 | \$ 1,596,870 | \$ 1,861,634 |
| 10-4112 | Delinquent Ad Valorem Taxes | \$ 33,041 | \$ 36,000 | \$ 26,162 | \$ 28,000 |
| 10-4121 | Sales Tax Revenue | \$ 3,096,379 | \$ 3,142,100 | \$ 3,394,266 | \$ 3,610,600 |
| 10-4131 | Bingo Tax Revenue | \$ 69,090 | \$ 81,900 | \$ 68,542 | \$ 69,200 |
| 10-4132 | Mixed Beverage Tax | \$ 11,812 | \$ 13,100 | \$ 10,513 | \$ 11,400 |
| 10-4181 | Electric Franchise Tax | \$ 297,965 | \$ 298,000 | \$ 303,838 | \$ 303,800 |
| 10-4182 | Cable Franchise Tax | \$ 68,480 | \$ 68,900 | \$ 67,014 | \$ 67,000 |
| 10-4183 | Gas Franchise Tax | \$ 84,014 | \$ 84,000 | \$ 109,899 | \$ 123,100 |
| 10-4184 | Telecom Franchise Tax | \$ 14,848 | \$ 14,600 | \$ 12,852 | \$ 12,900 |
| 10-4185 | Garbage Franchise Tax | \$ 105,367 | \$ 105,800 | \$ 104,084 | \$ 110,300 |
| 10-4191 | Tax Penalty and Interest | \$ 26,092 | \$ 27,000 | \$ 31,554 | \$ 37,000 |
| | Total Taxes | \$ 5,350,948 | \$ 5,515,840 | \$ 5,725,594 | \$ 6,234,934 |
| 10-4211 | Mobile Home Park Permits | \$ 2,990 | \$ 3,000 | \$ 3,030 | \$ 3,000 |
| 10-4213 | Fire Permits | \$ - | \$ 450 | \$ 10 | \$ - |
| 10-4215 | Business Licenses | \$ 10,105 | \$ 9,800 | \$ 22,630 | \$ 38,800 |
| 10-4216 | Alcohol Permits | \$ 1,020 | \$ 3,600 | \$ 645 | \$ 600 |
| 10-4218 | Game Room Permits | \$ - | \$ - | \$ - | \$ - |
| 10-4221 | Building Permits | \$ 60,590 | \$ 55,884 | \$ 52,130 | \$ 57,300 |
| 10-4222 | Plumbing Permits | \$ 14,909 | \$ 17,000 | \$ 12,463 | \$ 12,700 |
| 10-4223 | Electrical Permits | \$ 23,060 | \$ 23,600 | \$ 19,601 | \$ 19,600 |
| 10-4224 | Mechanical Permits | \$ 6,415 | \$ 6,700 | \$ 4,610 | \$ 4,600 |
| 10-4224 | Garage Sale Permits | \$ 2,260 | \$ 2,500 | \$ 1,790 | \$ 1,800 |
| 10-4227 | Short Term Rental Permit | \$ 600 | \$ 600 | \$ 450 | \$ 500 |
| 10-4228 | Specific Use Permits | \$ - | \$ - | \$ 300 | \$ 300 |
| 10-4230 | Node Permits | \$ 250 | \$ 400 | \$ 250 | \$ 300 |
| 10-4231 | Solicitation Permits | \$ - | \$ - | \$ - | \$ - |
| 10-4232 | Special Events Permits | \$ 1,925 | \$ 1,700 | \$ 300 | \$ 300 |
| 10-4233 | Vendor Registrations | \$ - | \$ 2,200 | \$ 825 | \$ 800 |
| | Total Licenses & Permits | \$ 124,125 | \$ 127,434 | \$ 119,034 | \$ 140,600 |
| 10-4312 | VAWA Grant Revenue | \$ 20,947 | \$ 6,132 | \$ 46,959 | \$ - |
| 10-4313 | FEMA Grant Revenue | \$ 2,348 | \$ - | \$ - | \$ - |
| 10-4341 | VCLG Grant Revenue | \$ 46,959 | \$ 45,000 | \$ 44,488 | \$ 57,969 |
| 10-4343 | BVP Grant Revenue | \$ 3,268 | \$ 2,000 | \$ - | \$ 2,000 |
| 10-4344 | STEP Grant Revenue | \$ - | \$ - | \$ 324 | \$ - |
| | Total Intergovernmental | \$ 73,522 | \$ 53,132 | \$ 91,771 | \$ 59,969 |
| 10-4411 | Zoning & Subdivision Fees | \$ 2,275 | \$ 2,100 | \$ 9,867 | \$ 14,800 |
| 10-4414 | Open Record Request Fees | \$ 3,460 | \$ 3,600 | \$ 2,640 | \$ 2,600 |
| 10-4415 | Court Administration Fees | \$ 10,597 | \$ 12,100 | \$ 8,848 | \$ 9,900 |
| 10-4416 | Abandoned Vehicle Fees | \$ - | \$ - | \$ - | \$ - |
| 10-4421 | Animal Control Revenue | \$ 1,645 | \$ 1,900 | \$ 250 | \$ 300 |
| 10-4422 | Code Enforcement Liens | \$ 8,470 | \$ 8,000 | \$ 1,707 | \$ 1,700 |
| 10-4430 | Emergency Response Fees | \$ 990 | \$ - | \$ - | \$ - |
| 10-4439 | Refuse Delinquent Penalties | \$ 25,214 | \$ 26,200 | \$ 25,262 | \$ 27,300 |
| 10-4441 | Refuse Collection Fees - Residential | \$ 701,726 | \$ 781,700 | \$ 721,157 | \$ 764,800 |
| 10-4442 | Refuse Collection Fees - Commercial | \$ 661,451 | \$ 735,500 | \$ 689,664 | \$ 724,100 |
| 10-4443 | Recycling Proceeds | \$ 432 | \$ 400 | \$ 2,310 | \$ 2,500 |
| 10-4475 | Park Rental Fees | \$ 980 | \$ 700 | \$ 680 | \$ 700 |
| | Total Charges for Services | \$ 1,417,241 | \$ 1,572,200 | \$ 1,462,385 | \$ 1,548,700 |
| 10-4511 | Fines and Fees | \$ 191,742 | \$ 200,000 | \$ 209,087 | \$ 214,300 |
| | Total Fines & Forfeitures | \$ 191,742 | \$ 200,000 | \$ 209,087 | \$ 214,300 |
| 10-4611 | Interest | \$ 18,030 | \$ 5,600 | \$ 111,990 | \$ 114,200 |
| 10-4631 | Vending Machine Commissions | \$ 229 | \$ 200 | \$ 216 | \$ 200 |
| 10-4632 | Amusement Machine Commissions | \$ - | \$ - | \$ - | \$ - |
| 10-4635 | Rebates | \$ 6,515 | \$ 1,700 | \$ 5,869 | \$ 5,900 |
| 10-4641 | Contributions | \$ 5,010 | \$ 5,000 | \$ 5,075 | \$ 5,075 |
| | Total Investment Income | \$ 29,783 | \$ 12,500 | \$ 123,150 | \$ 125,375 |
| 10-4711 | Other Income | \$ 2,049 | \$ - | \$ 2,162 | \$ 2,200 |
| 10-4712 | Cash Over/Short | \$ 92 | \$ - | \$ - | \$ - |
| | Total Other Income | \$ 2,141 | \$ - | \$ 2,162 | \$ 2,200 |
| 10-4910 | Transfer in From WS Fund | \$ 216,904 | \$ 270,187 | \$ 270,187 | \$ 305,290 |
| 10-4921 | Sale of City Property | \$ 42,919 | \$ 10,000 | \$ 16,625 | \$ 31,000 |
| 10-4922 | Insurance Reimbursements | \$ 19,587 | \$ - | \$ 20,614 | \$ - |
| | Total Other Financing Sources | \$ 279,410 | \$ 280,187 | \$ 307,426 | \$ 336,290 |
| | Total General Fund Revenues | \$ 7,468,912 | \$ 7,761,293 | \$ 8,040,609 | \$ 8,662,368 |

GENERAL FUND REVENUES

Revenue Assumptions

| | |
|------------------------------------|--------------------|
| Current Ad Valorem Taxes | \$1,861,634 |
| Delinquent Ad Valorem Taxes | 28,000 |
| Penalty & Interest | 37,000 |

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 2023 taxable value (for taxation in FY 2024) per the Appraisal District is \$713,520,269, an increase of \$75,841,736 or 11.89% from the 2022 taxable value.



Current tax revenue in the General Fund is calculated using the maintenance and operations tax rate of \$0.266233 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.

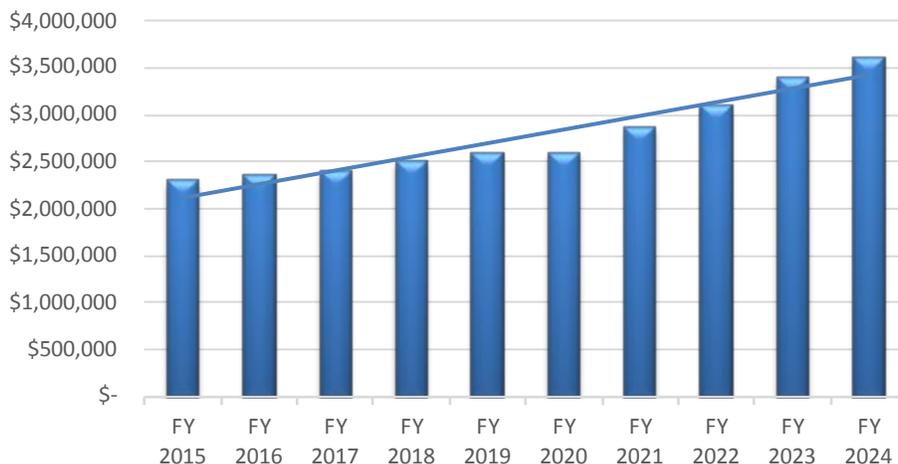
| | |
|---------------------------|--------------------|
| Sales Tax | \$3,610,600 |
| Bingo Tax | 69,200 |
| Mixed Beverage Tax | 11,400 |

General sales and use taxes are imposed on the sale or consumption of goods and services occurring within 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 2015 except for FY 2020. Sales tax revenue quickly recovered from the COVID-19 pandemic and is expected to grow in FY 2024 by 6.37% which is the 5-year average growth rate.

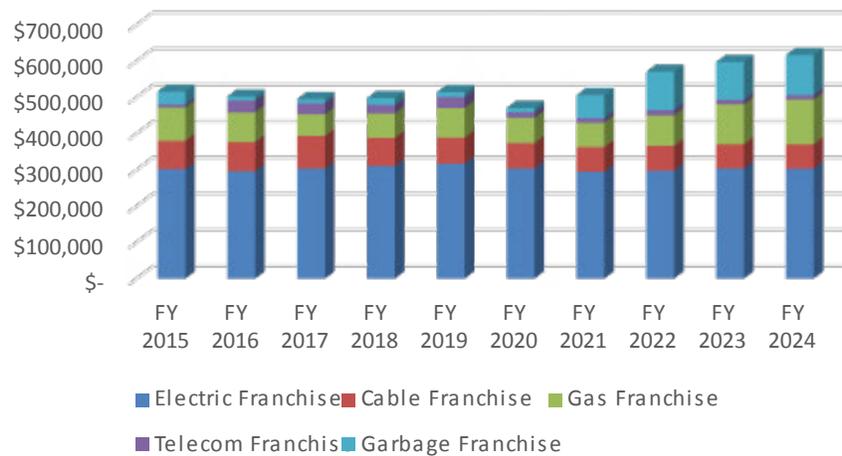
Historical Sales Tax Collections



| | |
|----------------------------------|------------------|
| Electric Franchise | \$303,800 |
| Cable Franchise | 67,000 |
| Gas Franchise | 123,100 |
| Telecomm Line Access Fees | 12,900 |
| Garbage Franchise | 110,300 |

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 2024 revenues are projected using a multi-year trend analysis of the most recent 3-, 5-, and 10-year periods.

Historical Franchise Tax Collections

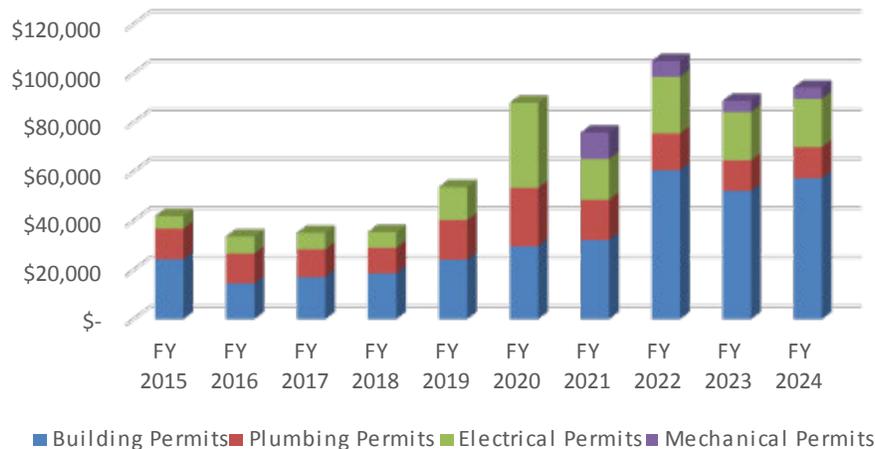


The chart above shows that the bulk of these revenues are generated from electric franchise fees which have remained relatively stable.

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 2024

| | |
|---------------------------|---------------|
| Building Permits | 57,300 |
| Plumbing Permits | 12,700 |
| Electrical Permits | 19,600 |
| Mechanical Permits | 4,600 |

Permit Fee Collections



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

Continued growth is anticipated due to the I-35 reconstruction project that was completed in FY 2023.

| | |
|---|-----------------|
| Refuse Delinquent Penalties | \$27,300 |
| Refuse Collection Fees - Residential | 764,800 |
| Refuse Collection Fees - Commercial | 724,100 |

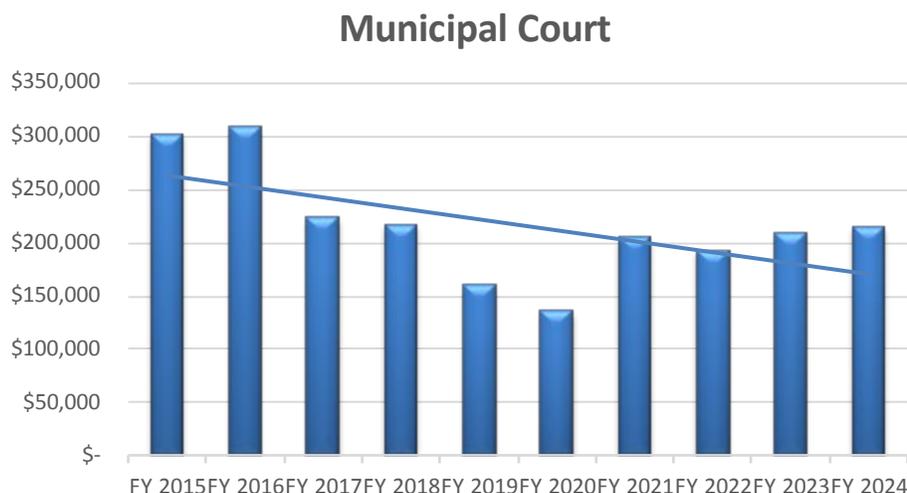
In Fiscal Year 2021, the city solicited solid waste providers to provide both residential and commercial services to the citizens of Bellmead. The new service provider began in February 2021 at a reduced cost to the city with increased services to include bulky waste pickup. The conversion to the new 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 implemented a 5% rate increase to all solid waste services in FY 2023 and is implementing a 5% rate increase in FY 2024 to offset increases in solid waste provider costs due to soaring fuel costs.

| | |
|---|------------------|
| Municipal Court Fines & Fees | \$214,300 |
| Court Administration Fees | 9,900 |

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 2024 revenues are projected to be slightly above the FY 2023 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.



| | |
|------------------------|------------------|
| Interest Income | \$114,200 |
|------------------------|------------------|

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 2023 for most of the quarters.

Inter-fund Transfers

\$305,290

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 6% of FY 2022 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

- Ensured sound financial management and budgeting to maintain a balanced budget and support essential services and infrastructure projects. (B1)
- Prioritized transparency in decision-making and ensured that residents have access to information about city operations and policies. (A14)
- Adopted Comprehensive Plan that expresses the City's vision for its future, and established goals and objectives to help achieve that vision. (D1)
- Adopted drainage utility ordinance to implement the drainage utility fee. (F1)

Goals

- Perform City Charter review.
- Preserve community character while preparing for future growth in the development of an ongoing growth management strategy.
- Strive to receive positive feedback from residents about city council decisions, policies, and initiatives that positively impact their lives. (A5, C1)

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|------------------|------------------|-------------------|------------------|
| Personnel | \$ 3,300 | \$ 3,958 | \$ 3,958 | \$ 4,089 |
| Supplies | \$ 3,007 | \$ 2,450 | \$ 4,035 | \$ 2,450 |
| Professional Services | \$ 30,105 | \$ 15,216 | \$ 10,216 | \$ 20,216 |
| Services | \$ 10,434 | \$ 15,668 | \$ 20,226 | \$ 20,392 |
| Total | \$ 46,846 | \$ 37,292 | \$ 38,435 | \$ 47,147 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 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 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 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 | \$ 33 | \$ 728 | \$ 728 | \$ 859 |
| 10-5-10-5125 | Unemployment Compensation | \$ 38 | \$ - | \$ - | \$ - |
| | Total Personnel | \$ 3,300 | \$ 3,958 | \$ 3,958 | \$ 4,089 |
| 10-5-10-5201 | Office Supplies | \$ 489 | \$ 400 | \$ 400 | \$ 400 |
| 10-5-10-5204 | Clothing Supplies | \$ 316 | \$ 350 | \$ 350 | \$ 350 |
| 10-5-10-5206 | Books & Periodicals | \$ - | \$ 200 | \$ - | \$ 200 |
| 10-5-10-5215 | Small Equipment | \$ 725 | \$ 1,000 | \$ 2,585 | \$ - |
| 10-5-10-5231 | Meeting Supplies | \$ 1,477 | \$ 500 | \$ 700 | \$ 1,500 |
| | Total Supplies | \$ 3,007 | \$ 2,450 | \$ 4,035 | \$ 2,450 |
| 10-5-10-5404 | Legal Services | \$ 29,182 | \$ 15,000 | \$ 10,000 | \$ 20,000 |
| 10-5-10-5406 | Information Technology Services | \$ 923 | \$ 216 | \$ 216 | \$ 216 |
| | Professional Services | \$ 30,105 | \$ 15,216 | \$ 10,216 | \$ 20,216 |
| 10-5-10-5502 | Communication Services | \$ 3,424 | \$ 3,720 | \$ 3,558 | \$ 3,732 |
| 10-5-10-5511 | Insurance-General Liability | \$ 72 | \$ 314 | \$ 274 | \$ 448 |
| 10-5-10-5512 | Insurance-Errors & Omissions | \$ 251 | \$ 734 | \$ 630 | \$ 948 |
| 10-5-10-5531 | Equipment Rental | \$ - | \$ 1,200 | \$ - | \$ - |
| 10-5-10-5541 | Training & Travel | \$ - | \$ 3,500 | \$ 3,500 | \$ 3,000 |
| 10-5-10-5542 | Dues/Memberships | \$ 6,687 | \$ 6,200 | \$ 12,264 | \$ 12,264 |
| | Total Services | \$ 10,434 | \$ 15,668 | \$ 20,226 | \$ 20,392 |
| | Total City Council | \$ 46,846 | \$ 37,292 | \$ 38,435 | \$ 47,147 |

Description

The Administration department is comprised of two divisions:

1. City Manager
2. City Secretary

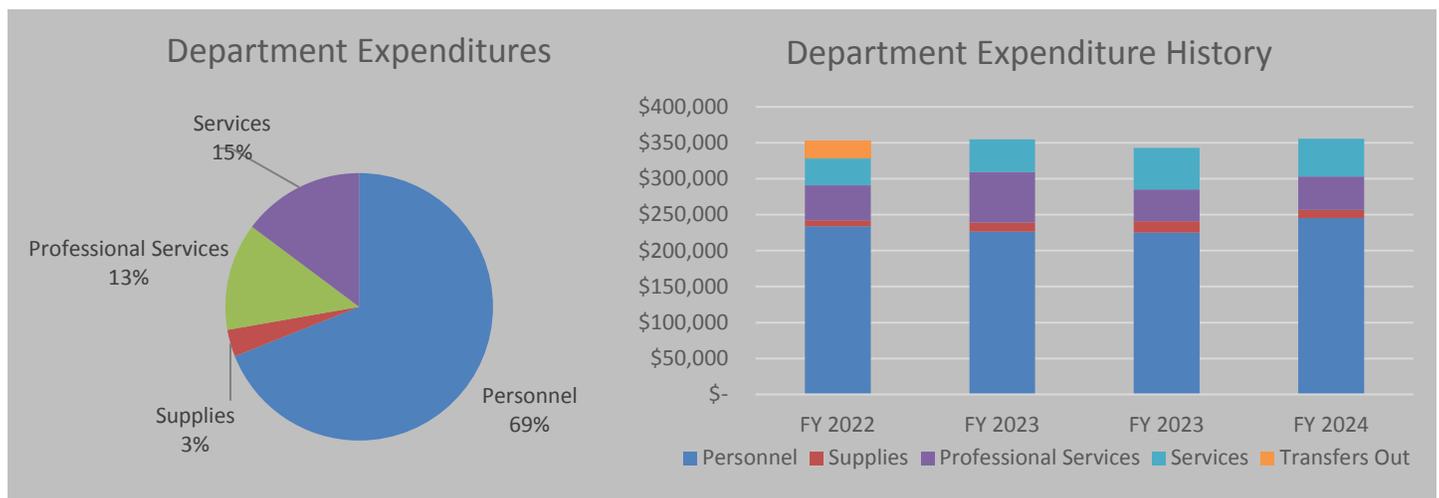
The details of these divisions follow.

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | \$ 233,864 | \$ 226,359 | \$ 225,159 | \$ 245,265 |
| Supplies | \$ 8,350 | \$ 12,999 | \$ 15,873 | \$ 11,638 |
| Professional Services | \$ 48,873 | \$ 70,022 | \$ 44,332 | \$ 46,172 |
| Services | \$ 37,170 | \$ 45,537 | \$ 57,881 | \$ 52,562 |
| Transfers Out | \$ 24,000 | \$ - | \$ - | \$ - |
| Total | \$ 352,258 | \$ 354,917 | \$ 343,245 | \$ 355,637 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|--------------------------|----------------|----------------|-------------------|----------------|
| City Manager | 0.40 | 0.40 | 0.40 | 0.30 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| City Secretary | 0.90 | 0.65 | 0.65 | 0.90 |
| Total | 2.30 | 2.05 | 2.05 | 2.20 |



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

- Completed the drainage study and provided Council with an analysis and accurate information to create and adopt the new Drainage Utility Ordinance. (B4)
- Oversaw the completion of the Bellmead Drive Streetscape Project, to enhance pedestrian safety, accessibility, and visibility. (E1, F3, F13)
- Oversaw the setup of Shepard Heart's food distribution center that helps sustain the people who struggle to secure their food. This also empowers the community to work together and give back by donating goods, produce and other available resources. (A4)
- Successfully transitioned to .gov domain to indicate the restricted use by a government entity.
- Established transparent and open communication with city council members, staff, and the public to build trust and promote effective decision-making. (A14)
- Held 2nd annual City-wide festival to promote community cohesiveness and tourism. (D10)

Goals

- Continue to ensure that city policies and services are inclusive and equitable, addressing the needs of diverse communities within the city. (C1)
- Measure and improve citizen satisfaction with city services and governance through surveys and feedback mechanisms. (A11)
- Continue City-wide beautification project to promote economic development within the City. (D9)
- Continue branding the City with positive marketing to promote growth.
- Continue to introduce ordinances to the City Council to enhance the quality of life. (C1)
- Work closely with the Bellmead Chamber to promote economic growth within the City. (D2)
- Continue to monitor the progress of the installation of new street signs within the City. (F13, F16)
- Continue to make enhancements to the City parks to create an atmosphere that will attract visitors. (C2)
- Continue to coordinate with the inspections department to combat the litter problem within the City. (C4)

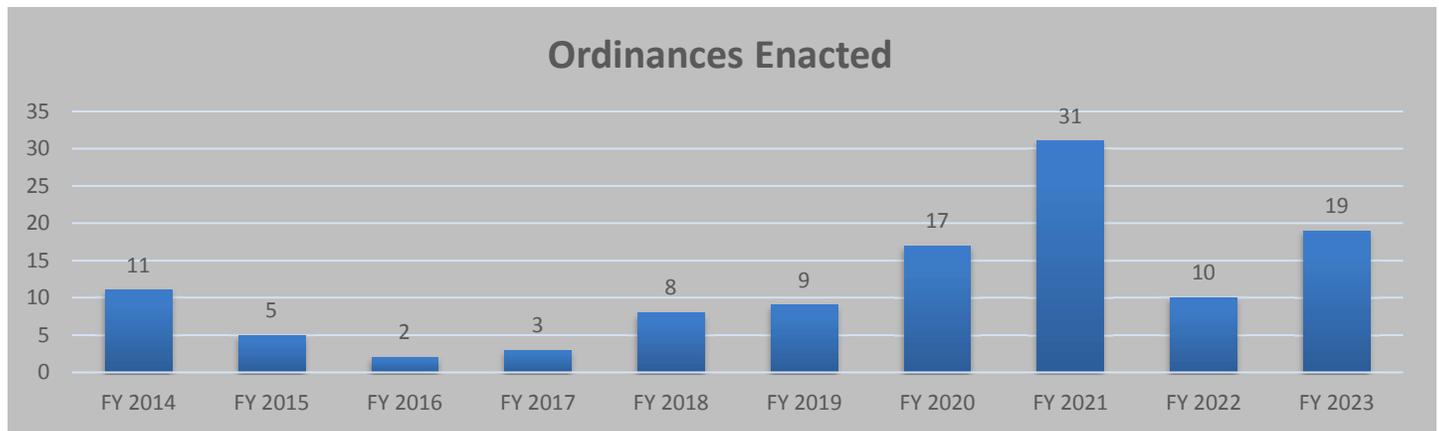
(Strategic Plan Goal #)

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Personnel | \$ 151,806 | \$ 161,882 | \$ 160,682 | \$ 148,412 |
| Supplies | \$ 7,692 | \$ 10,410 | \$ 13,264 | \$ 9,400 |
| Professional Services | \$ 46,310 | \$ 65,373 | \$ 39,683 | \$ 40,449 |
| Services | \$ 20,564 | \$ 28,158 | \$ 35,491 | \$ 30,350 |
| Transfers Out | \$ 24,000 | \$ - | \$ - | \$ - |
| Total | \$ 250,373 | \$ 265,823 | \$ 249,120 | \$ 228,611 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| City Manager | 0.40 | 0.40 | 0.40 | 0.30 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 1.40 | 1.40 | 1.40 | 1.30 |



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

Administration - City Manager

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|------------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 10-5-20-5101 | Salaries-Administrative | \$ 68,129 | \$ 72,626 | \$ 72,626 | \$ 58,729 |
| 10-5-20-5104 | Salaries-Operations | \$ 39,077 | \$ 41,804 | \$ 41,804 | \$ 46,285 |
| 10-5-20-5110 | Overtime | \$ - | \$ 1,200 | \$ - | \$ - |
| 10-5-20-5112 | Longevity | \$ 134 | \$ 218 | \$ 218 | \$ 84 |
| 10-5-20-5113 | Certification/Education Pay | \$ 3,328 | \$ 3,328 | \$ 3,328 | \$ 936 |
| 10-5-20-5114 | Allowances | \$ 3,406 | \$ 3,400 | \$ 3,400 | \$ 2,550 |
| 10-5-20-5120 | FICA | \$ 7,803 | \$ 9,286 | \$ 9,286 | \$ 8,307 |
| 10-5-20-5124 | WC Insurance | \$ 227 | \$ 241 | \$ 241 | \$ 257 |
| 10-5-20-5130 | TMRS | \$ 15,983 | \$ 13,045 | \$ 13,045 | \$ 13,218 |
| 10-5-20-5150 | Group Insurance | \$ 13,721 | \$ 16,734 | \$ 16,734 | \$ 18,046 |
| | Total Personnel | \$ 151,806 | \$ 161,882 | \$ 160,682 | \$ 148,412 |
| 10-5-20-5201 | Office Supplies | \$ 2,544 | \$ 3,000 | \$ 2,500 | \$ 2,500 |
| 10-5-20-5203 | Postage | \$ 213 | \$ 160 | \$ 200 | \$ 150 |
| 10-5-20-5204 | Clothing Supplies | \$ - | \$ 250 | \$ 500 | \$ 500 |
| 10-5-20-5210 | Tools & Other Supplies | \$ 1,575 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| 10-5-20-5215 | Small Equipment | \$ 2,562 | \$ 5,000 | \$ 7,814 | \$ 4,000 |
| 10-5-20-5231 | Meeting Supplies | \$ 797 | \$ 500 | \$ 750 | \$ 750 |
| | Total Supplies | \$ 7,692 | \$ 10,410 | \$ 13,264 | \$ 9,400 |
| 10-5-20-5404 | Legal Services | \$ 38,373 | \$ 25,000 | \$ 24,000 | \$ 25,000 |
| 10-5-20-5406 | Information Technology Services | \$ 395 | \$ 373 | \$ 683 | \$ 449 |
| 10-5-20-5408 | Consulting Services | \$ 7,543 | \$ 40,000 | \$ 15,000 | \$ 15,000 |
| | Total Professional Services | \$ 46,310 | \$ 65,373 | \$ 39,683 | \$ 40,449 |
| 10-5-20-5502 | Communication Services | \$ 2,322 | \$ 1,920 | \$ 2,062 | \$ 2,160 |
| 10-5-20-5504 | Internet Services | \$ 398 | \$ 420 | \$ 410 | \$ 432 |
| 10-5-20-5511 | Insurances-General Liability | \$ 24 | \$ 73 | \$ 64 | \$ 97 |
| 10-5-20-5512 | Insurance-Errors & Omissions | \$ 84 | \$ 171 | \$ 147 | \$ 205 |
| 10-5-20-5517 | Insurance-Property | \$ 2,053 | \$ 2,259 | \$ 2,461 | \$ 3,278 |
| 10-5-20-5521 | Advertising/Marketing | \$ 1,650 | \$ 3,300 | \$ 7,647 | \$ 1,788 |
| 10-5-20-5531 | Equipment Rental | \$ 4,661 | \$ 4,620 | \$ 6,000 | \$ 5,290 |
| 10-5-20-5541 | Training & Travel | \$ 3,207 | \$ 7,000 | \$ 8,000 | \$ 8,000 |
| 10-5-20-5542 | Dues/Memberships | \$ 878 | \$ 3,670 | \$ 3,600 | \$ 4,000 |
| 10-5-20-5543 | Employee Relations | \$ 5,287 | \$ 4,725 | \$ 5,100 | \$ 5,100 |
| | Total Services | \$ 20,564 | \$ 28,158 | \$ 35,491 | \$ 30,350 |
| 10-5-20-5961 | Transfer to Fund 61 | \$ 24,000 | \$ - | \$ - | \$ - |
| | Total Transfers Out | \$ 24,000 | \$ - | \$ - | \$ - |
| | | | | | |
| | Total Admin - City Manager | \$ 250,373 | \$ 265,823 | \$ 249,120 | \$ 228,611 |



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

- Received the City's first Municipal Clerk's Office Achievement of Excellence Award for being compliant with federal, state and local statutes that govern standards necessary to fulfill the duties and responsibilities of the office. (A14)
- Completed the TRMC re-certification program to continue professional growth and development. (A12)
- Completed the redistricting of the election precincts to ensure the community has equal access to political representation. (A14, F17)

Goals

- Enhance city-wide records storage for mylars and plans to achieve greater efficiency, preservation, and security, which will benefit the City by providing better document management. (A9)
- Implement Open Meeting Act and Public Information Act training for directors, City Council, and Boards to increase compliance with statutory regulations. (A2)
- Implement a digital agenda management software capable of streamlining data collection and reporting throughout the City Council meeting process to increase efficiencies. (A9)
- Promote government training for Council members to provide the knowledge and tools needed for an effective term. (A2)

(Strategic Plan Goal #)

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Personnel | \$ 82,058 | \$ 64,477 | \$ 64,477 | \$ 96,853 |
| Supplies | \$ 658 | \$ 2,589 | \$ 2,609 | \$ 2,238 |
| Professional Services | \$ 2,563 | \$ 4,649 | \$ 4,649 | \$ 5,723 |
| Services | \$ 16,606 | \$ 17,379 | \$ 22,390 | \$ 22,212 |
| Total | \$ 101,885 | \$ 89,094 | \$ 94,125 | \$ 127,026 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Council Meetings | 12 | 12 | 12 | 12 |
| Special Council Meetings | 3 | 3 | 3 | 3 |
| Elections | 1 | 1 | 1 | 1 |
| Proclamations | 20 | 10 | 10 | 10 |
| Resolutions Indexed | 78 | 75 | 59 | 75 |
| Ordinances Indexed | 10 | 10 | 19 | 10 |
| Alcohol Permits | 22 | 20 | 41 | 45 |
| Liens filed/released | 3/10 | 10/20 | 6/0 | 10/10 |
| Open Records Requests | | 100 | | 100 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------|---------------------------|---------------------------|------------------------------|---------------------------|
| City Secretary | 0.90 | 0.65 | 0.65 | 0.90 |
| Total | 0.90 | 0.65 | 0.65 | 0.90 |

Administration - City Secretary

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|------------------------------------|-------------------|------------------|-------------------|-------------------|
| 10-5-21-5102 | Salaries-Professional | \$ 64,296 | \$ 48,703 | \$ 48,703 | \$ 72,601 |
| 10-5-21-5109 | Salaries-Part Time | \$ - | \$ - | \$ - | \$ - |
| 10-5-21-5112 | Longevity | \$ 77 | \$ 94 | \$ 94 | \$ 185 |
| 10-5-21-5113 | Certification/Education Pay | \$ 842 | \$ 608 | \$ 608 | \$ 842 |
| 10-5-21-5120 | FICA | \$ 4,141 | \$ 3,779 | \$ 3,779 | \$ 5,632 |
| 10-5-21-5124 | WC Insurance | \$ 130 | \$ 98 | \$ 98 | \$ 174 |
| 10-5-21-5130 | TMRS | \$ 5,747 | \$ 5,310 | \$ 5,310 | \$ 8,963 |
| 10-5-21-5150 | Group Insurance | \$ 6,827 | \$ 5,885 | \$ 5,885 | \$ 8,456 |
| | Total Personnel | \$ 82,058 | \$ 64,477 | \$ 64,477 | \$ 96,853 |
| 10-5-21-5201 | Office Supplies | \$ 507 | \$ 500 | \$ 500 | \$ 500 |
| 10-5-21-5203 | Postage | \$ 151 | \$ 380 | \$ 400 | \$ 450 |
| 10-5-21-5204 | Clothing Supplies | \$ - | \$ 26 | \$ 26 | \$ - |
| 10-5-21-5206 | Books & Periodicals | \$ - | \$ - | \$ 1,683 | \$ - |
| 10-5-21-5215 | Small Equipment | \$ - | \$ 1,683 | \$ - | \$ 1,288 |
| | Total Supplies | \$ 658 | \$ 2,589 | \$ 2,609 | \$ 2,238 |
| 10-5-21-5406 | Information Technology Services | \$ 1,604 | \$ 3,281 | \$ 3,281 | \$ 4,355 |
| 10-5-21-5409 | Special Services | \$ 959 | \$ 1,368 | \$ 1,368 | \$ 1,368 |
| | Total Professional Services | \$ 2,563 | \$ 4,649 | \$ 4,649 | \$ 5,723 |
| 10-5-21-5502 | Communication Services | \$ 358 | \$ 480 | \$ 343 | \$ 360 |
| 10-5-21-5511 | Insurance-General Liability | \$ 12 | \$ 30 | \$ 30 | \$ 67 |
| 10-5-21-5512 | Insurance-Errors & Omissions | \$ 42 | \$ 69 | \$ 68 | \$ 142 |
| 10-5-21-5517 | Insurance-Property | \$ 128 | \$ 154 | \$ 153 | \$ 193 |
| 10-5-21-5522 | Legal Notices | \$ 5,881 | \$ 5,964 | \$ 12,000 | \$ 6,000 |
| 10-5-21-5523 | Filing & Recording Fees | \$ 509 | \$ 1,000 | \$ 500 | \$ 800 |
| 10-5-21-5541 | Training & Travel | \$ 1,306 | \$ 1,500 | \$ 1,500 | \$ 1,340 |
| 10-5-21-5542 | Due/Memberships | \$ 300 | \$ 510 | \$ 125 | \$ 282 |
| 10-5-21-5551 | Elections | \$ 756 | \$ 4,354 | \$ 4,353 | \$ 7,000 |
| 10-5-21-5557 | Codification of Ordinances | \$ 7,315 | \$ 3,318 | \$ 3,318 | \$ 6,028 |
| | Total Services | \$ 16,606 | \$ 17,379 | \$ 22,390 | \$ 22,212 |
| | Total Admin-City Secretary | \$ 101,885 | \$ 89,094 | \$ 94,125 | \$ 127,026 |

Description

The Finance department is comprised of three divisions:

1. Operations
2. Solid Waste
2. Human Resources

The details of these divisions follow.

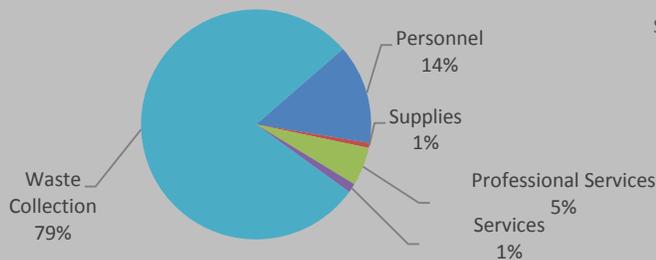
Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Personnel | \$ 153,476 | \$ 235,094 | \$ 235,322 | \$ 246,761 |
| Supplies | \$ 3,418 | \$ 8,621 | \$ 8,255 | \$ 12,040 |
| Professional Services | \$ 58,512 | \$ 82,191 | \$ 84,719 | \$ 95,799 |
| Services | \$ 15,108 | \$ 18,976 | \$ 18,801 | \$ 22,823 |
| Waste Collection | \$ 1,278,902 | \$ 1,373,159 | \$ 1,370,000 | \$ 1,387,100 |
| Transfers Out | \$ 20,000 | \$ - | \$ - | \$ - |
| Total | \$ 1,529,415 | \$ 1,718,041 | \$ 1,717,097 | \$ 1,764,523 |

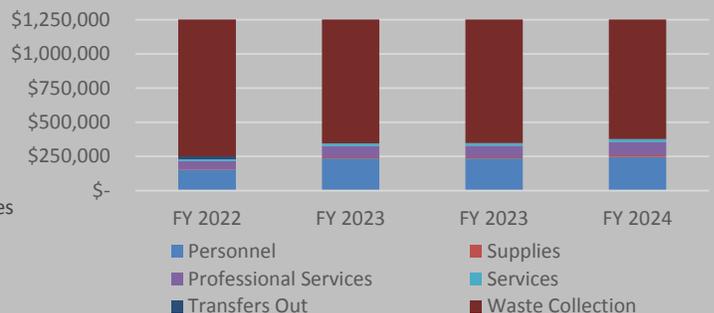
Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| Assistant City Manager/CFO | 0.35 | 0.35 | 0.35 | 0.30 |
| 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 | 0.30 | 0.30 | 0.30 |
| Part-Time Customer Service Representative | 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 | 0.80 |
| Total | 2.57 | 2.65 | 3.45 | 3.40 |

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.

Accomplishments

- Received the City's fourth 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 third GFOA Certificate of Achievement for Excellence in Financial Reporting in evidence of the City's commitment to transparency and full disclosure. (A14, B5)
- Transitioned to the Voyager Fleet program, which allowed for additional savings and helped to mitigate soaring fuel costs. (B3)
- Coordinated the launch of the new City website with CivicPlus, which provides a more user-friendly experience for users to navigate and provides additional tools for both internal and external users. (A10, A11)

Goals

- Continue to update and improve processes to utilize technology and resources efficiently. (A9)
- 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 to promote transparency and provide valuable information to users. (A14)
- Seek grant funding to supplement City funds for needed City projects and initiatives. (A3, B3)
- Seek HOME Rehabilitation funding for the revitalization of Bellmead. (A3, B3)

(Strategic Plan Goal #)

Expenditure Summary

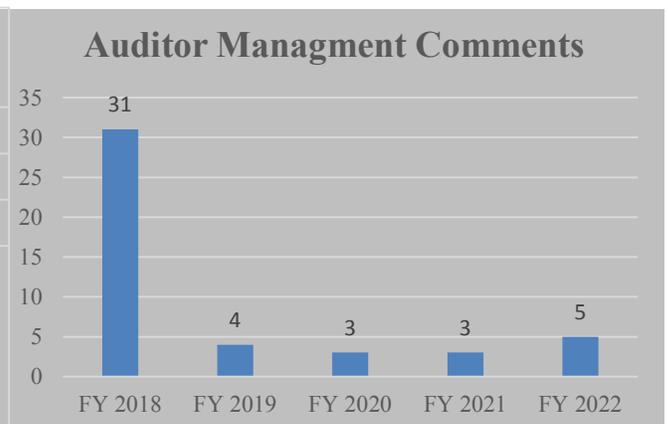
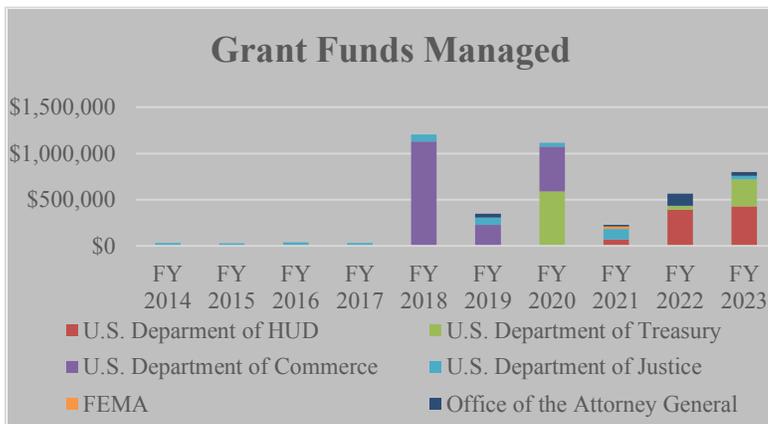
| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | \$ 133,603 | \$ 160,589 | \$ 160,488 | \$ 170,737 |
| Supplies | \$ 3,418 | \$ 8,621 | \$ 8,255 | \$ 5,630 |
| Professional Services | \$ 58,512 | \$ 82,191 | \$ 84,719 | \$ 75,078 |
| Services | \$ 12,656 | \$ 12,672 | \$ 12,896 | \$ 12,921 |
| Transfers Out | \$ 20,000 | \$ - | \$ - | \$ - |
| Total | \$ 228,189 | \$ 264,073 | \$ 266,358 | \$ 264,366 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|------------------------------|----------------|----------------|-------------------|----------------|
| Purchase Orders Issued | 279 | 350 | 180 | 200 |
| EFTs Issued | 729 | 720 | 810 | 855 |
| Drafts | 134 | 135 | 140 | 160 |
| A/P Checks Processed | 1,373 | 1,200 | 1,275 | 1,200 |
| New Vendor Packets Processed | 32 | 60 | 76 | 60 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------------------------|----------------|----------------|-------------------|----------------|
| Assistant City Manager/CFO | 0.30 | 0.30 | 0.30 | 0.30 |
| Staff Accountant | 0.50 | 0.50 | 0.50 | 0.55 |
| Accounting Specialist | 0.85 | 0.85 | 0.85 | 0.85 |
| Customer Service Representatives | 0.10 | 0.20 | 0.20 | - |
| Part-Time Customer Service Rep | 0.05 | - | - | - |
| Intern | 0.50 | 0.50 | 0.50 | 0.50 |
| Total | 2.30 | 2.35 | 2.35 | 2.20 |



Finance - Operations

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|------------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 10-5-31-5101 | Salaries-Administrative | \$ 38,711 | \$ 41,385 | \$ 41,385 | \$ 44,622 |
| 10-5-31-5102 | Salaries-Professional | \$ 24,356 | \$ 25,609 | \$ 25,609 | \$ 30,372 |
| 10-5-31-5104 | Salaries-Operations | \$ 35,134 | \$ 39,466 | \$ 39,466 | \$ 36,123 |
| 10-5-31-5109 | Salaries-Part Time | \$ 3,161 | \$ 12,545 | \$ 12,545 | \$ 13,094 |
| 10-5-31-5112 | Longevity | \$ 217 | \$ 182 | \$ 175 | \$ 229 |
| 10-5-31-5113 | Certification/Education Pay | \$ 3,800 | \$ 1,758 | \$ 1,664 | \$ 3,406 |
| 10-5-31-5114 | Allowances | \$ 1,875 | \$ 1,800 | \$ 1,800 | \$ 2,340 |
| 10-5-31-5120 | FICA | \$ 8,203 | \$ 9,391 | \$ 9,391 | \$ 9,959 |
| 10-5-31-5124 | WC Insurance | \$ 214 | \$ 243 | \$ 243 | \$ 308 |
| 10-5-31-5130 | TMRS | \$ 9,130 | \$ 11,844 | \$ 11,844 | \$ 14,253 |
| 10-5-31-5150 | Group Insurance | \$ 8,801 | \$ 16,366 | \$ 16,366 | \$ 16,031 |
| | Total Personnel | \$ 133,603 | \$ 160,589 | \$ 160,488 | \$ 170,737 |
| 10-5-31-5201 | Office Supplies | \$ 2,319 | \$ 2,296 | \$ 2,500 | \$ 2,500 |
| 10-5-31-5203 | Postage | \$ 810 | \$ 1,130 | \$ 1,130 | \$ 880 |
| 10-5-31-5204 | Clothing Supplies | \$ - | \$ 221 | \$ 221 | \$ 180 |
| 10-5-31-5206 | Books & Periodicals | \$ - | \$ 570 | \$ - | \$ 300 |
| 10-5-31-5210 | Tools & Other Supplies | \$ - | \$ 163 | \$ 163 | \$ 170 |
| 10-5-31-5215 | Small Equipment | \$ 290 | \$ 4,241 | \$ 4,241 | \$ 1,600 |
| | Total Supplies | \$ 3,418 | \$ 8,621 | \$ 8,255 | \$ 5,630 |
| 10-5-31-5403 | Accounting Services | \$ 9,484 | \$ 13,988 | \$ 13,988 | \$ 16,527 |
| 10-5-31-5405 | Banking Service Fees | \$ - | \$ 620 | \$ 620 | \$ - |
| 10-5-31-5406 | Information Technology Services | \$ 22,716 | \$ 39,191 | \$ 41,719 | \$ 30,747 |
| 10-5-31-5409 | Special Services | \$ 26,313 | \$ 28,392 | \$ 28,392 | \$ 27,804 |
| | Total Professional Services | \$ 58,512 | \$ 82,191 | \$ 84,719 | \$ 75,078 |
| 10-5-31-5502 | Communication Services | \$ 1,811 | \$ 2,040 | \$ 1,673 | \$ 1,812 |
| 10-5-31-5504 | Internet Services | \$ 398 | \$ 420 | \$ 410 | \$ 432 |
| 10-5-31-5511 | Insurance-General Liability | \$ 36 | \$ 122 | \$ 121 | \$ 194 |
| 10-5-31-5512 | Insurance-Errors & Omissions | \$ 126 | \$ 279 | \$ 278 | \$ 411 |
| 10-5-31-5513 | Insurance-Crime/Dishonesty | \$ 274 | \$ 275 | \$ 274 | \$ 302 |
| 10-5-31-5531 | Equipment Rental | \$ 1,295 | \$ 1,490 | \$ 1,515 | \$ 1,520 |
| 10-5-31-5541 | Travel & Training | \$ 7,209 | \$ 6,421 | \$ 7,000 | \$ 7,100 |
| 10-5-31-5542 | Dues/Memberships | \$ 1,507 | \$ 1,625 | \$ 1,625 | \$ 1,150 |
| | Total Services | \$ 12,656 | \$ 12,672 | \$ 12,896 | \$ 12,921 |
| 10-5-31-5961 | Transfer to Fund 61 | \$ 20,000 | \$ - | \$ - | \$ - |
| | Total Transfers Out | \$ 20,000 | \$ - | \$ - | \$ - |
| | Total Finance - Operations | \$ 228,189 | \$ 264,073 | \$ 266,358 | \$ 264,366 |



Description

Provides and manages solid waste collection and disposal services.

Accomplishments

- Citizen use of the bulk garbage pickup program provided by Frontier resulted in 213.5 tons of bulk garbage being removed from the community. (F11)
- Partnered with neighboring cities to provide our citizens an opportunity to dispose of household hazardous waste at a Household Hazardous Waste Cleanup Day. (C2, D8, F2, F11)
- Coordinated a clean-up day with solid waste provider for citizens to dispose of 456 tires and four 20-yard dumpsters full of large/bulky items. (F2, F11)
- Utilized social media and the updated website to educate citizens about the bulk garbage pickup program. (A11)
- Updated the solid waste ordinance to strengthen the code compliance aspects in that pilfering through trash cans, spreading litter, and using alleyways to store rubbish and bulky waste is now prohibited. (C2)

Goals

- Continue to address and rectify customer concerns.
- Continue to push the citizens about the bulk garbage pickup program in an effort to beautify the City. (C2)
- Assist with the annual city clean-up day resulting in the disposal of numerous tires and several tons of bulky waste. (F2, F11)

Description

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

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 19,873 | \$ 24,077 | \$ 24,406 | \$ 23,302 |
| Services | \$ 2,452 | \$ 5,000 | \$ 2,500 | \$ 5,000 |
| Waste Collection | \$ 1,278,902 | \$ 1,373,159 | \$ 1,370,000 | \$ 1,387,100 |
| Total | \$ 1,301,226 | \$ 1,402,236 | \$ 1,396,906 | \$ 1,415,402 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|---------------------------|----------------|----------------|-------------------|----------------|
| Complaints | 84 | 80 | 63 | 50 |
| Tons of Bulk Waste | 284 | 300 | 226 | 275 |
| Tons of Commercial Waste | 4,228 | 4,500 | 4,529 | 4,700 |
| Tons of Residential Waste | 4,632 | 4,700 | 4,830 | 5,000 |
| Tons of Rolloff Waste | 1,311 | 1,400 | 1,867 | 2,000 |

Staffing

| | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------------------------|----------------|----------------|-------------------|----------------|
| Assistant City Manager/CFO | 0.05 | 0.05 | 0.05 | - |
| Staff Accountant | 0.05 | 0.05 | 0.05 | - |
| Customer Service Representatives | 0.05 | 0.10 | 0.10 | 0.30 |
| Part-Time Customer Service Rep | 0.02 | - | - | - |
| Utility Billing Specialist | 0.10 | 0.10 | 0.10 | 0.10 |
| Total | 0.27 | 0.30 | 0.30 | 0.40 |



Finance - Solid Waste

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 10-5-33-5101 | Salaries-Administrative | \$ 6,452 | \$ 6,898 | \$ 6,898 | \$ - |
| 10-5-33-5102 | Salaries-Professional | \$ 2,436 | \$ 2,561 | \$ 2,561 | \$ - |
| 10-5-33-5104 | Salaries-Operations | \$ 5,672 | \$ 7,490 | \$ 7,490 | \$ 15,996 |
| 10-5-33-5109 | Salaries-Part Time | \$ 314 | \$ 454 | \$ 783 | \$ - |
| 10-5-33-5112 | Longevity | \$ 51 | \$ 67 | \$ 67 | \$ 48 |
| 10-5-33-5113 | Certification/Education Pay | \$ 302 | \$ 302 | \$ 302 | \$ 234 |
| 10-5-33-5114 | Allowances | \$ 313 | \$ 300 | \$ 300 | \$ - |
| 10-5-33-5120 | FICA | \$ 1,122 | \$ 1,351 | \$ 1,351 | \$ 1,245 |
| 10-5-33-5124 | WC Insurance | \$ 31 | \$ 35 | \$ 35 | \$ 39 |
| 10-5-33-5130 | TMRS | \$ 1,336 | \$ 1,899 | \$ 1,899 | \$ 1,982 |
| 10-5-33-5150 | Group Insurance | \$ 1,845 | \$ 2,720 | \$ 2,720 | \$ 3,758 |
| | Total Personnel | \$ 19,873 | \$ 24,077 | \$ 24,406 | \$ 23,302 |
| 10-5-33-5521 | Advertising/Marketing | \$ 2,452 | \$ 5,000 | \$ 2,500 | \$ 5,000 |
| 10-5-33-5541 | Training & Travel | \$ - | \$ - | \$ - | \$ - |
| | Total Services | \$ 2,452 | \$ 5,000 | \$ 2,500 | \$ 5,000 |
| 10-5-33-5571 | Waste Collection Services | \$ 1,272,406 | \$ 1,373,159 | \$ 1,363,000 | \$ 1,380,000 |
| 10-5-33-5579 | Bad Debts | \$ 6,495 | \$ - | \$ 7,000 | \$ 7,100 |
| | Total Waste Collection | \$ 1,278,902 | \$ 1,373,159 | \$ 1,370,000 | \$ 1,387,100 |
| | Total Finance - Solid Waste | \$ 1,301,226 | \$ 1,402,236 | \$ 1,396,906 | \$ 1,415,402 |



Description

The mission of the Human Resources department is to support the goals and challenges of the City by providing resources that promote a work environment characterized by fair and equal treatment of staff, personal accountability, open communication, and mutual respect. Human Resources also includes:

- 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.
- Policy development and interpretation

Accomplishments

- Completed the benefit renewal process during open enrollment.
- Researched and presented comparable certification, education, and longevity pay of surrounding cities for recommended market adjustments to ensure competitive pay for employees. (F4)

Goals

- Attract, develop and retain a diverse group of employees who are aligned with the City's mission. (D4)
- Develop and implement employment exit procedures to be used as learning tools.
- Ensure the City remains competitive with surrounding cities on salary and employee benefits. (F4)
- Conduct review of all personnel files for record retention.

