

City of Bellaire



ADOPTED BUDGET **FY 2020**

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2020



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Bellaire

Texas

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Bellaire, Texas, for its Annual Budget for the fiscal year beginning October 1, 2018 and ending September 20, 2019 (fiscal year 2019). In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our fiscal year 2020 budget continues to conform to program requirements, and we are submitting it to GFOA to determine eligibility for another award.

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Introduction



City of Bellaire

Fiscal Year 2019-2020
Budget Cover Page
Budget Adopted September 16, 2019

This budget will raise more revenue from property taxes than last year's budget by an amount of \$684,810, which is a 3.28 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 \$383,440.

The members of the governing body voted on the budget as follows:

FOR:

Neil Verma
Trisha S. Pollard
Gus E. Pappas
Andrew S. Friedberg
Michael Fife
David R. Montague

AGAINST: none

PRESENT and not voting: none

ABSENT:

Pat McLaughlan

Property Tax Rate Comparison

	2019-2020	2018-2019
Property Tax Rate:	\$0.4473/100	\$0.4313/100
Effective Tax Rate:	\$0.4401/100	\$0.4319/100
Effective Maintenance & Operations Tax Rate:	\$0.2838/100	\$0.2781/100
Rollback Tax Rate:	\$0.4633/100	\$0.4535/100
Debt Rate:	\$0.1568/100	\$0.1532/100

Total debt obligation for City of Bellaire secured by property taxes:
\$123,295,000



From Left: Mayor Pro Tem Gus E. Pappas, Council Member David R. Montague, Council Member Pat McLaughlan, Mayor Andrew S. Friedberg, Council Member Michael Fife, Council Member Trisha S. Pollard, Council Member Neil Verma.

Mayor

Andrew S. Friedberg

City Council

Neil Verma

Trisha S. Pollard

Gus E. Pappas, Mayor Pro Tem

Pat McLaughlan

Michael Fife

David R. Montague

City Manager

Paul A. Hofmann

Chief Financial Officer

Terrence Beaman

Budget Adopted September 16, 2019

City of Bellaire

City Manager's Office

To: Honorable Mayor and Members of the City Council

From: Paul A. Hofmann, City Manager



Date: July 15, 2019

Subject: Fiscal Year 2020 Budget: Re-establishing Priorities

Focus on What Matters

Thank you again for the time spent in May to re-establish the City Council Five-Year Priorities. The Bellaire City Council has traditionally taken a thoughtful approach to your priorities statement, and well understands how your priorities translate into effective direction to your City Manager. This year, you were led through an exercise that asked you to re-establish your priorities from the ground up, and to develop your priorities from the fresh perspective of current realities.

Our budget theme this time last year was "Bellaire is still Bellaire." Fortunately, this is still a true and meaningful statement. It's also true that we have a collective responsibility to define what Bellaire "is," and work to keep it that way. Your attention to the specifics of your priorities is a primary way you keep that responsibility.

We need to continue to focus on what defines this community, and the City organization's role in keeping this community special. Focusing on what matters is especially important in light of the most recent legislative session. Our fiscal forecasting has consistently shown that property tax revenue growth is key to maintaining fiscal health and service delivery. Legislative limits on that revenue growth will be imposed on the fiscal year 2021 budget. Your fiscal year 2020 budget decisions will impact our ability to manage reserves and provide services in the future.

Even with the future revenue uncertainty, there is more good news than bad. Redevelopment activity is happening. We're issuing a healthy number of residential building permits. We're reconstructing streets and improving drainage capacity. Regional drainage improvements are being developed. We keep our residents safe. We offer a wide range of recreational and educational opportunities. Our parks are clean and well-maintained. Our taxes and utility rates are comparatively low. We attract and retain premier employees.

And we know what it costs to do these things and we report those costs in an easy to understand and transparent manner. Our ability in this regard will be important in the future as our future revenue picture becomes tighter.

Fiscal Year 2020 Budget Highlights

The Fiscal Year 2020 Proposed Budget:

- Is structurally balanced, meaning recurring revenues exceed recurring expenses
- Provides ending balances that exceed the 60-day reserve policy
- Is focused on the long term, especially with an eye on projected future ending balances in the General Fund and Enterprise Fund
- Provides significant funding as a reserve for future automation upgrades
- Limits enhancements and increases to the current base budget
- Is sufficient to continue the Council's Priorities

- Provides for the anticipated increase in health benefits costs and a general wage increase, but no funding for an annual step increase
- Provides funds for design of projects to be funded in a future bond program (future workshop topic)
- Includes new performance indicators

Fiscal Year 2020 Budget Key Facts

- 8% increase in property tax revenues from existing property
- 8% increase in water and wastewater rates
- 3.9% increase in General Fund base budget operating expenses
- 2.0% increase in Enterprise Fund base budget operating expenses
- 46% increase, or \$1.7 million, of the projected fiscal year 2019 General Fund ending balance versus the budgeted fiscal year 2019 General Fund ending balance (FEMA reimbursements and Building Permit revenues)
- Projected fiscal year 2020 General Fund ending balance of \$5.4 million is approximately \$1.7 million above the 60-day requirement, which provides a reserve for future automation expenses

Fiscal Year 2020 Projects, Enhancements, and Increases to the Base

The fiscal year 2020 proposed budget provides resources for the following projects. Council will receive periodic reports on the status of these projects:

- Implement a targeted Comprehensive Plan Update and Citizen Survey - \$10,000
- Plan a 2020 (or future) Bond Election – No additional appropriation
- Continue to refine a messaging strategy and emphasize community engagement – No additional appropriation
- Implement a Comprehensive Fees Analysis - \$35,000 (split between General Fund and Enterprise Fund)
- Develop and fund a strategic automation plan

Enhancements to be funded in the General Fund for a total of \$143,500 include:

- May charter election in response to valid petitions regarding sidewalk decision-making - \$80,500
- Substandard Home demolition/unsecured home board-up - \$32,000
- Closed captioning for City meetings - \$22,500
- Radar Recorder for traffic studies - \$8,500

Other increases to the base budget include:

- An anticipated 15% increase in health benefits costs (\$200,846 in the General Fund, \$40,054 in the Enterprise Fund)
- A 1.5% general wage increase (\$175,000 in the General Fund)
- Additional Police/Court Building janitorial expenses - \$20,000
- Annual maintenance for City Hall and Police/Court uninterrupted power supplies - \$14,000
- Replacement of Fire Department “Knox Boxes” - \$7,900
- Additional incentive pay for Fire, Library, and Courts personnel - \$6,060

What we will do to pursue Council Priorities

Local and Regional Flood Mitigation

- Complete the BBB16 projects
- Prepare for the future bond program by selecting and designing projects during fiscal year 20 (future workshop topic)
- Continue efforts with Harris County Flood Control and TxDOT toward the Master Drainage Concept Plan
- Continue to partner with City of Houston, especially on Chimney Rock improvements
- Continue to meet with the Flood Hazard Mitigation Task Force and work on the activities listed in the 2018 flood mitigation plan
- Continue to inspect and repair storm sewers

Premier Public Works Services

- Expand internal construction management capabilities
- Explore green waste opportunities through the HGAC and neighboring entities
- Assess the role of the City Engineer and the most effective approach to contracting for engineering services

Public Safety and Mobility

- Continue to provide specialized training in Police, Fire, and Public Works
- Review/update the field training program for police officers
- Review/update the Communication Officer training program
- Increase use of firearm simulator in de-escalation training
- Provide the Law Enforcement Management Institute of Texas (LEMIT) and the FBI Law Enforcement Executive Development training for police supervisors
- Provide FBI National Academy training for police command officers as they qualify
- Complete the Texas Chief of Police Recognition Program
- Establish a Fire Department Field Training Program
- Continue public engagement and information on hurricane preparedness, fire prevention, and crime prevention
- Utilize the skills of police and fire personnel to provide specialized training to other city personnel
- Prepare to implement the HGAC grant for the signal system
- Implement traffic studies for local improvements (turn lanes, pedestrian timing and access, etc.)
- More effectively use Metro funds for mobility projects
- Plan for the replacement of the Computer-Aided Dispatch/Records Management System (strategic automation plan)

Budget and Finance

- Implement a comprehensive fees analysis (increase to the base)
- Continue to implement the City's comprehensive financial management policies
- Actively pursue bond refunding
- Continue to implement the City's Investment Policy, ensuring safety of principal and liquidity
- Continue to work with the Financial Advisor to provide effective presentations to bond rating agencies

- Continue to receive the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award
- Continue to implement a thorough budget development process and thorough budget reporting
- Continue to identify future budget challenges through fiscal forecasting
- Continue strong controls over spending and monitor consistency with budget parameters
- Maintain the fleet replacement schedule

Quality of Life

- Continue to develop and implement a messaging strategy
- Continue to identify and define existing and potential networks
- Continue to provide a Bellaire Citizens Academy, and respond to feedback from academy participants on how to improve the program
- Develop and implement a new citizen orientation and update the Guide to Bellaire
- Create an on-line volunteer application form
- Continue to ensure litter is picked up and removed from along the West Loop frontage road and as necessary supplement the contractual service with city employees
- Continue to manage other parks maintenance contracts, including the provision of replaced seasonal color three times per year
- Improve code enforcement processes and response times (strategic automation plan)
- Review and implement the Comprehensive Plan (future workshop topic)
- Improve building code permitting, processes, and response times (strategic automation plan)