Expenditure Summary

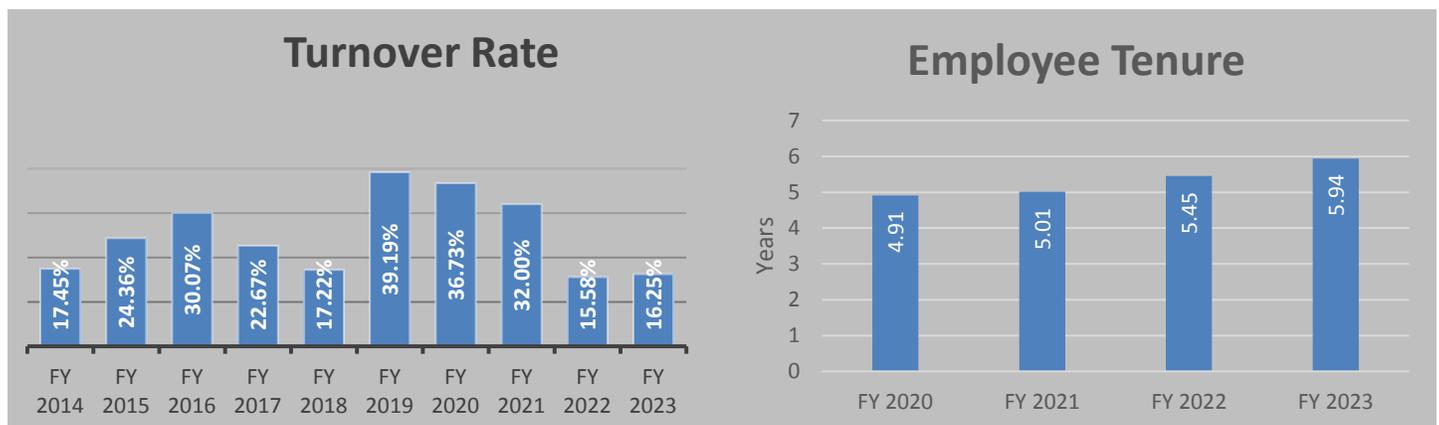
| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Personnel | \$ - | \$ 50,428 | \$ 50,428 | \$ 52,722 |
| Supplies | \$ 4,615 | \$ 6,050 | \$ 6,154 | \$ 6,410 |
| Professional Services | \$ 5,627 | \$ 20,393 | \$ 22,058 | \$ 20,721 |
| Services | \$ - | \$ 1,304 | \$ 3,405 | \$ 4,902 |
| Total | \$ 10,242 | \$ 78,175 | \$ 82,045 | \$ 84,755 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Payrolls Processed | 26 | 26 | 26 | 26 |
| Payroll ACH items Processed | 2,040 | 2,090 | 2,100 | 2,110 |
| Employees Hired | 18 | 15 | 24 | 15 |
| Employees Terminated | 12 | 8 | 26 | 10 |
| Fire Tests Administered | 1 | 1 | 1 | 1 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------|---------------------------|---------------------------|------------------------------|---------------------------|
| HR Generalist | - | 0.80 | 0.80 | 0.80 |
| Total | - | 0.80 | 0.80 | 0.80 |



Finance - Human Resources

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 10-5-34-5104 | Salaries-Operations | \$ - | \$ 36,413 | \$ 36,413 | \$ 35,836 |
| 10-5-34-5112 | Longevity Pay | \$ - | \$ - | \$ - | \$ 152 |
| 10-5-34-5113 | Certification/Education Pay | \$ - | \$ - | \$ - | \$ 1,664 |
| 10-5-34-5120 | FICA | \$ - | \$ 2,786 | \$ 2,786 | \$ 2,880 |
| 10-5-34-5124 | WC Insurance | \$ - | \$ 72 | \$ 72 | \$ 89 |
| 10-5-34-5130 | TMRS | \$ - | \$ 3,914 | \$ 3,914 | \$ 4,584 |
| 10-5-34-5150 | Group Insurance | \$ - | \$ 7,243 | \$ 7,243 | \$ 7,517 |
| | Total Personnel | \$ - | \$ 50,428 | \$ 50,428 | \$ 52,722 |
| 10-5-34-5201 | Office Supplies | \$ - | \$ 500 | \$ 1,000 | \$ 1,000 |
| 10-5-34-5203 | Postage | \$ - | \$ - | \$ 60 | \$ 60 |
| 10-5-34-5204 | Clothing Supplies | \$ - | \$ 50 | \$ 50 | \$ 50 |
| 10-5-34-5215 | Small Equipment | \$ - | \$ - | \$ 344 | \$ 1,600 |
| 10-5-34-5230 | Employee Testing | \$ 4,615 | \$ 5,500 | \$ 4,700 | \$ 3,700 |
| | Total Supplies | \$ 4,615 | \$ 6,050 | \$ 6,154 | \$ 6,410 |
| 10-5-34-5406 | Information Technology Services | \$ - | \$ 4,333 | \$ 4,621 | \$ 3,351 |
| 10-5-34-5407 | Administration Services | \$ 5,627 | \$ 4,060 | \$ 5,437 | \$ 5,370 |
| 10-5-34-5408 | Benefit Services | \$ - | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| | Total Professional Services | \$ 5,627 | \$ 20,393 | \$ 22,058 | \$ 20,721 |
| 10-5-34-5502 | Communication Services | \$ - | \$ 480 | \$ 324 | \$ 336 |
| 10-5-34-5511 | Insurance-General Liability | \$ - | \$ 52 | \$ 37 | \$ 60 |
| 10-5-34-5512 | Insurance-Errors & Omissions | \$ - | \$ 122 | \$ 84 | \$ 126 |
| 10-5-34-5541 | Training & Travel | \$ - | \$ 500 | \$ 2,600 | \$ 3,720 |
| 10-5-34-5542 | Due/Memberships | \$ - | \$ 150 | \$ 360 | \$ 660 |
| | Total Services | \$ - | \$ 1,304 | \$ 3,405 | \$ 4,902 |
| | Total Finance-Human Resources | \$ 10,242 | \$ 78,175 | \$ 82,045 | \$ 84,755 |
| | Total Finance | \$ 1,539,657 | \$ 1,744,484 | \$ 1,745,309 | \$ 1,764,523 |



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 e-ticket writers in conjunction with the Police Department to create time efficiencies and transition to a paper-light court. (A9)
- Sponsored a booth at National Night Out to increase community outreach. (A11, E7)
- Cleared a greater than 12-month docket backlog that resulted from the COVID-19 pandemic, allowing the court to perform more efficiently. (A10)
- Acquired recording equipment for trial proceedings to meet court of record requirements.
- Issued 1,177 warrants to date towards the goal of clearing the nearly 2-year warrant backlog.
- Inspected, logged, and purged all court records through FY2017 to become compliant with court record management policies and state laws.
- Completed audit of all assault family violence case disposition reporting required by the state as of September 1, 2019 bringing the court into compliance with statute. (E1)
- Held 3 bench trials and 2 substandard property hearings that brought all dockets up to date and called for the demolition of two substandard properties.

Goals

- Complete audit of all cases older than two years to ensure case viability.
- Acquire Tyler Technologies Online Document Search software to create efficiencies for court staff, attorneys, and defendants. (A10)
- Sponsor a “Sober Prom Event” in conjunction with the Police Department and La Vega High School to promote safety and increase community outreach. (A11, E6, E7)
- Sponsor a warrant round-up/resolution event in conjunction with the Police Department to increase collections on outstanding cases and improve defendant compliance with court orders. (B1)
- Continue professional development and improvement by completing the Level III Court Clerk certification. (A12)
- Sponsor a booth at National Night Out to increase community outreach. (A11, E7)

(Strategic Plan Goal #)

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | \$ 44,644 | \$ 67,136 | \$ 67,135 | \$ 74,247 |
| Supplies | \$ 5,206 | \$ 5,730 | \$ 4,680 | \$ 7,520 |
| Repairs & Maintenance | \$ 25,415 | \$ 5,000 | \$ 3,500 | \$ 3,500 |
| Professional Services | \$ 19,905 | \$ 42,430 | \$ 42,430 | \$ 47,630 |
| Services | \$ 11,702 | \$ 18,022 | \$ 15,839 | \$ 17,500 |
| Transfers Out | \$ 31,000 | \$ - | \$ - | \$ - |
| Total | \$ 137,872 | \$ 138,318 | \$ 133,584 | \$ 150,397 |

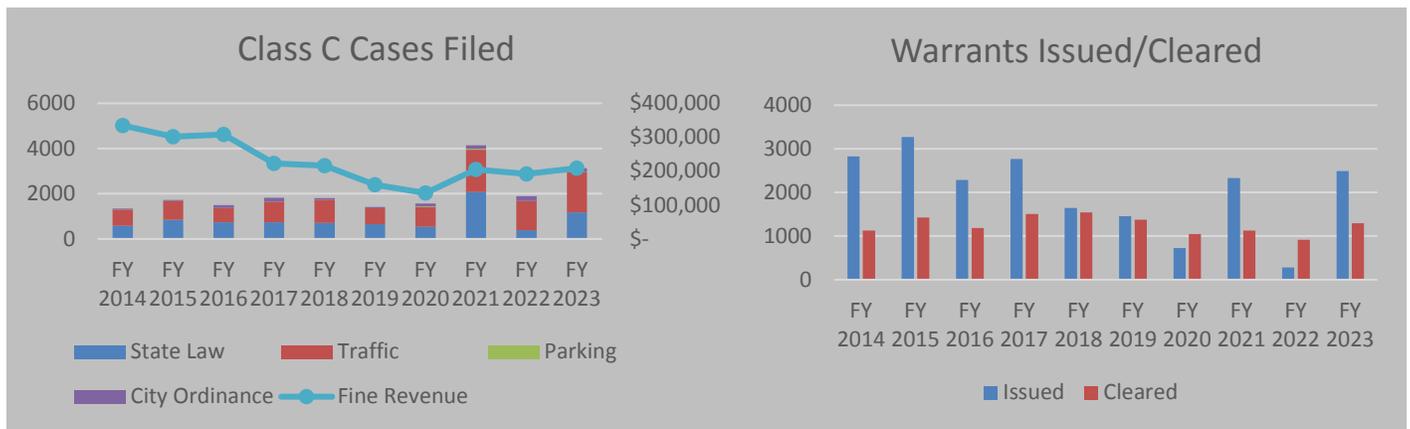
Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------------|----------------|----------------|-------------------|----------------|
| Court sessions | 11 | 24 | 23 | 24 |
| Bench Trials | - | - | 3 | 3 |
| Jury Trials | - | - | - | 2 |
| Property Hearings | - | - | 2 | 4 |
| Warrants Outstanding | 15,260 | 17,000 | 17,206 | 16,000 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 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 | - | - | - |
| Total | 1.5 | 1 | 1 | 1 |

* Appointed, part-time positions.



**Annual Budget
FY 2024**

**General Fund
Municipal Court**

Municipal Court

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--|-----------------------|-----------------------|--------------------------|-----------------------|
| 10-5-40-5103 | Salaries-Supervisory | \$ 36,640 | \$ 48,195 | \$ 48,195 | \$ 52,971 |
| 10-5-40-5109 | Salaries-Part Time | \$ - | \$ - | \$ - | \$ - |
| 10-5-40-5110 | Overtime | \$ - | \$ - | \$ - | \$ - |
| 10-5-40-5112 | Longevity | \$ - | \$ - | \$ - | \$ 110 |
| 10-5-40-5113 | Certification/Education Pay | \$ - | \$ 780 | \$ 779 | \$ 935 |
| 10-5-40-5120 | FICA | \$ 2,759 | \$ 3,746 | \$ 3,746 | \$ 4,132 |
| 10-5-40-5124 | WC Insurance | \$ 70 | \$ 98 | \$ 98 | \$ 128 |
| 10-5-40-5130 | TMRS | \$ 3,142 | \$ 5,263 | \$ 5,263 | \$ 6,575 |
| 10-5-40-5150 | Group Insurance | \$ 2,032 | \$ 9,054 | \$ 9,054 | \$ 9,396 |
| | Total Personnel | \$ 44,644 | \$ 67,136 | \$ 67,135 | \$ 74,247 |
| 10-5-40-5201 | Office Supplies | \$ 1,378 | \$ 2,000 | \$ 1,000 | \$ 1,300 |
| 10-5-40-5203 | Postage | \$ 1,724 | \$ 1,680 | \$ 1,680 | \$ 1,970 |
| 10-5-40-5204 | Clothing Supplies | \$ 25 | \$ 50 | \$ 50 | \$ 50 |
| 10-5-40-5205 | Janitorial Supplies | \$ - | \$ 150 | \$ 150 | \$ 150 |
| 10-5-40-5210 | Tools & Other Supplies | \$ 240 | \$ 100 | \$ 100 | \$ 100 |
| 10-5-40-5215 | Small Equipment | \$ 1,840 | \$ 1,750 | \$ 1,700 | \$ 3,950 |
| | Total Supplies | \$ 5,206 | \$ 5,730 | \$ 4,680 | \$ 7,520 |
| 10-5-40-5301 | Building Maintenance | \$ 25,415 | \$ 5,000 | \$ 3,500 | \$ 3,500 |
| | Total Repairs & Maintenance | \$ 25,415 | \$ 5,000 | \$ 3,500 | \$ 3,500 |
| 10-5-40-5404 | Legal Services | \$ 19,701 | \$ 20,000 | \$ 20,000 | \$ 25,200 |
| 10-5-40-5406 | Information Technology Services | \$ 204 | \$ 22,430 | \$ 22,430 | \$ 22,430 |
| | Total Professional Services | \$ 19,905 | \$ 42,430 | \$ 42,430 | \$ 47,630 |
| 10-5-40-5501 | Electric Services | \$ 2,754 | \$ 3,690 | \$ 3,443 | \$ 3,812 |
| 10-5-40-5502 | Communication Services | \$ 1,209 | \$ 1,380 | \$ 899 | \$ 948 |
| 10-5-40-5504 | Internet Services | \$ 176 | \$ - | \$ - | \$ - |
| 10-5-40-5506 | Merchant Services | \$ 4,473 | \$ 6,000 | \$ 6,300 | \$ 7,000 |
| 10-5-40-5511 | Insurance-General Liability | \$ 24 | \$ 46 | \$ 46 | \$ 75 |
| 10-5-40-5512 | Insurance-Errors & Omissions | \$ 84 | \$ 106 | \$ 105 | \$ 158 |
| 10-5-40-5513 | Insurance-Crime/Dishonesty | \$ 69 | \$ 69 | \$ 69 | \$ 75 |
| 10-5-40-5517 | Insurance-Property | \$ 761 | \$ 912 | \$ 911 | \$ 1,142 |
| 10-5-40-5531 | Equipment Rental | \$ 1,948 | \$ 1,956 | \$ 1,956 | \$ 1,950 |
| 10-5-40-5541 | Training & Travel | \$ 150 | \$ 3,753 | \$ 2,000 | \$ 2,000 |
| 10-5-40-5542 | Dues / Memberships | \$ 55 | \$ 110 | \$ 110 | \$ 340 |
| | Total Services | \$ 11,702 | \$ 18,022 | \$ 15,839 | \$ 17,500 |
| 10-5-40-5961 | Transfer to Fund 61 | \$ 31,000 | \$ - | \$ - | \$ - |
| | Total Transfers Out | \$ 31,000 | \$ - | \$ - | \$ - |
| | | | | | |
| | Total Municipal Court | \$ 137,872 | \$ 138,318 | \$ 133,584 | \$ 150,397 |

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.

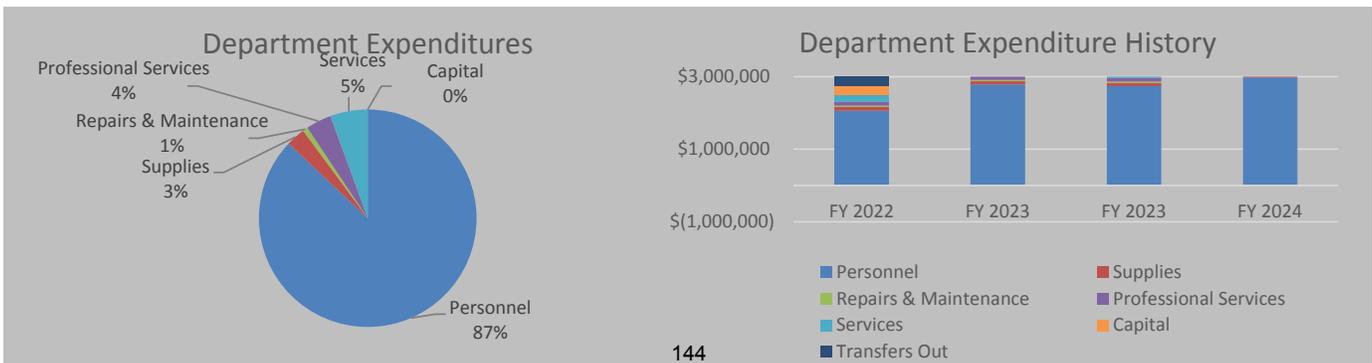
Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 2,058,956 | \$ 2,781,738 | \$ 2,743,120 | \$ 2,979,508 |
| Supplies | \$ 108,246 | \$ 90,112 | \$ 89,384 | \$ 97,283 |
| Repairs & Maintenance | \$ 35,451 | \$ 41,075 | \$ 35,621 | \$ 26,205 |
| Professional Services | \$ 104,221 | \$ 87,992 | \$ 100,402 | \$ 129,278 |
| Services | \$ 206,895 | \$ 218,107 | \$ 200,948 | \$ 190,919 |
| Capital | \$ 226,160 | \$ - | \$ - | \$ - |
| Transfers Out | \$ 313,964 | \$ - | \$ - | \$ - |
| Total | \$ 3,053,894 | \$ 3,219,024 | \$ 3,169,475 | \$ 3,423,193 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|--------------------------|----------------|----------------|-------------------|----------------|
| Chief of Police | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Police Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Lieutenant | 2.00 | 2.00 | 2.00 | 2.00 |
| Sergeant | 5.00 | 5.00 | 5.00 | 5.00 |
| Detective* | 4.00 | 4.00 | 3.00 | 2.00 |
| Patrol Officer | 11.00 | 11.00 | 12.00 | 12.00 |
| Total Sworn | 24.00 | 24.00 | 24.00 | 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 |
| Crime Victim Liason* | 1.00 | 1.00 | 1.00 | 1.00 |
| Animal Control Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Non-Sworn | 10.00 | 10.00 | 10.00 | 10.00 |
| Total | 34.00 | 34.00 | 34.00 | 33.00 |

*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

- Command staff attended accreditation management school to begin the accreditation process with the Texas Police Chiefs Association. (E1)
- Held the first Citizens Police Academy, which presented numerous topics regarding the police department functions and benefits to the community. (E3, E7)
- Implemented e-ticket writers to streamline processes, create efficiencies, and lesson the amount of transcription errors. (A9, E2)
- Several officers received instructor certification to assist with in-house training. (E1)
- Five officers attended SWAT training to effectively prepare for emergency situations. (E4)
- Expanded the detective division to include narcotics search warrants, arrests, and controlled buys to reduce drugs within the community.
- Obtained the STEP grant to help combat unsafe driving behavior throughout the City and to enhance pedestrian safety. (E5)

Goals

- Become accredited with the Texas Police Chiefs Association to ensure the department is in compliance with the Texas Law Enforcement Best Practices. (E1)
- Increase current community policing programs. (E3)
- Continue to host the Citizens Police Academy to increase community support. (E3, E7)
- Research and apply for available grants to update current taser equipment. (E1)

(Strategic Plan Goal #)

Expenditure Summary

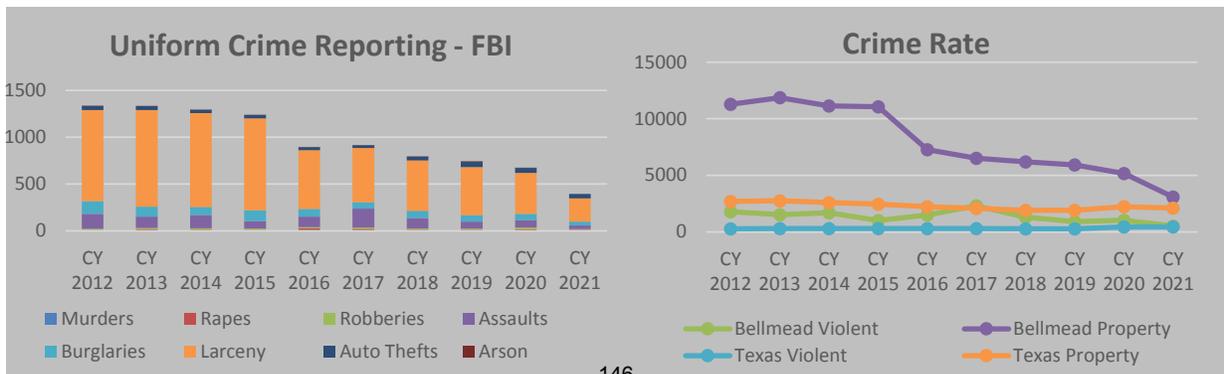
| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 1,918,597 | \$ 2,590,058 | \$ 2,550,947 | \$ 2,857,321 |
| Supplies | \$ 102,388 | \$ 81,764 | \$ 83,481 | \$ 93,818 |
| Repairs & Maintenance | \$ 34,368 | \$ 34,990 | \$ 34,091 | \$ 25,638 |
| Professional Services | \$ 104,086 | \$ 87,650 | \$ 100,060 | \$ 128,964 |
| Services | \$ 98,502 | \$ 128,114 | \$ 117,137 | \$ 146,269 |
| Capital | \$ 178,535 | \$ - | \$ - | \$ - |
| Transfers Out | \$ 313,964 | \$ - | \$ - | \$ - |
| Total | \$ 2,750,440 | \$ 2,922,576 | \$ 2,885,716 | \$ 3,252,010 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-------------------|----------------|----------------|-------------------|----------------|
| Calls for Service | 14,828 | 15,000 | 15,384 | 16,000 |
| 911 Calls | 8,500 | 9,000 | 8,093 | 9,000 |
| Citations | 2,568 | 3,000 | 4,000 | 4,000 |
| Traffic Accidents | 768 | 700 | 600 | 700 |
| Arrests | 880 | 900 | 600 | 900 |
| Offense Reports | 1,200 | 1,500 | 1,000 | 1,500 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|--------------------------|----------------|----------------|-------------------|----------------|
| Chief of Police | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Police Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Lieutenant | 2.00 | 2.00 | 2.00 | 2.00 |
| Sergeant | 5.00 | 5.00 | 5.00 | 5.00 |
| Detective | 3.00 | 3.00 | 2.00 | 2.00 |
| Patrol Officer | 11.00 | 11.00 | 12.00 | 12.00 |
| Total Sworn | 23.00 | 23.00 | 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 |
| Total Non-Sworn | 8.00 | 8.00 | 8.00 | 8.00 |
| Total | 31.00 | 31.00 | 31.00 | 31.00 |



Police - Operations

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--|---------------------|---------------------|---------------------|---------------------|
| 10-5-51-5101 | Salaries-Administrative | \$ 25,401 | \$ 108,665 | \$ 108,665 | \$ 119,152 |
| 10-5-51-5103 | Salaries-Supervisory | \$ 517,945 | \$ 650,354 | \$ 650,354 | \$ 700,107 |
| 10-5-51-5104 | Salaries-Operations | \$ 859,136 | \$ 1,044,624 | \$ 1,044,624 | \$ 1,161,513 |
| 10-5-51-5110 | Overtime | \$ 53,280 | \$ 62,564 | \$ 25,993 | \$ 68,647 |
| 10-5-51-5112 | Longevity | \$ 4,600 | \$ 6,305 | \$ 5,470 | \$ 6,675 |
| 10-5-51-5113 | Certification/Education Pay | \$ 14,283 | \$ 14,854 | \$ 14,149 | \$ 26,133 |
| 10-5-51-5114 | Allowances | \$ - | \$ 1,000 | \$ - | \$ - |
| 10-5-51-5115 | Hiring Incentive Pay | \$ 7,500 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| 10-5-51-5120 | FICA | \$ 113,358 | \$ 146,523 | \$ 146,523 | \$ 160,438 |
| 10-5-51-5124 | WC Insurance | \$ 25,662 | \$ 44,211 | \$ 44,211 | \$ 53,092 |
| 10-5-51-5125 | Unemployment Compensation | \$ (30) | \$ - | \$ - | \$ - |
| 10-5-51-5130 | TMRS | \$ 129,970 | \$ 205,958 | \$ 205,958 | \$ 255,285 |
| 10-5-51-5150 | Group Insurance | \$ 167,493 | \$ 290,000 | \$ 290,000 | \$ 291,279 |
| | Total Personnel | \$ 1,918,597 | \$ 2,590,058 | \$ 2,550,947 | \$ 2,857,321 |
| 10-5-51-5201 | Office Supplies | \$ 5,010 | \$ 4,500 | \$ 4,300 | \$ 3,500 |
| 10-5-51-5203 | Postage | \$ 837 | \$ 840 | \$ 750 | \$ 850 |
| 10-5-51-5204 | Clothing Supplies | \$ 16,464 | \$ 12,000 | \$ 11,300 | \$ 10,000 |
| 10-5-51-5205 | Janitorial Supplies | \$ 1,201 | \$ 1,500 | \$ 1,450 | \$ 1,200 |
| 10-5-51-5207 | Fuel | \$ 53,634 | \$ 50,360 | \$ 53,781 | \$ 59,160 |
| 10-5-51-5208 | Training Supplies | \$ 491 | \$ 2,164 | \$ 3,000 | \$ 1,500 |
| 10-5-51-5210 | Tools & Other Supplies | \$ 2,523 | \$ 7,900 | \$ 7,900 | \$ 5,321 |
| 10-5-51-5215 | Small Equipment | \$ 22,228 | \$ 2,500 | \$ 1,000 | \$ 12,287 |
| | Total Supplies | \$ 102,388 | \$ 81,764 | \$ 83,481 | \$ 93,818 |
| 10-5-51-5301 | Building Maintenance | \$ 9,655 | \$ 5,000 | \$ 4,600 | \$ 3,638 |
| 10-5-51-5321 | Machinery & Equipment Maint | \$ - | \$ 600 | \$ 200 | \$ - |
| 10-5-51-5322 | Vehicle Maintenance | \$ 24,713 | \$ 28,790 | \$ 28,700 | \$ 22,000 |
| 10-5-51-5325 | Radio Maintenance | \$ - | \$ 600 | \$ 591 | \$ - |
| | Total Repairs & Maintenance | \$ 34,368 | \$ 34,990 | \$ 34,091 | \$ 25,638 |
| 10-5-51-5404 | Legal Services | \$ - | \$ 1,500 | \$ 15,000 | \$ 10,000 |
| 10-5-51-5405 | Medical Services | \$ 120 | \$ 500 | \$ 240 | \$ 500 |
| 10-5-51-5406 | Information Technology Services | \$ 103,966 | \$ 85,650 | \$ 84,820 | \$ 118,464 |
| | Total Professional Services | \$ 104,086 | \$ 87,650 | \$ 100,060 | \$ 128,964 |

Police - Operations Continued

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| 10-5-51-5501 | Electric Services | \$ 10,022 | \$ 11,280 | \$ 10,837 | \$ 14,363 |
| 10-5-51-5502 | Communication Services | \$ 20,119 | \$ 21,480 | \$ 18,761 | \$ 19,704 |
| 10-5-51-5503 | Gas Services | \$ 713 | \$ 770 | \$ 770 | \$ 850 |
| 10-5-51-5504 | Internet Services | \$ 1,457 | \$ 1,440 | \$ 1,565 | \$ 1,644 |
| 10-5-51-5507 | Radio Services | \$ 16,043 | \$ 17,000 | \$ 16,000 | \$ 16,500 |
| 10-5-51-5511 | Insurance-General Liability | \$ 388 | \$ 1,726 | \$ 1,418 | \$ 2,316 |
| 10-5-51-5512 | Insurance-Errors & Omissions | \$ 1,362 | \$ 4,036 | \$ 3,256 | \$ 4,896 |
| 10-5-51-5514 | Insurance-Law Enf Liability | \$ 18,091 | \$ 19,900 | \$ 19,258 | \$ 35,109 |
| 10-5-51-5515 | Insurance-Auto | \$ 11,712 | \$ 12,883 | \$ 13,705 | \$ 21,643 |
| 10-5-51-5517 | Insurance-Property | \$ 2,035 | \$ 2,239 | \$ 2,439 | \$ 3,057 |
| 10-5-51-5518 | Claims & Damages | \$ 1,500 | \$ - | \$ - | \$ - |
| 10-5-51-5521 | Advertising/Marketing | \$ 55 | \$ 3,600 | \$ 1,750 | \$ 500 |
| 10-5-51-5531 | Equipment Rental | \$ 2,957 | \$ 3,060 | \$ 2,942 | \$ 2,970 |
| 10-5-51-5541 | Training & Travel | \$ 6,545 | \$ 19,000 | \$ 18,450 | \$ 16,110 |
| 10-5-51-5542 | Dues/Memberships | \$ 3,303 | \$ 4,700 | \$ 2,986 | \$ 4,207 |
| 10-5-51-5553 | Community Service Programs | \$ 2,200 | \$ 5,000 | \$ 3,000 | \$ 2,400 |
| | Total Services | \$ 98,502 | \$ 128,114 | \$ 117,137 | \$ 146,269 |
| 10-5-51-5705 | Machinery & Equipment | \$ 14,399 | \$ - | \$ - | \$ - |
| 10-5-51-5706 | Vehicles | \$ 164,136 | \$ - | \$ - | \$ - |
| | Total Capital | \$ 178,535 | \$ - | \$ - | \$ - |
| 10-5-51-5961 | Transfer to Fund 61 | \$ 313,964 | \$ - | \$ - | \$ - |
| | Total Transfers Out | \$ 313,964 | \$ - | \$ - | \$ - |
| | Total Police - Operations | \$ 2,750,440 | \$ 2,922,576 | \$ 2,885,716 | \$ 3,252,010 |

Description

- Provides pickup and transport of stray animals within the city limits.
- Provides disposal of dead animals within the City limits from public property.
- Follows through on all animal bite reports and ensures that animal owners follow State quarantine laws.
- Provides education and assistance to citizens.

Accomplishments

- Planned and executed the 3rd Annual Bellmead Family Dog Day, along with the first Bellmead Dog Show that gave the public the opportunity to showcase their pets. (E7)
- Held a rabies presentation and poster contest at the elementary school to promote public education and awareness about animal welfare. (A11, E7)
- Held two “Pups N Parks” gatherings for citizens and pets to engage and interact and build relationships within the community. (A11)
- Started a trap, neuter, and release community base program in an effort to reduce the stray population. (E3)

Goals

- Continue to grow the trap and neuter community program to reduce the stray population. (E3)
- Continue to educate the public by scheduling presentations at the local schools.
- Research, identify, and apply for grants to assist citizens in spaying/neutering cats and dogs. (A3)
- Continue to grow the foster program to reduce the number of animals taken to the Waco shelter which reduces sheltering costs. (B3)
- Continue to offer the Junior Animal Control Officer camp to provide humane information and education to our youth. (A11, E7)

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | \$ 49,926 | \$ 55,805 | \$ 54,707 | \$ 60,637 |
| Supplies | \$ 3,289 | \$ 4,838 | \$ 2,332 | \$ 2,560 |
| Repairs & Maintenance | \$ 1,019 | \$ 5,500 | \$ 1,150 | \$ 567 |
| Professional Services | \$ 44 | \$ 242 | \$ 242 | \$ 314 |
| Services | \$ 106,028 | \$ 86,140 | \$ 80,917 | \$ 42,435 |
| Capital | \$ 47,625 | \$ - | \$ - | \$ - |
| Total | \$ 207,932 | \$ 152,525 | \$ 139,348 | \$ 106,513 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|--------------------------|----------------|----------------|-------------------|----------------|
| Calls for Service | 955 | 900 | 820 | 900 |
| Animals Taken to Shelter | 56 | 40 | 45 | 40 |
| Animal Rehomed/Fostered | 76 | 65 | 80 | 80 |
| Microchips inserted | 158 | 110 | 120 | 125 |
| Citations Issued | 69 | 75 | 20 | 50 |
| Reports | 42 | 80 | 30 | 50 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|------------------------|----------------|----------------|-------------------|----------------|
| Animal Control Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 1.00 | 1.00 | 1.00 | 1.00 |



In FY 2021, the City changed its focus and put an increased emphasis on reuniting the dogs with their owners through a microchipping program. This has resulted in less dogs in the shelter and decreased sheltering costs.

Police - Animal Control

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--|-----------------------|-----------------------|--------------------------|-----------------------|
| 10-5-52-5104 | Salaries-Operations | \$ 35,896 | \$ 37,275 | \$ 37,275 | \$ 40,129 |
| 10-5-52-5110 | Overtime | \$ 192 | \$ 1,098 | \$ - | \$ 1,204 |
| 10-5-52-5112 | Longevity | \$ - | \$ 110 | \$ 110 | \$ 170 |
| 10-5-52-5113 | Certification/Education Pay | \$ - | \$ - | \$ - | \$ - |
| 10-5-52-5120 | FICA | \$ 2,317 | \$ 2,944 | \$ 2,944 | \$ 3,175 |
| 10-5-52-5124 | WC Insurance | \$ 1,108 | \$ 1,188 | \$ 1,188 | \$ 1,511 |
| 10-5-52-5125 | Unemployment Compensation | \$ - | \$ - | \$ - | \$ - |
| 10-5-52-5130 | TMRS | \$ 3,262 | \$ 4,136 | \$ 4,136 | \$ 5,052 |
| 10-5-52-5150 | Group Insurance | \$ 7,151 | \$ 9,054 | \$ 9,054 | \$ 9,396 |
| | Total Personnel | \$ 49,926 | \$ 55,805 | \$ 54,707 | \$ 60,637 |
| 10-5-52-5201 | Office Supplies | \$ 235 | \$ 250 | \$ 150 | \$ 250 |
| 10-5-52-5203 | Postage | \$ 42 | \$ 110 | \$ 50 | \$ 50 |
| 10-5-52-5204 | Clothing Supplies | \$ 227 | \$ 300 | \$ 100 | \$ 130 |
| 10-5-52-5205 | Janitorial Supplies | \$ 25 | \$ 100 | \$ 80 | \$ 100 |
| 10-5-52-5207 | Fuel | \$ 2,495 | \$ 3,720 | \$ 1,752 | \$ 1,930 |
| 10-5-52-5210 | Tools and Other Supplies | \$ 266 | \$ 108 | \$ 200 | \$ 100 |
| 10-5-52-5215 | Small Equipment | \$ - | \$ 250 | \$ - | \$ - |
| | Total Supplies | \$ 3,289 | \$ 4,838 | \$ 2,332 | \$ 2,560 |
| 10-5-52-5307 | Sign Maintenance | \$ - | \$ 3,000 | \$ 450 | \$ - |
| 10-5-52-5322 | Vehicle Maintenance | \$ 1,019 | \$ 2,500 | \$ 700 | \$ 567 |
| | Total Repairs & Maintenance | \$ 1,019 | \$ 5,500 | \$ 1,150 | \$ 567 |
| 10-5-52-5440 | Testing Services | \$ 44 | \$ 242 | \$ 242 | \$ 314 |
| | Total Professional Services | \$ 44 | \$ 242 | \$ 242 | \$ 314 |
| 10-5-52-5502 | Communication Services | \$ 701 | \$ 480 | \$ 719 | \$ 756 |
| 10-5-52-5507 | Radio Services | \$ 600 | \$ 600 | \$ 600 | \$ 600 |
| 10-5-52-5511 | Insurance-General Liability | \$ 24 | \$ 52 | \$ 46 | \$ 75 |
| 10-5-52-5512 | Insurance-Errors & Omissions | \$ 84 | \$ 122 | \$ 105 | \$ 158 |
| 10-5-52-5515 | Insurance-Auto | \$ 519 | \$ 571 | \$ 510 | \$ 704 |
| 10-5-52-5517 | Insurance-Property | \$ - | \$ - | \$ - | \$ 18 |
| 10-5-52-5521 | Advertising/Marketing | \$ - | \$ 100 | \$ 60 | \$ - |
| 10-5-52-5541 | Training & Travel | \$ 339 | \$ 400 | \$ 350 | \$ 465 |
| 10-5-52-5542 | Dues/Membership | \$ 50 | \$ 75 | \$ 60 | \$ 50 |
| 10-5-52-5554 | Family Dog Day | \$ 701 | \$ 2,000 | \$ 1,500 | \$ 1,425 |
| 10-5-52-5555 | Animal Control | \$ 103,010 | \$ 81,740 | \$ 76,968 | \$ 38,184 |
| | Total Services | \$ 106,028 | \$ 86,140 | \$ 80,917 | \$ 42,435 |
| 10-5-52-5704 | Facilities | \$ 8,950 | \$ - | \$ - | \$ - |
| 10-5-52-5706 | Vehicles | \$ 38,675 | \$ - | \$ - | \$ - |
| | Total Capital | \$ 47,625 | \$ - | \$ - | \$ - |
| | Total Police - Animal Control | \$ 207,932 | \$ 152,525 | \$ 139,348 | \$ 106,513 |



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

- Attended meetings at the Advocacy Center to network with other agencies to share knowledge, expertise, and resources, leading to more efficient and effective operations.
- Provided over 350 Christmas gifts for children through the Angel Tree program to alleviate financial stress from parents facing economic difficulties.
- Attended multiple career days to educate youth on common tactics used by perpetrators and safety measures in an effort to prevent victimization. (A7, E3)
- Assisted victim with getting \$186,000 of medical bills written off through the Crime Victim's Compensation Fund.

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 and local career days. (A11)
- Form relationships with those struggling within the community to break the cycle of ongoing victimization.

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Personnel | \$ 52,831 | \$ 55,163 | \$ 56,755 | \$ 61,550 |
| Supplies | \$ 825 | \$ 705 | \$ 707 | \$ 905 |
| Repairs & Maintenance | \$ 64 | \$ 85 | \$ 80 | \$ - |
| Services | \$ 1,400 | \$ 1,959 | \$ 1,746 | \$ 2,215 |
| Total | \$ 55,121 | \$ 57,912 | \$ 59,287 | \$ 64,670 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| New Victims Served | 376 | 350 | 300 | 300 |
| Follow-ups With Victims | 303 | 400 | 450 | 500 |
| Victims Assisted with SAVNS | 378 | 350 | 300 | 350 |
| Attendees at Informational Booths | 3,127 | 3,790 | 3,000 | 5,000 |
| Individuals Trained | 134 | 100 | 100 | 100 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 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 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--|-----------------------|-----------------------|--------------------------|-----------------------|
| 10-5-53-5104 | Salaries-Operations | \$ 37,198 | \$ 38,236 | \$ 38,236 | \$ 42,377 |
| 10-5-53-5110 | Overtime | \$ - | \$ - | \$ - | \$ - |
| 10-5-53-5112 | Longevity | \$ - | \$ 65 | \$ 65 | \$ 125 |
| 10-5-53-5113 | Certification/Education Pay | \$ - | \$ 935 | \$ 935 | \$ 935 |
| 10-5-53-5120 | FICA | \$ 2,896 | \$ 3,002 | \$ 3,002 | \$ 3,323 |
| 10-5-53-5124 | WC Insurance | \$ 74 | \$ 80 | \$ 80 | \$ 107 |
| 10-5-53-5125 | Unemployment Compensation | \$ 2,239 | \$ - | \$ 1,592 | \$ - |
| 10-5-53-5130 | TMRS | \$ 3,275 | \$ 4,217 | \$ 4,217 | \$ 5,287 |
| 10-5-53-5150 | Group Insurance | \$ 7,149 | \$ 8,628 | \$ 8,628 | \$ 9,396 |
| | Total Personnel | \$ 52,831 | \$ 55,163 | \$ 56,755 | \$ 61,550 |
| 10-5-53-5201 | Office Supplies | \$ 399 | \$ 123 | \$ 200 | \$ 297 |
| 10-5-53-5204 | Clothing Supplies | \$ 64 | \$ 150 | \$ 70 | \$ 128 |
| 10-5-53-5207 | Fuel | \$ 335 | \$ 432 | \$ 437 | \$ 480 |
| 10-5-53-5210 | Tools and Other Supplies | \$ 27 | \$ - | \$ - | \$ - |
| | Total Supplies | \$ 825 | \$ 705 | \$ 707 | \$ 905 |
| 10-5-53-5322 | Vehicle Maintenance | \$ 64 | \$ 85 | \$ 80 | \$ - |
| | Total Repairs & Maintenance | \$ 64 | \$ 85 | \$ 80 | \$ - |
| 10-5-53-5502 | Communication Services | \$ 678 | \$ 1,020 | \$ 698 | \$ 744 |
| 10-5-53-5507 | Radio Services | \$ 300 | \$ 300 | \$ 300 | \$ 300 |
| 10-5-53-5511 | Insurance-General Liability | \$ - | \$ 52 | \$ 46 | \$ 75 |
| 10-5-53-5512 | Insurance-E&O | \$ - | \$ 122 | \$ 105 | \$ 158 |
| 10-5-53-5515 | Insurance-Auto | \$ 422 | \$ 465 | \$ 597 | \$ 938 |
| | Total Services | \$ 1,400 | \$ 1,959 | \$ 1,746 | \$ 2,215 |
| | Total Police - VCLG | \$ 55,121 | \$ 57,912 | \$ 59,287 | \$ 64,670 |

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 91 cases resulting in 37 cases being filed with the District Attorney's Office.
- Conducted victim interviews in a supportive and non-retraumatizing manner, allowing survivors to share their experiences and information essential for the investigation.
- Ensured the proper collection, preservation, and documentation of evidence critical for building strong cases against perpetrators.

Violence Against Women Detective

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Personnel | \$ 37,602 | \$ 80,712 | \$ 80,712 | \$ - |
| Supplies | \$ 1,744 | \$ 2,805 | \$ 2,864 | \$ - |
| Repairs & Maintenance | \$ - | \$ 500 | \$ 300 | \$ - |
| Professional Services | \$ 91 | \$ 100 | \$ 100 | \$ - |
| Services | \$ 965 | \$ 1,894 | \$ 1,148 | \$ - |
| Total | \$ 40,402 | \$ 86,011 | \$ 85,123 | \$ - |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Filed Cases | 199 | 200 | 65 | - |
| Cases Investigated | 314 | 300 | 132 | - |
| Cases Resulting in Arrest | 195 | 150 | 65 | - |
| Individuals Trained | 23 | 40 | 33 | - |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------|---------------------------|---------------------------|------------------------------|---------------------------|
| VAWA Detective | 1.00 | 1.00 | 1.00 | - |
| Total | 1.00 | 1.00 | 1.00 | - |

*Increased by Grant

Police - VAWA CID

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--|---------------------|---------------------|---------------------|---------------------|
| 10-5-54-5104 | Salaries-Operations | \$ 26,686 | \$ 57,830 | \$ 57,830 | \$ - |
| 10-5-54-5110 | Overtime | \$ - | \$ - | \$ - | \$ - |
| 10-5-54-5112 | Longevity | \$ - | \$ 75 | \$ 75 | \$ - |
| 10-5-54-5113 | Certification/Education Pay | \$ - | \$ 1,848 | \$ 1,848 | \$ - |
| 10-5-54-5115 | Hiring Incentive Pay | \$ 2,000 | \$ - | \$ - | \$ - |
| 10-5-54-5120 | FICA | \$ 2,177 | \$ 4,571 | \$ 4,571 | \$ - |
| 10-5-54-5124 | WC Insurance | \$ 626 | \$ 1,338 | \$ 1,338 | \$ - |
| 10-5-54-5130 | TMRS | \$ 2,496 | \$ 6,422 | \$ 6,422 | \$ - |
| 10-5-54-5150 | Group Insurance | \$ 3,617 | \$ 8,628 | \$ 8,628 | \$ - |
| | Total Personnel | \$ 37,602 | \$ 80,712 | \$ 80,712 | \$ - |
| 10-5-54-5201 | Office Supplies | \$ - | \$ 100 | \$ 50 | \$ - |
| 10-5-54-5204 | Clothing Supplies | \$ - | \$ 250 | \$ 100 | \$ - |
| 10-5-54-5207 | Fuel | \$ 1,744 | \$ 2,455 | \$ 2,714 | \$ - |
| | Total Supplies | \$ 1,744 | \$ 2,805 | \$ 2,864 | \$ - |
| 10-5-54-5322 | Vehicle Maintenance | \$ - | \$ 500 | \$ 300 | \$ - |
| | Total Repairs & Maintenance | \$ - | \$ 500 | \$ 300 | \$ - |
| 10-5-54-5406 | Information Technology Services | \$ 91 | \$ 100 | \$ 100 | \$ - |
| | Total Professional Services | \$ 91 | \$ 100 | \$ 100 | \$ - |
| 10-5-54-5502 | Communication Services | \$ 630 | \$ 1,020 | \$ 697 | \$ - |
| 10-5-54-5507 | Radio Services | \$ 300 | \$ 300 | \$ 300 | \$ - |
| 10-5-54-5511 | Insurance-General Liability | \$ - | \$ 52 | \$ 46 | \$ - |
| 10-5-54-5512 | Insurance-E&O | \$ - | \$ 122 | \$ 105 | \$ - |
| 10-5-54-5515 | Insurance-Auto | \$ - | \$ 400 | \$ - | \$ - |
| 10-5-54-5541 | Travel & Training | \$ 35 | \$ - | \$ - | \$ - |
| | Total Services | \$ 965 | \$ 1,894 | \$ 1,148 | \$ - |
| | Total Police - VAWA CID | \$ 40,402 | \$ 86,011 | \$ 85,123 | \$ - |
| | Total Police | \$ 3,053,894 | \$ 3,219,024 | \$ 3,169,475 | \$ 3,423,193 |



Description

The Fire department is comprised of two divisions:

1. Suppression
2. Investigations

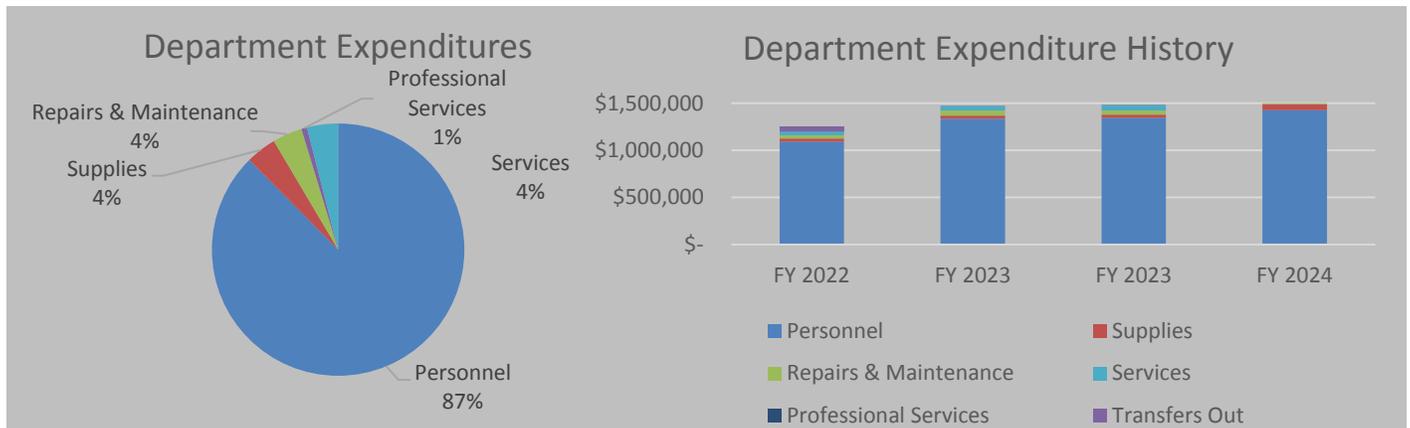
The details of these divisions follow.

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 1,092,489 | \$ 1,333,948 | \$ 1,344,917 | \$ 1,424,779 |
| Supplies | \$ 31,402 | \$ 34,100 | \$ 33,911 | \$ 63,962 |
| Repairs & Maintenance | \$ 35,910 | \$ 53,322 | \$ 45,225 | \$ 61,877 |
| Professional Services | \$ 4,587 | \$ 2,650 | \$ 1,500 | \$ 11,711 |
| Services | \$ 40,826 | \$ 44,022 | \$ 51,253 | \$ 64,756 |
| Transfers Out | \$ 45,000 | \$ - | \$ - | \$ - |
| Total | \$ 1,205,214 | \$ 1,468,042 | \$ 1,476,806 | \$ 1,627,085 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|--------------------|----------------|----------------|-------------------|----------------|
| Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Fire Marshal | - | 1.00 | 1.00 | 1.00 |
| Lieutenant | 3.00 | 3.00 | 3.00 | 3.00 |
| Firefighter | 9.00 | 9.00 | 9.00 | 9.00 |
| Building Inspector | 1.00 | 1.00 | 1.00 | - |
| Total | 14.00 | 15.00 | 15.00 | 14.00 |



Description

Provides fire protection and emergency services through prompt emergency response, 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.
- Coordinates emergency management planning and preparedness activities.
- Conducts annual fire hydrant maintenance program.

Accomplishments

- Demonstrated effective collaboration with neighboring fire departments to improve aid and emergency response capabilities in times of large-scale incidents.
- Continued to obtain firefighter certifications to stay committed to the safety of the citizens. (E1)

Goals

- Continue to 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)
- Explore solutions for ISO improvements to potentially lower the department's classification from a #3 to a #1 in an effort to assist in public insurance reductions. (B1)
- Create a Community Risk Reduction Program to prioritize local risks such as potential loss of life, property, and resources associated with life safety, fire and other disasters within a community. (A4, E3, E8)
- Strengthen the department's Emergency Medical Services capabilities to ensure that firefighters are well-trained to provide effective pre-hospital care during medical emergencies. (A12, E1)
- Continue to decrease the department's response time to improve chances of saving lives and minimizing property damage.