Commercial Redevelopment

- Continue to engage with the Bellaire business community
- Implement and refine the Commercial Redevelopment chapter of the Comprehensive Plan (future workshop topic)
- Finish the automation of Development Services processes (strategic automation plan)

Parks and Facilities

- Continue to annually review the Parks Master Plan and Capital Improvements Plan with the Parks and Recreation Advisory Board
- Continue to work with the PATRONS for Bellaire Parks, Evelyn's Park Conservancy, Nature Discovery Center, and other community groups to assist with parks improvements while ensuring sound decisions are made and good practices are being implemented
- Pursue short-term improvements to facilities
- Plan for facility improvements in future bond programs

Premier Employer Status

- Continue to offer a competitive compensation package
- Pay attention to where data shows we are not as competitive as we should be, especially in the lower pay ranges
- Continue to monitor the market and indicators of competitiveness (current turnover rate: 7.32%)
- Enhance employee paid leave, focus on work-life balance, maintain health benefit plan design

- Continue to monitor the organization culture, improve on-boarding, continue existing specialized training, promote the employee commitment statement
- Pay attention to internal equity, make adjustments as necessary, ensure that all compensation decisions are transparent and consistent
- Continue the tuition reimbursement program
- Further develop strategic career path plans and succession planning
- Highlight the “hidden paycheck” for the total compensation package
- Enhance safety programs collaborating with Texas Municipal League Intergovernmental Risk Pool and the safety team
- Continue the emphasis on professional working environment (sensitivity and diversity training, internal environmental assessments, the Premier Employer Team)
- Continue to take an aggressive approach to reorganizations to enhance efficiencies
- Emphasize opportunities for implementing automated work processes (strategic automation plan)
- Embrace opportunities to emphasize the Employee Commitment Statement throughout the careers of city employees
- Continue our commitment to workplace ethics and reinforce the model of public service and adherence to the Council-Manager form of government

Updated Fiscal Forecast

The new property tax revenue cap imposed during the recent legislative session directly impacts the City of Bellaire.

Short-term decisions have long-term implications. We have prepared two General Fund forecast scenarios. Both scenarios assume no salary step increases in fiscal year 2020. Scenario One assumes the proposed 8% property tax increase on existing property in fiscal year 2020, and 3.5% in the remaining years of the forecast. Scenario Two assumes a 3.5% property tax revenue increase in fiscal year 2020, and the same 3.5% increase in the remaining years. All other assumptions remain unchanged and in line with the assumptions shared with Council on May 2. This includes the assumption that 5% annual increases in compensation would resume in fiscal year 2021. Both scenarios indicate very little room for cash funding of capital projects and street maintenance.

The two forecast scenarios illustrate the reason behind the strong recommendation that Council approve a fiscal year 2020 budget with an 8% increase in property taxes on existing property. Scenario One, even with property tax revenues increased to the current legislative limit, and with no step increases for fiscal year 2020, indicates ending balance shortfalls in the General Fund beginning in fiscal year 2024. Predictably, Scenario Two is significantly worse. Limiting the property tax increase to 3.5% in fiscal year 2020 results in structural imbalance and ending balance shortfalls as early as fiscal year 2022.

The General Fund Fiscal Forecast should point our attention back to the Council's priority on commercial redevelopment. There is no legislatively imposed limit on growth.

Service Plan Schedules

During fiscal year 20, and in preparation for fiscal year 21, 22, and 23, the following departments will update their service plans:

- Human Resources
- Library
- Parks

- Information Technology

The previously-mentioned strategic automation plan will be an element of the IT service plan update.

Budget workshop plan

As usual, we are planning two budget workshops. The primary purpose of budget workshops is to answer Council's questions about the proposed budget. Please provide me with your questions at your earliest convenience and let me know what topics you would like to concentrate on during our workshops.

A potential workshop topic is how we fiscally compare with comparator cities. We have provided this analysis in the past, and the City of Bellaire compares favorably on indicators such as relative tax burden and water/sewer rates. We are updating that data and will share it as it comes available.

Acknowledgements

Special thanks are due to the budget team of the Finance Department, especially Kristine Mineman, Jim Harrison, and Terrence Beaman for the long hours and hard work and the desire to always make the product better. Thank you to Todd Gross for, among other things, staying on top of the fleet replacement schedule.