**Annual Budget
FY 2024**

**General Fund
Fire
Suppression**

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Personnel | \$ 1,044,928 | \$ 1,205,199 | \$ 1,215,860 | \$ 1,320,838 |
| Supplies | \$ 31,402 | \$ 33,350 | \$ 32,279 | \$ 57,732 |
| Repairs & Maintenance | \$ 35,910 | \$ 53,322 | \$ 45,225 | \$ 61,377 |
| Professional Services | \$ 4,587 | \$ 2,650 | \$ 1,500 | \$ 10,887 |
| Services | \$ 40,826 | \$ 44,022 | \$ 48,352 | \$ 60,030 |
| Transfers Out | \$ 45,000 | \$ - | \$ - | \$ - |
| Total | \$ 1,202,653 | \$ 1,338,543 | \$ 1,343,216 | \$ 1,510,864 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Calls for Service: | | | | |
| - Residential & Commercial Fires | 26 | 30 | 14 | 14 |
| - Grass Fires | 32 | 2 | 8 | 14 |
| - Vehicle Fires | 18 | 18 | 18 | 18 |
| - Trash Fires | 33 | 26 | 26 | 30 |
| - Good Intent | 82 | 81 | 70 | 80 |
| - Rescue & EMS Assists | 830 | 940 | 940 | 990 |
| - False Alarms | 51 | 45 | 40 | 42 |
| - Other Calls/Spills/HazMat | 90 | 80 | 75 | 79 |
| Total Calls | 1,162 | 1,222 | 1,191 | 1,267 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Lieutenant | 3.00 | 3.00 | 3.00 | 3.00 |
| Firefighter | 9.00 | 9.00 | 9.00 | 9.00 |
| Total | 13.00 | 13.00 | 13.00 | 13.00 |

Fire - Suppression

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--|-----------------------|-----------------------|--------------------------|-----------------------|
| 10-5-61-5101 | Salaries-Administrative | \$ 104,370 | \$ 112,747 | \$ 112,747 | \$ 121,616 |
| 10-5-61-5103 | Salaries-Supervisory | \$ 207,430 | \$ 217,385 | \$ 217,385 | \$ 234,598 |
| 10-5-61-5104 | Salaries-Operations | \$ 432,273 | \$ 463,360 | \$ 463,360 | \$ 507,143 |
| 10-5-61-5110 | Overtime | \$ 41,071 | \$ 73,328 | \$ 83,425 | \$ 88,254 |
| 10-5-61-5112 | Longevity | \$ 9,375 | \$ 10,035 | \$ 9,975 | \$ 10,075 |
| 10-5-61-5113 | Certification/Education Pay | \$ 10,425 | \$ 11,283 | \$ 11,907 | \$ 11,392 |
| 10-5-61-5120 | FICA | \$ 61,707 | \$ 68,715 | \$ 68,715 | \$ 74,440 |
| 10-5-61-5124 | WC Insurance | \$ 19,324 | \$ 26,809 | \$ 26,809 | \$ 32,723 |
| 10-5-61-5130 | TMRS | \$ 70,906 | \$ 96,537 | \$ 96,537 | \$ 118,448 |
| 10-5-61-5150 | Group Insurance | \$ 88,048 | \$ 125,000 | \$ 125,000 | \$ 122,149 |
| | Total Personnel | \$ 1,044,928 | \$ 1,205,199 | \$ 1,215,860 | \$ 1,320,838 |
| 10-5-61-5201 | Office Supplies | \$ 152 | \$ 1,000 | \$ 950 | \$ 1,000 |
| 10-5-61-5203 | Postage | \$ 154 | \$ 200 | \$ 200 | \$ 240 |
| 10-5-61-5204 | Clothing Supplies | \$ 3,897 | \$ 6,500 | \$ 6,500 | \$ 13,320 |
| 10-5-61-5205 | Janitorial Supplies | \$ 1,574 | \$ 1,700 | \$ 1,700 | \$ 1,700 |
| 10-5-61-5207 | Fuel | \$ 19,116 | \$ 18,750 | \$ 17,529 | \$ 19,280 |
| 10-5-61-5210 | Tools & Other Supplies | \$ 839 | \$ 500 | \$ 1,500 | \$ 1,500 |
| 10-5-61-5211 | Medical Supplies | \$ 747 | \$ 500 | \$ 500 | \$ 870 |
| 10-5-61-5213 | Chemical Supplies | \$ 2,251 | \$ 1,700 | \$ 1,700 | \$ 2,846 |
| 10-5-61-5215 | Small Equipment | \$ 2,674 | \$ 2,500 | \$ 1,700 | \$ 16,976 |
| | Total Supplies | \$ 31,402 | \$ 33,350 | \$ 32,279 | \$ 57,732 |
| 10-5-61-5301 | Building Maintenance | \$ 6,279 | \$ 11,368 | \$ 13,368 | \$ 17,982 |
| 10-5-61-5321 | Machinery & Equipment Maint | \$ 6,922 | \$ 8,612 | \$ 8,112 | \$ 13,091 |
| 10-5-61-5322 | Vehicle Maintenance | \$ 16,099 | \$ 23,392 | \$ 13,295 | \$ 24,819 |
| 10-5-61-5325 | Radio/EWS Maintenance | \$ 6,610 | \$ 9,950 | \$ 9,950 | \$ 3,535 |
| 10-5-61-5344 | Fire Hydrant Maintenance | \$ - | \$ - | \$ 500 | \$ 1,950 |
| | Total Repairs & Maintenance | \$ 35,910 | \$ 53,322 | \$ 45,225 | \$ 61,377 |

Fire - Suppression Continued

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|------------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 10-5-61-5406 | Information Technology Services | \$ 4,587 | \$ 2,650 | \$ 1,500 | \$ 10,887 |
| | Total Professional Services | \$ 4,587 | \$ 2,650 | \$ 1,500 | \$ 10,887 |
| 10-5-61-5501 | Electric Services | \$ 5,347 | \$ 5,835 | \$ 5,437 | \$ 7,228 |
| 10-5-61-5502 | Communication Services | \$ 5,139 | \$ 4,800 | \$ 4,571 | \$ 4,860 |
| 10-5-61-5503 | Gas Services | \$ 2,378 | \$ 2,580 | \$ 2,460 | \$ 2,700 |
| 10-5-61-5504 | Internet Services | \$ 1,312 | \$ 1,380 | \$ 1,310 | \$ 1,380 |
| 10-5-61-5507 | Radio Services | \$ - | \$ - | \$ 6,600 | \$ 6,600 |
| 10-5-61-5511 | Insurance-General Liability | \$ 155 | \$ 680 | \$ 640 | \$ 972 |
| 10-5-61-5512 | Insurance-Errors & Omissions | \$ 545 | \$ 1,590 | \$ 1,470 | \$ 2,053 |
| 10-5-61-5515 | Insurance-Auto | \$ 13,871 | \$ 15,258 | \$ 14,554 | \$ 16,160 |
| 10-5-61-5517 | Insurance-Property | \$ 1,322 | \$ 1,454 | \$ 1,584 | \$ 2,513 |
| 10-5-61-5518 | Claims & Damages | \$ 379 | \$ - | \$ - | \$ - |
| 10-5-61-5531 | Equipment Rental | \$ 1,600 | \$ 1,620 | \$ 1,400 | \$ 1,600 |
| 10-5-61-5541 | Training & Travel | \$ 6,046 | \$ 6,194 | \$ 5,000 | \$ 10,229 |
| 10-5-61-5542 | Dues/Memberships | \$ 2,733 | \$ 2,631 | \$ 3,325 | \$ 3,735 |
| | Total Services | \$ 40,826 | \$ 44,022 | \$ 48,352 | \$ 60,030 |
| 10-5-61-5961 | Transfer to Fund 61 | \$ 45,000 | \$ - | \$ - | \$ - |
| | Total Transfers Out | \$ 45,000 | \$ - | \$ - | \$ - |
| | Total Fire - Suppression | \$ 1,202,653 | \$ 1,338,543 | \$ 1,343,216 | \$ 1,510,864 |

Description

The Fire Marshal enforces the City's fire prevention codes in conjunction with building, electrical, mechanical, property maintenance and residential codes and the City ordinances. This ensures that the construction and prevention maintenance of multi-family residences and commercial structures are kept safe from harm. The Fire Marshal also:

- Reviews plans for building, fire protection systems, means of egress, occupancy loads, underground fire mains, etc. keeping in compliance with code.
- Inspects construction work within the City verifying that compliance has been made to the adopted codes and standards.
- Issues approved plans for permitting along with the checking of fire protection system contractors licensing ensuring that all construction work is done by qualified personnel.
- Maintains inspection records of construction type activities and related matters.
- Investigates complaints from the public concerning potential fire prevention type code violations.
- Initiates a complaint after re-inspections reveals no action/correction made on properties in violation of City ordinances along with the gathering of evidence in preparation for a prosecution case.
- Investigates the cause and determination of fires.
- Maintains fire scene for the collection and preservation of fire evidence.
- Prepares reports on all fire cases and if deemed as arson will formulate cases for prosecution in a court of law.

Accomplishments

- Re-established the Fire Marshal position within the Fire Department to resume routine fire prevention and life safety inspections. (E4)
- Ensured public facilities and residential buildings adhere to fire safety codes and regulations, resulting in safer structures and reduced fire hazards. (E9)

Goals

- Conduct routine fire inspections for commercial businesses throughout the year to ensure proper building codes are being enforced. (E4, E9)
- Engage with the community through educational programs, fire safety presentations, and events to raise awareness about fire prevention, emergency preparedness, and safety measures. (E7)
- Continue educational training to maintain the effectiveness of the department's division. (E1)
- Explore and promote the adoption of innovative technologies and practices that enhance fire safety, such as improved fire detection systems and fire-resistant building materials. (E8)

(Strategic Plan Goal #)

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Personnel | \$ 47,561 | \$ 128,749 | \$ 129,057 | \$ 103,941 |
| Supplies | \$ - | \$ 750 | \$ 1,632 | \$ 6,230 |
| Repairs & Maintenance | \$ - | \$ - | \$ - | \$ 500 |
| Professional Services | \$ - | \$ - | \$ - | \$ 824 |
| Services | \$ - | \$ - | \$ 2,901 | \$ 4,726 |
| Total | \$ 47,561 | \$ 129,499 | \$ 133,590 | \$ 116,221 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Fire Investigations | 8 | 10 | 10 | 8 |
| Fire Safety Inspections | 420 | 430 | 430 | 580 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|--------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Building Inspector | 1.00 | 1.00 | 1.00 | - |
| Fire Marshal | - | 1.00 | 1.00 | 1.00 |
| Total | 1.00 | 2.00 | 2.00 | 1.00 |

Fire - Inspections

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--|--------------------|--------------------|--------------------|--------------------|
| 10-5-62-5104 | Salaries | \$ 39,201 | \$ 96,800 | \$ 96,800 | \$ 75,250 |
| 10-5-62-5110 | Overtime | \$ - | \$ - | \$ 308 | \$ - |
| 10-5-62-5112 | Longevity | \$ - | \$ - | \$ - | \$ 500 |
| 10-5-62-5113 | Certification/Education Pay | \$ - | \$ - | \$ - | \$ 935 |
| 10-5-62-5120 | FICA | \$ 2,893 | \$ 7,405 | \$ 7,405 | \$ 5,866 |
| 10-5-62-5124 | WC Insurance | \$ 167 | \$ 1,018 | \$ 1,018 | \$ 2,659 |
| 10-5-62-5130 | Retirement | \$ 2,153 | \$ 10,403 | \$ 10,403 | \$ 9,335 |
| 10-5-62-5150 | Group Insurance | \$ 3,146 | \$ 13,123 | \$ 13,123 | \$ 9,396 |
| | Total Personnel | \$ 47,561 | \$ 128,749 | \$ 129,057 | \$ 103,941 |
| 10-5-62-5201 | Office Supplies | \$ - | \$ - | \$ 14 | \$ 200 |
| 10-5-62-5203 | Postage | \$ - | \$ - | \$ - | \$ 50 |
| 10-5-62-5204 | Clothing Supplies | \$ - | \$ - | \$ 368 | \$ 800 |
| 10-5-62-5206 | Books & Periodicals | \$ - | \$ - | \$ - | \$ 1,350 |
| 10-5-62-5207 | Fuel | \$ - | \$ - | \$ 500 | \$ 1,480 |
| 10-5-62-5210 | Tools & Other Supplies | \$ - | \$ - | \$ - | \$ 250 |
| 10-5-62-5212 | Investigation Supplies | \$ - | \$ 250 | \$ 250 | \$ 500 |
| 10-5-62-5214 | Fire Prevention Supplies | \$ - | \$ 500 | \$ 500 | \$ 500 |
| 10-5-62-5215 | Small Equipment | \$ - | \$ - | \$ - | \$ 1,100 |
| | Total Supplies | \$ - | \$ 750 | \$ 1,632 | \$ 6,230 |
| 10-5-62-5322 | Vehicle Maintenance | \$ - | \$ - | \$ - | \$ 500 |
| | Total Repairs & Maintenance | \$ - | \$ - | \$ - | \$ 500 |
| 10-5-62-5406 | Information Technology Services | \$ - | \$ - | \$ - | \$ 824 |
| | Total Professional Services | \$ - | \$ - | \$ - | \$ 824 |
| 10-5-62-5502 | Communication Services | \$ - | \$ - | \$ 771 | \$ 816 |
| 10-5-62-5507 | Radio Services | \$ - | \$ - | \$ 300 | \$ 300 |
| 10-5-62-5511 | Insurance-General Liability | \$ - | \$ - | \$ - | \$ 75 |
| 10-5-62-5512 | Insurance-Errors & Omissions | \$ - | \$ - | \$ - | \$ 158 |
| 10-5-62-5515 | Insurance-Auto | \$ - | \$ - | \$ - | \$ 712 |
| 10-5-62-5541 | Training & Travel | \$ - | \$ - | \$ 1,695 | \$ 2,000 |
| 10-5-62-5542 | Dues/Memberships | \$ - | \$ - | \$ 135 | \$ 665 |
| | Total Services | \$ - | \$ - | \$ 2,901 | \$ 4,726 |
| | Total Fire - Investigations | \$ 47,561 | \$ 129,499 | \$ 133,590 | \$ 116,221 |
| | Total Fire | \$1,250,214 | \$1,468,042 | \$1,476,806 | \$1,627,085 |



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

- Maximized City resources by disposing of vehicles and equipment through the auction process. (F4)
- Implemented a weekly safety meeting to ensure employees are aware and following safety procedures when performing maintenance on vehicles and equipment. (A13)

Goals

- Continue to develop and enforce safety policies for employees, including defensive driving and regular safety checks on vehicles to reduce accidents, injuries and associated costs. (A12, A13)
- Obtain new diagnostic equipment to enable the shop to further service City vehicles. (A9, F4)
- Implement fleet management software to streamline administrative tasks, track vehicle data, and manage maintenance schedules effectively. (A9)

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|------------------|-------------------|-------------------|-------------------|
| Personnel | \$ 84,500 | \$ 96,929 | \$ 95,755 | \$ 106,261 |
| Supplies | \$ 3,426 | \$ 7,720 | \$ 7,582 | \$ 4,730 |
| Repairs & Maintenance | \$ 1,064 | \$ 4,200 | \$ 4,200 | \$ 4,250 |
| Services | \$ 6,066 | \$ 6,953 | \$ 6,078 | \$ 7,944 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 95,057 | \$ 115,802 | \$ 113,615 | \$ 123,185 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|----------------|----------------|-------------------|----------------|
| Work Orders Completed | 177 | 200 | 250 | 230 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------------|----------------|----------------|-------------------|----------------|
| Public Works Director | 0.15 | 0.15 | 0.15 | 0.15 |
| Asst. Public Works Director | 0.15 | 0.15 | 0.15 | 0.15 |
| Fleet Technician | 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 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--|-----------------------|-----------------------|--------------------------|-----------------------|
| 10-5-72-5101 | Salaries-Administrative | \$ 16,435 | \$ 17,578 | \$ 17,578 | \$ 18,952 |
| 10-5-72-5103 | Salaries-Supervisory | \$ 8,063 | \$ 10,970 | \$ 10,970 | \$ 12,146 |
| 10-5-72-5104 | Salaries-Operations | \$ 37,955 | \$ 39,518 | \$ 39,518 | \$ 42,497 |
| 10-5-72-5109 | Contract Labor | \$ - | \$ - | \$ - | \$ - |
| 10-5-72-5110 | Overtime | \$ - | \$ 1,174 | \$ - | \$ 1,275 |
| 10-5-72-5112 | Longevity | \$ 75 | \$ 101 | \$ 101 | \$ 180 |
| 10-5-72-5113 | Certification/Education Pay | \$ 608 | \$ 468 | \$ 468 | \$ 803 |
| 10-5-72-5114 | Allowances | \$ 761 | \$ 720 | \$ 720 | \$ 855 |
| 10-5-72-5120 | FICA | \$ 4,969 | \$ 5,396 | \$ 5,396 | \$ 5,868 |
| 10-5-72-5124 | WC Insurance | \$ 1,111 | \$ 1,654 | \$ 1,654 | \$ 2,132 |
| 10-5-72-5130 | TMRS | \$ 5,627 | \$ 7,580 | \$ 7,580 | \$ 9,338 |
| 10-5-72-5150 | Group Insurance | \$ 8,896 | \$ 11,770 | \$ 11,770 | \$ 12,215 |
| | Total Personnel | \$ 84,500 | \$ 96,929 | \$ 95,755 | \$ 106,261 |
| 10-5-72-5204 | Clothing Supplies | \$ 1,127 | \$ 1,000 | \$ 1,000 | \$ 1,250 |
| 10-5-72-5205 | Janitorial Supplies | \$ 21 | \$ 150 | \$ 150 | \$ - |
| 10-5-72-5207 | Fuel | \$ 378 | \$ 570 | \$ 432 | \$ 480 |
| 10-5-72-5210 | Tools & Other Supplies | \$ 725 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 10-5-72-5213 | Chemical Supplies | \$ 426 | \$ 500 | \$ 500 | \$ 500 |
| 10-5-72-5215 | Small Equipment | \$ 750 | \$ 4,500 | \$ 4,500 | \$ 1,500 |
| | Total Supplies | \$ 3,426 | \$ 7,720 | \$ 7,582 | \$ 4,730 |
| 10-5-72-5301 | Building Maintenance | \$ 740 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 10-5-72-5321 | Machinery & Equipment Maint | \$ 85 | \$ 500 | \$ 500 | \$ 500 |
| 10-5-72-5322 | Vehicle Maintenance | \$ 239 | \$ 700 | \$ 700 | \$ 750 |
| | Total Repairs & Maintenance | \$ 1,064 | \$ 4,200 | \$ 4,200 | \$ 4,250 |
| 10-5-72-5501 | Electric Services | \$ 3,429 | \$ 4,040 | \$ 3,542 | \$ 4,585 |
| 10-5-72-5503 | Gas Services | \$ 2,065 | \$ 2,270 | \$ 1,900 | \$ 2,090 |
| 10-5-72-5511 | Insurance-General Liability | \$ 12 | \$ 68 | \$ 59 | \$ 97 |
| 10-5-72-5512 | Insurance-Errors & Omissions | \$ 42 | \$ 159 | \$ 137 | \$ 205 |
| 10-5-72-5517 | Insurance-Property | \$ 242 | \$ 266 | \$ 290 | \$ 817 |
| 10-5-72-5571 | Waste Collection | \$ 276 | \$ 150 | \$ 150 | \$ 150 |
| | Total Services | \$ 6,066 | \$ 6,953 | \$ 6,078 | \$ 7,944 |
| 10-5-72-5961 | Transfer to Fund 61 | \$ - | \$ - | \$ - | \$ - |
| | Total Transfers | \$ - | \$ - | \$ - | \$ - |
| | Total Public Works - Fleet | \$ 95,057 | \$ 115,802 | \$ 113,615 | \$ 123,185 |



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

- Received funding from Voices Against Substance Abuse (VASA) to install new benches and picnic tables at Brame Park to provide an area for citizens to sit, rest and enjoy the outdoors. (C2)
- With the help of VASA, a mural was painted on the Brame Park bathrooms to add beauty, show community spirit, and create a long-lasting impression for visitors. (C2, C8)
- Improved the appearance of the Lions Park Complex by clearing out brush, trimming trees, fixing the parking lot, adding new electrical wiring and removing excess debris and equipment. (C2)
- Showcased parks and promoted community cohesion by hosting National Night Out, 3rd Annual Bellmead Family Dog Day, 2nd Annual Bellmead Burgers and Brews Festival, and the 2nd Annual Summer Kick-off Splash Pad Party. (C2, C7, C8)
- Installed pet waste stations at each park to encourage dog owners to clean up after their pets, which will lead to a cleaner and more enjoyable environment for all park visitors. (C2)
- A mural was painted next to Memorial Park to welcome visitors to the City of Bellmead. (C2)

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)
- Install splash pad covers to provide shade for children and equipment. (C8)
- Continue to organize regular community events and gatherings in parks to bring citizens together and strengthen community bonds. (C7)
- 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)

Expenditure Summary

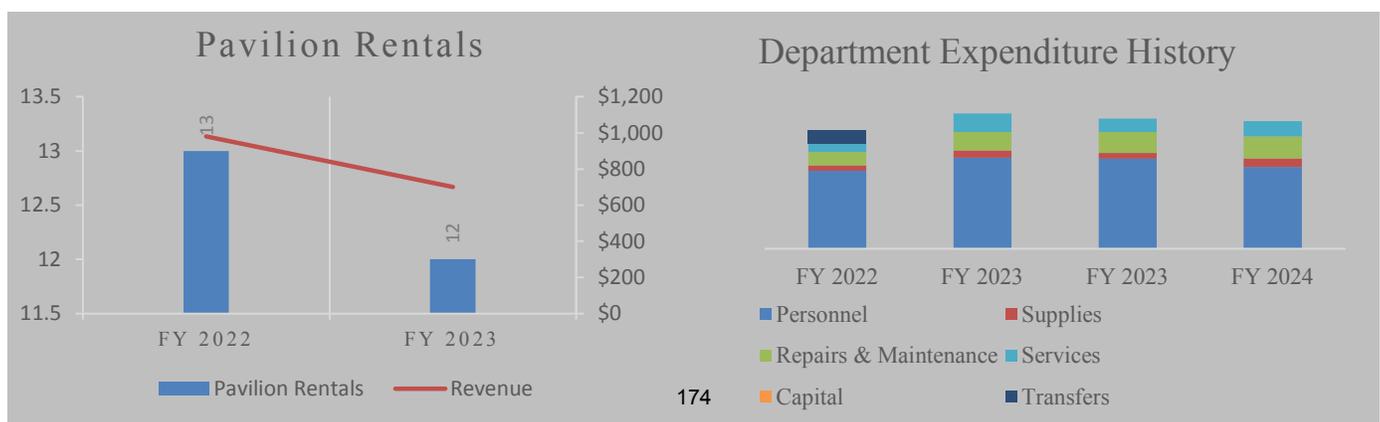
| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | \$ 120,414 | \$ 140,375 | \$ 139,053 | \$ 126,141 |
| Supplies | \$ 8,054 | \$ 11,010 | \$ 8,303 | \$ 13,180 |
| Repairs & Maintenance | \$ 20,330 | \$ 28,500 | \$ 32,500 | \$ 33,500 |
| Professional Services | \$ - | \$ - | \$ 600 | \$ 1,000 |
| Services | \$ 13,252 | \$ 28,384 | \$ 20,566 | \$ 23,674 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ 20,000 | \$ - | \$ - | \$ - |
| Total | \$ 182,050 | \$ 208,269 | \$ 201,022 | \$ 197,495 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 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 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------------|----------------|----------------|-------------------|----------------|
| Public Works Director | 0.15 | 0.15 | 0.15 | - |
| Asst. Public Works Director | 0.15 | 0.15 | 0.15 | - |
| Parks & Recreation Manager | - | - | - | 0.15 |
| Maintenance Worker | 2.00 | 2.00 | 2.00 | 2.00 |
| Total | 2.30 | 2.30 | 2.30 | 2.15 |



Parks & Recreation

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--|-----------------------|-----------------------|--------------------------|-----------------------|
| 10-5-73-5101 | Salaries-Administration | \$ 16,435 | \$ 17,578 | \$ 17,578 | \$ - |
| 10-5-73-5103 | Salaries-Supervisor | \$ 8,063 | \$ 10,970 | \$ 10,970 | \$ 11,937 |
| 10-5-73-5104 | Salaries-Operations | \$ 60,793 | \$ 66,721 | \$ 66,721 | \$ 72,234 |
| 10-5-73-5110 | Overtime | \$ 1,760 | \$ 1,322 | \$ - | \$ 1,445 |
| 10-5-73-5112 | Longevity | \$ 870 | \$ 941 | \$ 941 | \$ 810 |
| 10-5-73-5113 | Certification/Education Pay | \$ 608 | \$ 468 | \$ 468 | \$ - |
| 10-5-73-5114 | Allowances | \$ 761 | \$ 720 | \$ 720 | \$ - |
| 10-5-73-5120 | FICA | \$ 6,916 | \$ 7,552 | \$ 7,552 | \$ 6,612 |
| 10-5-73-5124 | Worker's Comp Insurance | \$ 1,434 | \$ 2,669 | \$ 2,669 | \$ 2,381 |
| 10-5-73-5130 | TMRS | \$ 7,873 | \$ 10,610 | \$ 10,610 | \$ 10,520 |
| 10-5-73-5150 | Group Insurance | \$ 14,901 | \$ 20,824 | \$ 20,824 | \$ 20,202 |
| | Total Personnel | \$ 120,414 | \$ 140,375 | \$ 139,053 | \$ 126,141 |
| 10-5-73-5204 | Clothing Supplies | \$ 1,597 | \$ 2,000 | \$ 2,000 | \$ 1,000 |
| 10-5-73-5205 | Janitorial Supplies | \$ 293 | \$ 500 | \$ 500 | \$ 500 |
| 10-5-73-5207 | Fuel | \$ 4,812 | \$ 6,460 | \$ 3,753 | \$ 7,130 |
| 10-5-73-5210 | Tools & Other Supplies | \$ 649 | \$ 800 | \$ 800 | \$ 1,150 |
| 10-5-73-5213 | Chemical Supplies | \$ 102 | \$ 250 | \$ 250 | \$ 250 |
| 10-5-73-5215 | Small Equipment | \$ 600 | \$ 1,000 | \$ 1,000 | \$ 3,150 |
| | Total Supplies | \$ 8,054 | \$ 11,010 | \$ 8,303 | \$ 13,180 |
| 10-5-73-5301 | Building Maintenance | \$ 566 | \$ 4,800 | \$ 6,000 | \$ 4,800 |
| 10-5-73-5303 | Parks Maintenance | \$ 2,259 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| 10-5-73-5307 | Sign Maintnace | \$ 1,203 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 10-5-73-5309 | Splashpad Maintenance | \$ 47 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 10-5-73-5310 | Ballfield Maintenance | \$ 14,807 | \$ - | \$ 2,000 | \$ 5,000 |
| 10-5-73-5321 | Equipment & Machinery Maint. | \$ 1,003 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| 10-5-73-5322 | Vehicle Maintenance | \$ 444 | \$ 1,200 | \$ 2,000 | \$ 1,200 |
| | Total Repairs & Maintenance | \$ 20,330 | \$ 28,500 | \$ 32,500 | \$ 33,500 |
| 10-5-73-5404 | Legal Services | \$ - | \$ - | \$ 600 | \$ 1,000 |
| | Total Professional Services | \$ - | \$ - | \$ 600 | \$ 1,000 |
| 10-5-73-5501 | Electric Services | \$ 10,000 | \$ 18,405 | \$ 11,784 | \$ 12,056 |
| 10-5-73-5511 | Insurance-General Liability | \$ 12 | \$ 106 | \$ 105 | \$ 176 |
| 10-5-73-5512 | Insurance-Errors & Ommissions | \$ 42 | \$ 242 | \$ 242 | \$ 371 |
| 10-5-73-5515 | Insurance-Auto | \$ 865 | \$ 459 | \$ 459 | \$ 1,497 |
| 10-5-73-5516 | Insurance-Rolling Stock | \$ 149 | \$ 163 | \$ 163 | \$ 98 |
| 10-5-73-5517 | Insurance-Property | \$ 917 | \$ 1,813 | \$ 1,813 | \$ 2,976 |
| 10-5-73-5521 | Advertising/Marketing | \$ 225 | \$ 500 | \$ - | \$ 500 |
| 10-5-73-5531 | Equipment Rental | \$ 87 | \$ 696 | \$ - | \$ - |
| 10-5-73-5553 | Community Programs | \$ 955 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| | Total Services | \$ 13,252 | \$ 28,384 | \$ 20,566 | \$ 23,674 |

Parks & Recreation Continued

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-------------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 10-5-73-5705 | Machinery & Equipment | \$ - | \$ - | \$ - | \$ - |
| | Total Capital | \$ - | \$ - | \$ - | \$ - |
| 10-5-73-5961 | Transfer to Fund 61 | \$ 20,000 | \$ - | \$ - | \$ - |
| | Total Transfers | \$ 20,000 | \$ - | \$ - | \$ - |
| | | | | | |
| | Total Parks & Recreation | \$ 182,050 | \$ 208,269 | \$ 201,022 | \$ 197,495 |

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.
- Monitors pest control and floor finishing contracts for City buildings.

Accomplishments

- Maintained a consistently high level of cleanliness throughout the buildings, including the restrooms, common areas, offices, and other spaces. (C2)
- Exhibited professionalism and a friendly demeanor when interacting with building occupants, visitors, and colleagues.

Goals

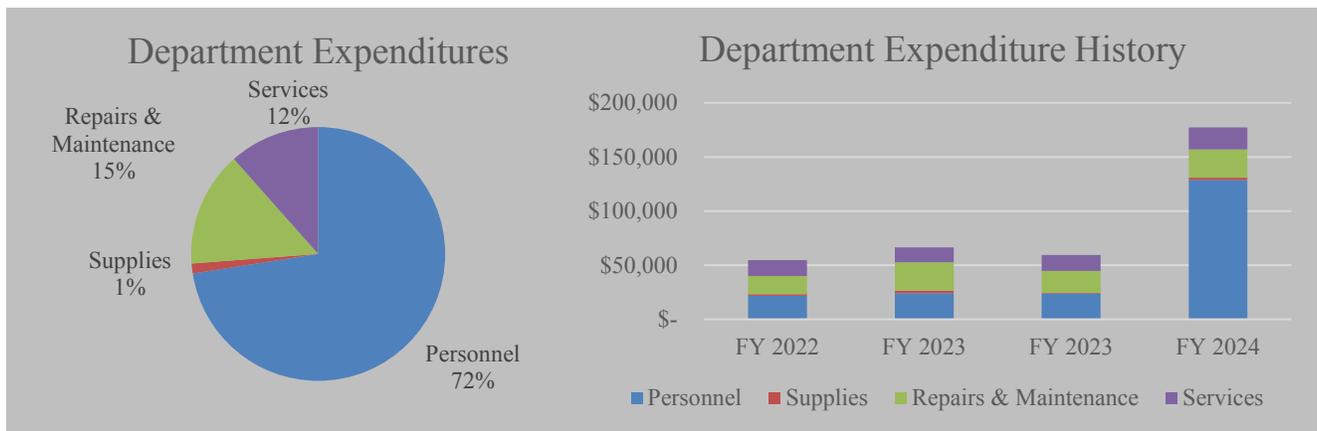
- Implement efficient and effective cleaning routines and techniques to optimize time management and ensure thorough cleaning within designated schedules.
- Continue maintenance of City buildings and surroundings to increase their longevity.
- Keep updated on cleaning practices and health guidelines to adapt to changing circumstances and challenges, such as dealing with infectious diseases or pandemics. (C2)

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Personnel | \$ 21,828 | \$ 24,078 | \$ 23,761 | \$ 128,693 |
| Supplies | \$ 1,305 | \$ 2,500 | \$ 758 | \$ 2,250 |
| Repairs & Maintenance | \$ 16,731 | \$ 26,000 | \$ 20,100 | \$ 26,000 |
| Services | \$ 14,708 | \$ 13,917 | \$ 14,788 | \$ 20,492 |
| Total | \$ 54,573 | \$ 66,495 | \$ 59,407 | \$ 177,435 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Building Superintendent | - | - | - | 1.00 |
| Custodian | 0.50 | 0.50 | 0.50 | 0.50 |
| Total | 0.50 | 0.50 | 0.50 | 1.50 |



Building Maintenance

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--------------------------------------|------------------|------------------|-------------------|-------------------|
| 10-5-74-5104 | Salaries-Operation | \$ 15,348 | \$ 16,611 | \$ 16,611 | \$ 18,777 |
| 10-5-74-5110 | Overtime | \$ - | \$ 317 | \$ - | \$ 376 |
| 10-5-74-5112 | Longevity | \$ 123 | \$ 153 | \$ 153 | \$ 183 |
| 10-5-74-5120 | FICA | \$ 1,168 | \$ 1,307 | \$ 1,307 | \$ 1,479 |
| 10-5-74-5124 | WC Insurance | \$ 417 | \$ 459 | \$ 459 | \$ 610 |
| 10-5-74-5130 | TMRS | \$ 1,343 | \$ 1,836 | \$ 1,836 | \$ 2,354 |
| 10-5-74-5150 | Group Insurance | \$ 3,430 | \$ 3,395 | \$ 3,395 | \$ 3,524 |
| 10-5-74-5190 | New Personnel | \$ - | \$ - | \$ - | \$ 101,390 |
| | Total Personnel | \$ 21,828 | \$ 24,078 | \$ 23,761 | \$ 128,693 |
| 10-5-74-5205 | Janitorial Supplies | \$ 1,143 | \$ 1,500 | \$ 700 | \$ 1,250 |
| 10-5-74-5210 | Tools & Other Supplies | \$ 162 | \$ - | \$ 58 | \$ - |
| 10-5-74-5215 | Small Equipment | \$ - | \$ 1,000 | \$ - | \$ 1,000 |
| | Total Supplies | \$ 1,305 | \$ 2,500 | \$ 758 | \$ 2,250 |
| 10-5-74-5301 | Building Maintenance | \$ 16,731 | \$ 25,000 | \$ 20,000 | \$ 25,000 |
| 10-5-74-5321 | Machinery & Equipment Maint | \$ - | \$ 1,000 | \$ 100 | \$ 1,000 |
| | Total Repairs and Maintenance | \$ 16,731 | \$ 26,000 | \$ 20,100 | \$ 26,000 |
| 10-5-74-5501 | Electric Services | \$ 13,828 | \$ 12,910 | \$ 13,763 | \$ 19,093 |
| 10-5-74-5503 | Gas Services | \$ 879 | \$ 920 | \$ 950 | \$ 1,050 |
| 10-5-74-5511 | Insurance-General Liability | \$ - | \$ 26 | \$ 23 | \$ 112 |
| 10-5-74-5512 | Insurance-E&O | \$ - | \$ 61 | \$ 53 | \$ 237 |
| | Total Services | \$ 14,708 | \$ 13,917 | \$ 14,788 | \$ 20,492 |
| | | | | | |
| | Total Building Maintenance | \$ 54,573 | \$ 66,495 | \$ 59,407 | \$ 177,435 |

Description

The Community Development department is comprised of two divisions:

1. Inspections
2. Planning

The details of these divisions follow.

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | \$ 93,804 | \$ 155,716 | \$ 153,970 | \$ 387,727 |
| Supplies | \$ 8,408 | \$ 13,659 | \$ 9,295 | \$ 7,840 |
| Repairs & Maintenance | \$ 17,339 | \$ 27,415 | \$ 21,600 | \$ 2,800 |
| Professional Services | \$ 5,442 | \$ 16,663 | \$ 18,520 | \$ 33,909 |
| Services | \$ 20,108 | \$ 28,800 | \$ 35,720 | \$ 28,605 |
| Transfers | \$ 26,000 | \$ - | \$ - | \$ - |
| Total | \$ 171,101 | \$ 242,253 | \$ 239,104 | \$ 460,881 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------------------|----------------|----------------|-------------------|----------------|
| Director of Community Development | - | 0.40 | 0.40 | 0.80 |
| Building Official | - | - | - | 1.00 |
| Building Inspector | - | - | - | 1.00 |
| Code Enforcement Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| City Secretary | - | 0.25 | 0.25 | - |
| PT GIS Analyst | - | - | - | 0.25 |
| Permits Clerk | 1.00 | - | - | - |
| Total | 2.00 | 1.65 | 1.65 | 4.05 |



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.
- Inspects construction work with the City to verify compliance with adopted codes and standards.
- Gather evidence and prepare for cases for prosecution purposes in City ordinance cases.
- Removes unsafe structures either through rehabilitation or condemnation.
- Provides explanations of code requirements to the public and contractors.

Accomplishments

- Completed the demolitions of five substandard houses in an effort to beautify the City and remove homes used for drugs. (C2, D8, D13)
- Created public service videos for citizens to keep property in compliance with City ordinances. (C4)
- Enforced the clean-up and removal of hundreds of cars and car parts from Kelly Auto that was a nuisance and safety hazard to the community. (E9)
- Ensured that all buildings and construction projects within the City adhere to relevant building codes, zoning regulations and safety standards. (C4)
- Maintained accurate and up-to-date records of inspections, permits, and violations, ensuring transparency and accessibility for relevant stakeholders.
- Collaborated with TxDot to have the drainage ditches along Bellmead Drive cleaned out and Union Pacific to have debris removed from the railroad property in an effort to beautify the City and increase safety. (C2)

Goals

- 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)
- Promote sustainable building practices and encourage the use of environmentally friendly materials and energy-efficient designs.
- Ensure consistency and fairness in inspection practices by applying codes uniformly to all projects. (C4)
- Continue to work with community members and local organizations to improve neighborhoods by addressing blight, abandoned properties, and other community concerns. (C2, D13)
- Continue to address code violations related to environmental concerns, such as improper disposal of hazardous materials or violations affecting air and water quality. (C4)
- Pursue ongoing training and professional development to stay current with changes in codes, regulations, and best practices in code enforcement. (A12)

(Strategic Plan Goal #)

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Personnel | \$ 47,873 | \$ 71,978 | \$ 70,743 | \$ 257,797 |
| Supplies | \$ 6,992 | \$ 8,715 | \$ 5,737 | \$ 7,390 |
| Repairs & Maintenance | \$ 608 | \$ 1,415 | \$ 1,500 | \$ 2,800 |
| Professional Services | \$ 2,170 | \$ 3,948 | \$ 3,520 | \$ 11,109 |
| Services | \$ 5,215 | \$ 14,409 | \$ 20,432 | \$ 27,913 |
| Transfers | \$ 26,000 | \$ - | \$ - | \$ - |
| Total | \$ 88,858 | \$ 100,465 | \$ 101,932 | \$ 307,009 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Calls for Service | 1,924 | 1,950 | 2,000 | 2,000 |
| Reports | 552 | 600 | 700 | 750 |
| Complaints Issued | - | 5 | 30 | 40 |
| Violation Letters Issued | - | 250 | 240 | 270 |
| Violations (Green Tag) | 426 | 500 | 650 | 700 |
| Substandard Violations (Red Tag) | 5 | 7 | 15 | 18 |
| Substandard Demolitions | 5 | 9 | 8 | 16 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Director of Community Development | - | 0.15 | 0.15 | - |
| Building Official | - | - | - | 1.00 |
| Building Inspector | - | - | - | 1.00 |
| Code Enforcement Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 1.00 | 1.15 | 1.15 | 3.00 |

Community Development - Inspections

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--|--------------------------------|-----------------------|--------------------------|-----------------------|
| 10-5-81-5101 | Salaries-Administration | \$ - | \$ 11,585 | \$ 11,585 | \$ - |
| 10-5-81-5102 | Salaries-Professional | \$ - | \$ - | \$ - | \$ 88,419 |
| 10-5-81-5104 | Salaries-Operations | \$ 36,216 | \$ 38,719 | \$ 38,719 | \$ 99,312 |
| 10-5-81-5110 | Overtime | \$ - | \$ 1,119 | \$ - | \$ 2,979 |
| 10-5-81-5112 | Longevity | \$ - | \$ 74 | \$ 60 | \$ 120 |
| 10-5-81-5113 | Certification/Education Pay | \$ - | \$ 312 | \$ - | \$ - |
| 10-5-81-5114 | Allowances | \$ - | \$ - | \$ 210 | \$ - |
| 10-5-81-5120 | FICA | \$ 2,701 | \$ 3,963 | \$ 3,963 | \$ 14,599 |
| 10-5-81-5124 | WC Insurance | \$ 154 | \$ 226 | \$ 226 | \$ 951 |
| 10-5-81-5130 | TMRS | \$ 3,103 | \$ 5,568 | \$ 5,568 | \$ 23,229 |
| 10-5-81-5150 | Group Insurance | \$ 5,698 | \$ 10,412 | \$ 10,412 | \$ 28,188 |
| | Total Personnel | \$ 47,873 | \$ 71,978 | \$ 70,743 | \$ 257,797 |
| 10-5-81-5201 | Office Supplies | \$ 818 | \$ 400 | \$ 200 | \$ 400 |
| 10-5-81-5203 | Postage | \$ 406 | \$ 230 | \$ 400 | \$ 370 |
| 10-5-81-5204 | Clothing Supplies | \$ 88 | \$ 255 | \$ 600 | \$ 1,350 |
| 10-5-81-5205 | Janitorial Supplies | \$ - | \$ - | \$ 20 | \$ 50 |
| 10-5-81-5206 | Books & Periodicals | \$ 56 | \$ 1,420 | \$ 200 | \$ 200 |
| 10-5-81-5207 | Fuel | \$ 3,769 | \$ 3,760 | \$ 1,974 | \$ 4,340 |
| 10-5-81-5210 | Tools and Other Supplies | \$ 790 | \$ 400 | \$ 450 | \$ 80 |
| 10-5-81-5215 | Small Equipment | \$ 1,064 | \$ 2,250 | \$ 1,893 | \$ 600 |
| | Total Supplies | \$ 6,992 | \$ 8,715 | \$ 5,737 | \$ 7,390 |
| 10-5-81-5322 | Vehicle Maintenance | \$ 608 | \$ 1,415 | \$ 1,500 | \$ 2,800 |
| | Total Repairs & Maintenance | \$ 608 | \$ 1,415 | \$ 1,500 | \$ 2,800 |
| 10-5-81-5404 | Legal Services | \$ 83 | \$ - | \$ - | \$ - |
| 10-5-81-5406 | Information Technology Services | \$ 2,087 | \$ 3,948 | \$ 3,520 | \$ 11,109 |
| | Total Professional Services | \$ 2,170 | \$ 3,948 | \$ 3,520 | \$ 11,109 |
| 10-5-81-5502 | Communication Services | \$ 2,283 | \$ 2,820 | \$ 1,572 | \$ 1,920 |
| 10-5-81-5505 | Mowing | \$ 1,064 | \$ 7,865 | \$ 13,000 | \$ 15,865 |
| 10-5-81-5507 | Radio Services | \$ 1,200 | \$ 600 | \$ 800 | \$ 600 |
| 10-5-81-5511 | Insurance-General Liability | \$ 24 | \$ 104 | \$ 1,232 | \$ 224 |
| 10-5-81-5512 | Insurance-Errors & Omissions | \$ 84 | \$ 244 | \$ 226 | \$ 474 |
| 10-5-81-5515 | Insurance-Auto | \$ 342 | \$ 776 | \$ 852 | \$ 2,630 |
| 10-5-81-5518 | Claims & Damages | \$ - | \$ - | \$ 1,500 | \$ - |
| 10-5-81-5541 | Training & Travel | \$ 219 | \$ 900 | \$ 150 | \$ 3,000 |
| 10-5-81-5542 | Dues/Membership | \$ - | \$ 100 | \$ 100 | \$ 700 |
| 10-5-81-5571 | Debris Removal | \$ - | \$ 1,000 | \$ 1,000 | \$ 2,500 |
| | Total Services | \$ 5,215 | \$ 14,409 | \$ 20,432 | \$ 27,913 |
| 10-5-81-5961 | Transfer to Fund 61 | \$ 26,000 | \$ - | \$ - | \$ - |
| | Total Transfers | \$ 26,000 | \$ - | \$ - | \$ - |
| | Total Community Dev - Inspections | \$¹⁸³ 88,858 | \$ 100,465 | \$ 101,932 | \$ 307,009 |



Description

The Planning Department is responsible for complex professional planning work that involves directing development and implementation of comprehensive plans for the physical development of the City. The Planning Department implements current development and design standards such as zoning and subdivision regulations, building codes, and coordinate related requirements. The Planning Department also:

- Reviews and recommends development proposals for compliance with various developmental regulations and with principles and practices of effective planning and land use.
- Update zoning and subdivision ordinances, and related codes and procedures, to facilitate development review.
- Maintains records of construction activity and related matters.
- Provide explanations of code requirements to the public and contractors.
- Issues permits for building, plumbing, electrical and mechanical construction.
- Issues/checks licenses to ensure all construction work is done by qualified personnel.

Accomplishments

- Developed Comprehensive Plan that expresses the City's vision for its future, and established goals and objectives to help achieve that vision. (D1)
- Implemented effective zoning and development regulations that balance economic development with environmental protection and community needs.
- Began multiple plan reviews for potential businesses, which included Caliber Collision and Texas Gardens, that will benefit the economic growth of the City. (D8)

Goals

- Engage with the community through public meetings, workshops, and online platforms to gather input and ensure that residents' voices are heard in the planning process. (A7, A11)
- Continue supporting economic development efforts by identifying suitable locations for commercial and industrial activities and streamlining the development approval process. (A16, C6, D1)
- Implement revitalization plans to redevelop and revitalize blighted or underutilized areas, making them more vibrant and economically viable. (D9)

(Strategic Plan Goal #)

Expenditure Summary

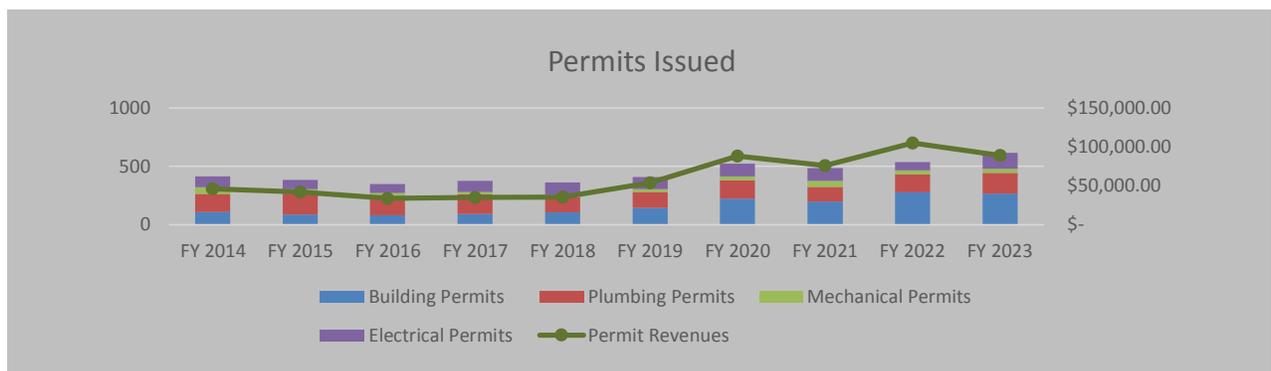
| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|------------------|------------------|-------------------|-------------------|
| Personnel | \$ 24,103 | \$ 59,660 | \$ 59,466 | \$ 129,930 |
| Supplies | \$ 111 | \$ 2,444 | \$ 2,800 | \$ 450 |
| Professional Services | \$ 3,273 | \$ 12,715 | \$ 15,000 | \$ 22,800 |
| Services | \$ 185 | \$ 474 | \$ 499 | \$ 692 |
| Total | \$ 27,671 | \$ 75,293 | \$ 77,765 | \$ 153,872 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------|----------------|----------------|-------------------|----------------|
| Plans Reviewed | 17 | 25 | 70 | 50 |
| Permits: | | | | |
| Building | 276 | 160 | 175 | 160 |
| Plumbing | 154 | 170 | 170 | 170 |
| Mechanical | 36 | 100 | 100 | 100 |
| Electrical | 71 | 160 | 160 | 160 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------------------|----------------|----------------|-------------------|----------------|
| Director of Community Development | - | 0.25 | 0.25 | 0.80 |
| City Secretary | - | 0.25 | 0.25 | - |
| PT GIS Analyst | - | - | - | 0.25 |
| Permits Clerk | 1.00 | - | - | - |
| Total | 1.00 | 0.50 | 0.50 | 1.05 |



Community Development - Planning

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|---------------------------------------|------------------|------------------|-------------------|-------------------|
| 10-5-82-5101 | Salaries-Administration | \$ - | \$ 19,309 | \$ 19,309 | \$ 75,681 |
| 10-5-82-5102 | Salaries-Professional | \$ - | \$ 18,732 | \$ 18,732 | \$ - |
| 10-5-82-5104 | Salaries-Operations | \$ 17,486 | \$ - | \$ - | \$ - |
| 10-5-82-5112 | Longevity | \$ - | \$ 60 | \$ 36 | \$ - |
| 10-5-82-5113 | Certification/Education Pay | \$ 156 | \$ 754 | \$ 234 | \$ 1,456 |
| 10-5-82-5114 | Allowances | \$ - | \$ - | \$ 350 | \$ 3,360 |
| 10-5-82-5120 | FICA | \$ 1,310 | \$ 2,972 | \$ 2,972 | \$ 6,158 |
| 10-5-82-5124 | WC Insurance | \$ 38 | \$ 77 | \$ 77 | \$ 273 |
| 10-5-82-5130 | Retirement | \$ 1,490 | \$ 4,175 | \$ 4,175 | \$ 9,799 |
| 10-5-82-5150 | Group Insurance | \$ 3,623 | \$ 13,581 | \$ 13,581 | \$ 7,517 |
| 10-5-82-5190 | New Personnel | \$ - | \$ - | \$ - | \$ 25,686 |
| | Total Personnel | \$ 24,103 | \$ 59,660 | \$ 59,466 | \$ 129,930 |
| 10-5-82-5201 | Office Supplies | \$ - | \$ 564 | \$ 500 | \$ 100 |
| 10-5-82-5203 | Postage | \$ 86 | \$ 110 | \$ 150 | \$ 70 |
| 10-5-82-5204 | Clothing Supplies | \$ 25 | \$ 135 | \$ 150 | \$ 150 |
| 10-5-82-5210 | Tools & Other Supplies | \$ - | \$ - | \$ - | \$ 130 |
| 10-5-82-5215 | Small Equipment | \$ - | \$ 1,635 | \$ 2,000 | \$ - |
| | Total Supplies | \$ 111 | \$ 2,444 | \$ 2,800 | \$ 450 |
| 10-5-82-5402 | Engineering Services | \$ 613 | \$ 8,000 | \$ 10,000 | \$ 10,000 |
| 10-5-82-5404 | Legal Services | \$ - | \$ 400 | \$ 1,000 | \$ - |
| 10-5-82-5406 | Information Technology Services | \$ 2,660 | \$ 4,315 | \$ 4,000 | \$ 12,800 |
| | Total Professional Services | \$ 3,273 | \$ 12,715 | \$ 15,000 | \$ 22,800 |
| 10-5-82-5502 | Communication Services | \$ 185 | \$ 200 | \$ 324 | \$ 348 |
| 10-5-82-5511 | Insurance-General Liability | \$ - | \$ 52 | \$ 23 | \$ 78 |
| 10-5-82-5512 | Insurance-E&O | \$ - | \$ 122 | \$ 53 | \$ 166 |
| 10-5-82-5542 | Dues/Memberships | \$ - | \$ 100 | \$ 100 | \$ 100 |
| | Total Services | \$ 185 | \$ 474 | \$ 499 | \$ 692 |
| | Total Community Dev - Planning | \$ 27,671 | \$ 75,293 | \$ 77,765 | \$ 153,872 |

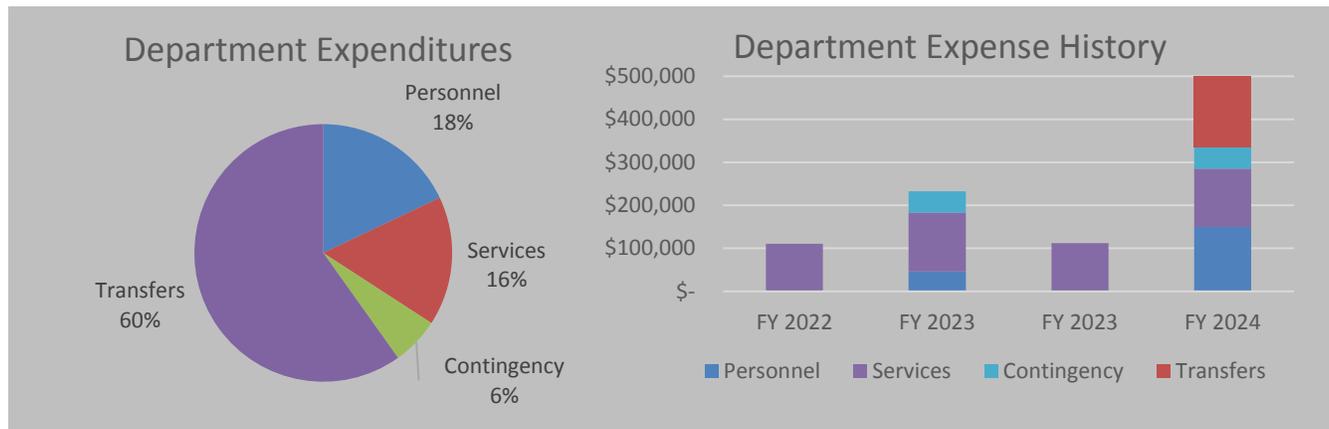
Description

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 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| Personnel | \$ - | \$ 46,260 | \$ - | \$ 150,000 |
| Services | \$ 110,557 | \$ 136,632 | \$ 112,508 | \$ 135,390 |
| Contingency | \$ - | \$ 50,000 | \$ - | \$ 50,000 |
| Transfers | \$ - | \$ - | \$ - | \$ 500,000 |
| Total | \$ 110,557 | \$ 232,892 | \$ 112,508 | \$ 835,390 |



Other Costs

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 10-5-90-5160 | Pay Plan Costs | \$ - | \$ 46,260 | \$ - | \$ 150,000 |
| | Total Personnel | \$ - | \$ 46,260 | \$ - | \$ 150,000 |
| 10-5-90-5502 | Communication Services | \$ 9,497 | \$ 8,400 | \$ 6,000 | \$ 6,300 |
| 10-5-90-5509 | Electric Services-Street Lights | \$ 68,083 | \$ 75,000 | \$ 70,219 | \$ 77,034 |
| 10-5-90-5552 | Social Services | \$ 29,920 | \$ 33,232 | \$ 32,289 | \$ 37,056 |
| 10-5-90-5554 | Community Programs | \$ 3,057 | \$ 20,000 | \$ 4,000 | \$ 15,000 |
| | Total Services | \$ 110,557 | \$ 136,632 | \$ 112,508 | \$ 135,390 |
| 10-5-90-5800 | Contingency | \$ - | \$ 50,000 | \$ - | \$ 50,000 |
| | Total Contingency | \$ - | \$ 50,000 | \$ - | \$ 50,000 |
| 10-5-90-5961 | Transfers to Fund 61 | \$ - | \$ - | \$ - | \$ 500,000 |
| | Total Transfers | \$ - | \$ - | \$ - | \$ 500,000 |
| | Total Other Costs | \$ 110,557 | \$ 232,892 | \$ 112,508 | \$ 835,390 |



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.

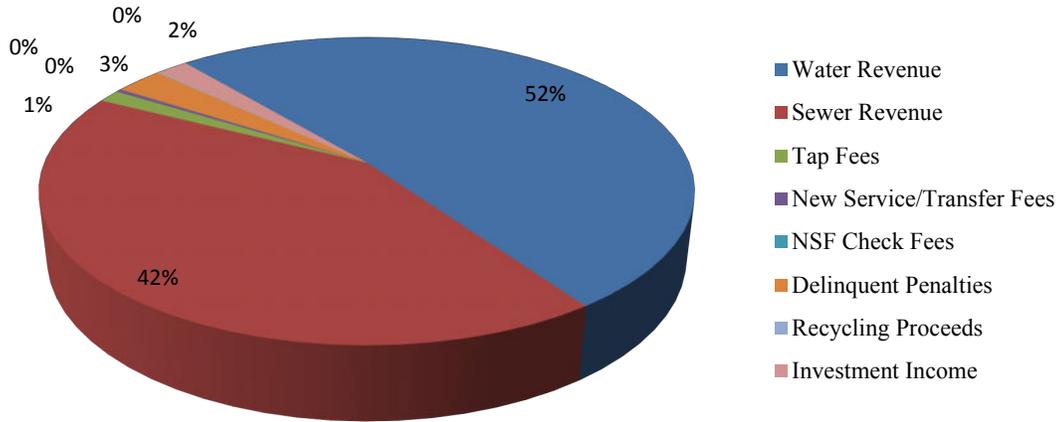


**Water & Sewer Fund
Budget Summary
FY 2024**

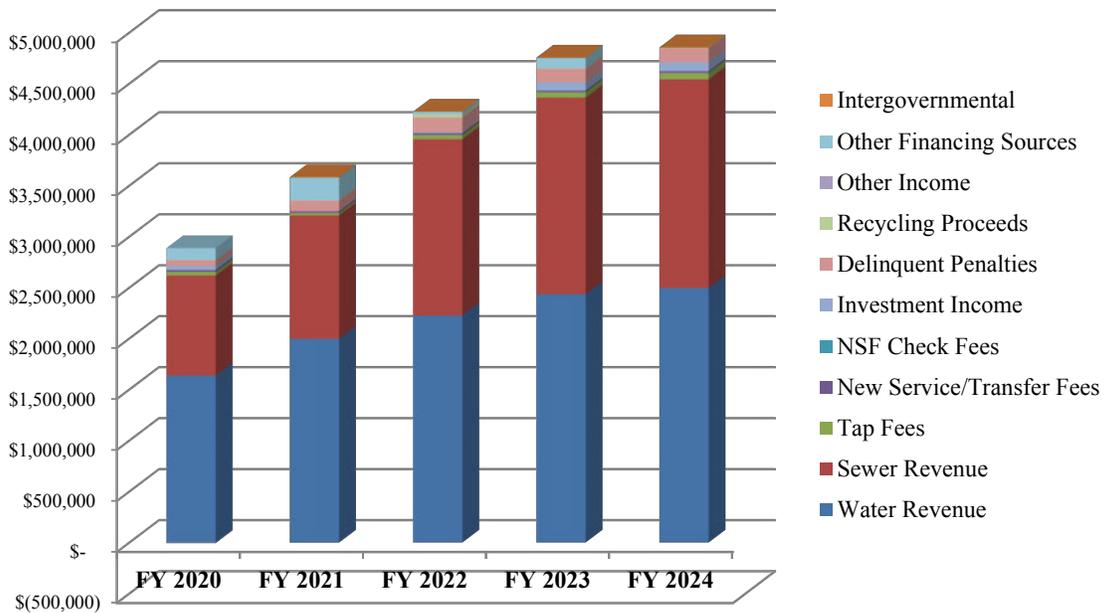
| | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget | Percent of Budget | % Change from FY 2023 Budget |
|---|---------------------------|---------------------------|------------------------------|---------------------------|------------------------------|---|
| Revenues | | | | | | |
| Water Revenue | \$ 2,227,778 | \$ 2,283,985 | \$ 2,432,425 | \$ 2,493,200 | 51.36% | 9.16% |
| Sewer Revenue | 1,672,936 | 1,718,239 | 1,883,229 | 2,001,900 | 41.24% | 16.51% |
| Tap Fees | 42,650 | 39,600 | 53,000 | 63,600 | 1.31% | 60.61% |
| WMARRS Revenue | 54,093 | 48,300 | 48,306 | 48,400 | 1.00% | 0.21% |
| New Service/Transfer Fees | 16,710 | 15,690 | 15,940 | 15,940 | 0.33% | 1.59% |
| NSF Check Fees | 980 | 800 | 595 | 600 | 0.01% | -25.00% |
| Delinquent Penalties | 144,328 | 134,100 | 133,935 | 137,300 | 2.83% | 2.39% |
| Recycling Proceeds | 27,318 | 1,000 | 4,437 | 4,400 | 0.09% | 340.00% |
| Intergovernmental | 481 | - | - | - | 0.00% | 0.00% |
| Investment Income | 10,058 | 2,700 | 81,302 | 89,400 | 1.84% | 3211.11% |
| Other Income | 96 | - | 22 | - | 0.00% | 0.00% |
| Other Financing Sources | 27,721 | - | 101,453 | - | 0.00% | 0.00% |
| Total Revenues | 4,225,149 | 4,244,414 | 4,754,644 | 4,854,740 | 100.00% | 14.38% |
| Operating Expenses | | | | | | |
| Personnel | 652,981 | 1,013,096 | 1,011,526 | 1,181,970 | 24.35% | 16.67% |
| Supplies | 129,897 | 135,187 | 140,249 | 143,314 | 2.95% | 6.01% |
| Repairs & Maintenance | 336,488 | 254,675 | 416,895 | 529,961 | 10.92% | 108.09% |
| Professional Services | 87,365 | 141,211 | 158,496 | 133,505 | 2.75% | -5.46% |
| Services | 336,641 | 371,608 | 391,882 | 481,091 | 9.91% | 29.46% |
| Water Purchases | 413,365 | 389,176 | 402,960 | 410,936 | 8.46% | 5.59% |
| Sewer Treatment | 507,707 | 665,904 | 657,973 | 720,081 | 14.83% | 8.14% |
| Total Operating Expenses | 2,464,445 | 2,970,857 | 3,179,981 | 3,600,858 | 74.17% | 21.21% |
| Non-Operating Expenses | | | | | | |
| Capital | - | 407,720 | 567,937 | 51,000 | 1.05% | -87.49% |
| Debt Service | 488,316 | 500,650 | 499,476 | 502,588 | 10.35% | 0.39% |
| Transfers Out | 216,904 | 365,187 | 365,187 | 700,294 | 14.42% | 91.76% |
| Total Non-Operating Expenses | 705,220 | 1,273,557 | 1,432,600 | 1,253,882 | 25.83% | 4.66% |
| Total Expenses | 3,169,665 | 4,244,414 | 4,612,581 | 4,854,740 | 100.00% | 14.38% |
| Net Change In Working Capital | \$ 1,055,484 | \$ - | \$ 142,063 | - | | |
| Projected Working Capital Balance, Beginning | | | | 2,484,576 | | |
| Projected Working Capital Balance, Ending | | | | \$ 2,484,576 | | |
| Minimum Working Capital Balance | | | | \$ 1,213,685 | | |
| Projected Working Capital in Excess of Minimum | | | | \$ 1,270,891 | | |

Water & Sewer Fund

FY 2024 Budget - Revenues by Source

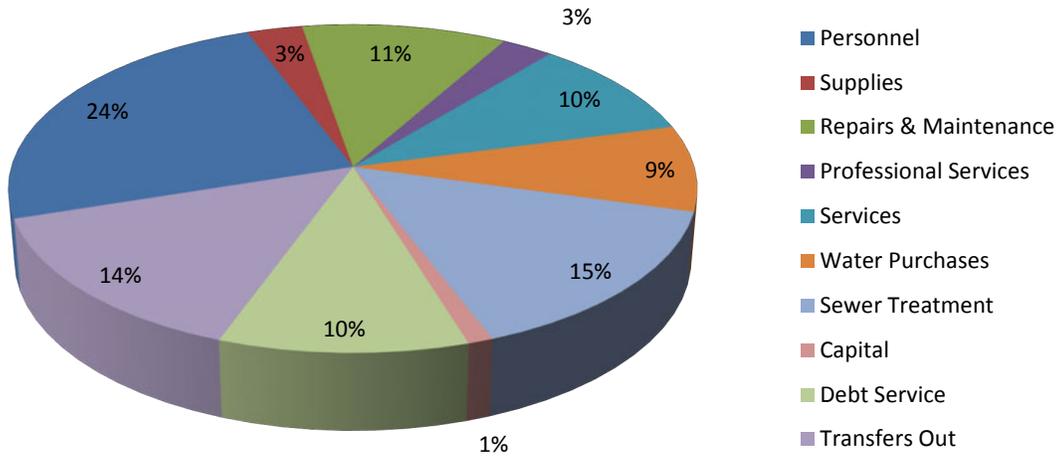


Last Five Years - Revenues by Source

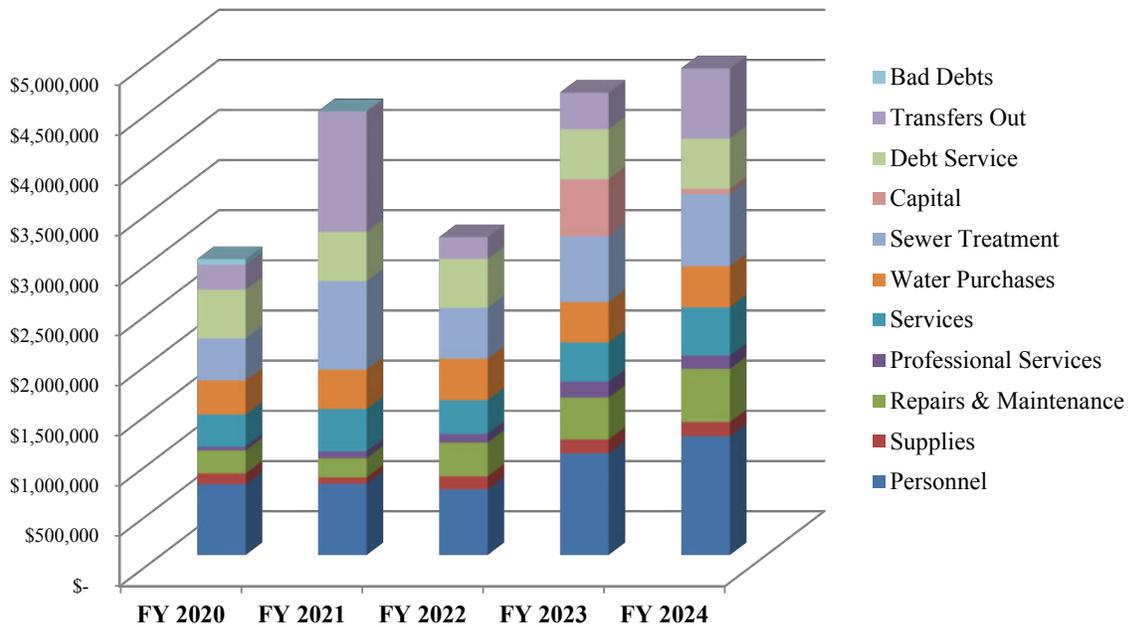


Water & Sewer Fund

FY 2024 Budget - Expenses by Character



Last Five Years - Expenses by Character



**Annual Budget
FY 2024**

**Water & Sewer Fund
Revenues**

Water & Sewer Fund Revenues

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--------------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 20-4431 | Water - Residential | \$ 1,591,478 | \$ 1,648,152 | \$ 1,719,559 | \$ 1,762,500 |
| 20-4432 | Water - Commercial | \$ 636,300 | \$ 635,833 | \$ 712,866 | \$ 730,700 |
| 20-4433 | Sewer Revenue | \$ 1,672,936 | \$ 1,718,239 | \$ 1,883,229 | \$ 2,001,900 |
| 20-4434 | Tap Fees | \$ 42,650 | \$ 39,600 | \$ 53,000 | \$ 63,600 |
| 20-4435 | WMARRS Revenue | \$ 54,093 | \$ 48,300 | \$ 48,306 | \$ 48,400 |
| 20-4437 | New Service/Transfer Fees | \$ 16,710 | \$ 15,690 | \$ 15,940 | \$ 15,940 |
| 20-4438 | NSF Check Fees | \$ 980 | \$ 800 | \$ 595 | \$ 600 |
| 20-4439 | Delinquent Penalties | \$ 144,328 | \$ 134,100 | \$ 133,935 | \$ 137,300 |
| 20-4443 | Recycling Proceeds | \$ 27,318 | \$ 1,000 | \$ 4,437 | \$ 4,400 |
| | Total Charges for Services | \$ 4,186,793 | \$ 4,241,714 | \$ 4,571,867 | \$ 4,765,340 |
| 20-4413 | FEMA Reimbursement | \$ 481 | \$ - | \$ - | \$ - |
| | Total Intergovernmental | \$ 481 | \$ - | \$ - | \$ - |
| 20-4611 | Interest Earned | \$ 10,058 | \$ 2,700 | \$ 81,302 | \$ 89,400 |
| | Total Investment Income | \$ 10,058 | \$ 2,700 | \$ 81,302 | \$ 89,400 |
| 20-4711 | Other Income | \$ 488 | \$ - | \$ 3 | \$ - |
| 20-4712 | Cash Over/Short | \$ (392) | \$ - | \$ 19 | \$ - |
| | Total Other Income | \$ 96 | \$ - | \$ 22 | \$ - |
| 20-4921 | Sale of Assets | \$ - | \$ - | \$ 11,400 | \$ - |
| 20-4923 | Insurance Proceeds | \$ 27,721 | \$ - | \$ 90,053 | \$ - |
| | Total Other Financing Sources | \$ 27,721 | \$ - | \$ 101,453 | \$ - |
| | Total Water/Sewer Revenues | \$ 4,225,149 | \$ 4,244,414 | \$ 4,754,644 | \$ 4,854,740 |

WATER AND SEWER REVENUES

Revenue Assumptions

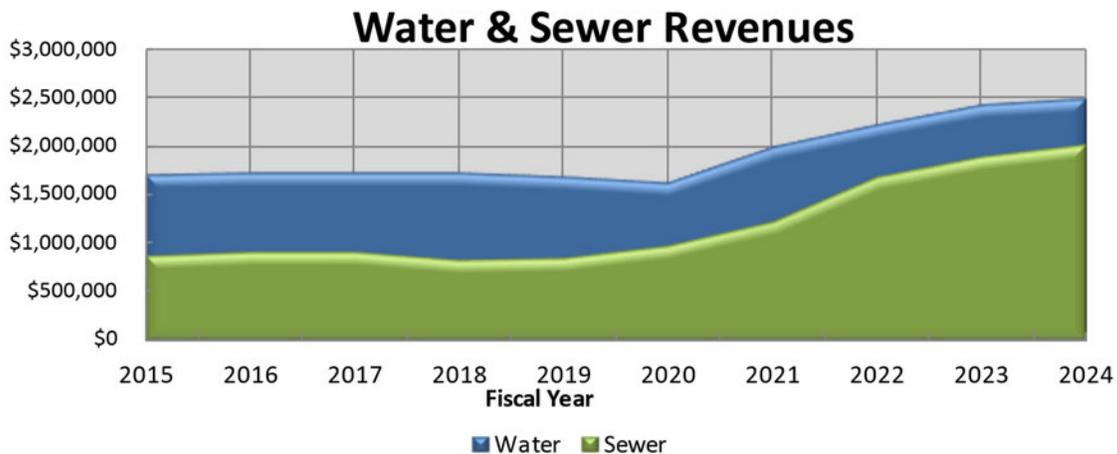
| | |
|----------------------|--------------------|
| Water Revenue | \$2,493,200 |
| Sewer Revenue | \$2,001,900 |

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.

In FY 2022, the City contracted with Ameresco to replace all water meters which has also resulted in increased billings due to the replacement of inaccurate/defective meters.

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.

The city has budgeted the recommended rate increase for FY 2024 and projected usaged upon 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 | \$63,600 |
|-----------------|-----------------|

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 2024 budgeted revenues are projected at the FY 2023 level, as it is projected that construction activity will continue to be brisk due to the rehabilitation of I-35 through Bellmead.

| | |
|----------------------------------|-----------------|
| New Service/Transfer Fees | \$15,940 |
|----------------------------------|-----------------|

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 | \$600 |
|-------------------------|--------------|

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 | \$137,300 |
|-----------------------------|------------------|

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 2024 budget projections are based on current average monthly delinquent penalties at the time of budget development.

| | |
|---------------------------|----------------|
| Recycling Proceeds | \$4,400 |
|---------------------------|----------------|

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

| | |
|------------------------|-----------------|
| Interest Income | \$89,400 |
|------------------------|-----------------|

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

- Maintained accurate and up-to-date customer account records and financial data to prohibit the use of water accounts by unauthorized individuals.
- Corrected numerous water accounts that had multiple residences connected to one water meter to bring into compliance with Texas Administrative Code Section 24.169. (E9)
- Successfully recovered outstanding debts and reduced the number of delinquent accounts through proactive collections efforts.
- Successfully implemented new drainage fee on monthly utility bills to repair drainage infrastructure and address drainage issues within the City. (B4, F1)

Goals

- Continue to provide excellent customer service to address inquiries, concerns, and disputes in a timely and respectful manner.
- Continue building and maintaining positive relationships with customers by treating them with respect, empathy, and understanding during collections interactions. (A4)
- Continue to monitor for water theft and fix any billing issues that may arise.
- Continue to identify opportunities to streamline collections processes and implement improvements to enhance efficiency. (A10)
- Provide ongoing training for collections staff to ensure adherence to legal and ethical collections practices. (E1)

(Strategic Plan Goal #)

**Annual Budget
FY 2024**

**Water & Sewer Fund
Finance
Utility Collections**

Expense Summary

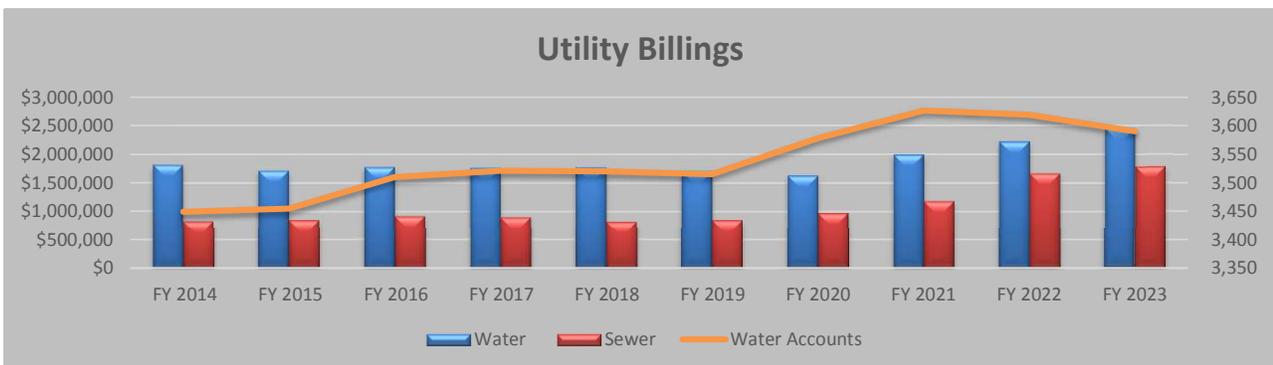
| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | \$ 208,565 | \$ 261,441 | \$ 261,682 | \$ 288,672 |
| Supplies | \$ 31,103 | \$ 33,815 | \$ 39,671 | \$ 37,715 |
| Repairs & Maintenance | \$ 654 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Professional Services | \$ 56,492 | \$ 95,303 | \$ 99,196 | \$ 88,327 |
| Services | \$ 62,443 | \$ 60,157 | \$ 78,633 | \$ 77,600 |
| Total | \$ 359,258 | \$ 455,716 | \$ 484,182 | \$ 497,314 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------------|----------------|----------------|-------------------|----------------|
| Number of Customers | 3,463 | 3,630 | 3,628 | 3,640 |
| ACH Customers | 217 | 220 | 224 | 230 |
| Bills Printed Annually | 41,429 | 41,550 | 41,547 | 41,550 |
| Late Notices Generated | 9,803 | 9,150 | 9,625 | 9,200 |
| Disconnects for Non-Payment | 1,028 | 1,050 | 1,083 | 1,050 |
| Work Orders Processed | 3,162 | 3,700 | 3,200 | 3,100 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 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 | 1.70 | 1.70 | 1.70 |
| Part-Time Customer Service Rep. | 0.43 | - | - | - |
| Total | 3.23 | 3.65 | 3.65 | 3.65 |



**Annual Budget
FY 2024**

**Water & Sewer Fund
Finance
Utility Collections**

Finance-Utility Collections

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--|-----------------------|-----------------------|--------------------------|-----------------------|
| 20-5-32-5101 | Salaries-Administrative | \$ 58,068 | \$ 62,078 | \$ 62,078 | \$ 66,932 |
| 20-5-32-5102 | Salaries-Professional | \$ 21,920 | \$ 23,048 | \$ 23,048 | \$ 24,850 |
| 20-5-32-5104 | Salaries-Operations | \$ 69,286 | \$ 100,528 | \$ 80,528 | \$ 111,626 |
| 20-5-32-5109 | Salaries-Part Time | \$ 5,337 | \$ - | \$ 20,000 | \$ - |
| 20-5-32-5112 | Longevity | \$ 479 | \$ 693 | \$ 633 | \$ 677 |
| 20-5-32-5113 | Certification/Education Pay | \$ 3,091 | \$ 3,508 | \$ 2,714 | \$ 4,210 |
| 20-5-32-5114 | Allowances | \$ 2,813 | \$ 2,700 | \$ 3,795 | \$ 3,510 |
| 20-5-32-5120 | FICA | \$ 11,802 | \$ 14,731 | \$ 14,731 | \$ 16,203 |
| 20-5-32-5124 | WC Insurance | \$ 322 | \$ 382 | \$ 382 | \$ 500 |
| 20-5-32-5125 | Unemployment Compensation | \$ - | \$ - | \$ - | \$ - |
| 20-5-32-5130 | TMRS | \$ 13,745 | \$ 20,695 | \$ 20,695 | \$ 25,782 |
| 20-5-32-5150 | Group Insurance | \$ 21,703 | \$ 33,078 | \$ 33,078 | \$ 34,382 |
| | Total Personnel | \$ 208,565 | \$ 261,441 | \$ 261,682 | \$ 288,672 |
| 20-5-32-5201 | Office Supplies | \$ 2,706 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| 20-5-32-5203 | Postage | \$ 26,857 | \$ 26,460 | \$ 26,460 | \$ 28,560 |
| 20-5-32-5204 | Clothing Supplies | \$ 27 | \$ 105 | \$ 105 | \$ 105 |
| 20-5-32-5210 | Tools & Other Supplies | \$ 256 | \$ 250 | \$ 250 | \$ 250 |
| 20-5-32-5215 | Small Equipment | \$ - | \$ 3,000 | \$ 8,856 | \$ 4,800 |
| 20-5-32-5230 | Employee Testing | \$ 1,257 | \$ - | \$ - | \$ - |
| | Total Supplies | \$ 31,103 | \$ 33,815 | \$ 39,671 | \$ 37,715 |
| 20-5-32-5324 | Office Equipment Maintenance | \$ 654 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| | Total Repairs & Maintenance | \$ 654 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 20-5-32-5403 | Accounting Services | \$ 10,326 | \$ 12,376 | \$ 12,500 | \$ 14,970 |
| 20-5-32-5406 | Information Technology Services | \$ 45,879 | \$ 82,777 | \$ 86,537 | \$ 73,057 |
| 20-5-32-5408 | Consulting Services | \$ - | \$ - | \$ - | \$ - |
| 20-5-32-5409 | Specal Services | \$ 287 | \$ 150 | \$ 159 | \$ 300 |
| | Total Professional Services | \$ 56,492 | \$ 95,303 | \$ 99,196 | \$ 88,327 |
| 20-5-32-5502 | Communication Services | \$ 766 | \$ 1,080 | \$ 964 | \$ 1,020 |
| 20-5-32-5506 | Merchant Services | \$ 56,537 | \$ 51,360 | \$ 70,000 | \$ 72,000 |
| 20-5-32-5507 | Radio Services | \$ 175 | \$ 300 | \$ 300 | \$ 300 |
| 20-5-32-5511 | Insurance-General Liability | \$ 24 | \$ 169 | \$ 167 | \$ 273 |
| 20-5-32-5512 | Insurance-Errors & Ommissions | \$ 84 | \$ 395 | \$ 383 | \$ 576 |
| 20-5-32-5513 | Insurance-Crime/Dishonesty | \$ 343 | \$ 377 | \$ 343 | \$ 377 |
| 20-5-32-5531 | Equipment Rental | \$ 3,367 | \$ 5,876 | \$ 5,876 | \$ 1,844 |
| 20-5-32-5541 | Training & Travel | \$ 1,148 | \$ 600 | \$ 600 | \$ 1,210 |
| | Total Services | \$ 62,443 | \$ 60,157 | \$ 78,633 | \$ 77,600 |
| | Total Finance-Utility Collections | \$ 359,258 | \$ 455,716 | \$ 484,182 | \$ 497,314 |

Description

The Public Works department is comprised of three divisions:

1. Administration
2. Water
3. Sewer

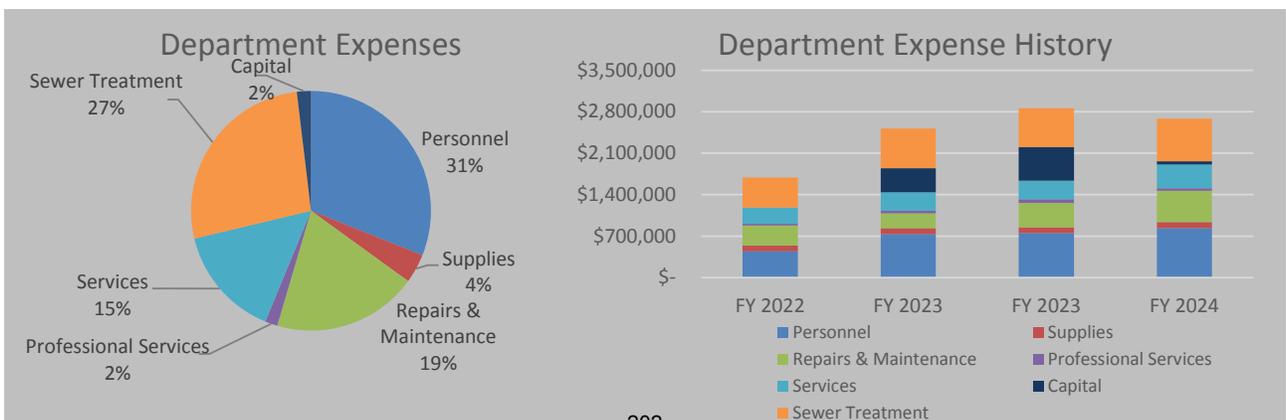
The details of these divisions follow.

Expense Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Personnel | \$ 444,416 | \$ 733,469 | \$ 749,844 | \$ 833,298 |
| Supplies | \$ 98,794 | \$ 101,372 | \$ 100,578 | \$ 105,599 |
| Repairs & Maintenance | \$ 335,834 | \$ 249,675 | \$ 411,895 | \$ 524,961 |
| Professional Services | \$ 30,873 | \$ 45,908 | \$ 59,300 | \$ 45,178 |
| Services | \$ 274,197 | \$ 311,451 | \$ 313,249 | \$ 403,491 |
| Sewer Treatment | \$ 507,707 | \$ 665,904 | \$ 657,973 | \$ 720,081 |
| Capital | \$ - | \$ 407,720 | \$ 567,937 | \$ 51,000 |
| Total | \$ 1,691,822 | \$ 2,515,499 | \$ 2,860,775 | \$ 2,683,608 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 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 | 1.00 | 1.00 | 1.00 | 1.00 |
| PT GIS Analyst | - | - | - | 0.25 |
| Sr Heavy Equipment Operator | 1.00 | 1.00 | 1.00 | 1.00 |
| Heavy Equipment Operator | 2.00 | 2.00 | 2.00 | 2.00 |
| Meter Reader | 3.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Worker | 2.00 | 4.00 | 4.00 | 4.00 |
| Lift Station Mechanic | 1.00 | 1.00 | 1.00 | 1.00 |
| HR Generalist | - | 0.20 | 0.20 | 0.20 |
| Total | 10.95 | 11.15 | 11.15 | 11.40 |



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

- Continued detailed planning to rehabilitate the Research Well ground storage tank utilizing federal funds from the American Recovery Plan Act. (F3, F4, F6)
- Rehabilitated Barlow, Meyers and Research wells to improve capacity and reliability. (F3, F9)
- Participated with surrounding communities and provided direct input regarding 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)

Goals

- Implement a Geographic Information System (GIS) to enable city officials to visualize data on maps, making it easier to analyze and interpret information.
- Continue to develop and implement contingency plans to address potential water supply disruptions and emergencies effectively. (F8)
- 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)
- Develop a 5-year strategic plan for water line and sewer line replacements to continue to provide adequate water and wastewater services. (F6, F9, F10)
- Establish performance benchmarks and regularly monitor key performance indicators to assess the department's efficiency and effectiveness. (F8)

**Annual Budget
FY 2024**

**Water & Sewer Fund
Public Works
Administration**

Expense Summary

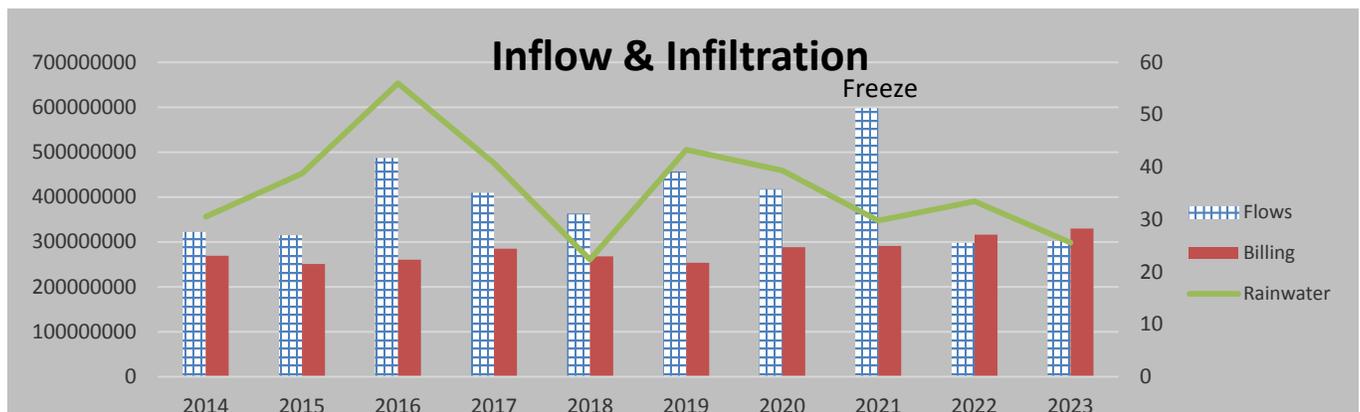
| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | \$ 133,116 | \$ 220,256 | \$ 221,179 | \$ 266,268 |
| Supplies | \$ 4,775 | \$ 8,300 | \$ 6,301 | \$ 7,560 |
| Repairs & Maintenance | \$ 24,001 | \$ 2,500 | \$ 2,500 | \$ 4,000 |
| Professional Services | \$ 831 | \$ 8,158 | \$ 23,550 | \$ 15,158 |
| Services | \$ 9,519 | \$ 12,878 | \$ 13,709 | \$ 12,678 |
| Total | \$ 172,242 | \$ 252,092 | \$ 267,239 | \$ 305,664 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------------------|----------------|----------------|-------------------|----------------|
| Indust. Pre-Treat. Reports | 1 | 1 | 1 | 1 |
| Indust. Pre-Treat. Inspec. | 1 | 1 | 1 | 1 |
| Sewer Flow | 298,170,000 | 390,000,000 | 301,967,000 | 310,000,000 |
| Total Water Cons.-Gallons | 387,366,000 | 410,000,000 | 371,265,000 | 390,000,000 |
| Gallons - Highest Day | 1,462,000 | 1,350,000 | 1,332,000 | 1,350,000 |
| Gallons - Average Day | 1,061,000 | 1,100,000 | 1,017,000 | 1,100,000 |

Staffing

| Position | FY 2022 Actual | FY 2023 Actual | FY 2023 Estimated | FY 2024 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 |
| PT GIS Analyst | - | - | - | 0.25 |
| HR Generalist | - | 0.20 | 0.20 | 0.20 |
| Total | 0.95 | 1.15 | 1.15 | 1.40 |



**Annual Budget
FY 2024**

**Water & Sewer Fund
Public Works
Administration**

Public Works - Administration

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--------------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 20-5-70-5101 | Salaries-Administrative | \$ 86,775 | \$ 113,087 | \$ 113,087 | \$ 112,115 |
| 20-5-70-5103 | Salaries-Supervisory | \$ 10,751 | \$ 14,626 | \$ 14,626 | \$ 13,055 |
| 20-5-70-5104 | Salaries-Operations | \$ - | \$ 30,443 | \$ 30,443 | \$ 48,162 |
| 20-5-70-5112 | Longevity | \$ 173 | \$ 140 | \$ 140 | \$ 372 |
| 20-5-70-5113 | Certification/Education Pay | \$ 2,527 | \$ 2,340 | \$ 2,340 | \$ 3,202 |
| 20-5-70-5114 | Allowances | \$ 4,665 | \$ 4,525 | \$ 5,448 | \$ 4,975 |
| 20-5-70-5120 | FICA | \$ 8,638 | \$ 12,635 | \$ 12,635 | \$ 13,914 |
| 20-5-70-5124 | WC Insurance | \$ 613 | \$ 2,706 | \$ 2,706 | \$ 2,586 |
| 20-5-70-5130 | TMRS | \$ 13,878 | \$ 17,751 | \$ 17,751 | \$ 22,140 |
| 20-5-70-5150 | Group Insurance | \$ 5,097 | \$ 22,003 | \$ 22,003 | \$ 25,061 |
| 20-5-70-5190 | New Personnel | \$ - | \$ - | \$ - | \$ 20,686 |
| | Total Personnel | \$ 133,116 | \$ 220,256 | \$ 221,179 | \$ 266,268 |
| 20-5-70-5201 | Office Supplies | \$ 381 | \$ 1,150 | \$ 1,200 | \$ 1,000 |
| 20-5-70-5203 | Postage | \$ 2 | \$ 50 | \$ 1 | \$ 10 |
| 20-5-70-5204 | Clothing Supplies | \$ 59 | \$ 1,000 | \$ 1,000 | \$ 250 |
| 20-5-70-5205 | Janitorial Supplies | \$ 735 | \$ 600 | \$ 600 | \$ 600 |
| 20-5-70-5207 | Fuel | \$ 2,222 | \$ 4,000 | \$ 2,000 | \$ 2,200 |
| 20-5-70-5215 | Small Equipment | \$ 1,376 | \$ 1,500 | \$ 1,500 | \$ 3,500 |
| | Total Supplies | \$ 4,775 | \$ 8,300 | \$ 6,301 | \$ 7,560 |
| 20-5-70-5301 | Building Maintenance | \$ 23,179 | \$ 1,500 | \$ 1,500 | \$ 3,000 |
| 20-5-70-5322 | Vehicle Maintenance | \$ 822 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| | Total Repairs and Maintenance | \$ 24,001 | \$ 2,500 | \$ 2,500 | \$ 4,000 |
| 20-5-70-5404 | Legal Services | \$ 165 | \$ 2,500 | \$ 20,000 | \$ 10,000 |
| 20-5-70-5406 | Information Technology Services | \$ 666 | \$ 3,658 | \$ 1,550 | \$ 3,158 |
| 20-5-70-5408 | Consulting Services | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| | Total Professional Services | \$ 831 | \$ 8,158 | \$ 23,550 | \$ 15,158 |
| 20-5-70-5502 | Communication Services | \$ 1,929 | \$ 960 | \$ 1,878 | \$ 1,980 |
| 20-5-70-5504 | Internet Services | \$ 3,045 | \$ 3,180 | \$ 3,080 | \$ 3,240 |
| 20-5-70-5507 | Radio Services | \$ 1,650 | \$ 900 | \$ 900 | \$ 900 |
| 20-5-70-5511 | Insurance - General Liability | \$ - | \$ 50 | \$ 53 | \$ 105 |
| 20-5-70-5512 | Insurance - E&O | \$ - | \$ 116 | \$ 121 | \$ 221 |
| 20-5-70-5515 | Insurance - Auto | \$ 422 | \$ 465 | \$ 417 | \$ 612 |
| 20-5-70-5517 | Insurance - Property | \$ 548 | \$ 602 | \$ 656 | \$ - |
| 20-5-70-5531 | Equipment Rental | \$ 1,369 | \$ 3,380 | \$ 3,380 | \$ 2,370 |
| 20-5-70-5541 | Training and Travel | \$ 304 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| 20-5-70-5542 | Dues/Memberships | \$ 252 | \$ 725 | \$ 725 | \$ 750 |
| | Total Services | \$ 9,519 | \$ 12,878 | \$ 13,709 | \$ 12,678 |
| | Total Public Works - Admin | \$ 172,242 | \$ 252,092 | \$ 267,239 | \$ 305,664 |



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

- Repaired and replaced several fire hydrants near key intersections to ensure ease of first responder access and to provide efficient water services to property developers. (D6, F4, F9)
- Coordinated the rehabilitation of the Barlow Well, Research well and Meyers Lane well, including electrical system upgrades, which will provide adequate water services to residents. (F3, F9)
- Maintained high water quality standards through regular testing, treatment, and monitoring to meet or exceed health and safety regulations. (F9)
- Conducted regular maintenance and repairs to water mains to prevent service interruptions. (F3)
- Installed numerous water valves to improve the ability to repair main breaks and to greatly reduce water loss. (A9, F3, F9)

Goals

- Continue to install water valves 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 2024**

**Water & Sewer Fund
Public Works
Water**

Expense Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Personnel | \$ 147,449 | \$ 299,818 | \$ 311,879 | \$ 331,517 |
| Supplies | \$ 70,474 | \$ 67,062 | \$ 69,963 | \$ 73,439 |
| Repairs & Maintenance | \$ 284,389 | \$ 151,925 | \$ 312,395 | \$ 353,290 |
| Professional Services | \$ 26,916 | \$ 35,250 | \$ 33,250 | \$ 27,520 |
| Services | \$ 247,912 | \$ 280,202 | \$ 279,140 | \$ 361,323 |
| Water Purchases | \$ 413,365 | \$ 389,176 | \$ 402,960 | \$ 410,936 |
| Capital | \$ - | \$ 37,000 | \$ 239,217 | \$ - |
| Total | \$ 1,190,505 | \$ 1,260,433 | \$ 1,648,803 | \$ 1,558,025 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Main Line Leaks Repaired | 125 | 150 | 122 | 150 |
| Water Samples Taken | 2,057 | 2,750 | 2,115 | 2,050 |
| Meter Exchanges | 3,889 | 25 | 15 | 25 |
| New Connections | 38 | 20 | 15 | 20 |
| Fire Hydrants Replaced | 2 | 5 | 6 | 5 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 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 | 1.00 | 1.00 | 1.00 |
| Maintenance Worker | 1.20 | 2.40 | 2.40 | 2.40 |
| Total | 6.60 | 5.80 | 5.80 | 5.80 |

**Annual Budget
FY 2024**

**Water & Sewer Fund
Public Works
Water**

Public Works - Water

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--|-----------------------|-----------------------|--------------------------|-----------------------|
| 20-5-75-5103 | Salaries-Supervisory | \$ 54,957 | \$ 58,156 | \$ 58,156 | \$ 62,662 |
| 20-5-75-5104 | Salaries-Operations | \$ 101,923 | \$ 141,030 | \$ 141,030 | \$ 156,509 |
| 20-5-75-5109 | Contract Labor | \$ 4,128 | \$ - | \$ 12,168 | \$ - |
| 20-5-75-5110 | Overtime | \$ 7,245 | \$ 6,412 | \$ 6,412 | \$ 6,575 |
| 20-5-75-5112 | Longevity | \$ 934 | \$ 1,180 | \$ 1,288 | \$ 1,366 |
| 20-5-75-5113 | Certification/Education Pay | \$ 2,833 | \$ 2,833 | \$ 2,618 | \$ 3,836 |
| 20-5-75-5120 | FICA | \$ 13,230 | \$ 16,035 | \$ 16,035 | \$ 17,667 |
| 20-5-75-5124 | Workers' Comp Insurance | \$ 3,655 | \$ 4,564 | \$ 4,564 | \$ 5,929 |
| 20-5-75-5130 | TMRS | \$ (72,329) | \$ 22,528 | \$ 22,528 | \$ 28,113 |
| 20-5-75-5150 | Group Insurance | \$ 30,874 | \$ 47,080 | \$ 47,080 | \$ 48,860 |
| | Total Personnel | \$ 147,449 | \$ 299,818 | \$ 311,879 | \$ 331,517 |
| 20-5-75-5201 | Office Supplies | \$ - | \$ 100 | \$ 100 | \$ - |
| 20-5-75-5204 | Clothing Supplies | \$ 6,146 | \$ 6,124 | \$ 6,124 | \$ 6,800 |
| 20-5-75-5207 | Fuel | \$ 19,214 | \$ 18,530 | \$ 20,931 | \$ 23,020 |
| 20-5-75-5210 | Tools & Other Supplies | \$ 3,742 | \$ 4,700 | \$ 4,700 | \$ 1,500 |
| 20-5-75-5213 | Chemical Supplies | \$ 32,937 | \$ 31,108 | \$ 31,108 | \$ 35,119 |
| 20-5-75-5215 | Small Equipment | \$ 8,435 | \$ 6,500 | \$ 7,000 | \$ 7,000 |
| | Total Supplies | \$ 70,474 | \$ 67,062 | \$ 69,963 | \$ 73,439 |
| 20-5-75-5321 | Machinery & Equip Maint | \$ 2,741 | \$ 9,750 | \$ 8,000 | \$ 4,500 |
| 20-5-75-5322 | Vehicle Maintenance | \$ 7,239 | \$ 6,500 | \$ 5,500 | \$ 5,500 |
| 20-5-75-5340 | Water Line Maintenance | \$ 34,229 | \$ 37,895 | \$ 162,395 | \$ 184,500 |
| 20-5-75-5342 | Water Well Maintenance | \$ 221,913 | \$ 61,280 | \$ 110,000 | \$ 130,000 |
| 20-5-75-5343 | Water Meters | \$ 18,081 | \$ 26,500 | \$ 16,500 | \$ 13,790 |
| 20-5-75-5344 | Fire Hydrant Maintenance | \$ 185 | \$ 10,000 | \$ 10,000 | \$ 15,000 |
| | Total Repairs & Maintenance | \$ 284,389 | \$ 151,925 | \$ 312,395 | \$ 353,290 |
| 20-5-75-5402 | Engineering Services | \$ - | \$ 4,000 | \$ 5,000 | \$ 5,000 |
| 20-5-75-5406 | Information Technology Services | \$ 18,890 | \$ 10,100 | \$ 10,100 | \$ 12,800 |
| 20-5-75-5409 | Special Services | \$ 1,555 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| 20-5-75-5440 | Water Samples | \$ 6,377 | \$ 18,500 | \$ 15,500 | \$ 7,020 |
| 20-5-75-5441 | Meter Testing | \$ 94 | \$ 150 | \$ 150 | \$ 200 |
| | Professional Services | \$ 26,916 | \$ 35,250 | \$ 33,250 | \$ 27,520 |

**Annual Budget
FY 2024**

**Water & Sewer Fund
Public Works
Water**

Public Works - Water Continued

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-----------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 20-5-75-5501 | Electric Services | \$ 203,859 | \$ 236,920 | \$ 237,080 | \$ 308,966 |
| 20-5-75-5502 | Communication Services | \$ 6,493 | \$ 5,040 | \$ 3,671 | \$ 4,200 |
| 20-5-75-5507 | Radio Services | \$ 700 | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| 20-5-75-5511 | Insurance-General Liability | \$ 1,924 | \$ 345 | \$ 265 | \$ 433 |
| 20-5-75-5512 | Insurance-Errors & Omissions | \$ 3,991 | \$ 807 | \$ 609 | \$ 916 |
| 20-5-75-5515 | Insurance-Auto | \$ 5,504 | \$ 6,054 | \$ 4,162 | \$ 6,544 |
| 20-5-75-5516 | Insurance - Rolling Stock | \$ 1,409 | \$ 1,550 | \$ 1,231 | \$ 938 |
| 20-5-75-5517 | Insurance-Property | \$ 22,078 | \$ 24,286 | \$ 26,621 | \$ 34,446 |
| 20-5-75-5522 | Public Notices | \$ 276 | \$ 270 | \$ 300 | \$ 300 |
| 20-5-75-5531 | Equipment Rental | \$ 917 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 20-5-75-5541 | Training & Travel | \$ 762 | \$ 1,250 | \$ 1,000 | \$ 1,000 |
| 20-5-75-5542 | Dues/Memberships | \$ - | \$ 1,480 | \$ 2,000 | \$ 1,380 |
| | Total Services | \$ 247,912 | \$ 280,202 | \$ 279,140 | \$ 361,323 |
| 20-5-75-5579 | Bad Debt Expense | \$ 20,388 | \$ - | \$ 17,000 | \$ 20,000 |
| 20-5-75-5580 | Water System Fees | \$ 8,864 | \$ 8,900 | \$ 9,907 | \$ 10,000 |
| 20-5-75-5581 | Raw Water | \$ 13,758 | \$ 20,000 | \$ 15,000 | \$ 20,000 |
| 20-5-75-5582 | Water Purchases-Fixed Charges | \$ 370,356 | \$ 360,276 | \$ 361,053 | \$ 360,936 |
| | Total Water Purchases | \$ 413,365 | \$ 389,176 | \$ 402,960 | \$ 410,936 |
| 20-5-75-5704 | Water Well-Research | \$ - | \$ - | \$ 94,397 | \$ - |
| 20-5-75-5705 | Machinery & Equipment | \$ - | \$ 5,000 | \$ 5,000 | \$ - |
| 20-5-75-5706 | Vehicles | \$ - | \$ 32,000 | \$ 32,000 | \$ - |
| 20-5-75-5707 | Water Well-Meyers | \$ - | \$ - | \$ 107,820 | \$ - |
| | Total Capital | \$ - | \$ 37,000 | \$ 239,217 | \$ - |
| | Total Public Works - Water | \$ 1,190,505 | \$ 1,260,433 | \$ 1,648,803 | \$ 1,558,025 |

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

- Conducted regular inspections and maintenance of sewer pipes, lift stations, and treatment facilities to prevent system failures and prolong their lifespan. (F3, F10)
- Completed several upgrade repairs to San Jacinto, Bowie, Highway 84, and Wilson Lift Stations to create a more reliable sewage system. (F3, F10)
- Reviewed, adjusted, and updated plans for the North Interceptor Sewer design that will allow for increased sewage capacity. (F6)
- Continued detail planning to upgrade 3 City lift stations utilizing federal funds from the American Recovery Plan. (F4, F6)

Goals

- Continue phase one of the North Interceptor Sewer project, which includes implementation and construction to increase sewage capacity and promote economic development. (F6)
- Provide ongoing training for sewer department staff on safety protocols, new technologies, and best practices in wastewater management. (E1, F10)
- Research and adopt advanced wastewater treatment technologies to improve treatment efficiency and the quality of treated effluent. (F10)

**Annual Budget
FY 2024**

**Water & Sewer Fund
Public Works
Sewer**

Expense Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Personnel | \$ 163,851 | \$ 213,395 | \$ 216,787 | \$ 235,513 |
| Supplies | \$ 23,545 | \$ 26,010 | \$ 24,314 | \$ 24,600 |
| Repairs & Maintenance | \$ 27,444 | \$ 95,250 | \$ 97,000 | \$ 167,671 |
| Professional Services | \$ 3,126 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| Services | \$ 16,766 | \$ 18,371 | \$ 20,400 | \$ 29,490 |
| Sewer Treatment | \$ 507,707 | \$ 665,904 | \$ 657,973 | \$ 720,081 |
| Capital | \$ - | \$ 370,720 | \$ 328,720 | \$ 51,000 |
| Total | \$ 742,440 | \$ 1,392,150 | \$ 1,347,693 | \$ 1,230,855 |

Performance Measures

| Measurement | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Feet of line rodded | 50,000 | 60,000 | 50,000 | 60,000 |
| Sewer stoppages removed | 550 | 550 | 260 | 280 |
| Lift stations maintained | 8 | 8 | 8 | 8 |
| Manholes Cleaned | 40 | 50 | 50 | 50 |
| Service Taps Made | 20 | 20 | 15 | 20 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 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 | 1.60 | 1.60 | 1.60 |
| Total | 3.40 | 4.20 | 4.20 | 4.20 |

**Annual Budget
FY 2024**

**Water & Sewer Fund
Public Works
Sewer**

Public Works - Sewer

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--|-----------------------|-----------------------|--------------------------|-----------------------|
| 20-5-76-5103 | Salaries-Supervisory | \$ 36,638 | \$ 38,770 | \$ 38,770 | \$ 41,775 |
| 20-5-76-5104 | Salaries-Operations | \$ 76,795 | \$ 103,667 | \$ 103,667 | \$ 114,668 |
| 20-5-76-5109 | Contract Labor | \$ - | \$ - | \$ - | \$ - |
| 20-5-76-5110 | Overtime | \$ 6,539 | \$ 3,448 | \$ 6,768 | \$ 3,440 |
| 20-5-76-5112 | Longevity | \$ 1,251 | \$ 1,435 | \$ 1,507 | \$ 1,579 |
| 20-5-76-5113 | Certification/Education Pay | \$ 1,122 | \$ 1,122 | \$ 1,122 | \$ 1,784 |
| 20-5-76-5120 | FICA | \$ 9,227 | \$ 11,356 | \$ 11,356 | \$ 12,488 |
| 20-5-76-5124 | WC Insurance | \$ 2,599 | \$ 3,239 | \$ 3,239 | \$ 4,202 |
| 20-5-76-5130 | TMRS | \$ 10,604 | \$ 15,954 | \$ 15,954 | \$ 19,872 |
| 20-5-76-5150 | Group Insurance | \$ 19,075 | \$ 34,404 | \$ 34,404 | \$ 35,705 |
| | Total Personnel | \$ 163,851 | \$ 213,395 | \$ 216,787 | \$ 235,513 |
| 20-5-76-5201 | Office Supplies | \$ - | \$ 15 | \$ 10 | \$ - |
| 20-5-76-5204 | Clothing Supplies | \$ 661 | \$ 1,200 | \$ 1,600 | \$ 1,500 |
| 20-5-76-5207 | Fuel | \$ 17,277 | \$ 15,810 | \$ 13,954 | \$ 15,350 |
| 20-5-76-5210 | Tools and Other Supplies | \$ 1,509 | \$ 1,250 | \$ 1,750 | \$ 750 |
| 20-5-76-5213 | Chemical Supplies | \$ 1,025 | \$ 4,735 | \$ 4,000 | \$ 3,000 |
| 20-5-76-5215 | Small Equipment | \$ 3,074 | \$ 3,000 | \$ 3,000 | \$ 4,000 |
| | Total Supplies | \$ 23,545 | \$ 26,010 | \$ 24,314 | \$ 24,600 |
| 20-5-76-5321 | Machinery & Equipment Maintenance | \$ 2,509 | \$ 10,000 | \$ 11,000 | \$ 10,000 |
| 20-5-76-5322 | Vehicle Maintenance | \$ 5,357 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 20-5-76-5330 | Sewer Line Maintenance | \$ 9,949 | \$ 35,250 | \$ 36,000 | \$ 107,671 |
| 20-5-76-5335 | Lift Station Maintenance | \$ 9,629 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| | Total Repairs & Maintenance | \$ 27,444 | \$ 95,250 | \$ 97,000 | \$ 167,671 |
| 20-5-76-5402 | Engineering Services | \$ 3,126 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| | Total Professional Services | \$ 3,126 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| 20-5-76-5501 | Electric Services | \$ 15,293 | \$ 15,715 | \$ 16,948 | \$ 20,157 |
| 20-5-76-5511 | Insurance-General Liability | \$ 12 | \$ 178 | \$ 192 | \$ 314 |
| 20-5-76-5512 | Insurance-Errors & Omissions | \$ 42 | \$ 416 | \$ 441 | \$ 663 |
| 20-5-76-5515 | Insurance-Auto | \$ 1,070 | \$ 1,177 | \$ 1,519 | \$ 4,031 |
| 20-5-76-5516 | Insurance-Rolling Stock | \$ - | \$ - | \$ - | \$ 1,020 |
| 20-5-76-5517 | Insurance-Property | \$ 350 | \$ 385 | \$ 449 | \$ 1,885 |
| 20-5-76-5541 | Training & Travel | \$ - | \$ - | \$ 350 | \$ 500 |
| 20-5-76-5542 | Dues/Memberships | \$ - | \$ 500 | \$ 500 | \$ 920 |
| | Total Services | \$ 16,766 | \$ 18,371 | \$ 20,400 | \$ 29,490 |
| 20-5-76-5579 | Bad Debt Expense | \$ 15,363 | \$ - | \$ 7,000 | \$ 10,000 |
| 20-5-76-5580 | Sewer Treatment--O&M | \$ 362,736 | \$ 477,000 | \$ 462,071 | \$ 481,205 |
| 20-5-76-5581 | Sewer Treatment-Fixed Costs | \$ 129,609 | \$ 188,904 | \$ 188,902 | \$ 228,876 |
| | Total Sewer Treatment | \$ 507,707 | \$ 665,904 | \$ 657,973 | \$ 720,081 |

**Annual Budget
FY 2024**

**Water & Sewer Fund
Public Works
Sewer**

Public Works - Sewer Continued

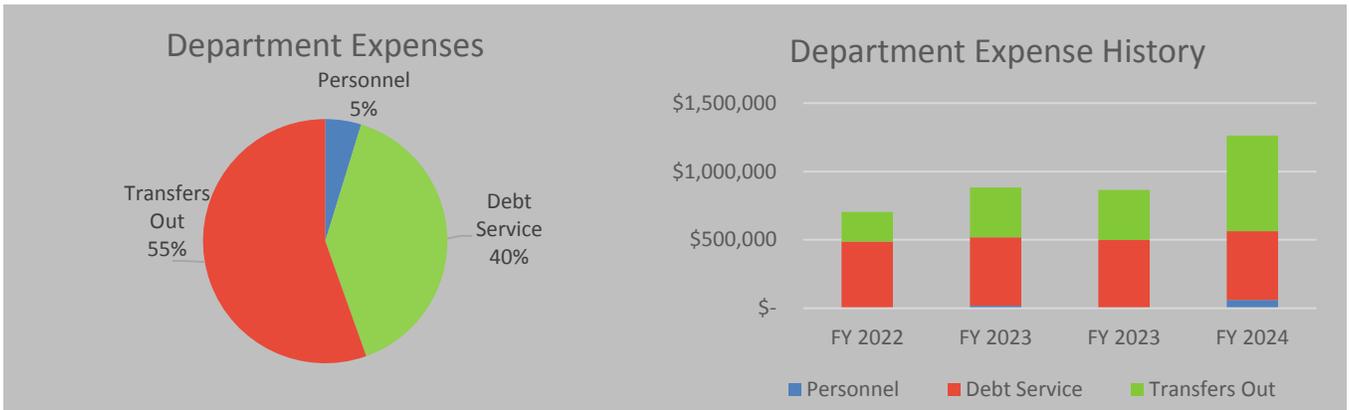
| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-----------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 20-5-76-5705 | Machinery & Equipment | \$ - | \$ 370,720 | \$ 328,720 | \$ - |
| 20-5-76-5706 | Vehicles | \$ - | \$ - | \$ - | \$ 51,000 |
| | Total Capital | \$ - | \$ 370,720 | \$ 328,720 | \$ 51,000 |
| | | | | | |
| | Total Public Works - Sewer | \$ 742,440 | \$ 1,392,150 | \$ 1,347,693 | \$ 1,230,855 |
| | | | | | |
| | Total Public Works | \$ 2,105,187 | \$ 2,904,675 | \$ 3,263,735 | \$ 3,094,544 |

**Annual Budget
FY 2024**

**Water & Sewer Fund
Other Costs**

Expense Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| Personnel | \$ - | \$ 18,186 | \$ - | \$ 60,000 |
| Debt Service | \$ 488,316 | \$ 500,650 | \$ 499,476 | \$ 502,588 |
| Transfers Out | \$ 216,904 | \$ 365,187 | \$ 365,187 | \$ 700,294 |
| Total | \$ 705,220 | \$ 884,023 | \$ 864,663 | \$ 1,262,882 |



**Annual Budget
FY 2024**

**Water & Sewer Fund
Other Costs**

Other Costs

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|----------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 20-5-90-5160 | Pay Plan Costs | \$ - | \$ 18,186 | \$ - | \$ 60,000 |
| | Total Personnel | \$ - | \$ 18,186 | \$ - | \$ 60,000 |
| 20-5-90-5601 | Principal Payments | \$ 335,000 | \$ 345,000 | \$ 345,000 | \$ 355,000 |
| 20-5-90-5611 | Bond Interest Expense | \$ 151,991 | \$ 153,150 | \$ 153,150 | \$ 145,088 |
| 20-5-90-5621 | Fiscal Charges | \$ 623 | \$ 1,500 | \$ 623 | \$ 1,500 |
| 20-5-90-5631 | Arbitrage | \$ 702 | \$ 1,000 | \$ 703 | \$ 1,000 |
| | Total Debt Service | \$ 488,316 | \$ 500,650 | \$ 499,476 | \$ 502,588 |
| 20-5-90-5910 | Transfer to General Fund | \$ 216,904 | \$ 270,187 | \$ 270,187 | \$ 305,290 |
| 20-5-90-5922 | Transfer to Fund 22 | \$ - | \$ 95,000 | \$ 95,000 | \$ 395,004 |
| | Total Transfers Out | \$ 216,904 | \$ 365,187 | \$ 365,187 | \$ 700,294 |
| | Total Other | \$ 705,220 | \$ 884,023 | \$ 864,663 | \$ 1,262,882 |





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.

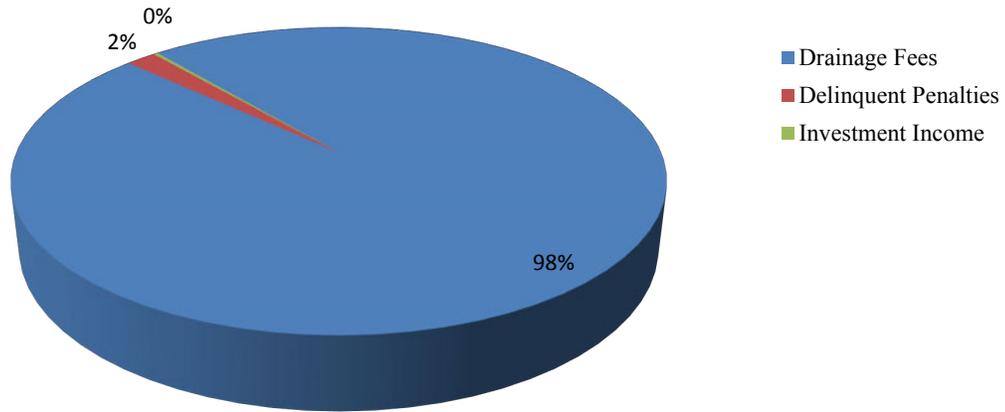


**Drainage Fund
Budget Summary
FY 2024**

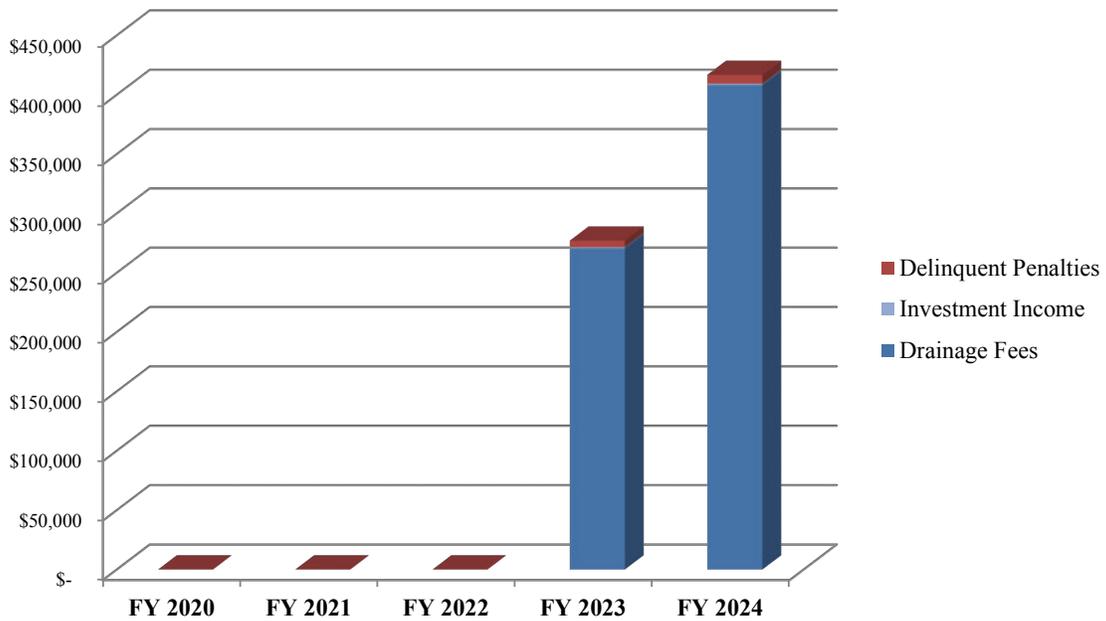
| | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget | Percent of Budget | % Change from FY 2022 Budget |
|---|-------------------|-------------------|----------------------|-------------------|----------------------|------------------------------------|
| Revenues | | | | | | |
| Storm Drainage Fees | \$ - | \$ 408,287 | \$ 270,544 | \$ 408,287 | 97.98% | 0.00% |
| Delinquent Penalties | - | - | 5,568 | 7,425 | 1.78% | 0.00% |
| Interest Income | - | - | 861 | 1,000 | 0.24% | 0.00% |
| Total Revenues | <u>-</u> | <u>408,287</u> | <u>276,973</u> | <u>416,712</u> | <u>100.00%</u> | <u>2.06%</u> |
| Operating Expenses | | | | | | |
| Personnel | - | 82,307 | 20,000 | 284,048 | 87.28% | 245.11% |
| Supplies | - | 4,468 | 2,980 | 7,438 | 2.29% | 66.47% |
| Repairs & Maintenance | - | 22,270 | 22,200 | 23,500 | 7.22% | 5.52% |
| Professional Services | - | 50,000 | 50,000 | 5,000 | 1.54% | -90.00% |
| Services | - | 900 | 500 | 5,444 | 1.67% | 504.89% |
| Total Operating Expenses | <u>-</u> | <u>159,945</u> | <u>95,680</u> | <u>325,430</u> | <u>100.00%</u> | <u>103.46%</u> |
| Non-Operating Expenses | | | | | | |
| Capital | - | 60,000 | 60,000 | - | 0.00% | -100.00% |
| Total Non-Operating Expenses | <u>-</u> | <u>60,000</u> | <u>60,000</u> | <u>-</u> | <u>0.00%</u> | <u>-100.00%</u> |
| Total Expenses | <u>-</u> | <u>219,945</u> | <u>155,680</u> | <u>325,430</u> | <u>100.00%</u> | <u>47.96%</u> |
| Net Change In Working Capital | <u>\$ -</u> | <u>\$ 188,342</u> | <u>\$ 121,293</u> | <u>91,282</u> | | |
| Projected Working Capital Balance, Beginning | | | | <u>121,293</u> | | |
| Projected Working Capital Balance, Ending | | | | <u>\$ 212,575</u> | | |
| Minimum Working Capital Balance | | | | <u>\$ 81,358</u> | | |
| Projected Working Capital in Excess of Minimum | | | | <u>\$ 131,218</u> | | |

Drainage Fund

FY 2024 Budget - Revenues by Source

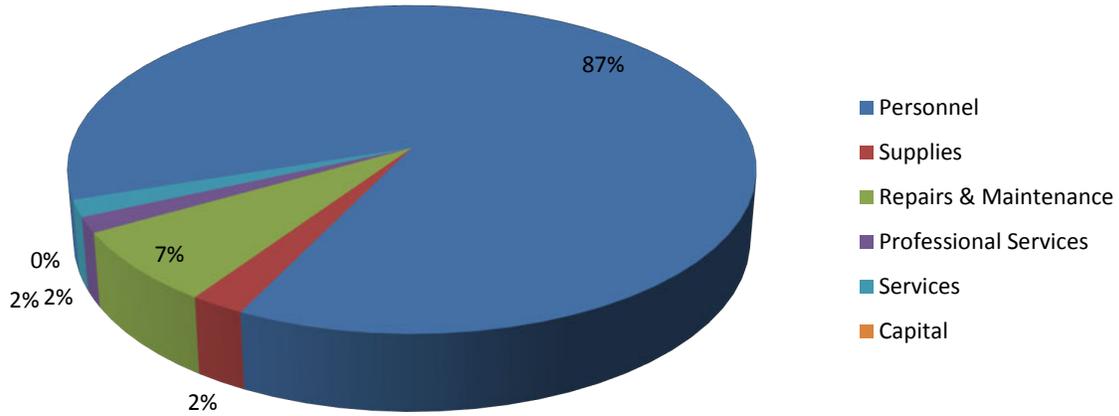


Last Five Years - Revenues by Source

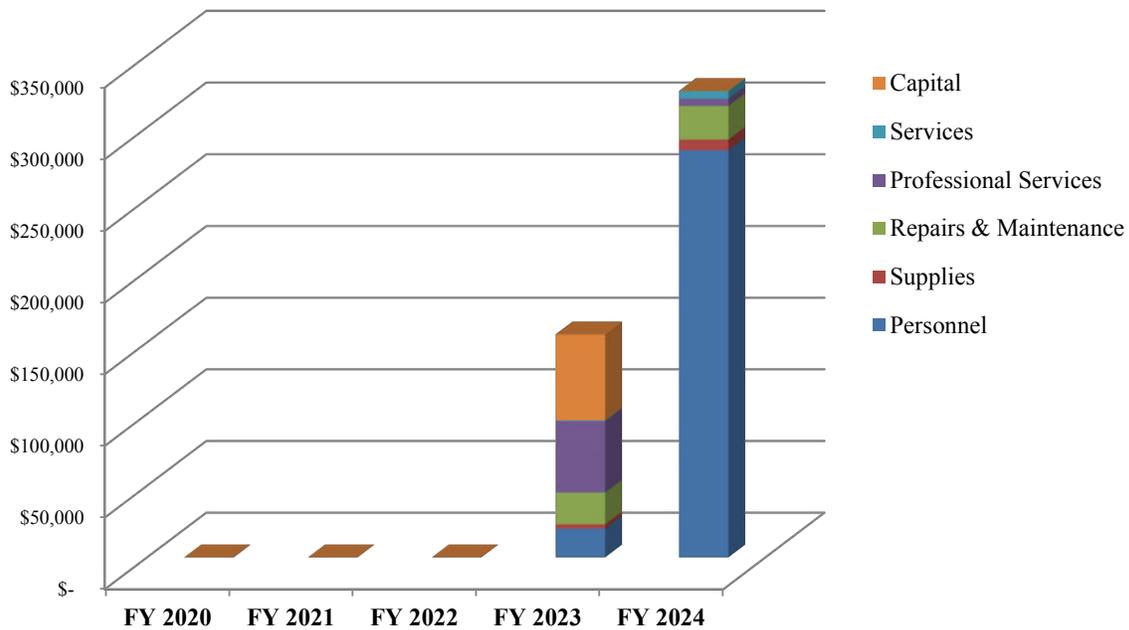


Drainage Fund

FY 2024 Budget - Expenses by Character



Last Five Years - Expenses by Character



**Annual Budget
FY 2024**

**Drainage Fund
Revenues**

Drainage Fund Revenues

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-----------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 80-4431 | Storm Drainage Fees | \$ - | \$ 408,287 | \$ 270,544 | \$ 408,287 |
| 80-4439 | Delinquent Penalties | \$ - | \$ - | \$ 5,568 | \$ 7,425 |
| | Total Charges for Services | \$ - | \$ 408,287 | \$ 276,112 | \$ 415,712 |
| 80-4611 | Interest Earned | \$ - | \$ - | \$ 861 | \$ 1,000 |
| | Total Investment Income | \$ - | \$ - | \$ 861 | \$ 1,000 |
| | Total Drainage Revenues | \$ - | \$ 408,287 | \$ 276,973 | \$ 416,712 |



Description

The Drainage Fund is an enterprise fund that will help with the costs related to bettering the City’s storm drainage system. This fund is financed through a drainage fee that is present on the monthly utility bill for our residents and commercial entities. The drainage fund will provide for cost-effective and reliable drainage infrastructure that will convey storm water in a safe manner. This is vital to ensure our residents and commercial entities satisfaction of the community long-term. The drainage fund is also responsible for:

- Constructing and maintaining drainage infrastructure.
- Addressing a hierarchy of storm drainage priorities.
- Maintaining the storm water master plan.
- Sweeping the City to aid and protect water quality.

Accomplishments

- Coordinated with NewGen Technologies to develop a Drainage Utility ordinance and implement the drainage utility fee on monthly utility bills. (B4, F1)
- Monitored and updated stormwater management program to remain in compliance with the TCEQ general permit. (F12)
- Cleaned out and repaired numerous storm drains and culverts within the City in an effort to prevent flooding and waterlogging of roadways during heavy rain events. (F12)

Goals

- Continue conducting routine inspections and maintenance of stormwater drains, culverts, and retention ponds to ensure their proper functioning. (F3)
- Continue to create comprehensive flood mitigation plans to identify vulnerable areas and implement strategies to reduce flood risks. (F12)
- Reduce stormwater pollutants and improve curb appearance by sweeping all city streets. (F12, F13)
- Engage with the community to raise awareness about stormwater management and drainage issues, providing education and information to residents. (A11)

**Annual Budget
FY 2024**

Drainage Fund

Expense Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|----------------|-------------------|-------------------|-------------------|
| Personnel | \$ - | \$ 82,307 | \$ 20,000 | \$ 284,048 |
| Supplies | \$ - | \$ 4,468 | \$ 2,980 | \$ 7,438 |
| Repairs & Maintenance | \$ - | \$ 22,270 | \$ 22,200 | \$ 23,500 |
| Professional Services | \$ - | \$ 50,000 | \$ 50,000 | \$ 5,000 |
| Services | \$ - | \$ 900 | \$ 500 | \$ 5,444 |
| Capital | \$ - | \$ 60,000 | \$ 60,000 | \$ - |
| Total | \$ - | \$ 219,945 | \$ 155,680 | \$ 325,430 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------------|----------------|----------------|-------------------|----------------|
| City Manager | - | - | - | 0.10 |
| Assistant City Manager/CFO | - | - | - | 0.05 |
| Public Works Director | - | - | - | 0.15 |
| Asst. Public Works Director | - | - | - | 0.15 |
| Heavy Equipment Operator | - | 1.00 | 1.00 | 1.00 |
| Maintenance Worker 1 | - | 2.00 | 2.00 | 2.00 |
| Total | - | 3.00 | 3.00 | 3.45 |



**Annual Budget
FY 2024**

Drainage Fund

Drainage Fund

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--|-----------------------|-----------------------|--------------------------|-----------------------|
| 80-5-77-5101 | Salaries-Administrative | \$ - | \$ - | \$ - | \$ 45,966 |
| 80-5-77-5103 | Salaries-Supervisory | \$ - | \$ - | \$ - | \$ 12,146 |
| 80-5-77-5104 | Salaries-Operations | \$ - | \$ 45,424 | \$ - | \$ 125,006 |
| 80-5-77-5109 | Contract Labor | \$ - | \$ 10,000 | \$ 20,000 | \$ - |
| 80-5-77-5110 | Salaries-Overtime | \$ - | \$ 2,030 | \$ - | \$ 4,115 |
| 80-5-77-5112 | Longevity | \$ - | \$ - | \$ - | \$ 105 |
| 80-5-77-5113 | Certification/Education Pay | \$ - | \$ - | \$ - | \$ 1,427 |
| 80-5-77-5114 | Allowances | \$ - | \$ - | \$ - | \$ 1,960 |
| 80-5-77-5120 | FICA | \$ - | \$ 4,240 | \$ - | \$ 14,590 |
| 80-5-77-5124 | WC Insurance | \$ - | \$ 2,060 | \$ - | \$ 6,751 |
| 80-5-77-5130 | TMRS | \$ - | \$ 5,957 | \$ - | \$ 23,216 |
| 80-5-77-5150 | Group Insurance | \$ - | \$ 12,596 | \$ - | \$ 43,766 |
| 80-5-77-5160 | Pay Plan Costs | \$ - | \$ - | \$ - | \$ 5,000 |
| | Total Personnel | \$ - | \$ 82,307 | \$ 20,000 | \$ 284,048 |
| 80-5-77-5204 | Clothing Supplies | \$ - | \$ 1,600 | \$ 900 | \$ 2,400 |
| 80-5-77-5207 | Fuel | \$ - | \$ 2,038 | \$ 1,250 | \$ 2,038 |
| 80-5-77-5210 | Tools & Other Supplies | \$ - | \$ 300 | \$ 300 | \$ 1,000 |
| 80-5-77-5213 | Chemical Supplies | \$ - | \$ - | \$ 530 | \$ 500 |
| 80-5-77-5215 | Small Equipment | \$ - | \$ 530 | \$ - | \$ 1,500 |
| | Total Supplies | \$ - | \$ 4,468 | \$ 2,980 | \$ 7,438 |
| 80-5-77-5321 | Machinery & Equipment Maint. | \$ - | \$ - | \$ - | \$ 1,000 |
| 80-5-77-5322 | Vehicle Maintenance | \$ - | \$ 1,270 | \$ 1,200 | \$ 1,500 |
| 80-5-77-5330 | Drainage Maintenance | \$ - | \$ 21,000 | \$ 21,000 | \$ 21,000 |
| | Total Repairs & Maintenance | \$ - | \$ 22,270 | \$ 22,200 | \$ 23,500 |
| 80-5-77-5408 | Consulting Services | \$ - | \$ 50,000 | \$ 50,000 | \$ 5,000 |
| | Total Professional Services | \$ - | \$ 50,000 | \$ 50,000 | \$ 5,000 |
| 80-5-77-5502 | Communication Services | \$ - | \$ 400 | \$ - | \$ 400 |
| 80-5-77-5511 | Insurance-General Liability | \$ - | \$ - | \$ - | \$ 258 |
| 80-5-77-5512 | Insurance-E&O | \$ - | \$ - | \$ - | \$ 545 |
| 80-5-77-5515 | Insurance-Auto | \$ - | \$ 500 | \$ - | \$ 1,991 |
| 80-5-77-5541 | Training & Travel | \$ - | \$ - | \$ - | \$ 500 |
| 80-5-77-5542 | Dues/Memberships | \$ - | \$ - | \$ - | \$ 750 |
| 80-5-77-5579 | Bad Debt Expense | \$ - | \$ - | \$ 500 | \$ 1,000 |
| | Total Services | \$ - | \$ 900 | \$ 500 | \$ 5,444 |
| 80-5-77-5706 | Vehicles | \$ - | \$ 60,000 | \$ 60,000 | \$ - |
| | Total Capital | \$ - | \$ 60,000 | \$ 60,000 | \$ - |
| | Total Drainage Fund | \$ - | \$ 219,945 | \$ 155,680 | \$ 325,430 |



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.

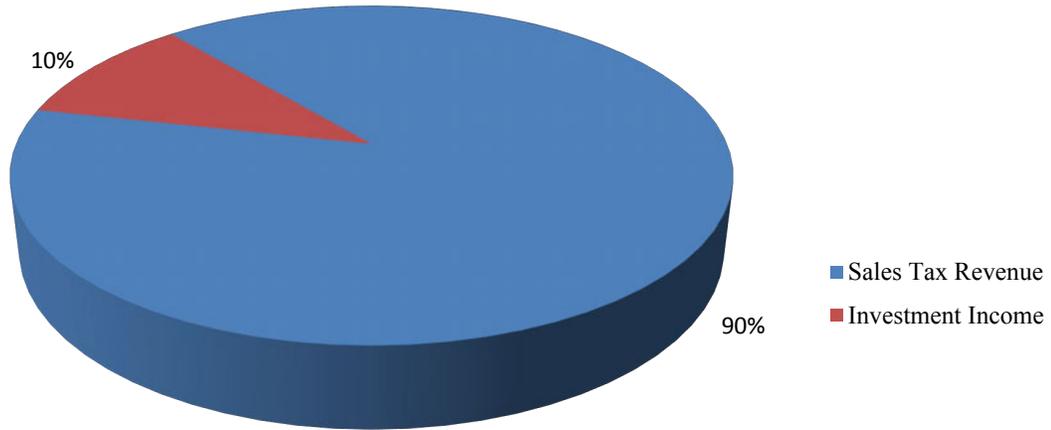


**Street Maintenance Fund
Budget Summary
FY 2024**

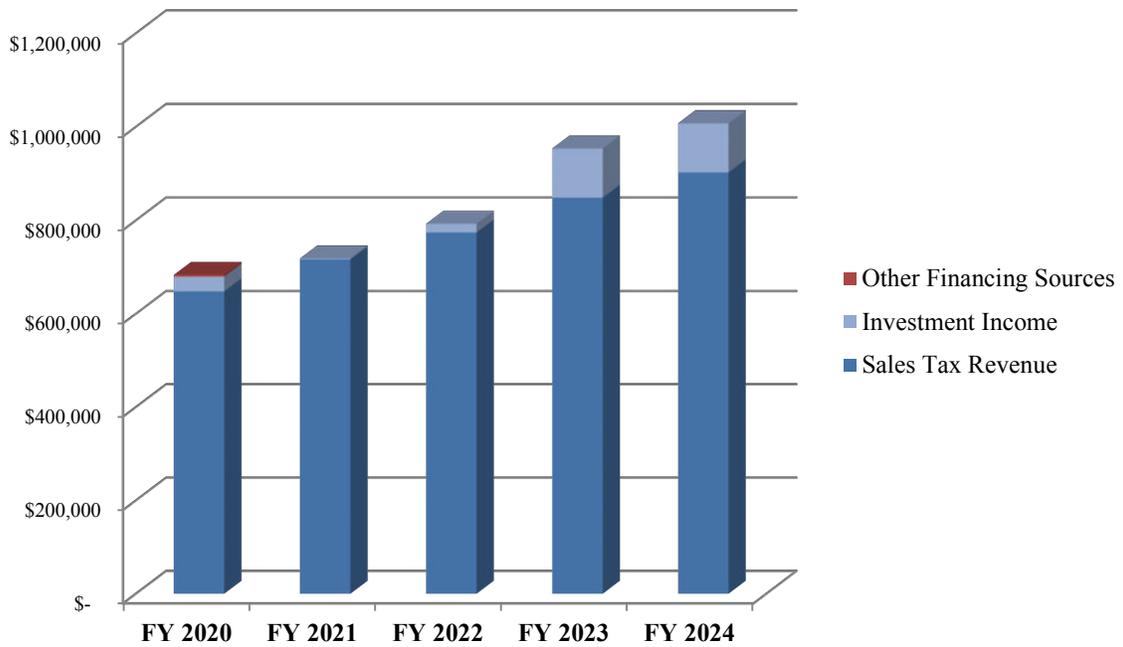
| | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget | Percent of Budget | % Change from FY 2023 Budget |
|--|---------------------------|---------------------------|------------------------------|---------------------------|------------------------------|---|
| Revenues | | | | | | |
| Sales Tax Revenue | \$ 774,095 | \$ 785,525 | \$ 848,566 | \$ 902,650 | 89.57% | 14.91% |
| Investment Income | 18,587 | 6,200 | 105,156 | 105,156 | 10.43% | 1596.06% |
| Total Revenues | <u>792,682</u> | <u>791,725</u> | <u>953,722</u> | <u>1,007,806</u> | <u>100.00%</u> | <u>27.29%</u> |
| Operating Expenditures | | | | | | |
| Personnel | 346,705 | 406,183 | 405,767 | 466,074 | 46.25% | 14.74% |
| Supplies | 36,052 | 38,810 | 41,620 | 35,440 | 3.52% | -8.68% |
| Repairs & Maintenance | 376,094 | 395,000 | 392,189 | 486,989 | 48.32% | 23.29% |
| Professional Services | 575 | 6,500 | 4,000 | 5,000 | 0.50% | -23.08% |
| Services | 14,946 | 12,128 | 12,422 | 14,303 | 1.41% | 17.93% |
| Total Operating Expenditures | <u>774,372</u> | <u>858,621</u> | <u>855,998</u> | <u>1,007,806</u> | <u>100.00%</u> | <u>17.37%</u> |
| Total Expenditures | <u>774,372</u> | <u>858,621</u> | <u>855,998</u> | <u>1,007,806</u> | <u>100.00%</u> | <u>17.37%</u> |
| Net Change In Fund Balance | <u>\$ 18,310</u> | <u>\$ (66,896)</u> | <u>\$ 97,724</u> | - | | |
| Projected Fund Balance, Beginning | | | | 3,446,096 | | |
| Projected Fund Balance, Ending | | | | <u>\$ 3,446,096</u> | | |
| Minimum Fund Balance | | | | \$ 251,952 | | |
| Projected Fund Balance in Excess of Minimum | | | | <u>\$ 3,194,145</u> | | |

Street Maintenance Fund

FY 2024 Budget - Revenues by Source

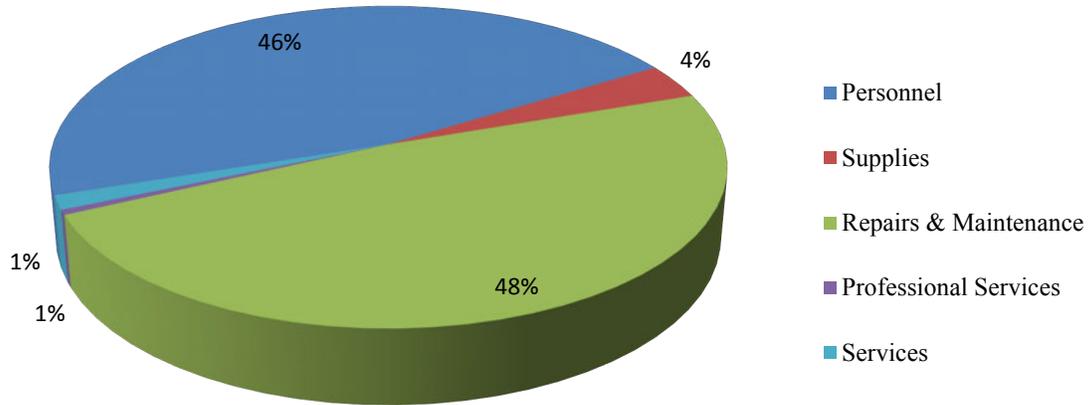


Last Five Years - Revenues by Source

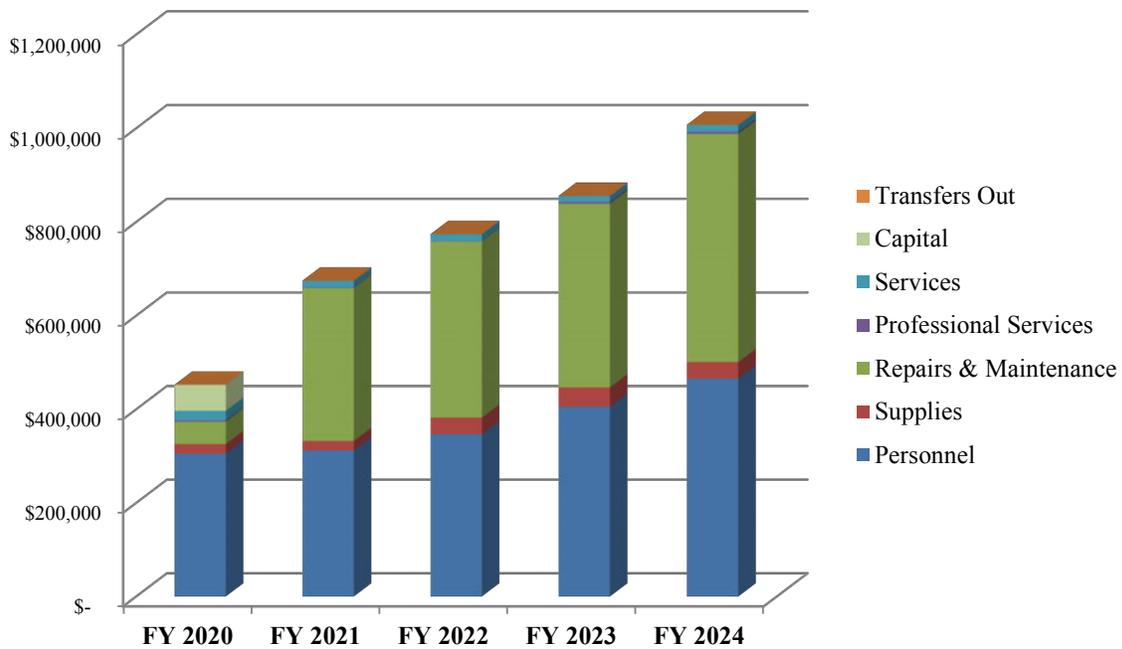


Street Maintenance Fund

FY 2024 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 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 70-4121 | Sales Tax Revenue | \$ 774,095 | \$ 785,525 | \$ 848,566 | \$ 902,650 |
| | Total Taxes | \$ 774,095 | \$ 785,525 | \$ 848,566 | \$ 902,650 |
| 70-4611 | Interest | \$ 18,587 | \$ 6,200 | \$ 105,156 | \$ 105,156 |
| | Total Investment Income | \$ 18,587 | \$ 6,200 | \$ 105,156 | \$ 105,156 |
| | Total Revenues | \$ 792,682 | \$ 791,725 | \$ 953,722 | \$ 1,007,806 |

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 2024 sales tax revenues were projected at the FY 2023 level plus a growth factor of 6.37% 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 2024 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

- Completed Bellmead Drive Streetscape project, with the use of CDBG funds, to enhance pedestrian safety, accessibility and visibility. (A3, E1, F3, F13)
- Continued year 3 of the City-wide crack sealing and micro-paving maintenance program to increase City streets durability and life expectancy. (F3, F13)
- Successfully conducted regular road maintenance activities, such as pothole repairs, resurfacing, and pavement markings, to ensure safe and smooth road conditions for motorists and pedestrians. (F13)
- Continued consistent mowing schedule for right of ways, alleys, and Duggar Field. (F13)
- Developed a program to replace street name signs within the City limits. (F13, F16)

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)
- Continue to replace street name signs within the City limits. (F13, F16)

(Strategic Plan Goal #)

Expenditure Summary

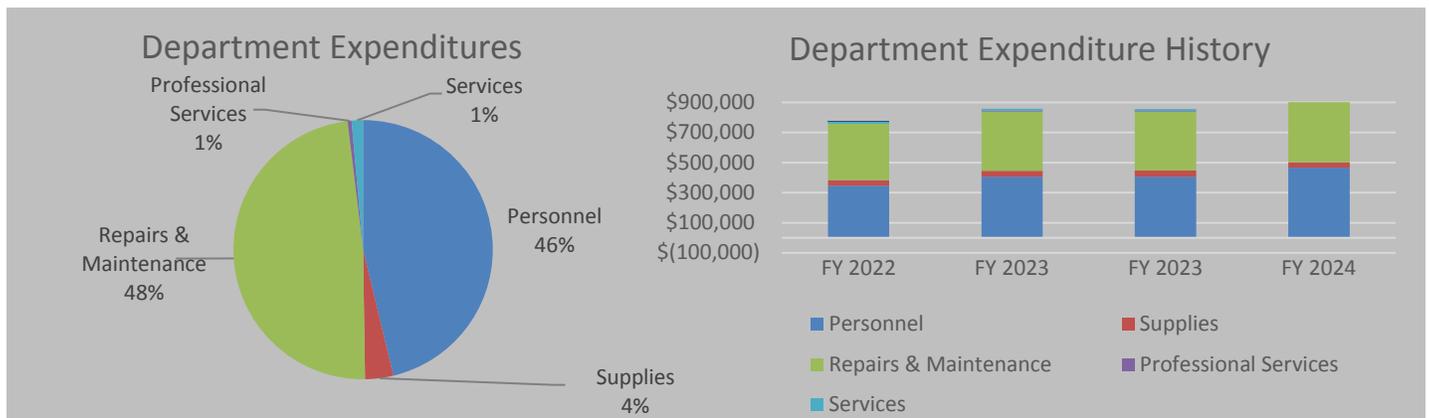
| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-------------------|-------------------|-------------------|---------------------|
| Personnel | \$ 346,705 | \$ 406,183 | \$ 405,767 | \$ 466,074 |
| Supplies | \$ 36,052 | \$ 38,810 | \$ 41,620 | \$ 35,440 |
| Repairs & Maintenance | \$ 376,094 | \$ 395,000 | \$ 392,189 | \$ 486,989 |
| Professional Services | \$ 575 | \$ 6,500 | \$ 4,000 | \$ 5,000 |
| Services | \$ 14,946 | \$ 12,128 | \$ 12,422 | \$ 14,303 |
| Total | \$ 774,372 | \$ 858,621 | \$ 855,998 | \$ 1,007,806 |

Performance Measures

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------------|----------------|----------------|-------------------|----------------|
| Miles of Street | 79.08 | 79.08 | 79.08 | 79.08 |
| Service Orders Completed | 178 | 275 | 225 | 230 |
| Utility Cuts Made/Repaired | 115 | 260 | 152 | 160 |
| Street Signs Erected/Replc. | 26 | 30 | 60 | 200 |
| Miles of Crack Sealing | 4.5 | 5 | 5 | 5 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 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 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--|-------------------|-------------------|-------------------|---------------------|
| 70-5-71-5101 | Salaries-Administrative | \$ 45,398 | \$ 48,491 | \$ 48,491 | \$ 52,283 |
| 70-5-71-5103 | Salaries-Supervisory | \$ 68,067 | \$ 80,464 | \$ 80,464 | \$ 87,819 |
| 70-5-71-5104 | Salaries-Operations | \$ 131,729 | \$ 143,576 | \$ 143,576 | \$ 159,407 |
| 70-5-71-5109 | Contract Labor | \$ - | \$ - | \$ - | \$ - |
| 70-5-71-5110 | Overtime | \$ 6,974 | \$ 6,390 | \$ 8,931 | \$ 7,417 |
| 70-5-71-5112 | Longevity | \$ 936 | \$ 1,010 | \$ 1,062 | \$ 1,048 |
| 70-5-71-5113 | Certification/Education Pay | \$ 4,001 | \$ 3,845 | \$ 4,780 | \$ 4,555 |
| 70-5-71-5114 | Allowances | \$ 2,179 | \$ 2,110 | \$ 2,601 | \$ 2,200 |
| 70-5-71-5120 | FICA | \$ 19,821 | \$ 21,880 | \$ 21,880 | \$ 24,077 |
| 70-5-71-5124 | WC Insurance | \$ 7,829 | \$ 9,260 | \$ 9,260 | \$ 12,030 |
| 70-5-71-5130 | Retirement | \$ 24,257 | \$ 30,739 | \$ 30,739 | \$ 38,317 |
| 70-5-71-5150 | Group Insurance | \$ 35,514 | \$ 53,983 | \$ 53,983 | \$ 56,921 |
| 70-5-71-5160 | Pay Plan Costs | \$ - | \$ 4,435 | \$ - | \$ 20,000 |
| | Total Personnel | \$ 346,705 | \$ 406,183 | \$ 405,767 | \$ 466,074 |
| 70-5-71-5201 | Office Supplies | \$ - | \$ 20 | \$ 20 | \$ - |
| 70-5-71-5204 | Clothing Supplies | \$ 4,470 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 70-5-71-5205 | Janitorial Supplies | \$ - | \$ 35 | \$ 50 | \$ - |
| 70-5-71-5207 | Fuel | \$ 27,940 | \$ 19,920 | \$ 23,130 | \$ 25,440 |
| 70-5-71-5210 | Tools & Other Supplies | \$ 2,019 | \$ 10,445 | \$ 9,420 | \$ 2,000 |
| 70-5-71-5213 | Chemical Supplies | \$ 468 | \$ 1,390 | \$ 1,500 | \$ 500 |
| 70-5-71-5215 | Small Equipment | \$ 1,036 | \$ 1,500 | \$ 2,000 | \$ 2,000 |
| 70-5-71-5230 | Employee Testing | \$ 120 | \$ 500 | \$ 500 | \$ 500 |
| | Total Supplies | \$ 36,052 | \$ 38,810 | \$ 41,620 | \$ 35,440 |
| 70-5-71-5304 | Drainage Maintenance | \$ 7,048 | \$ 7,500 | \$ 5,189 | \$ - |
| 70-5-71-5307 | Sign Maintenance | \$ 3,673 | \$ 3,500 | \$ 4,500 | \$ 23,989 |
| 70-5-71-5308 | Street Maintenance | \$ 334,572 | \$ 360,000 | \$ 360,000 | \$ 440,000 |
| 70-5-71-5321 | Machinery & Equipment Maintenance | \$ 22,429 | \$ 13,000 | \$ 11,500 | \$ 11,500 |
| 70-5-71-5322 | Vehicle Maintenance | \$ 8,372 | \$ 11,000 | \$ 11,000 | \$ 11,500 |
| | Total Repairs & Maintenance | \$ 376,094 | \$ 395,000 | \$ 392,189 | \$ 486,989 |
| 70-5-71-5402 | Engineering Services | \$ - | \$ 5,000 | \$ 2,500 | \$ 5,000 |
| 70-5-71-5406 | Information Technology Services | \$ 575 | \$ 1,500 | \$ 1,500 | \$ - |
| | Total Professional Services | \$ 575 | \$ 6,500 | \$ 4,000 | \$ 5,000 |
| 70-5-71-5502 | Communication Services | \$ 1,765 | \$ - | \$ - | \$ - |
| 70-5-71-5507 | Radio Services | \$ 175 | \$ 300 | \$ 300 | \$ 300 |
| 70-5-71-5511 | Insurance-General Liability | \$ 1,282 | \$ 288 | \$ 268 | \$ 437 |
| 70-5-71-5512 | Insurance-Errors & Omissions | \$ 2,664 | \$ 673 | \$ 614 | \$ 924 |
| 70-5-71-5515 | Insurance-Auto | \$ 4,737 | \$ 5,211 | \$ 5,587 | \$ 5,199 |
| 70-5-71-5516 | Insurance - Rolling Stock | \$ 1,960 | \$ 2,156 | \$ 2,153 | \$ 3,443 |
| 70-5-71-5531 | Equipment Rental | \$ 1,328 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 70-5-71-5541 | Training & Travel | \$ 1,035 | \$ 500 | \$ 500 | \$ 1,000 |
| | Total Services | \$ 14,946 | \$ 12,128 | \$ 12,422 | \$ 14,303 |
| | Total Expenditures | \$ 774,372 | \$ 858,621 | \$ 855,998 | \$ 1,007,806 |



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.



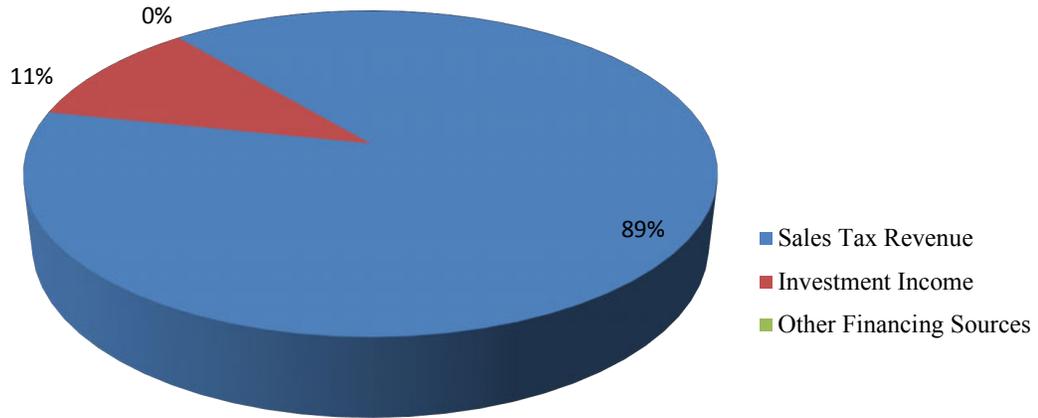
**Economic Development Fund
Budget Summary
FY 2024**

| | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget | Percent of Budget | % Change from FY 2023 Budget |
|--|-------------------|-------------------|----------------------|---------------------|----------------------|------------------------------------|
| Revenues | | | | | | |
| Sales Tax Revenue | \$ 774,095 | \$ 785,525 | \$ 848,566 | \$ 902,650 | 89.39% | 14.91% |
| Investment Income | 22,867 | 7,810 | 102,981 | 107,100 | 10.61% | 1271.32% |
| Other Financing Sources | 18,500 | - | - | - | 0.00% | 0.00% |
| Total Revenues | 815,462 | 793,335 | 951,547 | 1,009,750 | 100.00% | 27.28% |
| Operating Expenditures | | | | | | |
| Personnel | 76,231 | 89,215 | 70,877 | 106,224 | 6.16% | 19.07% |
| Supplies | 22 | 2,400 | 200 | 5,500 | 0.32% | 129.17% |
| Professional Services | 44,033 | 68,342 | 11,977 | 75,481 | 4.38% | 10.45% |
| Services | 3,053 | 29,807 | 20,313 | 36,205 | 2.10% | 21.46% |
| Total Operating Expenditures | 123,338 | 189,764 | 103,367 | 223,410 | 12.96% | 17.73% |
| Non-Operating Expenditures | | | | | | |
| Project Funding | - | 100,000 | 20,000 | 100,000 | 5.80% | 0.00% |
| Transfers Out | 975,000 | 1,325,000 | 1,325,000 | 1,400,000 | 81.23% | 5.66% |
| Total Non-Operating Expenditures | 975,000 | 1,425,000 | 1,345,000 | 1,500,000 | 87.04% | 5.26% |
| Total Expenditures | 1,098,338 | 1,614,764 | 1,448,367 | 1,723,410 | 100.00% | 6.73% |
| Net Change In Fund Balance | (282,877) | (821,429) | (496,820) | (713,660) | | |
| Projected Fund Balance, Beginning | | | | 2,731,748 | | |
| Projected Fund Balance, Ending | | | | \$ 2,018,088 | | |
| | | | | | | 903.31% |
| Minimum Fund Balance | | | | \$ 55,853 | | |
| Projected Fund Balance in Excess of Minimum | | | | \$ 1,962,235 | | |

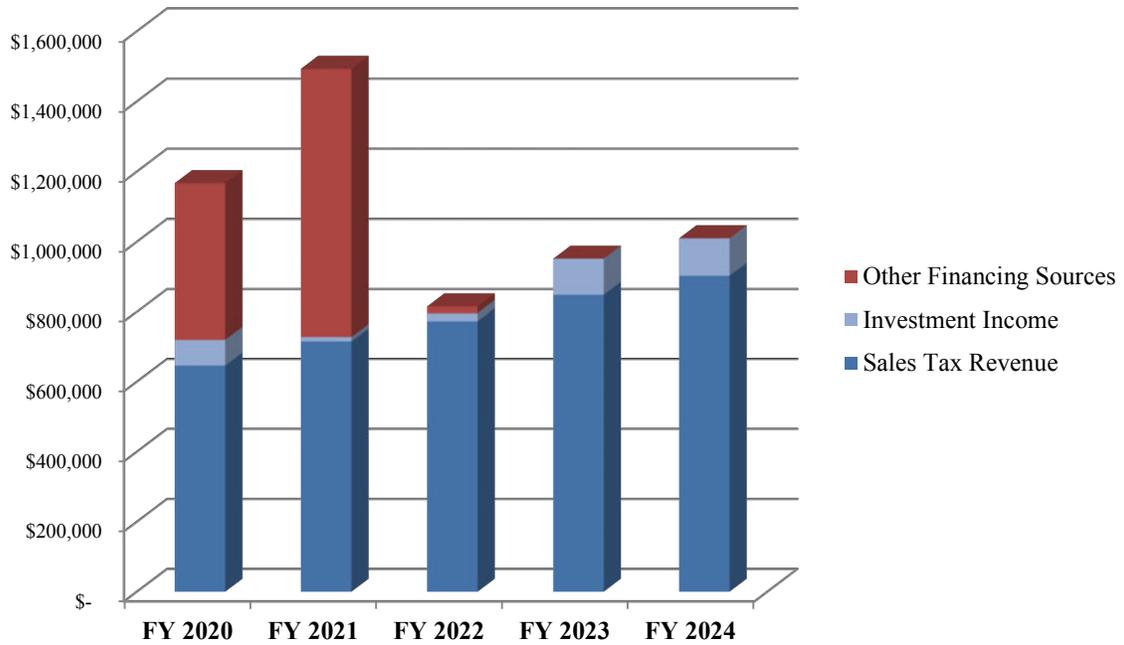
Decrease in fund balance is planned, and results from the use of fund balance for water and sewer infrastructure projects.

Economic Development Fund

FY 2024 Budget - Revenues by Source

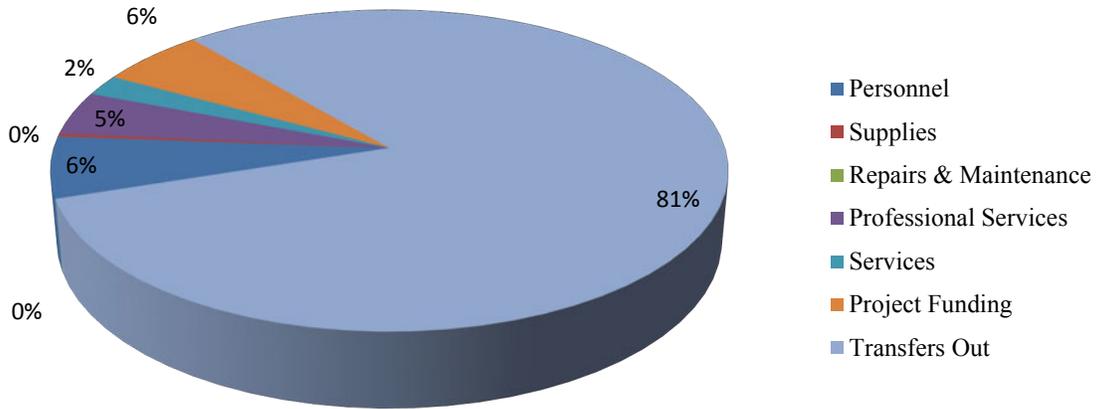


Last Five Years - Revenues by Source

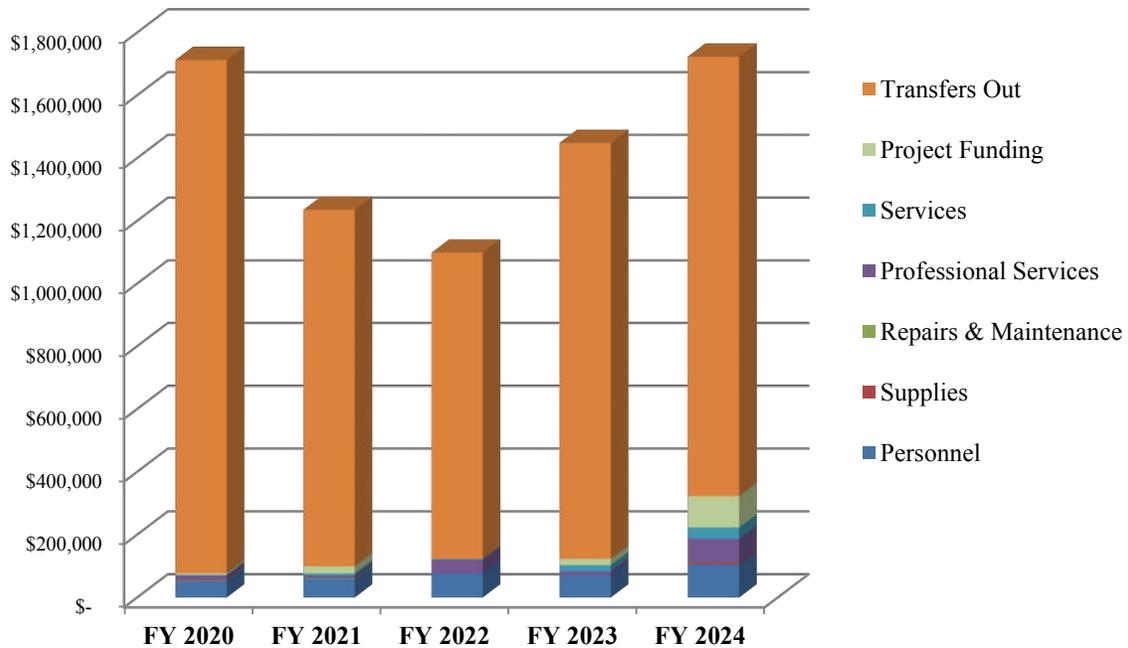


Economic Development Fund

FY 2024 Budget - Expenditures by Character



Last Five Years - Expenditures by Character



Economic Development Fund Revenues

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--------------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 35-4121 | Sales Tax Revenue | \$ 774,095 | \$ 785,525 | \$ 848,566 | \$ 902,650 |
| | Total Tax | \$ 774,095 | \$ 785,525 | \$ 848,566 | \$ 902,650 |
| 35-4611 | Interest | \$ 22,867 | \$ 7,810 | \$ 102,981 | \$ 107,100 |
| | Total Investment Income | \$ 22,867 | \$ 7,810 | \$ 102,981 | \$ 107,100 |
| 35-4921 | Sale of Assets | \$ 18,500 | \$ - | \$ - | \$ - |
| | Total Other Financing Sources | \$ 18,500 | \$ - | \$ - | \$ - |
| | Total Revenues | \$ 815,462 | \$ 793,335 | \$ 951,547 | \$ 1,009,750 |

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 2024 sales tax revenues were projected at the FY 2023 level plus a growth factor of 6.37% 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 2024 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 third annual Bellmead Family Dog Day and the second annual Bellmead Burgers and Brews Festival to promote community cohesiveness and tourism. (A11, C2)
- Oversaw the establishment of numerous businesses including Planet Fitness, Chick-Fil-A, and Immunotek Plasma, which contribute to the City's economical growth. (C2, C6, D2)
- Ensured that economic development benefits all members of the community, including marginalized groups, by promoting equitable opportunities, such as grants, and access to resources. (D2, D8)
- Updated the BEDC user friendly website to promote the City and encourage economic development. (A11)

Goals

- Provide resources and support to entrepreneurs and startups, fostering innovation and promoting the growth of small businesses. (D3)
- 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)
- Implement strategies to attract and retain skilled workers, including young professionals, to support a thriving workforce. (D4)
- Continue to support Capital Projects that promote economic development.

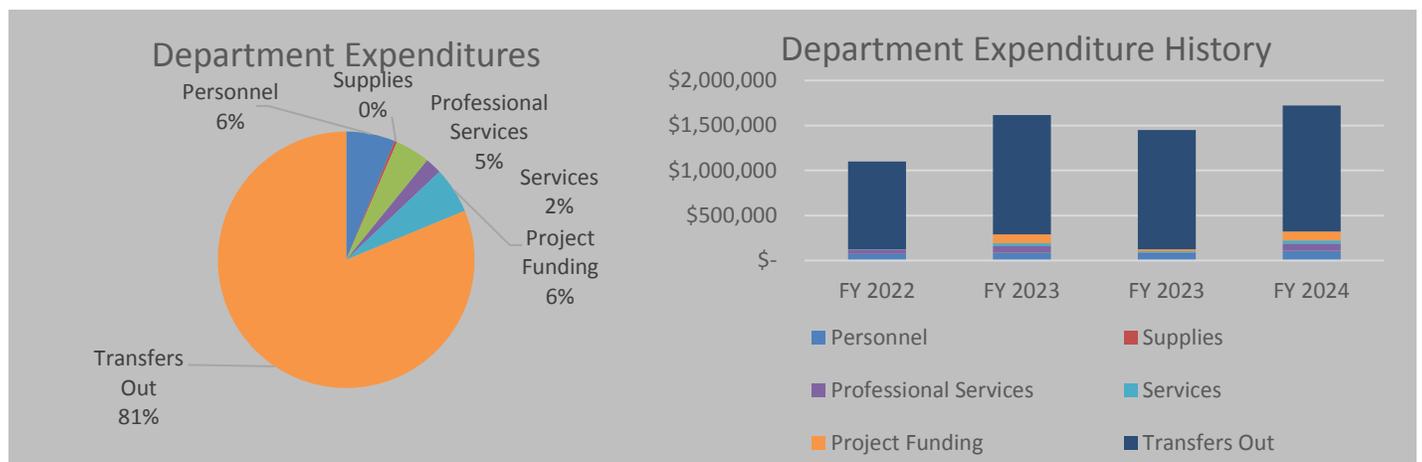
(Strategic Plan Goal #)

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 76,231 | \$ 89,215 | \$ 70,877 | \$ 106,224 |
| Supplies | \$ 22 | \$ 2,400 | \$ 200 | \$ 5,500 |
| Professional Services | \$ 44,033 | \$ 68,342 | \$ 11,977 | \$ 75,481 |
| Services | \$ 3,053 | \$ 29,807 | \$ 20,313 | \$ 36,205 |
| Project Funding | \$ - | \$ 100,000 | \$ 20,000 | \$ 100,000 |
| Transfers Out | \$ 975,000 | \$ 1,325,000 | \$ 1,325,000 | \$ 1,400,000 |
| Total | \$ 1,098,338 | \$ 1,614,764 | \$ 1,448,367 | \$ 1,723,410 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 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 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 35-5-80-5101 | Salaries-Administrative | \$ 38,452 | \$ 56,477 | \$ 46,126 | \$ 63,158 |
| 35-5-80-5102 | Salaries-Professional | \$ 18,627 | \$ 7,493 | \$ 7,107 | \$ 8,067 |
| 35-5-80-5104 | Salaries-Operations | \$ 31 | \$ - | \$ - | \$ - |
| 35-5-80-5112 | Longevity | \$ 49 | \$ 89 | \$ 70 | \$ 91 |
| 35-5-80-5113 | Certification/Education Pay | \$ 1,012 | \$ 1,186 | \$ 770 | \$ 1,238 |
| 35-5-80-5114 | Allowances | \$ 1,902 | \$ 1,875 | \$ 2,520 | \$ 2,895 |
| 35-5-80-5120 | FICA | \$ 4,345 | \$ 5,134 | \$ 3,678 | \$ 5,772 |
| 35-5-80-5124 | WC Insurance | \$ 120 | \$ 132 | \$ 95 | \$ 178 |
| 35-5-80-5130 | TMRS | \$ 7,470 | \$ 7,214 | \$ 4,846 | \$ 9,184 |
| 35-5-80-5150 | Group Insurance | \$ 4,222 | \$ 6,509 | \$ 5,667 | \$ 8,141 |
| 35-5-80-5160 | Pay Plan Costs | \$ - | \$ 3,106 | \$ - | \$ 7,500 |
| | Total Personnel | \$ 76,231 | \$ 89,215 | \$ 70,877 | \$ 106,224 |
| 35-5-80-5201 | Office Supplies | \$ - | \$ 750 | \$ - | \$ - |
| 35-5-80-5203 | Postage | \$ 2 | \$ 150 | \$ - | \$ - |
| 35-5-80-5210 | Tools & Other Supplies | \$ - | \$ 750 | \$ - | \$ - |
| 35-5-80-5231 | Meeting Supplies | \$ 20 | \$ 750 | \$ 200 | \$ 500 |
| 35-5-80-5250 | Cleanup Awards | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| | Total Supplies | \$ 22 | \$ 2,400 | \$ 200 | \$ 5,500 |
| 35-5-80-5402 | Engineering Services | \$ 4,300 | \$ - | \$ - | \$ - |
| 35-5-80-5403 | Accounting Services | \$ 1,527 | \$ 1,837 | \$ 1,837 | \$ 2,308 |
| 35-5-80-5404 | Legal Services | \$ 2,574 | \$ 35,000 | \$ 7,000 | \$ 33,000 |
| 35-5-80-5406 | Information Tech Services | \$ 3,137 | \$ 4,005 | \$ 3,140 | \$ 5,173 |
| 35-5-80-5408 | Consulting Services | \$ 32,495 | \$ 27,500 | \$ - | \$ 35,000 |
| | Total Professional Services | \$ 44,033 | \$ 68,342 | \$ 11,977 | \$ 75,481 |
| 35-5-80-5505 | Mowing Services | \$ 995 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 35-5-80-5511 | Insurance-General Liability | \$ 285 | \$ 29 | \$ 25 | \$ 41 |
| 35-5-80-5512 | Insurance-Errors & Omissions | \$ 593 | \$ 67 | \$ 58 | \$ 87 |
| 35-5-80-5517 | Insurance-Property | \$ 192 | \$ 211 | \$ 230 | \$ 289 |
| 35-5-80-5521 | Advertising/Marketing | \$ 988 | \$ 10,000 | \$ 10,000 | \$ 16,788 |
| 35-5-80-5522 | Legal Notices | \$ - | \$ 500 | \$ - | \$ - |
| 35-5-80-5541 | Training & Travel | \$ - | \$ 5,000 | \$ - | \$ 5,000 |
| 35-5-80-5542 | Dues/Memberships | \$ - | \$ 4,000 | \$ - | \$ 4,000 |
| | Total Services | \$ 3,053 | \$ 29,807 | \$ 20,313 | \$ 36,205 |
| 35-5-80-5572 | Facade Grants | \$ - | \$ 100,000 | \$ 20,000 | \$ 100,000 |
| | Total Project Funding | \$ - | \$ 100,000 | \$ 20,000 | \$ 100,000 |
| 35-5-80-5915 | Transfer to Community Improvement | \$ 205,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 |
| 35-5-80-5922 | Transfer to Fund 22 | \$ 770,000 | \$ 675,000 | \$ 675,000 | \$ 500,000 |
| 35-5-80-5965 | Transfer to Fund 65 | \$ - | \$ 500,000 | \$ 500,000 | \$ 750,000 |
| | Total Transfers Out | \$ 975,000 | \$ 1,325,000 | \$ 1,325,000 | \$ 1,400,000 |
| | Total - Operations | \$ 1,098,338 | \$ 1,614,764 | \$ 1,448,367 | \$ 1,723,410 |



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 2024

| | FY 2022 | FY 2023 | FY 2023 | FY 2024 |
|---|-------------------|--------------------|-------------------|---------------------|
| | Actuals | Budget | Estimated | Budget |
| Revenues | | | | |
| Child Safety Fund | 13,902 | 13,620 | 15,744 | 15,800 |
| Community Improvement Fund | 251,219 | 150,650 | 179,472 | 180,000 |
| Court Security Fund | 5,296 | 5,025 | 7,086 | 7,000 |
| Hotel/Motel Fund | 727,033 | 764,371 | 841,176 | 868,809 |
| Total Revenues | 997,449 | 933,666 | 1,043,478 | 1,071,609 |
| Operating Expenditures | | | | |
| Child Safety Fund | 1,575 | 20,665 | 3,985 | 21,825 |
| Community Improvement Fund | 60,980 | 339,795 | 73,225 | 287,200 |
| Court Security Fund | 724 | 36,206 | 9,183 | 33,250 |
| Hotel/Motel Fund | 401,394 | 615,249 | 542,154 | 570,936 |
| Total Operating Expenditures | 464,673 | 1,011,915 | 628,546 | 913,211 |
| Total Expenditures | 464,673 | 1,011,915 | 628,546 | 913,211 |
| Non-Operating Expenditures | | | | |
| Capital | 24,250 | - | - | 16,000 |
| Transfers | - | - | - | 115,000 |
| Total Non-Operating Expenditures | 24,250 | - | - | 131,000 |
| Total Expenditures | 488,923 | 1,011,915 | 628,546 | 1,044,211 |
| Net Change in Fund Balance | \$ 508,526 | \$ (78,249) | \$ 414,931 | 27,398 |
| Fund Balance, Beginning | | | | 3,826,049 |
| Fund Balance, Ending | | | | \$ 3,853,447 |

Revenues

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--------------------------------------|------------------|------------------|-------------------|------------------|
| 12-4372 | McLennan County Child Safety Fees | \$ 13,188 | \$ 13,200 | \$ 12,971 | \$ 13,000 |
| | Total Intergovernmental | \$ 13,188 | \$ 13,200 | \$ 12,971 | \$ 13,000 |
| 12-4511 | Fines & Fees | \$ 483 | \$ 400 | \$ 1,286 | \$ 1,300 |
| | Total Fines & Forfeitures | \$ 483 | \$ 400 | \$ 1,286 | \$ 1,300 |
| 12-4611 | Interest Earned | \$ 231 | \$ 20 | \$ 1,487 | \$ 1,500 |
| | Total Investment Income | \$ 231 | \$ 20 | \$ 1,487 | \$ 1,500 |
| | Total Revenues | \$ 13,902 | \$ 13,620 | \$ 15,744 | \$ 15,800 |

Expenditures

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|-------------------------------|------------------|-------------------|-------------------|-------------------|
| 12-5-51-5109 | Salaries-Part Time | \$ 1,462 | \$ 17,251 | \$ 3,691 | \$ 20,229 |
| 12-5-51-5120 | FICA | \$ 112 | \$ 1,320 | \$ 282 | \$ 1,548 |
| 12-5-51-5124 | WC Insurance | \$ 1 | \$ 34 | \$ 11 | \$ 48 |
| | Total Personnel | \$ 1,575 | \$ 18,605 | \$ 3,985 | \$ 21,825 |
| 12-5-51-5201 | Office Supplies | \$ - | \$ 1,000 | \$ - | \$ - |
| 12-5-51-5204 | Clothing Supplies | \$ - | \$ 60 | \$ - | \$ - |
| 12-5-51-5210 | Other Tools & Supplies | \$ - | \$ 1,000 | \$ - | \$ - |
| | Total Supplies | \$ - | \$ 2,060 | \$ - | \$ - |
| | Total Expenditures | \$ 1,575 | \$ 20,665 | \$ 3,985 | \$ 21,825 |
| | Change in Fund Balance | \$ 12,326 | \$ (7,045) | \$ 11,759 | \$ (6,025) |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-------------------------|----------------|----------------|-------------------|----------------|
| Communications Operator | 0.5 | 0.5 | 0.5 | 0.5 |
| Total | 0.5 | 0.5 | 0.5 | 0.5 |

Revenues

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 15-4422 | Code Enforcement Liens | \$ 41,992 | \$ - | \$ - | \$ - |
| | Total Charges for Service | \$ 41,992 | \$ - | \$ - | \$ - |
| 15-4611 | Interest Earned | \$ 4,227 | \$ 650 | \$ 29,472 | \$ 30,000 |
| | Total Investment Income | \$ 4,227 | \$ 650 | \$ 29,472 | \$ 30,000 |
| 15-4935 | Transfer from Fund 35 | \$ 205,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 |
| | Total Other Financing Sources | \$ 205,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 |
| | Total Revenues | \$ 251,219 | \$ 150,650 | \$ 179,472 | \$ 180,000 |

Expenditures

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--|-------------------|---------------------|-------------------|---------------------|
| 15-5-80-5103 | Salaries-Supervisory | \$ - | \$ 52,530 | \$ - | \$ - |
| 15-5-80-5110 | Salaries-Overtime | \$ 905 | \$ 1,051 | \$ 1,000 | \$ - |
| 15-5-80-5120 | FICA | \$ 66 | \$ 72 | \$ 100 | \$ - |
| 15-5-80-5124 | WC Insurance | \$ - | \$ 229 | \$ - | \$ - |
| 15-5-80-5130 | TMRS | \$ 79 | \$ 5,859 | \$ 100 | \$ - |
| 15-5-80-5150 | Group Insurance | \$ 17 | \$ 9,054 | \$ 25 | \$ - |
| | Total Personnel | \$ 1,068 | \$ 68,795 | \$ 1,225 | \$ - |
| 15-5-80-5303 | Beautification | \$ - | \$ - | \$ 4,000 | \$ 25,000 |
| | Total Repairs & Maintenance | \$ - | \$ - | \$ 4,000 | \$ 25,000 |
| 15-5-80-5404 | Legal Services | \$ 3,003 | \$ 10,000 | \$ 3,000 | \$ 9,600 |
| 15-5-80-5406 | Information Technology Services | \$ 9,705 | \$ - | \$ - | \$ - |
| 15-5-80-5407 | Administration Services | \$ - | \$ 10,000 | \$ - | \$ - |
| 15-5-80-5408 | Consulting Services | \$ - | \$ 4,000 | \$ - | \$ 5,600 |
| | Total Professional Services | \$ 12,708 | \$ 24,000 | \$ 3,000 | \$ 15,200 |
| 15-5-80-5570 | Demolition | \$ 40,068 | \$ 200,000 | \$ 50,000 | \$ 200,000 |
| 15-5-80-5571 | Waste Collection | \$ 1,742 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 15-5-80-5572 | Waste Collection Events | \$ 5,394 | \$ 42,000 | \$ 10,000 | \$ 42,000 |
| | Total Services | \$ 47,204 | \$ 247,000 | \$ 65,000 | \$ 247,000 |
| 15-5-80-5919 | Transfer to Fund 19 | \$ - | \$ - | \$ - | \$ 75,000 |
| 15-5-80-5922 | Transfer to Fund 22 | \$ - | \$ - | \$ - | \$ - |
| 15-5-80-5925 | Transfer to Fund 25 | \$ - | \$ - | \$ - | \$ 40,000 |
| | Total Transfers | \$ - | \$ - | \$ - | \$ 115,000 |
| | Total Expenditures | \$ 60,980 | \$ 339,795 | \$ 73,225 | \$ 402,200 |
| | Change in Fund Balance | \$ 190,239 | \$ (189,145) | \$ 106,247 | \$ (222,200) |

**Annual Budget
FY 2024**

Court Security Fund

Revenues

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--------------------------------|-----------------|-----------------|-------------------|-----------------|
| 27-4511 | Fines & Fees | \$ 5,127 | \$ 5,000 | \$ 6,090 | \$ 6,000 |
| | Total Tax | \$ 5,127 | \$ 5,000 | \$ 6,090 | \$ 6,000 |
| 27-4611 | Interest Earnings | \$ 169 | \$ 25 | \$ 996 | \$ 1,000 |
| | Total Investment Income | \$ 169 | \$ 25 | \$ 996 | \$ 1,000 |
| | Total Revenues | \$ 5,296 | \$ 5,025 | \$ 7,086 | \$ 7,000 |

Expenditures

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--|-----------------|--------------------|-------------------|--------------------|
| 27-5-40-5104 | Salaries-Operations | \$ 107 | \$ - | \$ 1,000 | \$ 1,000 |
| 27-5-40-5110 | Overtime | \$ - | \$ - | \$ - | \$ - |
| 27-5-40-5112 | Longevity | \$ - | \$ - | \$ - | \$ - |
| 27-5-40-5113 | Certification/Education Pay | \$ - | \$ - | \$ - | \$ - |
| 27-5-40-5120 | FICA | \$ 8 | \$ - | \$ 100 | \$ 100 |
| 27-5-40-5124 | WC Insurance | \$ - | \$ - | \$ - | \$ - |
| 27-5-40-5130 | TMRS | \$ 9 | \$ - | \$ 100 | \$ 100 |
| 27-5-40-5150 | Group Insurance | \$ 2 | \$ - | \$ 50 | \$ 50 |
| | Total Personnel | \$ 126 | \$ - | \$ 1,250 | \$ 1,250 |
| 27-5-40-5301 | Building Maintenance | \$ 598 | \$ 34,206 | \$ 7,933 | \$ 30,000 |
| | Total Repairs & Maintenance | \$ 598 | \$ 34,206 | \$ 7,933 | \$ 30,000 |
| 27-5-40-5541 | Training & Travel | \$ - | \$ 2,000 | \$ - | \$ 2,000 |
| | Total Services | \$ - | \$ 2,000 | \$ - | \$ 2,000 |
| | Total Expenditures | \$ 724 | \$ 36,206 | \$ 9,183 | \$ 33,250 |
| | Change in Fund Balance | \$ 4,571 | \$ (31,181) | \$ (2,097) | \$ (26,250) |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|--------------|----------------|----------------|-------------------|----------------|
| Bailiff | 0.05 | 0.05 | - | - |
| Total | 0.05 | 0.05 | - | - |



**Hotel/Motel Fund
Budget Summary
FY 2024**

| | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget | Percent of Budget | % Change from FY 2023 Budget |
|--|-------------------|-------------------|----------------------|---------------------|----------------------|------------------------------------|
| Revenues | | | | | | |
| Occupancy Taxes | \$ 619,202 | \$ 666,941 | \$ 665,000 | \$ 681,000 | 78.38% | 2.11% |
| Investment Income | 107,731 | 97,430 | 176,176 | 187,809 | 21.62% | 92.76% |
| Miscellaneous Income | 100 | - | - | - | 0.00% | 0.00% |
| Total Revenues | <u>727,033</u> | <u>764,371</u> | <u>841,176</u> | <u>868,809</u> | <u>100.00%</u> | <u>13.66%</u> |
| Operating Expenditures | | | | | | |
| Personnel | 280,296 | 324,946 | 252,622 | 368,038 | 62.70% | 13.26% |
| Supplies | 10,253 | 43,480 | 43,068 | 14,570 | 2.48% | -66.49% |
| Repairs & Maintenance | 29,883 | 79,000 | 79,000 | 66,500 | 11.33% | -15.82% |
| Professional Services | 23,252 | 62,820 | 62,895 | 71,808 | 12.23% | 14.31% |
| Services | 57,710 | 105,003 | 104,568 | 50,020 | 8.52% | -52.36% |
| Total Operating Expenditures | <u>401,394</u> | <u>615,249</u> | <u>542,154</u> | <u>570,936</u> | <u>97.26%</u> | <u>-7.20%</u> |
| Non-Operating Expenditures | | | | | | |
| Capital Outlay | 24,250 | - | - | 16,000 | 2.73% | 0.00% |
| Total Non-Operating Expenditures | <u>24,250</u> | <u>-</u> | <u>-</u> | <u>16,000</u> | <u>2.73%</u> | <u>0.00%</u> |
| Total Expenditures | <u>425,644</u> | <u>615,249</u> | <u>542,154</u> | <u>586,936</u> | <u>99.99%</u> | <u>-4.60%</u> |
| Net Change In Fund Balance | <u>\$ 301,390</u> | <u>\$ 149,122</u> | <u>\$ 299,023</u> | 281,873 | | |
| Projected Fund Balance, Beginning | | | | 2,695,463 | | |
| Projected Fund Balance, Ending | | | | <u>\$ 2,977,336</u> | | |
| Minimum Fund Balance | | | | \$ 142,734 | | |
| Projected Fund Balance in Excess of Minimum | | | | <u>\$ 2,834,602</u> | | |

Increase in fund balance is planned due to anticipated increases in rentals and taxes.

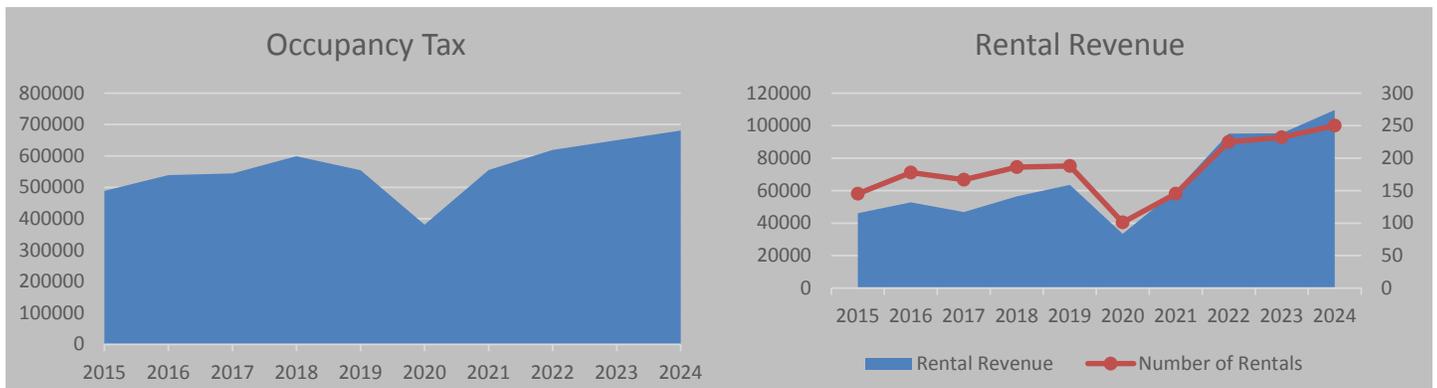
Hotel/Motel Fund Revenues

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 40-4133 | Occupancy Tax | \$ 619,202 | \$ 666,941 | \$ 665,000 | \$ 681,000 |
| | Total Taxes | \$ 619,202 | \$ 666,941 | \$ 665,000 | \$ 681,000 |
| 40-4611 | Interest Earned | \$ 12,609 | \$ 3,953 | \$ 76,676 | \$ 78,209 |
| 40-4621 | Civic Center Rentals | \$ 95,123 | \$ 93,477 | \$ 99,500 | \$ 109,600 |
| 40-4641 | Contributions | \$ - | \$ - | \$ - | \$ - |
| | Total Investment Income | \$ 107,731 | \$ 97,430 | \$ 176,176 | \$ 187,809 |
| 40-4922 | Insurance Proceeds | \$ 100 | \$ - | \$ - | \$ - |
| | Other Financing Sources | \$ 100 | \$ - | \$ - | \$ - |
| | Total Revenues | \$ 727,033 | \$ 764,371 | \$ 841,176 | \$ 868,809 |

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.

In prior years, numerous discounts were provided outside of the approved fee schedule. This has been corrected which is reflected in the Rental Revenue graphic below. It was also discovered in 2019 that the Bellmead Senior Center was being operated by a third party and all funds were being retained by that organization. In October 2019, the senior center was repurposed into a parks maintenance building and all rentals were forwarded to the civic center.



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

- Implemented new room rental rates for the Senior and Lions room that allows customers to choose the booking option that best suits their needs for their event. (C8)
- Planned and hosted the second annual Burgers and Brews Festival for the public in an effort to generate positive publicity for the City. (A11, C7, C8)
- Continued to maintain the civic center's infrastructure to provide a safe and pleasant environment for visitors. (C2)

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.
- Develop a strategic plan to ensure the civic center's sustainability, financial viability, and ongoing relevance to the community. (D10)
- Conduct regular surveys and gather feedback from customers to assess satisfaction levels and identify areas for improvement. (C8)
- Provide training and professional development opportunities for civic center staff to enhance their skills and deliver high-quality services. (E1)
- Enhance website and implement online reservation process for customer ease of use. (A11)

Expenditure Summary

| Classification | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| Personnel | \$ 280,296 | \$ 324,946 | \$ 252,622 | \$ 368,038 |
| Supplies | \$ 10,253 | \$ 43,480 | \$ 43,068 | \$ 14,570 |
| Repairs & Maintenance | \$ 29,883 | \$ 79,000 | \$ 79,000 | \$ 66,500 |
| Professional Services | \$ 23,252 | \$ 62,820 | \$ 62,895 | \$ 71,808 |
| Services | \$ 57,710 | \$ 105,003 | \$ 104,568 | \$ 50,020 |
| Capital Outlay | \$ 24,250 | \$ - | \$ - | \$ 16,000 |
| Total | \$ 425,644 | \$ 615,249 | \$ 542,154 | \$ 586,936 |

Staffing

| Position | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| City Manager | 0.10 | 0.10 | 0.10 | 0.10 |
| Assistant City Manager/CFO | 0.05 | 0.05 | 0.05 | 0.05 |
| Director of Community Dev | 0.80 | 0.40 | 0.40 | - |
| Parks & Recreation Manager | - | - | 1.00 | 0.85 |
| Civic Center Manager | 1.00 | 1.00 | - | - |
| Executive Assistant | - | - | - | 1.00 |
| Crew Leader | - | - | - | 1.00 |
| Maintenance Worker | 2.00 | 2.00 | 2.00 | 1.00 |
| Custodian | 0.50 | 0.50 | 0.50 | 0.50 |
| Total | 4.45 | 4.05 | 4.05 | 4.50 |



Civic Center

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--|-------------------|-------------------|-------------------|-------------------|
| 40-5-81-5101 | Salaries-Administrative | \$ 23,484 | \$ 55,948 | \$ 38,239 | \$ 27,013 |
| 40-5-81-5102 | Salaries-Professional | \$ 46,177 | \$ - | \$ - | \$ - |
| 40-5-81-5103 | Salaries-Supervisory | \$ 52,276 | \$ 52,534 | \$ 58,014 | \$ 72,713 |
| 40-5-81-5104 | Salaries-Operations | \$ 85,861 | \$ 92,682 | \$ 89,826 | \$ 151,608 |
| 40-5-81-5110 | Overtime | \$ - | \$ 2,816 | \$ - | \$ 4,487 |
| 40-5-81-5112 | Longevity | \$ 1,847 | \$ 2,104 | \$ 2,066 | \$ 2,095 |
| 40-5-81-5113 | Certification/Education Pay | \$ 1,387 | \$ 1,248 | \$ 416 | \$ 468 |
| 40-5-81-5114 | Allowances | \$ 1,164 | \$ 1,150 | \$ 1,913 | \$ 1,240 |
| 40-5-81-5120 | FICA | \$ 16,286 | \$ 23,986 | \$ 14,107 | \$ 19,862 |
| 40-5-81-5124 | WC Insurance | \$ 2,597 | \$ 3,037 | \$ 2,372 | \$ 3,887 |
| 40-5-81-5125 | Unemployment Compensation | \$ (538) | \$ - | \$ - | \$ - |
| 40-5-81-5130 | TMRS | \$ 19,991 | \$ 33,699 | \$ 16,353 | \$ 31,603 |
| 40-5-81-5150 | Group Insurance | \$ 29,765 | \$ 54,662 | \$ 29,317 | \$ 43,062 |
| 40-5-81-5160 | Pay Plan Costs | \$ - | \$ 1,080 | \$ - | \$ 10,000 |
| | Total Personnel | \$ 280,296 | \$ 324,946 | \$ 252,622 | \$ 368,038 |
| 40-5-81-5201 | Office Supplies | \$ 636 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 40-5-81-5203 | Postage | \$ 3 | \$ 60 | \$ 60 | \$ 30 |
| 40-5-81-5204 | Clothing Supplies | \$ 24 | \$ 500 | \$ 500 | \$ 500 |
| 40-5-81-5205 | Janitorial Supplies | \$ 4,457 | \$ 5,000 | \$ 5,000 | \$ 6,000 |
| 40-5-81-5207 | Fuel | \$ 296 | \$ 320 | \$ 308 | \$ 340 |
| 40-5-81-5210 | Tools & Other Supplies | \$ 425 | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| 40-5-81-5213 | Chemical Supplies | \$ 22 | \$ 300 | \$ 300 | \$ 300 |
| 40-5-81-5215 | Small Equipment | \$ 4,390 | \$ 34,700 | \$ 34,700 | \$ 4,800 |
| 40-5-81-5230 | Employee Testing | \$ - | \$ 400 | \$ - | \$ 400 |
| | Total Supplies | \$ 10,253 | \$ 43,480 | \$ 43,068 | \$ 14,570 |
| 40-5-81-5301 | Building Maintenance | \$ 18,370 | \$ 75,000 | \$ 75,000 | \$ 62,500 |
| 40-5-81-5307 | Sign Maintenance | \$ 10,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| 40-5-81-5321 | Machinery & Equip Maintenance | \$ 998 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 40-5-81-5322 | Vehicle Maintenance | \$ 15 | \$ 500 | \$ 500 | \$ 500 |
| | Total Repairs & Maintenance | \$ 29,883 | \$ 79,000 | \$ 79,000 | \$ 66,500 |
| 40-5-81-5403 | Accounting Services | \$ - | \$ - | \$ - | \$ 9,500 |
| 40-5-81-5406 | Information Technology Services | \$ 3,709 | \$ 2,820 | \$ 2,895 | \$ 2,308 |
| 40-5-81-5409 | Special Services | \$ - | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 40-5-81-5499 | Community Festival | \$ 19,543 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| | Total Professional Services | \$ 23,252 | \$ 62,820 | \$ 62,895 | \$ 71,808 |
| 40-5-81-5501 | Electric Services | \$ 12,382 | \$ 12,750 | \$ 12,175 | \$ 16,104 |
| 40-5-81-5502 | Communication Services | \$ 4,926 | \$ 1,800 | \$ 1,577 | \$ 1,704 |
| 40-5-81-5503 | Gas Services | \$ 2,374 | \$ 2,410 | \$ 2,750 | \$ 3,030 |
| 40-5-81-5504 | Internet Services | \$ 1,779 | \$ 1,980 | \$ 1,910 | \$ 2,016 |
| 40-5-81-5511 | Insurance-General Liability | \$ 143 | \$ 233 | \$ 185 | \$ 321 |
| 40-5-81-5512 | Insurance-Errors & Omissions | \$ 296 | \$ 544 | \$ 425 | \$ 679 |
| 40-5-81-5515 | Insurance-Auto | \$ 407 | \$ 447 | \$ 436 | \$ 568 |
| 40-5-81-5517 | Insurance-Property | \$ 2,750 | \$ 3,024 | \$ 3,295 | \$ 3,595 |
| 40-5-81-5521 | Advertising/Marketing | \$ 32,655 | \$ 79,000 | \$ 79,000 | \$ 20,188 |
| 40-5-81-5531 | Equipment Rental | \$ - | \$ 1,000 | \$ 1,000 | \$ - |
| 40-5-81-5541 | Travel & Training | \$ - | \$ 1,250 | \$ 1,250 | \$ 1,250 |
| 40-5-81-5542 | Dues | \$ - | \$ 565 | \$ 565 | \$ 565 |
| | Total Services | \$ 57,710 | \$ 105,003 | \$ 104,568 | \$ 50,020 |
| 40-5-81-5705 | Machinery & Equipment | \$ 24,250 | \$ - | \$ - | \$ 16,000 |
| | Total Capital Outlay | \$ 24,250 | \$ - | \$ - | \$ 16,000 |
| | Total Expenditures | \$ 425,644 | \$ 615,249 | \$ 542,154 | \$ 586,936 |

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 four broad categories:

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

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

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

A list of capital outlay budgeted out of operating funds for FY 2024 appears on the immediately following pages.

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

Capitalization Thresholds

| Class of Asset | Threshold | Residual Value |
|------------------------------------|----------------|----------------|
| Land/land improvements | Capitalize All | N/A |
| Buildings/building improvements | \$100,000 | 10% |
| Facilities and other improvements | \$100,000 | 10% |
| Infrastructure | \$100,000 | 10% |
| Subscription based IT arrangements | \$ 50,000 | 0% |
| Personal property (equipment) | \$ 5,000 | 10% |

CITY OF BELLMEAD
Capital Outlay from Operating Funds
FY 2024

| Department/Division | Amount | Priority | New | Replacement | Impact on Operating Budget | Operating Costs |
|---|------------------|----------|-----|-------------|----------------------------|---|
| WATER & SEWER FUND | | | | | | |
| <u>20-76: Public Works - Sewer</u> | | | | | | |
| 3/4 T Crew Cab Pickup | \$ 51,000 | 1 | | ✓ | \$ (4,500) | Decrease in maintenance costs, increase in insurance costs |
| Total Water & Sewer Fund | \$ 51,000 | | | | \$ (4,500) | |
| HOTEL/MOTEL FUND | | | | | | |
| <u>40-81: Tourism</u> | | | | | | |
| Floor Scrubber | \$ 10,000 | 2 | | ✓ | \$ (1,000) | Decrease in maintenance costs |
| Ice Machine | \$ 6,000 | 1 | | ✓ | \$ (500) | Decrease in maintenance costs |
| Total Hotel/Motel Fund | \$ 16,000 | | | | \$ (1,500) | |

CITY OF BELLMEAD
Combined Annual Budget Summary
Capital Projects Funds
FY 2024

| | FY 2022 | FY 2023 | FY 2023 | FY 2024 |
|--|---------------------|-----------------------|-------------------|--------------------|
| | Actuals | Budget | Estimated | Budget |
| Revenues | | | | |
| Governmental Grants Capital Projects Fund | \$ 58,313 | \$ 236,067 | \$ 403,093 | \$ 75,000 |
| Water/Sewer Capital Projects Fund | 807,383 | 1,120,350 | 787,481 | 1,224,114 |
| Water/Sewer Grants Fund | 47,567 | 2,637,213 | 583,848 | 2,195,767 |
| Governmental Capital Projects Fund | 487,766 | 1,200 | 47,000 | 563,316 |
| 2014 Certificates of Obligation-WS Portion | 25,767 | 503,000 | 641,571 | 892,000 |
| Total Revenues | 1,426,796 | 4,497,830 | 2,462,993 | 4,950,197 |
| Non-Operating Expenditures | | | | |
| Governmental Grants Capital Projects Fund | 56,935 | 508,451 | 560,135 | - |
| Water/Sewer Capital Projects Fund | 1,855,899 | 1,482,433 | 224,672 | 2,346,432 |
| Water/Sewer Grants Fund | 39,764 | 2,606,937 | 495,784 | 2,291,658 |
| Governmental Capital Projects Fund | 283,440 | 1,080,450 | 431,139 | 1,967,912 |
| 2014 Certificates of Obligation-WS Portion | - | 5,047,473 | - | 6,147,210 |
| Total Non-Operating Expenditures | 2,236,038 | 10,725,744 | 1,711,730 | 12,753,212 |
| Total Expenditures | 2,236,038 | 10,725,744 | 1,711,730 | 12,753,212 |
| Net Change in Fund Balance | \$ (809,243) | \$ (6,227,914) | \$ 751,263 | (7,803,015) |
| Fund Balance, Beginning | | | | 7,965,550 |
| Fund Balance, Ending | | | | \$ 162,535 |

Decrease in fund balance is planned. Capital project funds are planned to decrease as funding is utilized for planned projects.

**Annual Budget
FY 2024**

Governmental Grants Capital Projects Fund

Revenues

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--------------------------------|------------------|-------------------|-------------------|------------------|
| 19-4313 | Grant Revenue | \$ 56,935 | \$ 235,917 | \$ 396,550 | \$ - |
| | Total Intergovernmental | \$ 56,935 | \$ 235,917 | \$ 396,550 | \$ - |
| 19-4611 | Interest Earned | \$ 1,378 | \$ 150 | \$ 6,543 | \$ - |
| | Total Interest | \$ 1,378 | \$ 150 | \$ 6,543 | \$ - |
| 19-4615 | Transfer from Fund 15 | \$ - | \$ - | \$ - | \$ 75,000 |
| | Total Transfers | \$ - | \$ - | \$ - | \$ 75,000 |
| | Total Revenues | \$ 58,313 | \$ 236,067 | \$ 403,093 | \$ 75,000 |

Expenditures

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|------------------------------------|------------------|-------------------|-------------------|----------------|
| 19-5-20-5408 | Planning Services | \$ - | \$ 57,940 | \$ 57,940 | \$ - |
| 19-5-71-5403 | Accounting Services | \$ - | \$ - | \$ - | \$ - |
| 19-5-71-5407 | Administration Services | \$ - | \$ - | \$ - | \$ - |
| 19-5-73-5408 | Consultant Services | \$ - | \$ - | \$ 5,000 | \$ - |
| | Total Professional Services | \$ - | \$ 57,940 | \$ 62,940 | \$ - |
| 19-5-71-5701 | Grant Administration - DRP | \$ 20,000 | \$ 15,000 | \$ 25,000 | \$ - |
| 19-5-71-5706 | Engineering Services - DRP | \$ 36,935 | \$ 17,994 | \$ 39,565 | \$ - |
| 19-5-71-5707 | Construction - DRP | \$ - | \$ 417,517 | \$ 432,630 | \$ - |
| 19-5-71-5799 | Other Projects | \$ - | \$ - | \$ - | \$ - |
| | Total Capital | \$ 56,935 | \$ 450,511 | \$ 497,195 | \$ - |
| | Total Expenditures | \$ 56,935 | \$ 508,451 | \$ 560,135 | \$ - |



**Annual Budget
FY 2024**

Water/Sewer Capital Projects Fund

Revenues

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--------------------------------|-------------------|---------------------|-------------------|---------------------|
| 22-4313 | Grant Revenue | \$ 35,744 | \$ 350,000 | \$ 1,146 | \$ 313,110 |
| | Total Intergovernmental | \$ 35,744 | \$ 350,000 | \$ 1,146 | \$ 313,110 |
| 22-4611 | Interest | \$ 1,639 | \$ 350 | \$ 16,335 | \$ 16,000 |
| | Total Investments | \$ 1,639 | \$ 350 | \$ 16,335 | \$ 16,000 |
| 22-4920 | Transfer From WS Fund | \$ - | \$ 95,000 | \$ 95,000 | \$ 395,004 |
| 22-4935 | Transfer From Fund 35 | \$ 770,000 | \$ 675,000 | \$ 675,000 | \$ 500,000 |
| | Total Transfers In | \$ 770,000 | \$ 770,000 | \$ 770,000 | \$ 895,004 |
| | Total Revenues | \$ 807,383 | \$ 1,120,350 | \$ 787,481 | \$ 1,224,114 |

Expenses

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|-------------------------------------|---------------------|---------------------|-------------------|---------------------|
| 22-5-75-5702 | AMI Meter Projecttttt | \$ 1,257,056 | \$ - | \$ - | \$ - |
| 22-5-75-5704 | Cutoff Valve Project | \$ - | \$ 70,000 | \$ 70,000 | \$ - |
| 22-5-75-5706 | Vehicles | \$ - | \$ 29,640 | \$ 29,640 | \$ - |
| 22-5-75-5707 | Well Chillers | \$ 563,100 | \$ - | \$ - | \$ - |
| 22-5-75-5711 | Katy Lane Waterline Construction | \$ - | \$ - | \$ - | \$ 1,081,617 |
| 22-5-75-5712 | Katy Lane Waterline Engineering | \$ - | \$ 922,793 | \$ 70,775 | \$ - |
| 22-5-75-5799 | Other Projects | \$ - | | | |
| 22-5-76-5701 | Land | \$ - | \$ 40,000 | \$ - | \$ - |
| 22-5-76-5711 | CDBG 2022 - Construction | \$ - | \$ 330,000 | \$ - | \$ 330,000 |
| 22-5-76-5712 | CDBG 2022 - Engineering | \$ 25,243 | \$ 55,000 | \$ 29,757 | \$ - |
| 22-5-76-5713 | CDBG 2022 - Administration | \$ 10,500 | \$ 35,000 | \$ 24,500 | \$ - |
| 22-5-76-5715 | HWY 84 LS Force Main - Engineering | \$ - | \$ - | \$ - | \$ 91,200 |
| 22-5-76-5716 | HWY 84 LS Force Main - Construction | \$ - | \$ - | \$ - | \$ 843,615 |
| | Total Capital | \$ 1,855,899 | \$ 1,482,433 | \$ 224,672 | \$ 2,346,432 |
| | Total Expenditures | \$ 1,855,899 | \$ 1,482,433 | \$ 224,672 | \$ 2,346,432 |

City of Bellmead
Capital Improvements Program Budget
FY 2024-2028

| | | | |
|-----------------------------|-------------------------|-------------------|----------------|
| Project Name | Katy Lane 6" Water Line | Priority # | 1 |
| Project Status | Continuing Project | Department | Public Works |
| CCMR # | | Division | Water |
| Construction FY | 2023 | Account # | Fund 22 |
| Estimated Start | 2023 | Requestor | Herb Blomquist |
| Estimated Completion | 2024 | | |

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 \$32 million joint Sewer Interceptor project with the City of Waco, City of Lacy Lakeview, and Texas State Technical College.

| FUNDING SOURCES | | | | | | |
|-------------------------------------|---------------------|-------------|-------------|-------------|-------------|---------------------|
| Source | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total |
| Water/Sewer Funds | \$ 406,617 | | | | | \$ 406,617 |
| Bellmead Economic Development Funds | 675,000 | | | | | 675,000 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| Total | \$ 1,081,617 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,081,617 |

| PROJECT COSTS BUDGET | | | | | | | | |
|----------------------|----------------------------------|---------------------|-------------|-------------|-------------|-------------|-----------------------|---------------------|
| Components | Projected Cost Through 9/30/2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 to Completion | Total Project Cost |
| Design/Engineering | \$ 70,775 | | | | | | | \$ 70,775 |
| Property Acquisition | | | | | | | | 0 |
| Construction | | 1,081,617 | | | | | | 1,081,617 |
| Equipment | | | | | | | | 0 |
| Other | | | | | | | | 0 |
| Total | \$ 70,775 | \$ 1,081,617 | \$ 0 | \$ 1,152,392 |

| ANNUAL OPERATING IMPACT | | | | | | | |
|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| Description | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total | Other |
| Personnel | \$ 5,100 | \$ 5,253 | \$ 5,411 | \$ 5,573 | \$ 5,740 | \$ 27,077 | Project Type: Recurring |
| Operating | 9,846 | 10,141 | 10,446 | 10,759 | 11,082 | 52,274 | |
| Capital Outlay | | | | | | 0 | |
| Total | \$ 14,946 | \$ 15,394 | \$ 15,857 | \$ 16,332 | \$ 16,822 | \$ 79,351 | Project #: |

Notes:

Assuming an average of 3 water main breaks per year on Katy Lane, this waterline improvement project will save the City of Bellmead over \$79,000 in personnel and operating costs over the next 5 years.

City of Bellmead
Capital Improvements Program Budget
FY 2024-2028

| | | | |
|-----------------------------|------------------------------|-------------------|----------------|
| Project Name | CDBG Sewer Line Replacements | Priority # | 1 |
| Project Status | Continuing Project | Department | Public Works |
| CCMR # | | Division | Sewer |
| Construction FY | 2023 | Account # | Fund 22 |
| Estimated Start | FY 2023 | Requestor | Herb 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" and 12" PVC sewer lines, 6 manholes, service connections, and all associated appurtenances. The project will be from Utah Street to Sam Houston street. These improvements will benefit 661 people of which 405 or 61.27% are low to moderate income.

| FUNDING SOURCES | | | | | | |
|--|-------------------|-------------|-------------|-------------|-------------|-------------------|
| Source | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total |
| Texas Department of Agriculture CDV21-0001 | \$ 313,110 | | | | | \$ 313,110 |
| City of Bellmead | 16,890 | | | | | 16,890 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| Total | \$ 330,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 330,000 |

| PROJECT COSTS BUDGET | | | | | | | | |
|----------------------|----------------------------------|-------------------|-------------|-------------|-------------|-------------|-----------------------|--------------------|
| Components | Projected Cost Through 9/30/2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 to Completion | Total Project Cost |
| Design/Engineering | \$ 55,000 | | | | | | | \$ 55,000 |
| Property Acquisition | | | | | | | | 0 |
| Construction | | 330,000 | | | | | | 330,000 |
| Equipment | | | | | | | | 0 |
| Other | 35,000 | 0 | | | | | | 35,000 |
| Total | \$ 90,000 | \$ 330,000 | \$ 0 | \$ 420,000 |

| ANNUAL OPERATING IMPACT | | | | | | | |
|-------------------------|-------------|-------------|-------------|-------------|-------------|--------------|---|
| Description | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total | Other |
| Personnel | | | | | | \$ 0 | Project Type: Non-Recurring Project #: |
| Operating | | | | | | 0 | |
| Capital Outlay | | | | | | 0 | |
| Total | \$ 0 | |

Notes:

City of Bellmead
Capital Improvements Program Budget
FY 2024-2028

| | | | |
|-----------------------------|--|-------------------|----------------|
| Project Name | Highway 84 Lift Station Force Main Replacement | Priority # | 1 |
| Project Status | New Project | Department | Public Works |
| CCMR # | | Division | Sewer |
| Construction FY | 2025 | Account # | Fund 22 |
| Estimated Start | 2024 | Requestor | Herb Blomquist |
| Estimated Completion | 2025 | | |

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

This sewer force main replacement will provide increased capacity for an area of the City in which the current sewer infrastructure is undersized, requires extensive ongoing repairs and is insufficient. The project will be a done at the same time as the North Interceptor Sewer project providing the city added savings because of the elimination of recurring unanticipated operation and maintenance costs in making repairs on this line.

This sewer force main replacement project coincides with the \$32 million joint Sewer Interceptor project with the City of Waco, City of Lacy Lakeview, and Texas State Technical College.

| FUNDING SOURCES | | | | | | |
|---|------------------|-------------------|-------------|-------------|-------------|---------------------|
| Source | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total |
| Water/Sewer Funds | \$ 91,200 | \$ 440,000 | | | | \$ 531,200 |
| Bellmead Economic Development Corporation | | 500,000 | | | | 500,000 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| Total | \$ 91,200 | \$ 940,000 | \$ 0 | \$ 0 | \$ 0 | \$ 1,031,200 |

| PROJECT COSTS BUDGET | | | | | | | | |
|----------------------|----------------------------------|------------------|-------------------|-------------|-------------|-------------|-----------------------|---------------------|
| Components | Projected Cost Through 9/30/2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 to Completion | Total Project Cost |
| Design/Engineering | | \$ 91,200 | | | | | | \$ 91,200 |
| Property Acquisition | | | | | | | | 0 |
| Construction | | | 940,000 | | | | | 940,000 |
| Equipment | | | | | | | | 0 |
| Other | | | | | | | | 0 |
| Total | \$ 0 | \$ 91,200 | \$ 940,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,031,200 |

| ANNUAL OPERATING IMPACT | | | | | | | |
|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------------|
| Description | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total | Other |
| Personnel | \$ 5,800 | \$ 5,974 | \$ 6,153 | \$ 6,338 | \$ 6,528 | \$ 30,793 | Project Type: Non-Recurring |
| Operating | 8,940 | 9,208 | 9,484 | 9,769 | 10,062 | 47,463 | |
| Capital Outlay | | | | | | 0 | |
| Total | \$ 14,740 | \$ 15,182 | \$ 15,637 | \$ 16,107 | \$ 16,590 | \$ 78,256 | Project #: |

Notes:

Assuming an average of 4 sewer force main breaks per year on Hwy 84 LS force main, this sewer force main improvement project will save the City of Bellmead over \$78,000 in personnel and operating costs over the next 5 years.

**Annual Budget
FY 2024**

Water/Sewer Grants Fund

Revenues

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--------------------------------|------------------|---------------------|-------------------|---------------------|
| 23-4313 | Grant Revenue | \$ 39,764 | \$ 2,636,013 | \$ 506,944 | \$ 2,120,767 |
| | Total Intergovernmental | \$ 39,764 | \$ 2,636,013 | \$ 506,944 | \$ 2,120,767 |
| 23-4611 | Interest | \$ 7,803 | \$ 1,200 | \$ 76,904 | \$ 75,000 |
| | Total Investments | \$ 7,803 | \$ 1,200 | \$ 76,904 | \$ 75,000 |
| | Total Revenues | \$ 47,567 | \$ 2,637,213 | \$ 583,848 | \$ 2,195,767 |

Expenditures

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|-----------------------------------|------------------|---------------------|-------------------|---------------------|
| 23-5-75-5403 | Accounting Services | \$ - | \$ 3,500 | \$ - | \$ 5,500 |
| 23-5-75-5711 | Grant Administration | \$ 15,795 | \$ 105,300 | \$ 89,505 | \$ - |
| 23-5-75-5712 | Other Projects | \$ - | \$ 246,360 | \$ - | \$ 356,690 |
| 23-5-75-5713 | Engineering Services | \$ 18,019 | \$ 245,150 | \$ 10,812 | \$ - |
| 23-5-75-5714 | Engineering-400,000 GST Research | \$ 5,950 | \$ 37,400 | \$ 37,400 | \$ - |
| 23-5-75-5715 | Construction-400,000 GST Research | \$ - | \$ 200,000 | \$ - | \$ 200,000 |
| 23-5-75-5717 | Barlow Well Rehabilitation | \$ - | \$ 150,000 | \$ 138,840 | \$ - |
| 23-5-75-5718 | Research Well Rehabilitation | \$ - | \$ 68,027 | \$ 68,027 | \$ - |
| 23-5-75-5719 | Concord Well VFD | \$ - | \$ - | \$ - | \$ 297,968 |
| 23-5-76-5714 | Lift Station Engineering | \$ - | \$ 151,200 | \$ 151,200 | \$ - |
| 23-5-76-5715 | Lift Station Construction | \$ - | \$ 1,400,000 | \$ - | \$ 1,400,000 |
| 23-5-76-5716 | Lift Station Administration | \$ - | \$ - | \$ - | \$ 31,500 |
| | Total Capital | \$ 39,764 | \$ 2,606,937 | \$ 495,784 | \$ 2,291,658 |
| | Total Expenditures | \$ 39,764 | \$ 2,606,937 | \$ 495,784 | \$ 2,291,658 |

City of Bellmead
Capital Improvements Program Budget
FY 2024-2028

| | | | |
|-----------------------------|------------------------------------|-------------------|----------------|
| Project Name | Research Ground Storage Tank Rehab | Priority # | 1 |
| Project Status | Continuing Project | Department | Public Works |
| CCMR # | | Division | Water |
| Construction FY | 2024 | Account # | 23-5755714 |
| Estimated Start | November 2023 | Requestor | Greg Carpenter |
| Estimated Completion | February 2024 | | |

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

Flushing, cleaning and rehabilitation of Research Water Well Tower Ground Storage Tank. The storage tank has been leaking for over a year and was cited as an alleged violation for failure to maintain potable storage tanks tight against leakage during a recent TCEQ inspection. Successful contractor will be responsible for traffic control and detouring of traffic in/around the project area. Successful contractor will also be responsible for receipt and disposal of the scrap metal. Rehabilitation anticipated between November 2023 and February 2024.

| FUNDING SOURCES | | | | | | |
|--------------------------|------------|---------|---------|---------|---------|--------------|
| Source | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total |
| American Rescue Plan Act | \$ 200,000 | | | | | \$ 200,000 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| Total | \$ 200,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 200,000 |

| PROJECT COSTS BUDGET | | | | | | | | |
|----------------------|----------------------------------|------------|---------|---------|---------|---------|-----------------------|--------------------|
| Components | Projected Cost Through 9/30/2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 to Completion | Total Project Cost |
| Design/Engineering | \$ 37,400 | | | | | | | \$ 37,400 |
| Property Acquisition | | | | | | | | 0 |
| Construction | | 200,000 | | | | | | 200,000 |
| Equipment | | | | | | | | 0 |
| Other | | | | | | | | 0 |
| Total | \$ 37,400 | \$ 200,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 237,400 |

| ANNUAL OPERATING IMPACT | | | | | | | |
|-------------------------|---------|---------|---------|---------|---------|--------------|---|
| Description | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total | Other |
| Personnel | | | | | | \$ 0 | Project Type: Non-Recurring Project #: |
| Operating | | | | | | 0 | |
| Capital Outlay | | | | | | 0 | |
| Total | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |

Notes:

City of Bellmead
Capital Improvements Program Budget
FY 2024-2028

| | | | |
|-----------------------------|---|-------------------|----------------|
| Project Name | Concord Well Variable Frequency Drive (VFD) | Priority # | 1 |
| Project Status | New Project | Department | Public Works |
| CCMR # | | Division | Water |
| Construction FY | 2024 | Account # | 23-5-75-5719 |
| Estimated Start | 2024 | Requestor | Herb Blomquist |
| Estimated Completion | 2024 | | |

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

The electrical systems powering Bellmead's Concord water well is not current and has not been upgraded since the water well was drilled and installed in 1978. The electrical system is unprotected and susceptible to both weather related events and ONCOR power fluctuations. This has caused the well to become inoperative 3 times in the last three years. The City's electrical engineering consultant has recommended that Bellmead upgrade all water well electrical systems to included a variable frequency drive (VFD), an upgraded distribution panel, a step up transformer, a harmonic filter with surge protection, and other associated components to provide safeguards against the aforementioned issues.

| FUNDING SOURCES | | | | | | |
|--------------------------------|------------|---------|---------|---------|---------|--------------|
| Source | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total |
| American Rescue Plan Act Funds | \$ 297,968 | | | | | \$ 297,968 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| Total | \$ 297,968 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 297,968 |

| PROJECT COSTS BUDGET | | | | | | | | |
|----------------------|----------------------------------|------------|---------|---------|---------|---------|-----------------------|--------------------|
| Components | Projected Cost Through 9/30/2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 to Completion | Total Project Cost |
| Design/Engineering | | \$ 10,000 | | | | | | \$ 10,000 |
| Property Acquisition | | | | | | | | 0 |
| Construction | | 50,000 | | | | | | 50,000 |
| Equipment | | 162,836 | | | | | | 162,836 |
| Other | | 75,132 | | | | | | 75,132 |
| Total | \$ 0 | \$ 297,968 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 297,968 |

| ANNUAL OPERATING IMPACT | | | | | | | |
|-------------------------|---------|---------|---------|---------|---------|--------------|---|
| Description | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total | Other |
| Personnel | | | | | | \$ 0 | Project Type: Non-Recurring Project #: |
| Operating | | | | | | 0 | |
| Capital Outlay | | | | | | 0 | |
| Total | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |

Notes:

A well's life cycle is normally 5-7 years. Bellmead's well history since 2019 has seen an operational and reliability history of 1-3 years on average for eater wells with a replacement cost ranging from \$110,000 to \$140,000 per well. This investment will result in net savings in excess of \$200,000 because the well's life expectancy will be increased and will not have to be replaced every 1-3 years because of an act of nature or an ONCOR power fluctuation.

City of Bellmead
Capital Improvements Program Budget
FY 2024-2028

| | | | |
|-----------------------------|---------------------------|-------------------|-------------------|
| Project Name | ARPA Lift Station Project | Priority # | 1 |
| Project Status | Continuing Project | Department | Public Works |
| CCMR # | | Division | Sewer |
| Construction FY | FY 2024 | Account # | Fund 23 |
| Estimated Start | FY2024 | Requestor | Herbert Blomquist |
| Estimated Completion | FY2025 | | |

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

The ARPA Lift Station Project upgrades 3 key lift stations for Bellmead which are not being replaced or eliminated as part of the North Interceptor Project. The upgrade of the Hwy 84, Wilson, and Parrish lift stations will provide for a submersible wet well design, total reconstruction, pump replacement with increased pumping capacity, and will also include communications telemetry (SCADA). This project coupled with the completion of the North interceptor Project will enhance future economic development and growth with increased wastewater capacity and will also provide the City savings in annual operating costs.

| FUNDING SOURCES | | | | | | |
|-----------------------------------|--------------|---------|---------|---------|---------|--------------|
| Source | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total |
| American Recovery Plan Act (ARPA) | \$ 1,431,500 | | | | | \$ 1,431,500 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| Total | \$ 1,431,500 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,431,500 |

| PROJECT COSTS BUDGET | | | | | | | | |
|----------------------|----------------------------------|--------------|---------|---------|---------|---------|-----------------------|--------------------|
| Components | Projected Cost Through 9/30/2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 to Completion | Total Project Cost |
| Design/Engineering | \$ 151,200 | | | | | | | \$ 151,200 |
| Property Acquisition | | | | | | | | 0 |
| Construction | | 1,400,000 | | | | | | 1,400,000 |
| Equipment | | | | | | | | 0 |
| Other | | 31,500 | | | | | | 31,500 |
| Total | \$ 151,200 | \$ 1,431,500 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,582,700 |

| ANNUAL OPERATING IMPACT | | | | | | | |
|-------------------------|-----------|-----------|-----------|-----------|-----------|--------------|-------------------------|
| Description | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total | Other |
| Personnel | \$ 7,365 | \$ 4,681 | \$ 4,925 | \$ 5,073 | \$ 5,225 | \$ 27,269 | Project Type: Recurring |
| Operating | 20,066 | 11,738 | 12,194 | 12,560 | 12,937 | 69,495 | |
| Capital Outlay | | | | | | 0 | |
| Total | \$ 27,431 | \$ 16,419 | \$ 17,119 | \$ 17,633 | \$ 18,162 | \$ 96,764 | Project #: |

Notes:

Assuming an average of 1 major lift station repair per year for the 4 lift stations not included in the North interceptor Project and daily required inspections 365 days/year, this ARPA lift station project will save the City of Bellmead almost \$88,000 in personnel and operating expenses over the next 5 years.

**Annual Budget
FY 2024**

Governmental Capital Projects Fund

Revenues

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--------------------------------------|-------------------|-----------------|-------------------|-------------------|
| 61-4373 | McLennan County 911 | \$ - | \$ - | \$ - | \$ 15,000 |
| | Total Intergovernmental | \$ - | \$ - | \$ - | \$ 15,000 |
| 61-4611 | Interest Earned | \$ 7,802 | \$ 1,200 | \$ 47,000 | \$ 48,316 |
| | Total Investment Income | \$ 7,802 | \$ 1,200 | \$ 47,000 | \$ 48,316 |
| 61-4910 | Transfer From General Fund | \$ 479,964 | \$ - | \$ - | \$ 500,000 |
| | Total Other Financing Sources | \$ 479,964 | \$ - | \$ - | \$ 500,000 |
| | Total Revenues | \$ 487,766 | \$ 1,200 | \$ 47,000 | \$ 563,316 |

Expenditures

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|---------------------------------|-------------------|---------------------|-------------------|---------------------|
| 61-5-20-5704 | Facilities | \$ 46,086 | \$ - | \$ - | \$ - |
| 61-5-51-5704 | Facilities | \$ - | \$ - | \$ - | \$ 75,000 |
| 61-5-51-5705 | Machinery & Equipment | \$ - | \$ - | \$ - | \$ 66,921 |
| 61-5-51-5706 | Vehicles | \$ 129,854 | \$ 234,203 | \$ 234,202 | \$ 195,600 |
| 61-5-51-5799 | Other Capital Equipment | \$ - | \$ 448,220 | \$ - | \$ 192,598 |
| 61-5-71-5705 | Machinery & Equipment | \$ - | \$ 123,215 | \$ 120,809 | \$ 25,300 |
| 61-5-71-5706 | Vehicles | \$ 88,000 | \$ 150,000 | \$ - | \$ - |
| 61-5-71-5711 | Katy Lane Street Rehabilitation | \$ - | \$ - | \$ - | \$ 1,355,493 |
| 61-5-73-5301 | Building Maintenance | \$ 19,500 | \$ - | \$ - | \$ - |
| 61-5-73-5704 | Facilities | \$ - | \$ 50,000 | \$ - | \$ - |
| 61-5-73-5706 | Vehicles | \$ - | \$ - | \$ - | \$ 17,000 |
| 61-5-81-5706 | Vehicles | \$ - | \$ 74,812 | \$ 76,128 | \$ 40,000 |
| | Total Capital | \$ 283,440 | \$ 1,080,450 | \$ 431,139 | \$ 1,967,912 |
| | Total Expenditures | \$ 283,440 | \$ 1,080,450 | \$ 431,139 | \$ 1,967,912 |

Capital Equipment

| Account Number/Description | Amount | Priority | New | Replacement | Impact on Operating Budget | Operating Costs |
|--|-------------------|----------|-----|-------------|----------------------------|---|
| 61-5-51-5704 Dispatch Remodel | \$ 75,000 | 3 | | ✓ | \$ 100 | Increase in insurance costs |
| 61-5-51-5705 Eventide 7400X Recorder | \$ 31,921 | 1 | | ✓ | \$ (11,500) | Annual Maintenance Costs |
| 61-5-51-5706 File Server | \$ 35,000 | 5 | | ✓ | \$ (1,000) | Annual Maintenance Costs |
| 61-5-51-5706 Three (3) Patrol Units - Equipped | \$ 195,600 | 2 | | ✓ | \$ (15,000) | Decrease in maintenance costs, increase in insurance costs, sale of replaced vehicles |
| 61-5-71-5705 Shredder | \$ 25,300 | 4 | | ✓ | \$ (2,650) | Decrease in maintenance costs, increase in insurance costs, sale of replaced shredder |
| 61-5-73-5706 Utility Vehicle | \$ 17,000 | 6 | ✓ | | \$ 3,500 | Fuel, insurance, & maintenance costs |
| 61-5-81-5706 Truck | \$ 40,000 | 7 | | ✓ | \$ (3,795) | Decrease in maintenance costs, increase in insurance costs, sale of replaced vehicle |
| Total | \$ 419,821 | | | | \$ (30,050) | |

City of Bellmead
Capital Improvements Program Budget
FY 2024-2028

| | | | |
|-----------------------------|---------------------------------|-------------------|----------------|
| Project Name | Katy Lane 6" Street Reclamation | Priority # | 1 |
| Project Status | Continuing Project | Department | Public Works |
| CCMR # | | Division | Streets |
| Construction FY | 2023 | Account # | Fund 61 |
| Estimated Start | 2023 | Requestor | Herb Blomquist |
| Estimated Completion | 2024 | | |

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

This street reclamation project will substantially improve 11,415 linear feet of road surface for Katy Lane and Williams Road south of Highway 84 . These streets are in very poor condition with a Pavement Condition Index (PCI) of <35%, require extensive ongoing repairs, and create unsafe driving conditions for the traveling public. The project will be done at the same time as the North Interceptor Sewer and Katy Lane waterline replacement projects providing the city added savings because all of the projects will share engineering, mobilization, traffic control and construction costs.

This street reclamation project coincides with the \$34 million joint Sewer Interceptor project with the City of Waco, City of Lacy Lakeview, and Texas State Technical College.

| FUNDING SOURCES | | | | | | |
|------------------|--------------|---------|---------|---------|---------|--------------|
| Source | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total |
| City of Bellmead | \$ 1,355,493 | | | | | \$ 1,355,493 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| Total | \$ 1,355,493 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,355,493 |

| PROJECT COSTS BUDGET | | | | | | | | |
|----------------------|----------------------------------|--------------|---------|---------|---------|---------|-----------------------|--------------------|
| Components | Projected Cost Through 9/30/2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 to Completion | Total Project Cost |
| Design/Engineering | | | | | | | | \$ 0 |
| Property Acquisition | | | | | | | | 0 |
| Construction | | 1,355,493 | | | | | | 1,355,493 |
| Equipment | | | | | | | | 0 |
| Other | | | | | | | | 0 |
| Total | \$ 0 | \$ 1,355,493 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,355,493 |

| ANNUAL OPERATING IMPACT | | | | | | | |
|-------------------------|-----------|-----------|-----------|-----------|-----------|--------------|-----------------------------|
| Description | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total | Other |
| Personnel | \$ 4,755 | \$ 4,897 | \$ 5,044 | \$ 5,195 | \$ 5,351 | \$ 25,242 | Project Type: Non-Recurring |
| Operating | 14,603 | 15,041 | 15,492 | 15,957 | 16,435 | 77,528 | |
| Capital Outlay | | | | | | 0 | |
| Total | \$ 19,358 | \$ 19,938 | \$ 20,536 | \$ 21,152 | \$ 21,786 | \$ 102,770 | Project #: |

Notes:

Assuming an average of 60 pothole repairs per year on Katy Lane and Williams Road, this street reclamation project will save the City of Bellmead over \$100,000 in personnel and operating costs over the next 5 years.



**Annual Budget
FY 2024**

2014 Certificates of Obligation - WS Portion

Revenues

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|--------------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 65-4611 | Interest | \$ 25,767 | \$ 3,000 | \$ 141,571 | \$ 142,000 |
| | Total Investment Income | \$ 25,767 | \$ 3,000 | \$ 141,571 | \$ 142,000 |
| 65-4935 | Transfer from Fund 35 | \$ - | \$ 500,000 | \$ 500,000 | \$ 750,000 |
| | Total Other Financing Sources | \$ - | \$ 500,000 | \$ 500,000 | \$ 750,000 |
| | Total Revenues | \$ 25,767 | \$ 503,000 | \$ 641,571 | \$ 892,000 |

Expenditures

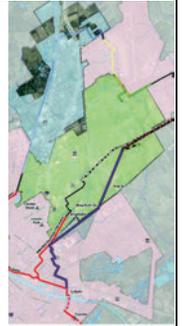
| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|------------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 65-5-76-5404 | Legal Services | \$ - | \$ - | \$ - | \$ - |
| | Total Professional Services | \$ - | \$ - | \$ - | \$ - |
| 65-5-76-5721 | Sewer Interceptor | \$ - | \$ 5,047,473 | \$ - | \$ 6,147,210 |
| | Total Capital | \$ - | \$ 5,047,473 | \$ - | \$ 6,147,210 |
| 65-5-76-5920 | Transfer to Fund 20 | \$ - | \$ - | \$ - | \$ - |
| | Total Transfers | \$ - | \$ - | \$ - | \$ - |
| | Total Expenditures | \$ - | \$ 5,047,473 | \$ - | \$ 6,147,210 |

City of Bellmead
Capital Improvements Program Budget
FY 2024-2028

| | | | |
|-----------------------------|-------------------------|-------------------|----------------|
| Project Name | North Sewer Interceptor | Priority # | 1 |
| Project Status | Continuing Project | Department | Public Works |
| CCMR # | | Division | Sewer |
| Construction FY | 2023 | Account # | Fund 65 |
| Estimated Start | 2023 | Requestor | Herb Blomquist |
| Estimated Completion | 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 is a \$32 million joint project with the City of Waco, City of Lacy Lakeview, and Texas State Technical College.

| FUNDING SOURCES | | | | | | |
|---|---------------------|-------------------|-------------------|-------------|-------------|---------------------|
| Source | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total |
| 2014 Certificate of Obligation | \$ 2,197,210 | | | | | \$ 2,197,210 |
| Bellmead Economic Development Corporation | 3,200,000 | 500,000 | 206,064 | | | 3,906,064 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| Total | \$ 5,397,210 | \$ 500,000 | \$ 206,064 | \$ 0 | \$ 0 | \$ 6,103,274 |

| PROJECT COSTS BUDGET | | | | | | | | |
|----------------------|----------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|
| Components | Projected Cost Through 9/30/2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 to Completion | Total Project Cost |
| Design/Engineering | \$ 358,381 | | | | | | | \$ 358,381 |
| Property Acquisition | 312,714 | | | | | | | 312,714 |
| Construction | | 4,053,218 | 881,799 | 844,007 | 162,125 | 162,125 | | 6,103,274 |
| Equipment | | | | | | | | 0 |
| Other | 957 | | | | | | | 957 |
| Total | \$ 672,052 | \$ 4,053,218 | \$ 881,799 | \$ 844,007 | \$ 162,125 | \$ 162,125 | \$ 0 | \$ 6,775,326 |

| ANNUAL OPERATING IMPACT | | | | | | | |
|-------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|---|
| Description | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | 5 Year Total | Other |
| Personnel | \$ 36,180 | \$ 27,949 | \$ 28,787 | \$ 19,767 | \$ 20,360 | \$ 133,043 | Project Type: Non-Recurring Project #: |
| Operating | 23,919 | 18,477 | 19,031 | 13,068 | 13,460 | 87,955 | |
| Capital Outlay | | | | | | 0 | |
| Total | \$ 60,099 | \$ 46,426 | \$ 47,818 | \$ 32,835 | \$ 33,820 | \$ 220,998 | |

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 2024**

| | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget | Percent of Budget | % Change from FY 2023 Budget |
|-----------------------------------|-------------------|-------------------|----------------------|-------------------|----------------------|------------------------------------|
| Revenues | | | | | | |
| Ad Valorem Taxes | 411,098 | 375,124 | 375,124 | 398,162 | 93.43% | 6.14% |
| Delinquent Property Taxes | 10,748 | 12,000 | 10,000 | 10,000 | 2.35% | -16.67% |
| Tax Penalty & Interest | 7,885 | 6,000 | 8,000 | 8,000 | 1.88% | 33.33% |
| Investment Income | 1,926 | 300 | 10,000 | 10,000 | 2.35% | 3233.33% |
| Total Revenues | 431,658 | 393,424 | 403,124 | 426,162 | 100.01% | 8.32% |
| Expenditures | | | | | | |
| Principal Payments | 290,000 | 260,000 | 260,000 | 270,000 | 66.46% | 3.85% |
| Interest Payments | 151,513 | 142,735 | 142,735 | 134,288 | 33.05% | -5.92% |
| Fiscal Charges | 577 | 1,500 | 600 | 1,000 | 0.25% | -33.33% |
| Arbitrage | 558 | 1,000 | 558 | 1,000 | 0.25% | 0.00% |
| Total Expenditures | 442,648 | 405,235 | 403,893 | 406,288 | 100.01% | 0.26% |
| Net Change In Fund Balance | (10,989) | (11,811) | (769) | 19,874 | | |
| Fund Balance, Beginning | | | | 291,534 | | |
| Fund Balance, Ending | | | | \$ 311,408 | | |

Debt Service Fund Revenues

| Account Number | Account Name | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|-----------------------|-----------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| 50-4111 | Ad Valorem Taxes | \$ 411,098 | \$ 375,124 | \$ 375,124 | \$ 398,162 |
| 50-4112 | Delinquent Ad Valorem Taxes | \$ 10,748 | \$ 12,000 | \$ 10,000 | \$ 10,000 |
| 50-4191 | Tax Penalty and Interest | \$ 7,885 | \$ 6,000 | \$ 8,000 | \$ 8,000 |
| | Total Ad Valorem Taxes | \$ 429,732 | \$ 393,124 | \$ 393,124 | \$ 416,162 |
| 50-4611 | Interest Earned | \$ 1,926 | \$ 300 | \$ 10,000 | \$ 10,000 |
| | Total Interest Income | \$ 1,926 | \$ 300 | \$ 10,000 | \$ 10,000 |
| | Total Debt Service Revenue | \$ 431,658 | \$ 393,424 | \$ 403,124 | \$ 426,162 |

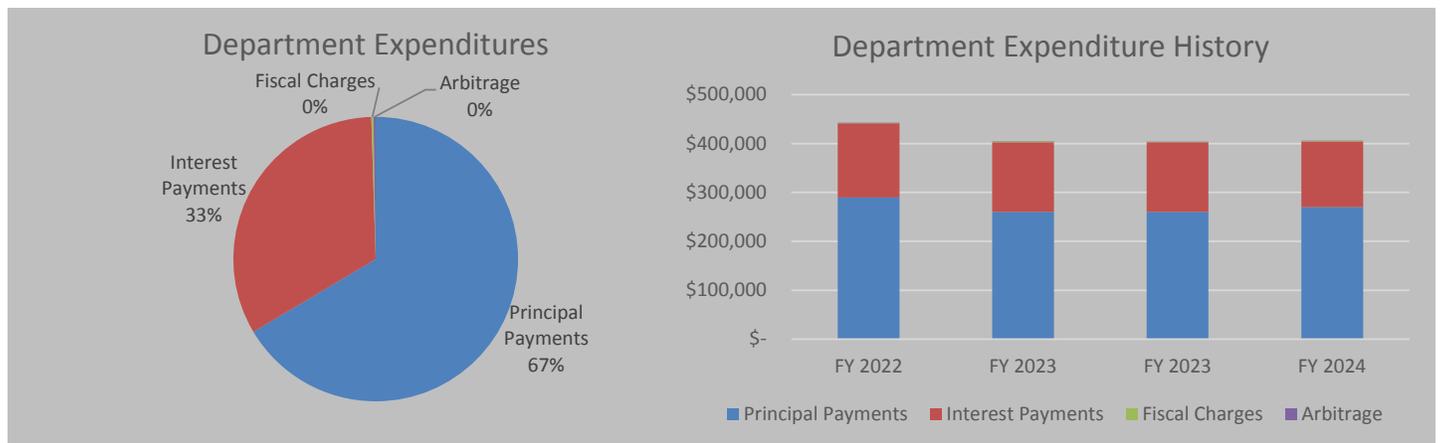
Revenue Assumptions:

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 \$.056936 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 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget |
|----------------|--|-------------------|-------------------|-------------------|-------------------|
| 50-5-90-5601 | Principal Payments | \$ 290,000 | \$ 260,000 | \$ 260,000 | \$ 270,000 |
| 50-5-90-5611 | Interest Payments | \$ 151,513 | \$ 142,735 | \$ 142,735 | \$ 134,288 |
| 50-5-90-5621 | Fiscal Charges | \$ 577 | \$ 1,500 | \$ 600 | \$ 1,000 |
| 50-5-90-5631 | Arbitrage | \$ 558 | \$ 1,000 | \$ 558 | \$ 1,000 |
| | Total Debt Service Expenditures | \$ 442,648 | \$ 405,235 | \$ 403,893 | \$ 406,288 |



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 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 2024 rate is well this limit.

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

STATE REQUIREMENTS

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

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

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

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

PAYMENT OF TAXES

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

| <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 2024**

- Tax Structure -

| | | <u>% of Appraised</u> | <u>Taxes Lost</u> |
|-------------------------------------|----------------------------|-----------------------|-------------------|
| Total Appraised Value | \$ 883,528,923 | | |
| Cap on Homestead Increases | <u>\$ (60,155,222)</u> | 6.81% | \$ (194,403) |
| Total Assessed Value | \$ 823,373,701 | | |
| Protest Allowance | \$ (532,374) | 0.06% | \$ (1,720) |
| Charitable Organizations | \$ (53,620) | 0.01% | \$ (173) |
| Veterans' Partial Exemptions | \$ (790,320) | 0.09% | \$ (2,554) |
| Veterans' 100% HS Exemption | \$ (11,487,349) | 1.30% | \$ (37,124) |
| Totally Exempt Property | \$ (92,164,230) | 10.43% | \$ (297,846) |
| Freeport | \$ (94,870) | 0.01% | \$ (307) |
| Over 65 Exemptions | \$ (4,693,144) | 0.53% | \$ (15,167) |
| Pollution Control | <u>\$ (37,525)</u> | <u>0.00%</u> | <u>\$ (121)</u> |
| Total Exemptions | \$ (109,853,432) | 19.24% | \$ (549,415) |
| Net Taxable Value | <u>\$ 713,520,269</u> | 80.76% | |
| Tax Rate per \$100 Valuation | \$ 0.323169 | | |
| Estimated Tax Levy | <u>\$ 2,305,876</u> | | |
| Estimated Collections at 98% | <u>\$ 2,259,759</u> | | |

- Comparison of Taxable Value, Levy, and Rates -

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|
| Taxable Value | \$ 489,110,300 | \$ 539,806,507 | \$ 637,678,533 | \$ 713,520,269 |
| Maint & Oper Tax Rate | \$ 0.287381 | \$ 0.296291 | \$ 0.263142 | \$ 0.266233 |
| Debt Service Tax Rate | <u>\$ 0.090473</u> | <u>\$ 0.078896</u> | <u>\$ 0.060027</u> | <u>\$ 0.056936</u> |
| Total Tax Rate | \$ 0.377854 | \$ 0.375187 | \$ 0.323169 | \$ 0.323169 |
| Tax Levy | \$ 1,848,123 | \$ 2,025,284 | \$ 2,060,779 | \$ 2,305,876 |

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



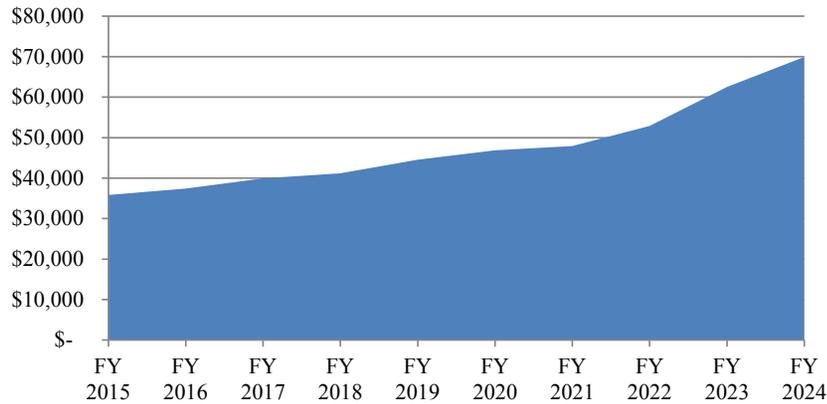
Each \$0.01 of tax at 98% collection produces \$ 69,925



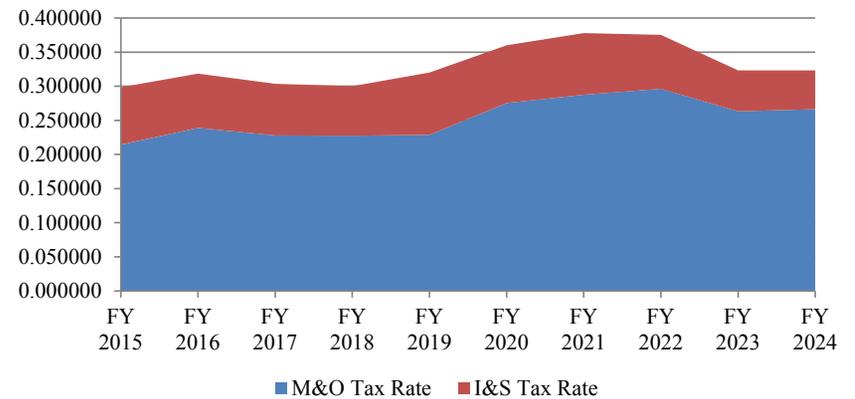
CITY OF BELLMEAD
Annual Budget
FY 2024
- HISTORICAL TAX DATA -

| 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 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 |
| FY 2024 | 2023 | 0.266233 | 0.056936 | 0.323169 | \$ 883,528,923 | \$ 713,520,269 | \$ 2,305,876 | \$ 69,925 |

Each \$0.01 of Tax @ 98% Collection



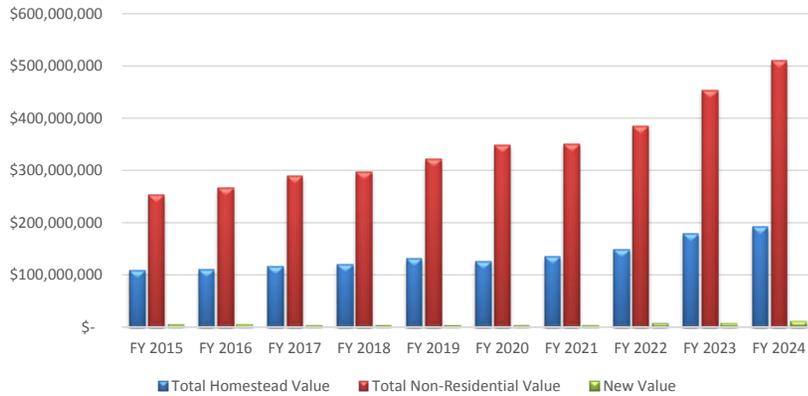
Total Tax Rate



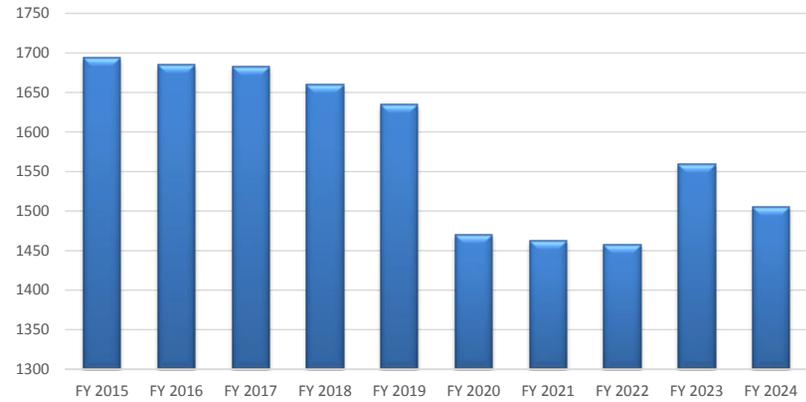
CITY OF BELLMEAD
Annual Budget
FY 2024
- HISTORICAL TAX DATA -

| Fiscal Year | Tax Year | # of Homesteads | Average Homestead Market Value | Average Homestead Exemption | Average Homestead Taxable Value | Tax Levy - Average Homestead | Total Homestead Value | Total Non-Residential Value | New Value | Total Taxable Value |
|-------------|----------|-----------------|--------------------------------|-----------------------------|---------------------------------|------------------------------|-----------------------|-----------------------------|---------------|---------------------|
| FY 2015 | 2014 | 1694 | \$ 66,430 | \$ 2,492 | \$ 63,938 | \$ 191 | \$ 108,310,972 | \$ 252,422,080 | \$ 4,623,010 | \$ 365,356,062 |
| FY 2016 | 2015 | 1685 | \$ 66,559 | \$ 1,558 | \$ 65,001 | \$ 207 | \$ 109,526,685 | \$ 267,226,240 | \$ 4,860,190 | \$ 381,613,115 |
| FY 2017 | 2016 | 1683 | \$ 71,557 | \$ 2,771 | \$ 68,786 | \$ 209 | \$ 115,766,838 | \$ 288,362,104 | \$ 3,554,060 | \$ 407,683,002 |
| FY 2018 | 2017 | 1660 | \$ 74,301 | \$ 1,856 | \$ 72,445 | \$ 217 | \$ 120,258,700 | \$ 296,788,004 | \$ 3,465,790 | \$ 420,512,494 |
| FY 2019 | 2018 | 1635 | \$ 86,921 | \$ 7,288 | \$ 79,633 | \$ 255 | \$ 130,199,955 | \$ 321,387,163 | \$ 3,240,240 | \$ 454,827,358 |
| FY 2020 | 2019 | 1470 | \$ 90,887 | \$ 5,049 | \$ 85,838 | \$ 309 | \$ 126,181,860 | \$ 347,785,660 | \$ 4,294,430 | \$ 478,261,950 |
| FY 2021 | 2020 | 1463 | \$ 97,872 | \$ 5,772 | \$ 92,100 | \$ 348 | \$ 134,742,300 | \$ 350,847,610 | \$ 3,520,390 | \$ 489,110,300 |
| FY 2022 | 2021 | 1458 | \$ 113,683 | \$ 11,877 | \$ 101,806 | \$ 382 | \$ 148,433,148 | \$ 383,808,769 | \$ 7,564,590 | \$ 539,806,507 |
| FY 2023 | 2022 | 1560 | \$ 148,305 | \$ 33,666 | \$ 114,639 | \$ 370 | \$ 178,836,840 | \$ 452,187,033 | \$ 6,654,660 | \$ 637,678,533 |
| FY 2024 | 2023 | 1505 | \$ 167,208 | \$ 39,729 | \$ 127,479 | \$ 412 | \$ 191,855,895 | \$ 510,389,444 | \$ 11,274,930 | \$ 713,520,269 |

Total Taxable Values



of Homesteads







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 2024 tax rate is well below all the limits.

| | |
|---|--------------------------|
| Assessed Value, 2023 (FY 2024) Tax Roll | \$823,373,701 |
| Limit on Amount Designated for Debt Service | <u> x 1.25%</u> |
| Legal Debt Limit | \$ 10,292,171 |
| General Obligation Debt Service FY 2024 | \$ 406,288 |

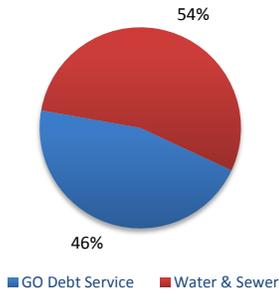
**City of Bellmead
Annual Budget
FY 2024
City Wide Debt**

| Issue | Purpose | S&P Rating | Maturity Date | ---Interest Rates--- | | Original Issue | Outstanding 10/01/23 |
|--------------------------|--|------------|---------------|----------------------|-------|----------------------|----------------------|
| | | | | Low | High | | |
| 2014 CO's | Public Safety Vehicles, Street Improvements, Utility System Improvements | AA- | 9/30/2034 | 2.00% | 3.75% | 8,500,000 | 5,565,000 |
| 2016 CO's | Utility System Improvements | AA- | 9/30/2036 | 2.00% | 3.00% | 2,400,000 | 1,695,000 |
| 2018 CO's | Public Safety Vehicles | AA- | 9/30/2038 | 3.00% | 5.00% | 1,995,000 | 1,595,000 |
| Total Bonded Debt | | | | | | \$ 12,895,000 | \$ 8,855,000 |

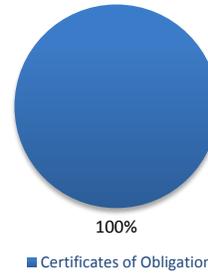
By Fund:

| Issue | Last Maturity Date | ---Interest Rates--- | | Original Issues | Outstanding 10/01/23 |
|--------------------------|--------------------|----------------------|-------|----------------------|----------------------|
| | | Low | High | | |
| GO Debt | 8/1/2039 | 2.00% | 5.00% | \$ 5,995,000 | \$ 4,060,000 |
| Water & Sewer | 8/15/2033 | 0.40% | 5.00% | 6,900,000 | 4,795,000 |
| Total Bonded Debt | | | | \$ 12,895,000 | \$ 8,855,000 |

Debt Outstanding - Fund



Debt Outstanding - Type



**City of Bellmead
Annual Budget
FY 2024
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 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 | \$ 5,565,000 | \$ 1,109,192 | \$ 1,695,000 | \$ 349,775 | \$ 1,595,000 | \$ 450,174 | \$ 8,855,000 | \$ 1,909,141 | \$ 10,764,141 |

**City of Bellmead
Annual Budget
FY 2024
General Obligation Debt
Schedule of Bonded Debt**

| Issue | Purpose | Maturity Date | ---Interest Rates--- | | Original Issue | Outstanding 10/01/23 |
|--------------------------------------|--|------------------|----------------------|-------|---------------------|-------------------------|
| | | | Low | High | | |
| 2014 CO's - GO Portion | Public Safety Vehicles, Street Improvements | 9/30/2034 | 2.00% | 3.75% | 4,000,000 | 2,465,000 |
| 2018 CO's | Public Safety Vehicles | 9/30/2038 | 3.00% | 5.00% | 1,995,000 | 1,595,000 |
| Total General Obligation Debt | | | | | \$ 5,995,000 | \$ 4,060,000 |

**City of Bellmead
Annual Budget
FY 2024
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 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 | \$ 2,465,000 | \$ 491,753 | \$ 1,595,000 | \$ 450,174 | \$ 4,060,000 | \$ 941,927 | \$ 5,001,927 |

**City of Bellmead
Annual Budget
FY 2024
Water & Sewer Debt
Schedule of Bonded Debt**

| Issue | Purpose | Maturity Date | ---Interest Rates--- | | Original Issue | Outstanding 10/01/23 |
|-----------------------------|--|---------------|----------------------|-------|---------------------|----------------------|
| | | | Low | High | | |
| 2014 CO's - Revenue Portion | Water Storage Tank, Sewer Interceptor, WS Improvements | 9/30/2034 | 2.00% | 3.75% | \$ 4,500,000 | \$ 3,100,000 |
| 2016 CO's | Utility System Improvements | 9/30/2036 | 2.00% | 3.00% | \$ 2,400,000 | \$ 1,695,000 |
| Total Revenue Debt | | | | | \$ 6,900,000 | \$ 4,795,000 |

**City of Bellmead
Annual Budget
FY 2024
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 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 | \$ 3,100,000 | \$ 617,439 | \$ 1,695,000 | \$ 349,775 | \$ 4,795,000 | \$ 967,214 | \$ 5,762,214 |





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 2019 and FY 2028.

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.

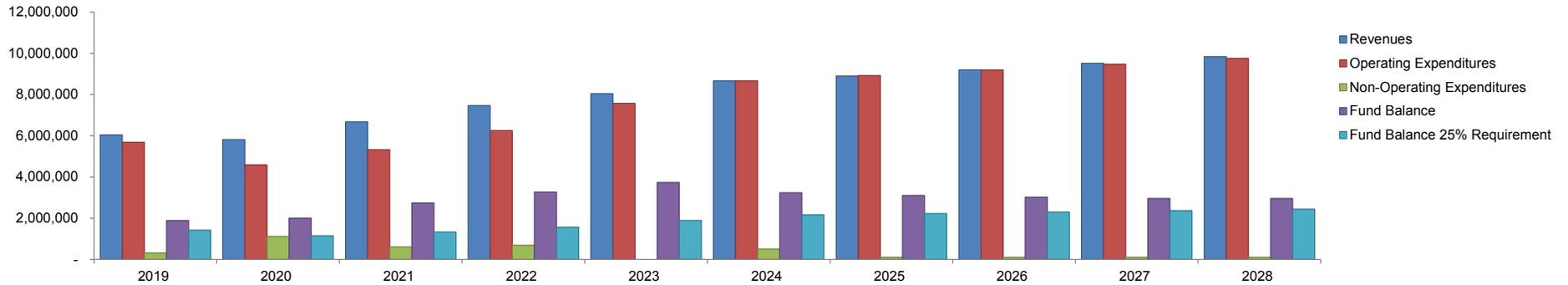
GENERAL FUND
Five Year Forecast
FY 2024

| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Estimated | 2024 Forecast | 2025 Forecast | 2026 Forecast | 2027 Forecast | 2028 Forecast | 2019-2028 % Change |
|-------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|
| Revenues | | | | | | | | | | | |
| Property Taxes | 1,033,854 | 1,314,227 | 1,447,123 | 1,602,993 | 1,654,586 | 1,926,634 | 1,994,066 | 2,063,859 | 2,136,094 | 2,210,857 | 113.85% |
| Sales Taxes | 2,660,639 | 2,666,605 | 2,953,772 | 3,177,281 | 3,473,321 | 3,691,200 | 3,875,760 | 4,069,548 | 4,273,025 | 4,486,677 | 68.63% |
| Franchise Taxes | 514,688 | 484,867 | 506,171 | 570,674 | 597,687 | 617,100 | 623,271 | 629,504 | 635,799 | 642,157 | 24.77% |
| Licenses and Permits | 57,055 | 92,864 | 93,099 | 124,125 | 119,034 | 140,600 | 142,709 | 144,850 | 147,022 | 149,228 | 161.55% |
| Intergovernmental Revenues | 7,410 | 75,299 | 72,827 | 73,522 | 91,771 | 59,969 | 59,969 | 59,969 | 59,969 | 59,969 | 709.30% |
| Charges for Services | 677,203 | 705,489 | 1,173,271 | 1,417,241 | 1,462,385 | 1,548,700 | 1,564,187 | 1,579,829 | 1,595,627 | 1,611,583 | 137.98% |
| Fines and Forfeitures | 159,479 | 135,422 | 204,556 | 189,224 | 209,087 | 214,300 | 216,443 | 218,607 | 220,793 | 223,001 | 39.83% |
| Investment Income | 37,187 | 19,303 | 2,994 | 29,783 | 123,150 | 125,375 | 125,375 | 125,375 | 125,375 | 125,375 | 237.15% |
| Other Income | (7,572) | 7,098 | 3,354 | 2,141 | 2,162 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | (129.05%) |
| Other Financing Sources | 906,499 | 311,488 | 218,830 | 279,410 | 307,426 | 336,290 | 291,284 | 303,843 | 317,143 | 331,247 | (63.46%) |
| Total Revenues | 6,046,442 | 5,812,660 | 6,675,997 | 7,466,394 | 8,040,609 | 8,662,368 | 8,895,265 | 9,197,583 | 9,513,047 | 9,842,293 | 62.78% |
| Operating Expenditures | | | | | | | | | | | |
| General Government | | | | | | | | | | | |
| City Council | 13,485 | 18,447 | 36,403 | 46,846 | 38,435 | 47,147 | 48,561 | 50,018 | 51,519 | 53,064 | 293.51% |
| Administration-City Manager | 301,190 | 159,012 | 159,883 | 226,373 | 249,120 | 228,611 | 235,469 | 242,533 | 249,809 | 257,304 | (14.57%) |
| Administration-City Secretary | 82,618 | 92,969 | 104,784 | 101,885 | 94,125 | 127,026 | 130,837 | 134,762 | 138,805 | 142,969 | 73.05% |
| Finance-Operations | 465,822 | 199,217 | 208,075 | 208,189 | 266,358 | 264,366 | 272,297 | 280,466 | 288,880 | 297,546 | (36.12%) |
| Finance-Solid Waste | 706,630 | 718,785 | 956,701 | 1,301,226 | 1,396,906 | 1,415,402 | 1,457,864 | 1,501,600 | 1,546,648 | 1,593,047 | 125.44% |
| Finance-Human Resources | - | - | - | 10,242 | 82,045 | 84,755 | 87,298 | 89,917 | 92,614 | 95,392 | N/A |
| Community Development - Inspection | - | - | 480 | 62,858 | 101,932 | 307,009 | 316,219 | 325,706 | 335,477 | 345,541 | N/A |
| Community Development - Planning | - | - | - | 27,671 | 77,765 | 153,872 | 158,488 | 163,243 | 168,140 | 173,184 | N/A |
| Building Maintenance | 19,609 | 31,497 | 49,010 | 54,573 | 59,407 | 177,435 | 182,758 | 188,241 | 193,888 | 199,705 | 918.43% |
| Other Costs | 129,512 | 69,889 | 115,280 | 110,557 | 112,508 | 335,390 | 345,452 | 355,815 | 366,490 | 377,484 | 191.47% |
| | 1,718,866 | 1,289,817 | 1,630,616 | 2,150,419 | 2,478,601 | 3,141,013 | 3,235,243 | 3,332,301 | 3,432,270 | 3,535,238 | 105.67% |
| Public Safety | | | | | | | | | | | |
| Municipal Court | 225,410 | 147,093 | 115,820 | 106,872 | 133,584 | 150,397 | 154,909 | 159,556 | 164,343 | 169,273 | (24.90%) |
| Police-Operations | 2,089,647 | 1,789,077 | 1,906,413 | 2,257,941 | 2,885,716 | 3,252,010 | 3,349,570 | 3,450,057 | 3,553,559 | 3,660,166 | 75.16% |
| Police-Code Compliance | 83,520 | 271,916 | 205,514 | 160,307 | 139,348 | 106,513 | 109,708 | 113,000 | 116,390 | 119,881 | 43.54% |
| Police-VCLG | - | - | 20,535 | 55,121 | 59,287 | 64,670 | 66,610 | 68,608 | 70,667 | 72,787 | N/A |
| Police-VAWA CID | - | - | 33,158 | 40,402 | 85,123 | - | - | - | - | - | N/A |
| Fire-Suppression | 1,124,374 | 697,508 | 1,053,469 | 1,157,653 | 1,343,216 | 1,510,864 | 1,556,190 | 1,602,876 | 1,650,962 | 1,700,491 | 51.24% |
| Fire-Inspections | 1,625 | 72,615 | 124,678 | 47,561 | 133,590 | 116,221 | 119,708 | 123,299 | 126,998 | 130,808 | 7,949.71% |
| Total Public Safety | 3,524,576 | 2,978,208 | 3,459,586 | 3,825,855 | 4,779,865 | 5,200,675 | 5,356,695 | 5,517,396 | 5,682,918 | 5,853,406 | 66.07% |
| Public Works | | | | | | | | | | | |
| Streets | 274,953 | 70,583 | - | - | - | - | - | - | - | - | (100.00%) |
| Fleet | 121,123 | 87,428 | 92,001 | 95,057 | 113,615 | 123,185 | 126,881 | 130,687 | 134,608 | 138,646 | 14.47% |
| Total Public Works | 396,076 | 158,011 | 92,001 | 95,057 | 113,615 | 123,185 | 126,881 | 130,687 | 134,608 | 138,646 | (65.00%) |
| Culture & Recreation | | | | | | | | | | | |
| | 48,525 | 159,132 | 140,946 | 182,050 | 201,022 | 197,495 | 203,420 | 209,522 | 215,808 | 222,282 | 358.08% |
| Total Operating Expenditures | 5,688,043 | 4,585,169 | 5,323,149 | 6,253,380 | 7,573,102 | 8,662,368 | 8,922,239 | 9,189,906 | 9,465,603 | 9,749,571 | 71.40% |

**GENERAL FUND
Five Year Forecast
FY 2024**

| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Estimated | 2024 Forecast | 2025 Forecast | 2026 Forecast | 2027 Forecast | 2028 Forecast | 2019-2028 % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Non-Operating Expenditures | | | | | | | | | | | |
| Capital Outlay | 193,057 | 50,365 | 9,571 | 226,160 | - | - | 100,000 | 100,000 | 100,000 | 100,000 | (48.20%) |
| Transfers to Capital Projects Fund | 125,742 | 1,064,597 | 599,200 | 459,964 | - | 500,000 | - | - | - | - | (100.00%) |
| Total Non-Operating Expenditures | 318,799 | 1,114,962 | 608,771 | 686,124 | - | 500,000 | 100,000 | 100,000 | 100,000 | 100,000 | (68.63%) |
| Total Expenditures | 6,006,842 | 5,700,130 | 5,931,920 | 6,939,505 | 7,573,102 | 9,162,368 | 9,022,239 | 9,289,906 | 9,565,603 | 9,849,571 | 63.97% |
| Net Change in Fund Balance | 39,600 | 112,529 | 744,077 | 526,889 | 467,507 | (500,000) | (126,974) | (92,323) | (52,556) | (7,279) | (118.38%) |
| Fund Balance, Beginning | 1,844,259 | 1,883,859 | 1,996,388 | 2,740,465 | 3,267,354 | 3,734,861 | 3,234,861 | 3,107,886 | 3,015,563 | 2,963,007 | 60.66% |
| Fund Balance, Ending | \$ 1,883,859 | \$ 1,996,388 | \$ 2,740,465 | \$ 3,267,354 | \$ 3,734,861 | \$ 3,234,861 | \$ 3,107,886 | \$ 3,015,563 | \$ 2,963,007 | \$ 2,955,728 | 56.90% |
| Fund Balance Reserve | 33.12% | 43.54% | 51.48% | 52.25% | 49.32% | 37.34% | 34.83% | 32.81% | 31.30% | 30.32% | |
| Fund Balance Reserve 25% | \$ 1,251,369 | \$ 1,008,737 | \$ 1,171,093 | \$ 1,375,744 | \$ 1,666,082 | \$ 2,165,592 | \$ 2,230,560 | \$ 2,297,477 | \$ 2,366,401 | \$ 2,437,393 | |

Forecast based upon Historical Trends



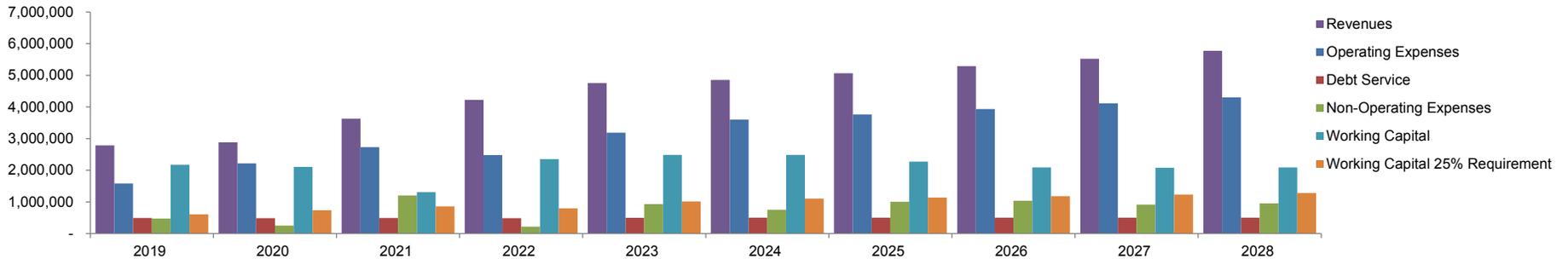
WATER & SEWER FUND
Five Year Forecast
FY 2024

| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2019-2028 | |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|--|
| | Actual | Actual | Actual | Actual | Estimated | Forecast | Forecast | Forecast | Forecast | Forecast | % Change | |
| Revenues | | | | | | | | | | | | |
| Water Revenue | \$ 1,700,972 | \$ 1,639,164 | \$ 1,998,798 | \$ 2,227,778 | \$ 2,432,425 | \$ 2,493,200 | \$ 2,555,530 | \$ 2,619,418 | \$ 2,684,904 | \$ 2,752,026 | 61.79% | |
| Sewer Revenue | 837,502 | 977,073 | 1,207,949 | 1,672,936 | 1,883,229 | 2,001,900 | 2,128,020 | 2,262,085 | 2,404,596 | 2,556,086 | 205.20% | |
| Tap Fees | 31,850 | 36,950 | 24,500 | 42,650 | 53,000 | 63,600 | 76,288 | 91,508 | 109,763 | 131,661 | 313.38% | |
| WMARRS Revenue | - | - | 48,306 | 54,093 | 48,306 | 48,400 | 48,463 | 48,526 | 48,589 | 48,652 | N/A | |
| New Service/Transfer Fees | 52,370 | 16,560 | 15,225 | 16,710 | 15,940 | 15,940 | 16,099 | 16,260 | 16,423 | 16,587 | -68.33% | |
| NSF Check Fees | 1,010 | 1,050 | 665 | 980 | 595 | 600 | 606 | 612 | 618 | 624 | -38.18% | |
| Delinquent Penalties | - | 57,012 | 104,068 | 144,328 | 133,935 | 137,300 | 140,733 | 144,251 | 147,857 | 151,554 | N/A | |
| Recycling Proceeds | - | 4,684 | 4,485 | 27,318 | 4,437 | 4,400 | 4,444 | 4,488 | 4,533 | 4,579 | N/A | |
| Intergovernmental | - | - | 2,436 | 481 | - | - | - | - | - | - | N/A | |
| Investment Income | 87,418 | 39,263 | 1,770 | 10,058 | 81,302 | 89,400 | 93,870 | 98,564 | 103,492 | 108,666 | 24.31% | |
| Other Income | 1,884 | (4,892) | (177) | 96 | 22 | - | - | - | - | - | -100.00% | |
| Other Financing Sources | 72,343 | 114,504 | 221,999 | 27,721 | 101,453 | - | - | - | - | - | -100.00% | |
| Total Revenues | 2,785,349 | 2,881,368 | 3,630,024 | 4,225,149 | 4,754,644 | 4,854,740 | 5,064,053 | 5,285,712 | 5,520,776 | 5,770,436 | 107.17% | |
| Expenses | | | | | | | | | | | | |
| Operating Expenses | | | | | | | | | | | | |
| Personnel | 486,409 | 704,287 | 710,614 | 652,981 | 1,011,526 | 1,181,970 | \$ 1,241,069 | \$ 1,303,122 | \$ 1,368,278 | \$ 1,436,692 | 195.37% | |
| Supplies | 92,163 | 108,790 | 62,201 | 129,897 | 140,249 | 143,314 | 146,180 | 149,104 | 152,086 | 155,128 | 68.32% | |
| Repairs & Maintenance | 253,120 | 228,721 | 190,996 | 336,488 | 416,895 | 529,961 | 556,459 | 584,282 | 613,496 | 644,171 | 154.49% | |
| Professional Services | 38,638 | 38,248 | 68,841 | 87,365 | 158,496 | 133,505 | 137,510 | 141,635 | 145,885 | 150,261 | 288.89% | |
| Services | 339,655 | 320,373 | 422,653 | 336,641 | 391,882 | 481,091 | 495,524 | 510,389 | 525,701 | 541,472 | 59.42% | |
| Water Purchases | 373,870 | 339,987 | 392,970 | 413,365 | 402,960 | 410,936 | 431,483 | 453,057 | 475,710 | 499,495 | 33.60% | |
| Sewer Treatment | - | 418,567 | 882,978 | 507,707 | 657,973 | 710,081 | 745,585 | 782,864 | 822,008 | 863,108 | N/A | |
| Bad Debt Expense | - | 56,964 | - | 15,363 | 7,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | N/A | |
| Total Operating Expenses | 1,583,855 | 2,215,937 | 2,731,253 | 2,479,808 | 3,186,981 | 3,600,858 | 3,763,810 | 3,934,454 | 4,113,163 | 4,300,327 | 171.51% | |
| Debt Service | | | | | | | | | | | | |
| Debt Service | 491,223 | 485,992 | 491,259 | 488,316 | 499,476 | 502,588 | 502,906 | 500,688 | 503,150 | 505,088 | 2.82% | |
| Total Debt Service | 491,223 | 485,992 | 491,259 | 488,316 | 499,476 | 502,588 | 502,906 | 500,688 | 503,150 | 505,088 | 2.82% | |

WATER & SEWER FUND
Five Year Forecast
FY 2023

| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Estimated | 2024 Forecast | 2025 Forecast | 2026 Forecast | 2027 Forecast | 2028 Forecast | 2019-2028 % Change |
|--------------------------------------|----------------|----------------|----------------|----------------|-------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|
| Non-Operating Expenses | | | | | | | | | | | |
| Capital Outlay | | | | | | | | | | | |
| Facilities | - | - | - | - | - | - | 250,000 | 250,000 | 250,000 | 250,000 | N/A |
| Motor Vehicles | - | - | - | - | 567,937 | 51,000 | 24,000 | - | - | 25,000 | N/A |
| Machinery & Equipment | - | - | - | - | - | - | 90,000 | 131,000 | - | - | N/A |
| Computer Equipment | - | - | - | - | - | - | - | - | - | - | N/A |
| Total Capital Outlay | - | - | - | - | 567,937 | 51,000 | 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 | 365,430 | 249,042 | 205,150 | 216,904 | 365,187 | 305,290 | 291,284 | 303,843 | 317,143 | 331,247 | -9.35% |
| Transfers to Cap. Proj. Funds | 110,000 | - | 1,000,000 | - | - | 395,004 | 250,000 | 250,000 | 250,000 | 250,000 | 127.27% |
| Total Transfers Out | 475,430 | 249,042 | 1,205,150 | 216,904 | 365,187 | 700,294 | 541,284 | 553,843 | 567,143 | 581,247 | 22.26% |
| Total Non-Operating Expenses | 475,430 | 249,042 | 1,205,150 | 216,904 | 933,124 | 751,294 | 1,005,284 | 1,034,843 | 917,143 | 956,247 | 101.13% |
| Total Expenses | 2,550,508 | 2,950,971 | 4,427,662 | 3,185,028 | 4,619,581 | 4,854,740 | 5,272,000 | 5,469,985 | 5,533,456 | 5,761,661 | 125.90% |
| Net Change | 234,841 | (69,603) | (797,638) | 1,040,121 | 135,063 | - | (207,947) | (184,273) | (12,680) | 8,774 | -96.26% |
| Working Capital, Beginning | 1,636,881 | 2,176,633 | 2,107,030 | 1,309,392 | 2,349,513 | 2,484,576 | 2,484,576 | 2,276,629 | 2,092,356 | 2,079,676 | 27.05% |
| Working Capital, Ending | \$ 2,176,633 | \$ 2,107,030 | \$ 1,309,392 | \$ 2,349,513 | \$ 2,484,576 | \$ 2,484,576 | \$ 2,276,629 | \$ 2,092,356 | \$ 2,079,676 | \$ 2,088,450 | -4.05% |
| Working Capital Reserve | 89.19% | 71.40% | 38.20% | 73.77% | 61.32% | 56.36% | 49.95% | 44.15% | 42.15% | 40.66% | |
| Working Capital Reserve - 25% | \$ 610,127 | \$ 737,743 | \$ 856,915 | \$ 796,257 | \$ 1,012,911 | \$ 1,102,184 | \$ 1,139,500 | \$ 1,184,746 | \$ 1,233,364 | \$ 1,284,165 | |

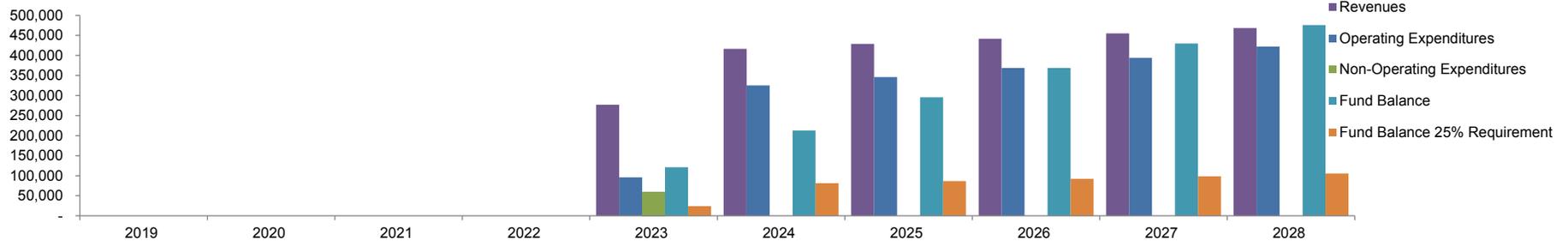
Forecast based upon Historical Trends



DRAINAGE FUND
Five Year Forecast
FY 2024

| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Estimated | 2024 Forecast | 2025 Forecast | 2026 Forecast | 2027 Forecast | 2028 Forecast | 2019-2028 % Change |
|-------------------------------------|----------------|----------------|----------------|----------------|-------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|
| Revenues | | | | | | | | | | | |
| Storm Drainage Fees | \$ - | \$ - | \$ - | \$ - | \$ 270,544 | \$ 408,287 | \$ 420,536 | \$ 433,152 | \$ 446,146 | \$ 459,531 | N/A |
| Delinquent Penalties | - | - | - | - | 5,568 | 7,425 | 7,499 | 7,574 | 7,650 | 7,726 | N/A |
| Investment Income | - | - | - | - | 861 | 1,000 | 1,050 | 1,103 | 1,158 | 1,216 | N/A |
| Total Revenues | - | - | - | - | 276,973 | 416,712 | 429,085 | 441,828 | 454,954 | 468,473 | N/A |
| Expenses | | | | | | | | | | | |
| Operating Expenditures | | | | | | | | | | | |
| Personnel | - | - | - | - | 20,000 | 284,048 | 298,250 | 313,163 | 328,821 | 345,262 | N/A |
| Supplies | - | - | - | - | 2,980 | 7,438 | 7,587 | 7,738 | 7,893 | 8,051 | N/A |
| Repairs & Maintenance | - | - | - | - | 22,200 | 23,500 | 29,375 | 36,719 | 45,898 | 57,373 | N/A |
| Professional Services | - | - | - | - | 50,000 | 5,000 | 5,150 | 5,305 | 5,464 | 5,628 | N/A |
| Services | - | - | - | - | 500 | 5,444 | 5,607 | 5,776 | 5,949 | 6,127 | N/A |
| Total Operating Expenditures | - | - | - | - | 95,680 | 325,430 | 345,969 | 368,700 | 394,025 | 422,441 | N/A |
| Non-Operating Expenditures | | | | | | | | | | | |
| Capital | - | - | - | - | 60,000 | - | - | - | - | - | N/A |
| Transfers | - | - | - | - | - | - | - | - | - | - | N/A |
| Total Non-Operating Expenses | - | - | - | - | 60,000 | - | - | - | - | - | N/A |
| Total Expenses | - | - | - | - | 155,680 | 325,430 | 345,969 | 368,700 | 394,025 | 422,441 | N/A |
| Net Change | - | - | - | - | 121,293 | 91,282 | 83,115 | 73,128 | 60,929 | 46,031 | N/A |
| Fund Balance, Beginning | - | - | - | - | - | 121,293 | 212,575 | 295,691 | 368,819 | 429,748 | N/A |
| Fund Balance, Ending | \$ - | \$ - | \$ - | \$ - | \$ 121,293 | \$ 212,575 | \$ 295,691 | \$ 368,819 | \$ 429,748 | \$ 475,779 | N/A |
| Fund Balance Reserve | 0.00% | 0.00% | 0.00% | 0.00% | 126.77% | 65.32% | 85.47% | 100.03% | 109.07% | 112.63% | |
| Fund Balance Reserve - 25% | \$ - | \$ - | \$ - | \$ - | \$ 23,920 | \$ 81,358 | \$ 86,492 | \$ 92,175 | \$ 98,506 | \$ 105,610 | |

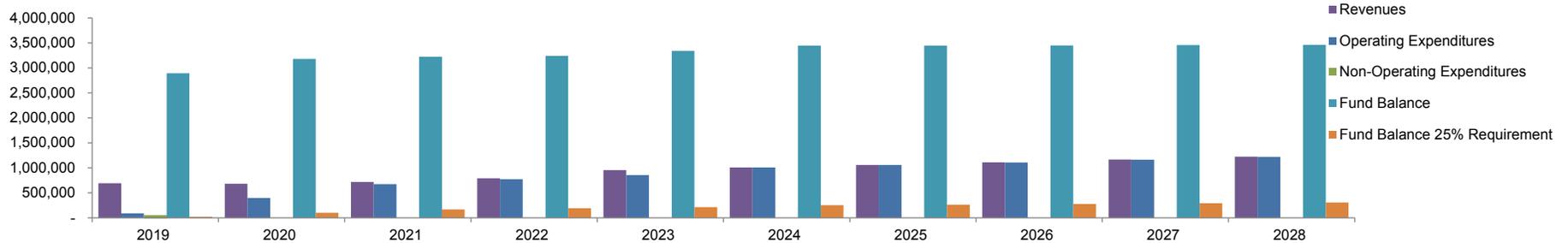
Forecast based upon Historical Trends



STREET MAINTENANCE FUND
Five Year Forecast
FY 2024

| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Estimated | 2024 Forecast | 2025 Forecast | 2026 Forecast | 2027 Forecast | 2028 Forecast | 2019-2028 % Change |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Revenues | | | | | | | | | | | |
| Sales Tax Revenue | \$ 650,045 | \$ 647,975 | \$ 716,518 | \$ 774,095 | \$ 848,566 | \$ 902,650 | \$ 947,783 | \$ 995,172 | \$ 1,044,930 | \$ 1,097,177 | 68.78% |
| Investment Income | 41,837 | 31,467 | 1,971 | 18,587 | 105,156 | 105,156 | \$ 110,414 | \$ 115,934 | \$ 121,731 | \$ 127,818 | 205.51% |
| Other Financing Sources | - | 3,629 | - | - | - | - | \$ - | \$ - | \$ - | \$ - | N/A |
| Total Revenues | 691,882 | 683,071 | 718,488 | 792,682 | 953,722 | 1,007,806 | 1,058,196 | 1,111,106 | 1,166,661 | 1,224,994 | 77.05% |
| Expenses | | | | | | | | | | | |
| Operating Expenditures | | | | | | | | | | | |
| Personnel | 19,387 | 305,562 | 312,162 | 346,705 | 405,767 | 466,074 | \$ 489,378 | \$ 513,847 | \$ 539,539 | \$ 566,516 | 2822.14% |
| Supplies | 18,639 | 20,538 | 20,591 | 36,052 | 41,620 | 35,440 | \$ 36,149 | \$ 36,872 | \$ 37,609 | \$ 38,361 | 105.81% |
| Repairs & Maintenance | 37,503 | 47,769 | 327,028 | 376,094 | 392,189 | 486,989 | \$ 511,338 | \$ 536,905 | \$ 563,751 | \$ 591,938 | 1478.38% |
| Professional Services | 10,582 | 3,000 | 1,325 | 575 | 4,000 | 5,000 | \$ 5,150 | \$ 5,305 | \$ 5,464 | \$ 5,628 | -46.82% |
| Services | 2,186 | 20,485 | 14,000 | 14,946 | 12,422 | 14,303 | \$ 14,732 | \$ 15,174 | \$ 15,629 | \$ 16,098 | 636.42% |
| Total Operating Expenditures | 88,297 | 397,355 | 675,106 | 774,372 | 855,998 | 1,007,806 | 1,056,747 | 1,108,102 | 1,161,992 | 1,218,541 | 1280.05% |
| Non-Operating Expenditures | | | | | | | | | | | |
| Capital | 55,479 | - | - | - | - | - | - | - | - | - | -100.00% |
| Transfers to General Fund | - | - | - | - | - | - | - | - | - | - | N/A |
| Total Non-Operating Expenses | 55,479 | - | -100.00% |
| Total Expenses | 143,776 | 397,355 | 675,106 | 774,372 | 855,998 | 1,007,806 | 1,056,747 | 1,108,102 | 1,161,992 | 1,218,541 | 747.53% |
| Net Change | 548,106 | 285,716 | 43,382 | 18,310 | 97,724 | - | 1,449 | 3,004 | 4,670 | 6,453 | -98.82% |
| Fund Balance, Beginning | 2,345,942 | 2,894,048 | 3,179,764 | 3,223,146 | 3,241,456 | 3,446,096 | 3,446,096 | 3,447,545 | 3,450,549 | 3,455,219 | 47.28% |
| Fund Balance, Ending | \$ 2,894,048 | \$ 3,179,764 | \$ 3,223,146 | \$ 3,241,456 | \$ 3,339,180 | \$ 3,446,096 | \$ 3,447,545 | \$ 3,450,549 | \$ 3,455,219 | \$ 3,461,672 | 19.61% |
| Fund Balance Reserve | 3277.63% | 800.23% | 477.43% | 418.59% | 390.09% | 341.94% | 326.24% | 311.39% | 297.35% | 284.08% | |
| Fund Balance Reserve - 25% | \$ 22,074 | \$ 99,339 | \$ 168,777 | \$ 193,593 | \$ 213,999 | \$ 251,952 | \$ 264,187 | \$ 277,026 | \$ 290,498 | \$ 304,635 | |

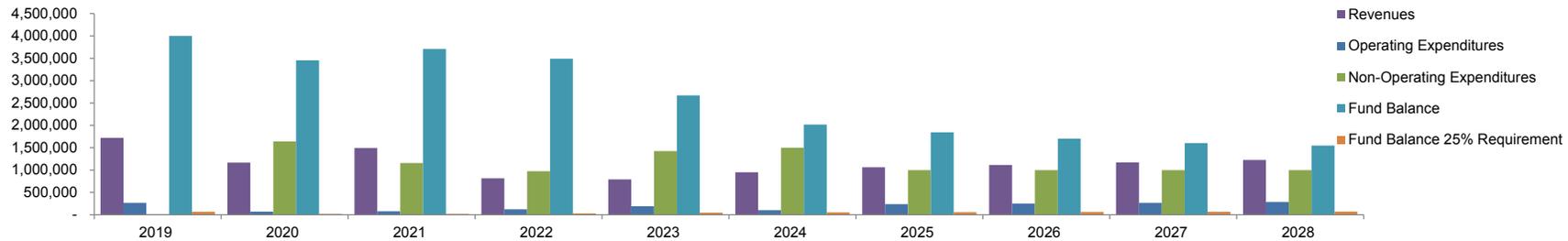
Forecast based upon Historical Trends



ECONOMIC DEVELOPMENT FUND
Five Year Forecast
FY 2024

| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Estimated | 2024 Forecast | 2025 Forecast | 2026 Forecast | 2027 Forecast | 2028 Forecast | 2019-2028 % Change |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Revenues | | | | | | | | | | | |
| Sales Tax Revenue | \$ 650,043 | \$ 647,975 | \$ 716,518 | \$ 774,095 | \$ 848,566 | \$ 902,650 | 947,783 | 995,172 | 1,044,930 | 1,097,177 | 68.79% |
| Investment Income | 59,525 | 73,325 | 12,709 | 22,867 | 102,981 | 107,100 | 112,455 | 118,078 | 123,982 | 130,181 | 118.70% |
| Note Receivable Payments | 102,880 | 107,597 | 571,285 | - | - | - | - | - | - | - | -100.00% |
| Sale of Property | - | 337,953 | 192,501 | 18,500 | - | - | - | - | - | - | N/A |
| Transfer from Fund 30 | 908,185 | - | - | - | - | - | - | - | - | - | - |
| Total Revenues | 1,720,633 | 1,166,851 | 1,493,013 | 815,462 | 951,547 | 1,009,750 | 1,060,238 | 1,113,249 | 1,168,912 | 1,227,357 | -28.67% |
| Expenses | | | | | | | | | | | |
| Operating Expenditures | | | | | | | | | | | |
| Personnel | - | 51,422 | 58,895 | 76,231 | 70,877 | 106,224 | 114,191 | 122,755 | 131,962 | 141,859 | N/A |
| Supplies | 637 | 1,000 | 181 | 22 | 200 | 5,500 | 5,775 | 6,064 | 6,367 | 6,685 | 949.50% |
| Repairs & Maintenance | - | 1,534 | 1,807 | - | - | - | - | - | - | - | N/A |
| Administrative Charges | 256,000 | - | - | - | - | - | - | - | - | - | -100.00% |
| Professional Services | 4,185 | 15,920 | 9,315 | 44,033 | 11,977 | 75,481 | 79,255 | 83,218 | 87,379 | 91,748 | 2092.30% |
| Services | 7,091 | 2,275 | 6,676 | 3,053 | 20,313 | 36,205 | 38,015 | 39,916 | 41,912 | 44,007 | 520.61% |
| Total Operating Expenditures | 267,913 | 72,151 | 76,874 | 123,338 | 103,367 | 223,410 | 237,236 | 251,953 | 267,619 | 284,299 | 6.12% |
| Non-Operating Expenditures | | | | | | | | | | | |
| Project Funding | 12,500 | 5,000 | 22,625 | - | 20,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 700.00% |
| Capital Outlay | - | - | - | 200,222 | - | - | - | - | - | - | N/A |
| Transfer to Fund 10 | - | - | - | - | - | - | - | - | - | - | N/A |
| Transfer to Fund 15 | - | 135,700 | 135,700 | 205,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | N/A |
| Transfer to Fund 22 | - | - | 1,000,000 | 770,000 | 675,000 | 500,000 | 750,000 | 750,000 | 750,000 | 750,000 | N/A |
| Transfer to Fund 65 | - | 1,500,000 | - | - | 500,000 | 750,000 | - | - | - | - | N/A |
| Total Non-Operating Expenses | 12,500 | 1,640,700 | 1,158,325 | 1,175,222 | 1,345,000 | 1,500,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 7900.00% |
| Total Expenses | 280,413 | 1,712,851 | 1,235,199 | 1,298,560 | 1,448,367 | 1,723,410 | 1,237,236 | 1,251,953 | 1,267,619 | 1,284,299 | 358.00% |
| Net Change | 1,440,220 | (546,000) | 257,814 | (483,099) | (496,820) | (713,660) | (176,999) | (138,703) | (98,707) | (56,942) | -103.95% |
| Fund Balance, Beginning | 2,559,633 | 3,999,853 | 3,453,853 | 3,711,667 | 3,228,568 | 2,731,748 | 2,018,088 | 1,841,089 | 1,702,386 | 1,603,678 | -37.35% |
| Fund Balance, Ending | \$ 3,999,853 | \$ 3,453,853 | \$ 3,711,667 | \$ 3,228,568 | \$ 2,731,748 | \$ 2,018,088 | \$ 1,841,089 | \$ 1,702,386 | \$ 1,603,678 | \$ 1,546,737 | -61.33% |
| Fund Balance Reserve | 1492.97% | 4786.97% | 4828.24% | 2617.65% | 2642.76% | 903.31% | 776.06% | 675.68% | 599.24% | 544.05% | |
| Fund Balance Reserve - 25% | \$ 66,978 | \$ 18,038 | \$ 19,219 | \$ 30,835 | \$ 25,842 | \$ 55,853 | \$ 59,309 | \$ 62,988 | \$ 66,905 | \$ 71,075 | |

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

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

B. General Policies

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

C. General Fund Reserve Policies

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

D. Enterprise Funds Reserve Policy

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

E. Special Revenue Fund Reserve Policy

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

F. Interfund Transfers

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

G. Operating Budget Policies - Revenues and Expenditures

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

H. Debt Management Policies

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

I. Accounting, Auditing and Financial Reporting Policies

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



City of Bellmead

Financial Governance Policies

June 13,2023

II. INTRODUCTION

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

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

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

III. ANNUAL BUDGET

A. FISCAL YEAR

The fiscal year of the City of Bellmead shall begin the 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 | Adopt the Budget. Set the tax rate. | <ul style="list-style-type: none"> • City Charter V(49) requires the budget to be adopted by September 27th or the budget as submitted by the City Manager is deemed to be adopted. • 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 expenditure or revenues. The City Council shall set the hearing for a date occurring no earlier than the 16th day after the date the proposed budget is filed with the City Secretary but before the date the City Council makes its tax levy (Local Government Code §102.006).

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

After conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the Budget, except items in proposed expenditures fixed by law. Before inserting any additional item or increasing any

item of appropriation, it must cause to be published a notice setting forth the nature of the proposed increases and fixing a place and time, not less than five days after publication, at which the City Council will hold a public hearing thereon (City Charter, Article V, Section 46).

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

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

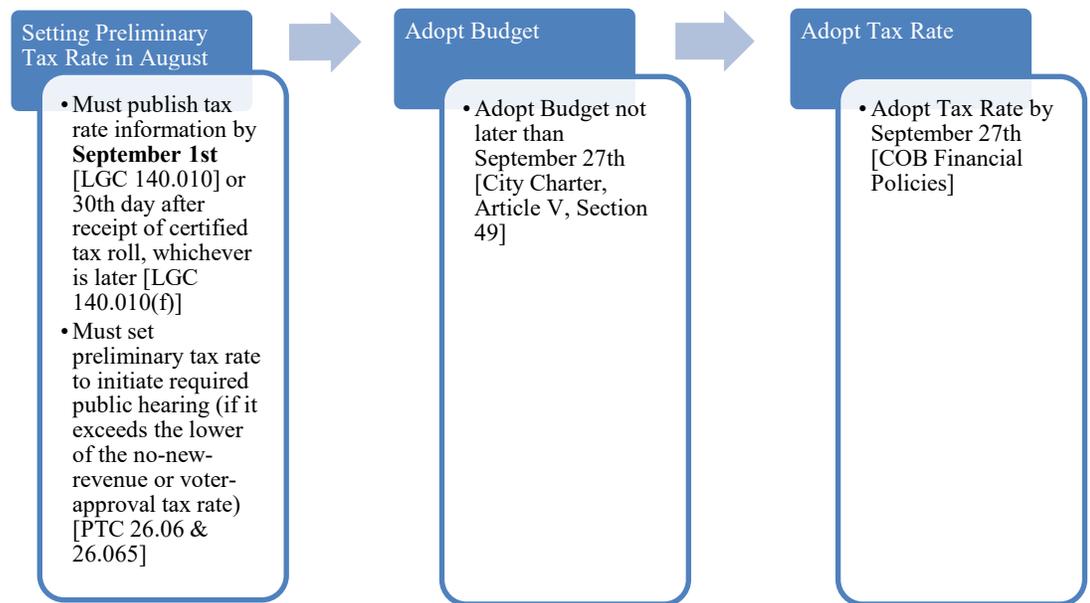
1. TAX RATE TYPES

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.

IV. BASIS OF ACCOUNTING AND BUDGETING

A. CONFORMANCE TO ACCOUNTING PRINCIPLES AND RECOMMENDED PRACTICES

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

B. ORGANIZATION OF FUNDS AND ACCOUNTS

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

C. BUDGET BASIS

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

D. ENCUMBRANCES

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

E. GASB STATEMENT 34

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

V. BUDGET ADMINISTRATION

A. LEVEL OF CONTROL

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

B. AMENDING THE BUDGET

Texas law provides for two types of expenditure budget amendments.

1. AMENDMENTS

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

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

2. TRANSFERS

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

VI. AUDITING AND FINANCIAL REPORTING

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

A. MONTHLY FINANCIAL REPORTING

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

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

B. ANNUAL FINANCIAL REPORTING

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

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

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 ACFR and Single Audit Report and report the results and recommendations to City Council. The Audit Committee shall review all proposals and submit their recommendation to the City Council for approval. The City is under no obligation to change auditors.

VII. REVENUES

A. ACCEPTANCE OF DONATED PROPERTY

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

B. USER FEES

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

1. GOVERNMENTAL FUNDS

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

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

2. ENTERPRISE FUNDS

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

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

Free services will be provided to no one.

C. ADMINISTRATIVE SERVICES CHARGES

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

D. SUPPLEMENTARY FUNDING

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

E. GRANTS

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

F. USE OF ONE-TIME REVENUES

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

G. USE OF UNPREDICTABLE REVENUES

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

H. REVENUE COLLECTION AND ADMINISTRATION

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

I. WRITE-OFF OF UNCOLLECTIBLE ACCOUNTS

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

VIII. OPERATING EXPENDITURES

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

A. CURRENT FUNDING BASIS

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

B. AVOIDANCE OF OPERATING DEFICITS

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

C. PURCHASING

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

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

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

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

D. ANNUAL APPROPRIATION

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

E. CONTINUOUS IMPROVEMENT

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

F. PERSONNEL EXPENDITURES

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

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

G. MAINTENANCE OF CAPITAL ASSETS

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

IX. FUND BALANCE

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

A. GOVERNMENTAL FUND BALANCES

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

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

1. DEBT SERVICE FUND

The City will strive to maintain an unassigned fund balance in the General Debt Service Fund of 22% 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% may be appropriated for non-recurring capital projects or programs. The City of Bellmead will exercise diligence in avoiding the appropriation of fund balance for recurring operating expenditures. In the event fund balance is appropriated for recurring operating expenditures to meet the needs of the community, the budget document shall include an explanation of the circumstances requiring the appropriation and the methods to be used to address the future use of fund balance for operating expenditures.

D. NON-GOVERNMENTAL FUND BALANCES

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

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

1. ENTERPRISE FUNDS

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

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

X. INTER-FUND LOANS

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

A. SHORT-TERM BORROWING

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

B. REVIEW AND APPROVAL

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

C. FUNDING SOURCE FOR LOANS

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

D. USE OF LOAN PROCEEDS

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

E. REPAYMENT SOURCE

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

F. REPAYMENT TERM

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

G. LEGAL DOCUMENTATION

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

H. REPAYMENT

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

I. PROPRIETARY FUND LOANS

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

1. PURPOSE OF THE LOAN

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

2. AGREEMENT

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

3. DETERMINATION OF SURPLUS

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

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

XI. INTER-FUND TRANSFERS

A. OPERATING FUNDS

Inter-fund transfers are used to pay for actual general and administrative costs in the General Fund and to charge franchise fees to Proprietary Funds. Franchise fees (street rental fees) are assessed for the General Fund to gain back a portion of costs for the wear and tear on its streets, alleys, and rights-of-way and shall be limited to 7% of actual revenues within the applicable proprietary funds.

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

B. CAPITAL PROJECTS FUNDS

1. GENERAL FUND

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

2. BOND FUNDS

Surplus bond proceeds may be transferred to:

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

C. ENTERPRISE FUNDS

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

XII. CAPITAL EQUIPMENT/PROJECT EXPENDITURES

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

A. CAPITALIZATION THRESHOLD

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

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

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

1. SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The issuance of Statement 96 by GASB has mandated the capitalization of subscription-based information technology arrangements (SBITA's).

Subscription-based arrangements whose total cost exceeds \$50,000 or more will be capitalized and amortized according to GASB rules.

B. CAPITAL EQUIPMENT

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

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

C. CAPITAL PROJECT EXPENDITURES

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

Capital projects will be constructed to:

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

- Support and service new development.

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

1. CAPITAL IMPROVEMENT PROGRAM (CIP)

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

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

A) PROJECT MANAGER

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

B) CAPITAL PROJECTS REVIEW COMMITTEE

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

C) CIP APPROPRIATION

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

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

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

D) CIP BUDGET CARRYOVER

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

2. CAPITAL PROJECTS FUND

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

protecting the existing assets of the City, ensuring public access to City facilities and information, and promoting community-wide economic development.

3. UTILITY CAPITAL EXPENDITURES

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

D. FINANCING

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

E. SURPLUS BOND FUNDS

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

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

XIII. TEXAS MUNICIPAL RETIREMENT SYSTEM

A. PARTICIPATING EMPLOYEES

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

B. EMPLOYEE ELIGIBILITY

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

C. CALCULATION OF TOTAL EARNINGS

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

D. CONTRIBUTIONS TO THE TMRS

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

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

E. EMPLOYEE VESTING AND RETIRMENT ELIGIBILITY

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

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

F. REMITTANCE TO TMRS

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

G. UPDATED SERVICE CREDITS

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

H. INCREASE IN RETIREMENT ANNUITIES

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

XIV. DEBT

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

A. PRINCIPLES

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

B. USE OF DEBT FINANCING

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

C. ASSUMPTION OF ADDITIONAL DEBT

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

D. AFFORDABILITY TARGETS

1. GENERAL OBLIGATION BONDS

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

2. REVENUE BONDS

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

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

3. CERTIFICATES OF OBLIGATION

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

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

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

E. CALL PROVISIONS

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

F. SALE PROCESS

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

G. TIMING OF SALES

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

H. RATING AGENCY PRESENTATIONS

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

I. CONTINUING DISCLOSURE

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

J. DEBT REFUNDING

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

K. POST BOND ISSUANCE FEDERAL TAX COMPLIANCE

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

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

XV. CASH MANAGEMENT

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

A. POOLED CASH

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

B. SELECTION OF DEPOSITORY BANK

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

XVI. INTERNAL CONTROLS

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

A. BASIC ELEMENTS OF INTERNAL CONTROL

1. AUTHORIZATION

All transactions are properly authorized by management.

2. COMPUTER DATA PROCESSING

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

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

3. SEGREGATION OF DUTIES

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

4. EXECUTION OF TRANSACTIONS

There is reasonable assurance that transactions are executed as authorized.

5. RECORDING OF TRANSACTIONS

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

6. ACCESS TO ASSETS

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

7. PERIODIC INDEPENDENT VERIFICATION

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

B. WRITTEN PROCEDURES

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

C. FINANCE DEPARTMENT RESPONSIBILITIES

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

D. DEPARTMENT HEAD RESPONSIBILITIES

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

XVII. ECONOMIC DEVELOPMENT FUNDING

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

A. POSITIVE BUSINESS ENVIRONMENT

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

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

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

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

C. INCREASE NON-RESIDENTIAL SHARE OF TAX BASE

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

D. COORDINATION OF EFFORT

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

E. INCENTIVES/FINANCING

1. GENERAL FUND

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

2. WATER AND SEWER FUND

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

3. 380 AGREEMENTS

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

4. TAX INCREMENT FINANCING

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

XVIII. E-COMMERCE

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

A. FULLY INTEGRATED FINANCIAL SYSTEMS

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

B. EMERGING TECHNOLOGIES

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

C. VENDOR E-PAYMENTS

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

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

D. DIRECT DEPOSITS

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

E. INTERNET PAYMENT OPTIONS

F. 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.FUNDING FOR SERVICE FEES

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

G. INFORMATION SECURITY

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

XIX. FINANCIAL CONSULTANTS

The City shall seek out and employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. Financial advisors and consultants that provide professional services as defined by Texas Government Code 2254 and Local Government Code 252.022 are exempted from competitive bidding requirements.

If exempted from competitive bidding requirements, the professional service provider shall be selected using requests for qualifications and based upon demonstrated expertise relative to the scope of work to be performed. Non-exempted service providers will be selected following competitive bidding requirements. Examples of services provided by financial advisors and consultants include but are not limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact modeling.

XX. GRANTS

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

A. GUIDELINES

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

B. INDIRECT COSTS

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

C. REVIEW

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

D. PROGRAM TERMINATION

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

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

A. PURPOSE

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

B. DEMOLITION AND HEALTH AND SAFETY ABATEMENT

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

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

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

C. FUNDING

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

D. PLACEMENT OF LIEN

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

E. PROCEDURE FOR WAIVING LIENS

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

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

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

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

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

F. PUBLIC PURPOSE

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

G. WAIVER OF INTEREST ON LIENS

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



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; Amended September 13, 2022;
Amended September 12, 2023.

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 |

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% |
| Shopping Cart Retrieval Fee | \$75 per cart |

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) | |
| Bulldozer (includes operator) | \$100 per hour, 2 hours minimum |
| Backhoe (includes operator) | |
| Backhoe (includes operator) | \$100 per hour, 2 hours minimum |
| Dump Truck (includes operator) | |
| Dump Truck (includes operator) | \$100 per hour, 2 hours minimum |
| Sand (per cubic yard) | |
| Sand (per cubic yard) | \$25, minimum 3 yards |
| Other Approved Absorbent as needed/required | |
| Other Approved Absorbent as needed/required | Actual cost + 10% |
| Other Items Necessary to Control/Contain Incident | |
| Other Items Necessary to Control/Contain Incident | Actual cost + 10% |
| Disposal of Debris | |
| Disposal of Debris | Actual cost + 10% |
| Damaged Fire Hose | |
| Damaged Fire Hose | \$800 per 100' section + shipping and handling |

Utility Rates

| Water Rates | |
|-------------------------------|----------------------|
| Residential | |
| 0-2,000 Gallons | \$22.16 |
| 2,000-5,000 Gallons | \$3.85/1,000 Gallons |
| 5,001-15,000 Gallons | \$4.49/1,000 Gallons |
| 15,001-25,000 Gallons | \$5.31/1,000 Gallons |
| >25,000 Gallons | \$6.12/1,000 Gallons |
| Sprinkler (Irrigation) | |
| Demand Charge: | |
| ¾" or less | \$23.79 |
| 1" | \$34.73 |
| 1.5" | \$62.00 |
| 2" | \$94.73 |
| 3" | \$171.10 |
| 4" | \$280.20 |
| 6" | \$552.94 |
| 8" | \$880.24 |
| 10" | \$1262.08 |
| 12" | \$2353.06 |
| Volumetric Rate: | |
| 0-2,000 Gallons | \$- |
| 2,000-5,000 Gallons | \$6.16/1,000 Gallons |
| 5,001-15,000 Gallons | \$7.13/1,000 Gallons |
| 15,001-25,000 Gallons | \$8.43/1,000 Gallons |
| >25,000 Gallons | \$9.72/1,000 Gallons |
| Commercial | |
| Demand Charge: | |
| ¾" or less | \$34.80 |
| 1" | \$51.20 |
| 1.5" | \$92.00 |
| 2" | \$141.10 |
| 3" | \$255.50 |
| 4" | \$418.90 |
| 6" | \$827.50 |
| 8" | \$1317.80 |
| 10" | \$1889.80 |
| 12" | \$3524.10 |
| Volumetric Rate: | |
| 0-2,000 Gallons | \$ - |
| 2,001-15,000 Gallons | \$4.49/1,000 Gallons |
| 15,001-25,000 Gallons | \$5.31/1,000 Gallons |
| >25,000 Gallons | \$6.12/1,000 Gallons |
| Outside City Limits | 150% of City Rate |

Wastewater Rates

Residential

| | |
|------------------------|-----------------------|
| 0-1,000 Gallons | \$17.81 |
| 1,001 -7,500 Gallons | \$3.71 /1,000 Gallons |
| 7,501 – 10,000 Gallons | \$4.27/1,000 Gallons |
| > 10,000 Gallons | \$0.00/1,000 Gallons |

Commercial

| | |
|------------------------|----------------------|
| 0-1,000 Gallons | \$18.55 |
| 1,000 – 10,000 Gallons | \$4.45/1,000 Gallons |
| > 10,000 Gallons | \$5.12/1,000 Gallons |

Outside City Limits 150% of City Rate

Stormwater Drainage Rates

| | |
|-----------------|--|
| Residential | \$4.18 Monthly |
| Non-Residential | \$4.18 per Equivalent Residential Unit |

Solid Waste Rates

Residential

| | |
|----------------------------|------------------|
| Residential Unit | \$19.30 Monthly |
| Additional Carts (limit 2) | \$5.51 per Cart |
| Replacement Carts | \$71.66 per Cart |

Commercial

| | |
|----------------------------|------------------|
| Small Business Unit | \$38.59 Monthly |
| Additional Carts (limit 2) | \$11.03 per Cart |
| Replacement Carts | \$71.66 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 | \$88.20 | \$134.51 | \$188.53 | \$238.14 | \$287.75 | \$388.08 |
| 3 yard | \$94.82 | \$136.71 | \$198.45 | \$249.17 | \$323.03 | \$400.21 |
| 4 yard | \$101.43 | \$173.09 | \$207.27 | \$266.81 | \$330.75 | \$457.54 |
| 6 yard | \$162.07 | \$287.75 | \$411.23 | \$513.77 | \$598.66 | \$769.55 |
| 8 yard | \$200.66 | \$308.70 | \$441.00 | \$552.35 | \$678.04 | \$919.49 |

| | |
|---|-----------------------|
| Extra Pickup (in addition to regularly scheduled pickups) | \$88.20 / pickup |
| Dumpster Swap Out | \$52.50 per Container |
| Lock/Enclosure Service | \$16.80 monthly |
| Wheels/Casters | \$27.56 monthly |
| Caster/Lock Installation Fee | \$82.69 per Container |

Compactors – monthly fee

| | |
|------------------|------------|
| 6-yard compactor | Negotiable |
| 8-yard compactor | Negotiable |

Utility Deposits

Residential

| | |
|--------------------------|-------|
| 30-Day Temporary Account | \$100 |
| Non-Owner/Renter | \$225 |
| Homeowner | \$175 |

Commercial

| | |
|--------------------|--------|
| ¾" Meter | \$300 |
| 1" Meter | \$400 |
| 1 ½" Meter | \$650 |
| 2" Meter | \$900 |
| 4" Meter | \$1100 |
| 6" Meter | \$1300 |
| Fire Hydrant Meter | \$1300 |

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 | \$50 |
| Initial Connection Fee – After 4:00 pm (additional fee) | \$25 |
| Disconnection Fees | \$50 |
| Reconnection Fees after hour 4:00 pm (additional fee) | \$25 |
| Transfer Fee | \$50 |
| Service Fee | \$50 |
| Re-read Fees by Field Technician | \$50 |
| 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 | \$1,900 |
| Commercial – 1 inch – Water Tap add on | \$2,100 |
| Commercial - 1 ½ inch – Water Tap add on | \$2,600 |
| Commercial - 2 inch – Water Tap add on | \$3,100 |
| Larger than 2 inch – Water Tap add on actual cost-plus 20% | |

Wastewater Taps

| | |
|-----------------------------|----------------------|
| Wastewater Tap Fee - 4 inch | \$1,900 |
| Wastewater Tap Fee - 6 inch | \$2,100 |
| Wastewater Tap Fee - 8 inch | Actual cost-plus 20% |
| Manhole Set | Actual cost-plus 20% |

Community Development Fees

| | |
|-------------------------------|-------|
| Zoning Change Application Fee | \$250 |
| Variance Application Fee | \$150 |
| Specific Use Permit | \$300 |
| Zoning Verification Letter | \$75 |

Subdivision and Developments

| | |
|----------------------|--|
| Minor Plats | \$200 per plat |
| Preliminary Plat Fee | \$200 per plat + \$5 per lot |
| Final Plat | \$250 per plat |
| Plat Amendment | \$100 per plat |
| Replat | \$250 per replat if no Preliminary is required |

| | |
|--|---|
| Placing Traffic Control Devices and Street Name Signs. Applies to replacement signs due to accidents or vandalism. | \$300.00 for each sign assembly (typically includes pole, stop or yield sign and street name sign). |
| Third Party review | Actual cost + 10% |

Planned Unit Development (PUD)

| | |
|--|-------|
| PUD Concept Plan (Zoning) | \$350 |
| PUD Preliminary & Final Plan (Subdivision) | \$300 |

***City may add actual engineering and attorney charges to the customer.**

Manufactured Home and Recreational Vehicle Parks

| | |
|--------------|--|
| License Fee | \$10 per space – no less than \$150 Total Charge |
| Transfer Fee | \$125 |

Business Licenses

Bond for those requiring payment before delivery of services – Individual Permit or Master
\$1,000 or \$5,000 per permit

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 |
| License Fee | \$350 per year – Seating 101 or more |
| 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 Statutes 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 |

Merchant Permits

| | |
|--|-------------------------------|
| Bond for those requiring payment before delivery of services – Individual Permit or Master | \$1,000 or \$5,000 per permit |
| Mobile Food Vendor Permit (Food Truck) | \$75 per year |
| Re-Inspection Fee | \$50 per re-inspection |

Temporary Food Establishment Permits

| | |
|----------------------------|----------------------------|
| Events: 1-14 days | \$25 per vendor |
| Events: With a Coordinator | \$75 per event |
| Late Payment Fee | Double the Original Amount |

Garage Sale Permits

| | |
|----------------------------|----------------------------|
| Garage Sale – 3 days | \$10 per permit |
| Garage Sale Sign Violation | \$50 per violation per day |

Special Event Permits

| | |
|--------------------------------|--|
| Application Fee | \$100 |
| Damage and Cleaning Deposit | \$100 |
| Bellmead Fire Department | \$250 for each hour of standby per fire company |
| Bellmead Police Department | \$50 per hour, per officer (minimum 4 hours) |
| Enclosed Tent and Bounce House | \$75 * flame retardant certificate required |
| Food Vendor (truck or tent) | \$75 * McLennan County Health Permit required |
| Sales Vendor | \$75 |
| Alcohol Sales | \$150 * temp TABC License for the specific location required |

Building Permits

Note: Work without obtaining a permit will result in a penalty fee = Double Permit Fee

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 (\$200 min) |
| Plumbing | \$0.20 per square foot (\$200 min) |
| Mechanical | \$0.20 per square foot (\$200 min) |
| 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 | \$125 for first 1,000 sq. ft. + 0.20 per sq. ft. |
| 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 |

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 |

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% |

Commercial Repairs/Remodel

| | |
|--------------------|--|
| Building Permit | \$125 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% |

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 |

Fire Protection Permits

| | |
|-------------------------------|----------------------------------|
| Fire Sprinkler System | \$65 |
| *Per Head | \$0.30 |
| Fire Underground Main | \$65 |
| *Fire Main Backflow Device | \$10 (New) |
| Fire Pump | \$65 |
| Standpipe System | \$65 |
| *Per Outlets | \$5 |
| Fire Alarm System | \$50 |
| *Per Device | \$1 |
| Hood & Duct System | \$40 |
| *Per Nozzle | \$2.50 |
| Commercial Paint Spray Booth | \$55 |
| *Per Head | \$2.50 |
| Other Fire Suppression System | \$35 |
| *Per Head | \$2.50 |
| Fireworks Storage | \$300 with a Specific Use Permit |

Other Required Permits

| | |
|--|--------------|
| Construct street, drive approach, sidewalk, street intersection, curb, and gutter | \$35 |
| To open, dig in, remove the surface from, excavate, or bore/tunnel under any street, sidewalk, alley, public way, right-of-way, or place | \$50 per dig |

Storage Tank Removal/Installation Permits

| | |
|---|----------------------|
| First Tank - Installation | \$80 |
| Additional Tanks (at same location) | \$25 |
| *Each dispensing nozzle | \$2 |
| First Tank – Removal | \$65 |
| Additional Tanks (at same location) | \$25 |
| *Each dispensing nozzle | \$2 |
| Re-Inspection on any permit issued (flat fee) | \$165 per inspection |
| *After Hours/Partial Inspection | \$200 |

Civic Center Deposits/Fees

| Deposits | | Maximum Capacity |
|---|-------------------|--|
| Auditorium | | \$200 (300 People) |
| Lions Room | | \$200 (100 People) |
| Senior Room | | \$200 (100 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 |
| 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. | | |

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) |

| 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) |

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 | Fees | Number of Officers Required |
|---------------------|--|------------------------------------|
| Auditorium | \$50 per hour, per officer (minimum 4 hours) | 2 |
| Lions Room | \$50 per hour, per officer (minimum 4 hours) | 1 |
| Senior Room | \$50 per hour, per officer (minimum 4 hours) | 1 |

Note: Security is required for teenage events and events with alcohol.

Brame Park Rental Fees (2 hour minimum)

| | |
|--|---------------|
| Pavilion A | \$25 per hour |
| Pavilion B | \$25 per hour |
| Pavilion C | \$15 per hour |
| Pavilion D | \$25 per hour |
| Pavilion E | \$15 per hour |
| Damage/Cleaning Deposit (Pavilion A-E) | \$100 |
| Full Park Rental | \$600 all day |
| Damage/Cleaning Deposit (Full Park) | \$300 |

Lion's Park Rental Fees (2 hour minimum)

| | |
|-------------------------------|---------------|
| Practice Field without lights | \$40 per hour |
| Practice Field with lights | \$60 per hour |



2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

| | |
|--|-------------------------------|
| City of Bellmead | 254-799-2436 |
| Taxing Unit Name | Phone (area code and number) |
| 3015 Bellmead Dr, Waco, TX 76705 | https://bellmead.com |
| Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address |

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 1. | 2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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 | \$ 591,061,823 |
| 2. | 2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 0 |
| 3. | Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 591,061,823 |
| 4. | 2022 total adopted tax rate. | \$ 0.323169 /\$100 |
| 5. | 2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. | |
| | A. Original 2022 ARB values: | \$ 37,979,420 |
| | B. 2022 values resulting from final court decisions: | -\$ 28,878,376 |
| | C. 2022 value loss. Subtract B from A. ³ | \$ 9,101,044 |
| 6. | 2022 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2022 ARB certified value: | \$ 34,941,843 |
| | B. 2022 disputed value: | -\$ 6,100,756 |
| | C. 2022 undisputed value. Subtract B from A. ⁴ | \$ 28,841,087 |
| 7. | 2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 37,942,131 |

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. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 629,003,954 |
| 9. | 2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | 2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 403,620 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 569,608 C. Value loss. Add A and B. ⁶ | \$ 973,228 |
| 11. | 2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 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. | \$ 973,228 |
| 13. | 2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 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. | 2022 total value. Subtract Line 12 and Line 13 from Line 8. | \$ 628,030,726 |
| 15. | Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 2,029,600 |
| 16. | Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹ | \$ 9,517 |
| 17. | Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 2,039,117 |
| 18. | Total 2023 taxable value on the 2023 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: \$ 705,502,093 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 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 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 2023 value. Add A and B, then subtract C and D. | \$ 705,502,093 |

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)

| No-New-Revenue Tax Rate Worksheet | | Amount/Rate |
|-----------------------------------|--|--------------------|
| 19. | Total value of properties under protest or not included on certified appraisal roll. ¹³ | |
| A. | 2023 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 | \$ 8,018,176 |
| B. | 2023 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 | + \$ 0 |
| C. | Total value under protest or not certified. Add A and B. | \$ 8,018,176 |
| 20. | 2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ 0 |
| 21. | 2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ 713,520,269 |
| 22. | Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸ | \$ 0 |
| 23. | Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹ | \$ 11,274,930 |
| 24. | Total adjustments to the 2023 taxable value. Add Lines 22 and 23. | \$ 11,274,930 |
| 25. | Adjusted 2023 taxable value. Subtract Line 24 from Line 21. | \$ 702,245,339 |
| 26. | 2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ 0.290371 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 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.

| Voter-Approval Tax Rate Worksheet | | Amount/Rate |
|-----------------------------------|--|--------------------|
| 28. | 2022 M&O tax rate. Enter the 2022 M&O tax rate. | \$ 0.263142 /\$100 |
| 29. | 2022 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> . | \$ 629,003,954 |

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 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ 1,655,173 |
| 31. | Adjusted 2022 levy for calculating NNR M&O rate. | |
| | <p>A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022.</p> | + \$ 7,749 |
| | <p>B. 2022 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 2023 captured appraised value in Line 18D, enter 0.....</p> | - \$ 0 |
| | <p>C. 2022 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.</p> | +/- \$ 0 |
| | <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....</p> | \$ 7,749 |
| | E. Add Line 30 to 31D. | \$ 1,662,922 |
| 32. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 702,245,339 |
| 33. | 2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.236800 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. | |
| | <p>A. 2023 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.</p> | \$ 0 |
| | <p>B. 2022 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.....</p> | - \$ 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100..... | \$ 0.000000 /\$100 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. | |
| | <p>A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.</p> | \$ 0 |
| | <p>B. 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.....</p> | - \$ 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100..... | \$ _____ /\$100 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|-------------|
| 36. | <p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. 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..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0.000000 /\$100</p> | |
| 37. | <p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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, 2022 and ending on June 30, 2023. \$ 0</p> <p>B. 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. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ 0.000000 /\$100</p> | |
| 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 Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 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. \$ 0.000000 /\$100</p> | |
| 39. | <p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. \$ 0.236800 /\$100</p> | |
| 40. | <p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 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 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>C. Add Line 40B to Line 39. \$ 0.236800 /\$100</p> | |
| 41. | <p>2023 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>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. \$ 0.245088 /\$100</p> | |

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): 2023 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> | \$ 0.000000 /\$100 |
| 42. | <p>Total 2023 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,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&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, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 406,288</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. \$ 406,288</p> | \$ 406,288 |
| 43. | Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 35 |
| 44. | Adjusted 2023 debt. Subtract Line 43 from Line 42E. | \$ 406,253 |
| 45. | <p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 100.00 %</p> <p>C. Enter the 2021 actual collection rate. 106.00 %</p> <p>D. Enter the 2020 actual collection rate. 104.00 %</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> | 100.00 % |
| 46. | 2023 debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 406,253 |
| 47. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 713,520,269 |
| 48. | 2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.056936 /\$100 |
| 49. | 2023 voter-approval tax rate. Add Lines 41 and 48. | \$ 0.302024 /\$100 |
| D49. | <p>Disaster Line 49 (D49): 2023 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> | \$ _____ /\$100 |

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 2023 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 2022 or May 2023, 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 2022, 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 2022 or in May 2023. 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 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0 \$ _____ |
| 53. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 713,520,269 \$ _____ |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | 0.000000 \$ _____ /\$100 |
| 55. | 2023 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> . | 0.290371 \$ _____ /\$100 |
| 56. | 2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022. | 0.290371 \$ _____ /\$100 |
| 57. | 2023 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> . | 0.302024 \$ _____ /\$100 |
| 58. | 2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | 0.302024 \$ _____ /\$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. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 713,520,269 \$ _____ |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | 0.000000 \$ _____ /\$100 |
| 62. | 2023 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). | 0.302024 \$ _____ /\$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 adjusted to remove 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 portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted 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

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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. Year 3 component. | Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate. | |
| A. | Voter-approval tax rate (Line 67)..... | \$ 0.330498 /\$100 |
| B. | Unused increment rate (Line 66)..... | \$ 0.010168 /\$100 |
| C. | Subtract B from A..... | \$ 0.320330 /\$100 |
| D. | Adopted Tax Rate..... | \$ 0.323169 /\$100 |
| E. | Subtract D from C..... | \$ -0.002839 /\$100 |
| 64. Year 2 component. | Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. | |
| A. | Voter-approval tax rate (Line 67)..... | \$ 0.368426 /\$100 |
| B. | Unused increment rate (Line 66)..... | \$ 0.010168 /\$100 |
| C. | Subtract B from A..... | \$ 0.358258 /\$100 |
| D. | Adopted Tax Rate..... | \$ 0.375187 /\$100 |
| E. | Subtract D from C..... | \$ -0.016929 /\$100 |
| 65. Year 1 component. | Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. | |
| A. | Voter-approval tax rate (Line 65)..... | \$ 0.388022 /\$100 |
| B. | Unused increment rate (Line 64)..... | \$ 0.000000 /\$100 |
| C. | Subtract B from A..... | \$ 0.388022 /\$100 |
| D. | Adopted Tax Rate..... | \$ 0.377854 /\$100 |
| E. | Subtract D from C..... | \$ 0.010168 /\$100 |
| 66. 2023 unused increment rate. | Add Lines 63E, 64E and 65E. | \$ 0.000000 /\$100 |
| 67. Total 2023 voter-approval tax rate, including the 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). | \$ 0.302024 /\$100 |

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(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.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 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> | \$ 0.236800 /\$100 |
| 69. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 713,520,269 |
| 70. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. | \$ 0.070075 /\$100 |
| 71. | 2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.056936 /\$100 |
| 72. | De minimis rate. Add Lines 68, 70 and 71. | \$ 0.363811 /\$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. 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. | 2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.323169 /\$100 |
| 74. | Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 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 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0.000000 /\$100 |
| 75. | Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73. | \$ 0.000000 /\$100 |
| 76. | Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 628,030,726 |
| 77. | Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100. | \$ 0 |
| 78. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 702,245,339 |
| 79. | Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹ | \$ 0.000000 /\$100 |

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁷ Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 80. | 2023 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). | \$ 0.302024 /\$100 |

SECTION 8: Total Tax Rate

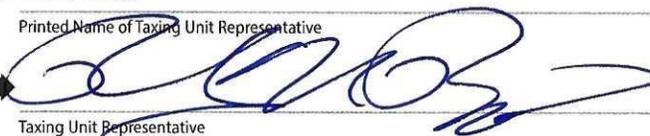
Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.290371 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26
- Voter-approval tax rate.** \$ 0.302024 /\$100
 As applicable, enter the 2023 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: 49
- De minimis rate.** \$ 0.363811 /\$100
 If applicable, enter the 2023 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 the Tax Code.⁵⁰

print here → Randy H Riggs
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

7-27-23
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)





CITY COUNCIL MEMORANDUM FOR RESOLUTION

Prepared By: Karen Evans

July 11, 2023

City Manager Approval: Yost Zakhary

Designate Official to Calculate Tax Rates

DESCRIPTION:

Consider a memorandum/resolution 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.

BACKGROUND:

The State Legislature amended the Texas Tax Code in 2019 as part of its Property Tax reform. 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 City after the assessor submits the certified appraisal roll. The McLennan County Tax Assessor/Collector calculates these rates for the City by contract.

FISCAL IMPACT or FUNDING SOURCE:

NA

RECOMMENDED MOTIONS:

Staff recommend 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.

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 8 day of August, 2023, at which meeting a quorum was present, held in accordance with provisions of V.T.C.A., Government Code, § 551.001 *et seq.*

APPROVED



Mayor

APPROVED AS TO FORM:



Charles Buenger
City Attorney

ATTEST:



Holly Owens
City Secretary



**CITY OF BELLMEAD, TEXAS
ORDINANCE 2023-11**

**AN ORDINANCE OF THE CITY OF BELLMEAD, TEXAS,
ADOPTING THE BUDGET FOR THE CITY OF BELLMEAD,
TEXAS FOR FISCAL YEAR 2024; 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, 2023 through September 30, 2024 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, 2023 through September 30, 2024, as filed with the City Secretary on August 8, 2023, which is incorporated herein as though copied herein verbatim.

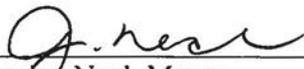
SECTION II.

This ordinance shall become effective for the fiscal year 2023-24 as provided in the City of Bellmead Charter.

PASSED AND APPROVED on its first reading this the 12th day of September 2023.

PASSED AND APPROVED on its second reading this the 12th day of September 2023.

PASSED AND ADOPTED on its third reading this the 12th day of September 2023.



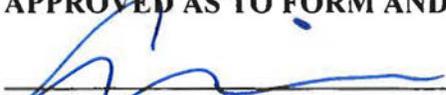
Jasmine Neal, Mayor

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, 2023 through September 30, 2024. **(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 2024 Annual Budget was submitted to City Council electronically and via hardcopy on August 8, 2023.

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 September 12, 2023.

STAFF RECOMMENDATION:

Approve adopting the Annual Budget for the City of Bellmead for the fiscal year October 1, 2023 through September 30, 2024.

ATTACHMENT(S):

Ordinance 2023-11



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, 2023, through September 30, 2024.

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 \$263,614, which is a 12.91 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 \$36,437.

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, 2023, through September 30, 2024.

ATTACHMENT(S):

NA

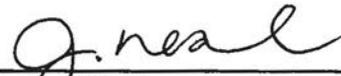
BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BELLMEAD:

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 12 day of September, 2023, at which meeting a quorum was present, held in accordance with provisions of V.T.C.A., Government Code, § 551.001 et seq.

APPROVED



Jasmine Neal
Mayor

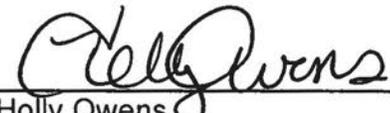
APPROVED AS TO FORM:



Charles Buenger
City Attorney



ATTEST:



Holly Owens
City Secretary



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 2024.

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 5.6936¢ per \$100 valuation.

The interest and sinking component will generate \$398,162 at the City's historical collection rate of 98%.

FISCAL IMPACT / FUNDING SOURCE:

This is the revenue source in the proposed budget to cover the city's FY 2024 governmental debt payments.

STAFF RECOMMENDATION:

Staff recommends that the City Council approve the interest and sinking tax rate for Fiscal Year 2024.

ATTACHMENT(S):

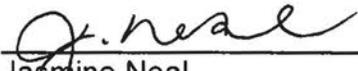
NA

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 12 day of September, 2023, at which meeting a quorum was present, held in accordance with provisions of V.T.C.A., Government Code, § 551.001 *et seq.*

APPROVED



Jasmine Neal
Mayor

APPROVED AS TO FORM:



Charles Buenger
City Attorney



ATTEST:



Holly Owens
City Secretary



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 2024.

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 26.6233¢ per \$100 valuation.

The maintenance and operation component will generate \$1,861,634 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 2024.

ATTACHMENT(S):

NA

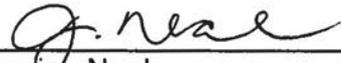
BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BELLMEAD:

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 12 day of September, 2023, at which meeting a quorum was present, held in accordance with provisions of V.T.C.A., Government Code, § 551.001 *et seq.*

APPROVED



Jasmine Neal
Mayor

APPROVED AS TO FORM:



Charles Buenger
City Attorney



ATTEST:



Holly Owens
City Secretary

**CITY OF BELLMEAD
ORDINANCE NO. 2023-12**

**AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2023 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 \$0.266233 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 2023.

SECTION II.

That there be and is hereby levied for the use of the City of Bellmead, for the tax year 2023 for permanent improvements, an ad valorem tax of \$0.056936 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 11.30 PERCENT AND WILL RAISE
TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY
APPROXIMATELY \$3.09.**

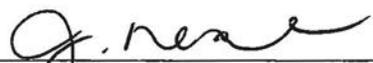
SECTION IV.

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 **12th** day of **September, 2023.**

PASSED AND ADOPTED on its second reading this the **12th** day of **September, 2023.**

PASSED AND ADOPTED on its third and final reading this the **12th** day of **September, 2023.**



Jasmine Neal, Mayor

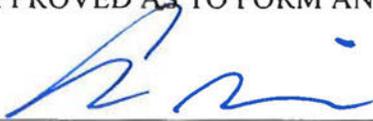
ATTEST:



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 2024. **(EMERGENCY READING)**

BACKGROUND:

Chapter 26 of the Texas Property Tax Code requires taxing units to comply with truth-in-taxation laws when adopting their tax rates and requires a municipality to provide notice of the proposed property tax rate. The notice required by Property Tax Code Section 26.065 was published in the Waco Tribune on September 7, 2023.

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 2024 Budget used the proposed tax rate of 32.3169¢ per \$100 valuation. On August 8, 2023, 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 2024 Budget. The no-new-revenue tax rate for FY 2024 (2023 tax year) is 29.0371¢. The voter-approval tax rate for FY 2024 (2023 tax year) is 30.2024¢.

It is now necessary that City Council adopt a final tax rate to support the Fiscal Year 2024 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 29.0371¢, the ordinance must be approved by at least four (4) members of City Council.

Although the City is keeping the same tax rate as the prior year, 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 11.3 percent increase in the tax rate.

ATTACHMENT(S):

Ordinance 2023-12

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