I have the pleasure of working with a great team of committed city employees. I recognize the relationship between the work of those employees and the quality and quantity of services provided to Bellaire residents. City employees deserve to be well-appreciated and well-compensated. Bellaire residents enjoy relatively high quality service delivery and relatively low taxes because of the hard work of city employees. Thank you Paula Ryan and the re-created Human Resources Team for ensuring we do everything we can to ensure we are a Premier place to work.

City of Bellaire

Revisions to Budget Subsequent to City Manager’s Budget Transmittal Memorandum

The City Manager’s Budget Transmittal Letter described the initial proposed budget as presented to the City Council on July 15, 2019. Subsequently, the City held three budget workshops, then a revised budget was presented to City Council on September 16, 2019, which City Council further amended prior to adopting the budget. Below is a summary of significant revisions to the budget subsequent to its initial presentation on July 15, 2019.

General Fund – Revenues

(\$426,000)	Reduced Current Property Taxes, resulting in a tax rate of \$0.4473 instead of the initially proposed rate of \$0.4556
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General Fund – Expenditures

(\$150,000)	Reduced overall expenditures by \$150,000 by creating a vacancy savings adjustment – reflected as a non-departmental item in the budget
(\$99,051)	Reduced health insurance expenditures due to negotiations with health insurance carrier
(\$58,809)	Reduced Fire Department part-time pay (\$55,000) and corresponding social security contributions (\$3,809). This will not affect service delivery as Fire Department part-time pay was over-budgeted
(\$39,000)	Eliminated seasonal banner program (rotation of various seasonal banners on light poles along main avenues in Bellaire)
(\$22,500)	Eliminated closed captioning budget enhancement
(\$16,350)	Reduced Texas Municipal Retirement System (TMRS) contributions due to a change in a budget worksheet formula which was calculating TMRS contributions on part-time police officers when only full-time employees are eligible to participate in TMRS
(\$7,500)	Eliminated mass notification system budget from City Manager Office as it is already budgeted for in the Information Technology budget
\$1,206	Other minor budget adjustments
(\$392,004)	Total Net Expenditure reduction from initial proposed budget on July 15, 2019 to final adopted budget

Enterprise Fund – Revenues

(\$9,000)	Reduced miscellaneous revenues by \$9,000
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Enterprise Fund – Expenses

(\$20,026)	Reduced health insurance expenditures due to negotiations with health insurance carrier
(\$309)	Other minor budget adjustments
(\$20,335)	Total Net Expense reduction from initial proposed budget on July 15, 2019 to final adopted budget

CITY PROFILE

Location

The City of Bellaire, Texas (the "City" or "Bellaire") is located in southwest Harris County, Texas and is encircled by the city of Houston and neighbors the cities of West University and Southside Place. The City encompasses approximately 3.6 square miles.

Form of Government

The City was founded in 1908 and incorporated under the laws of the State of Texas on June 24, 1918. Since 1949, the City has operated under a "Home Rule Charter" which provides for a "Council-Manager" form of government.

The City Council is the principal legislative body of the City. The City Council is comprised of a Mayor and six council members. The Mayor is elected for a regular term of two years and is limited to four consecutive terms in that position. Council members, all of whom are elected at-large, are elected for a regular term of four years. No council member may serve more than two consecutive terms in that position. The Mayor and three council members are elected at each regular election.

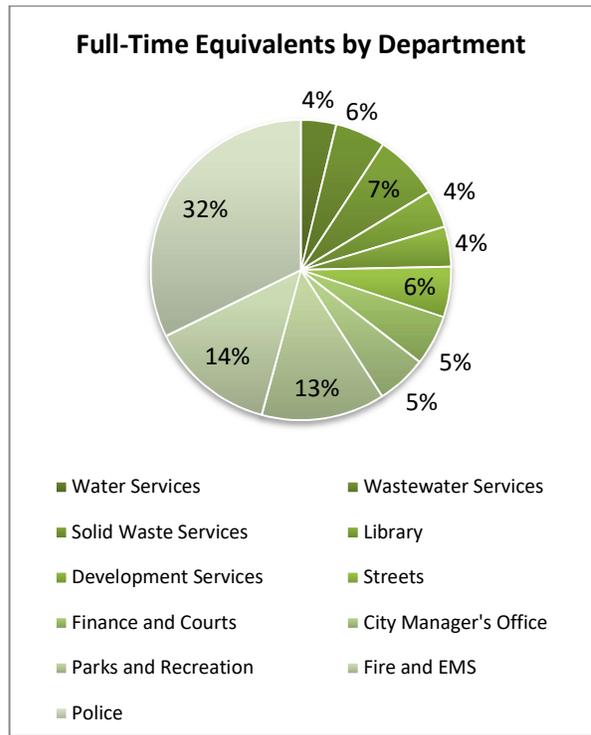
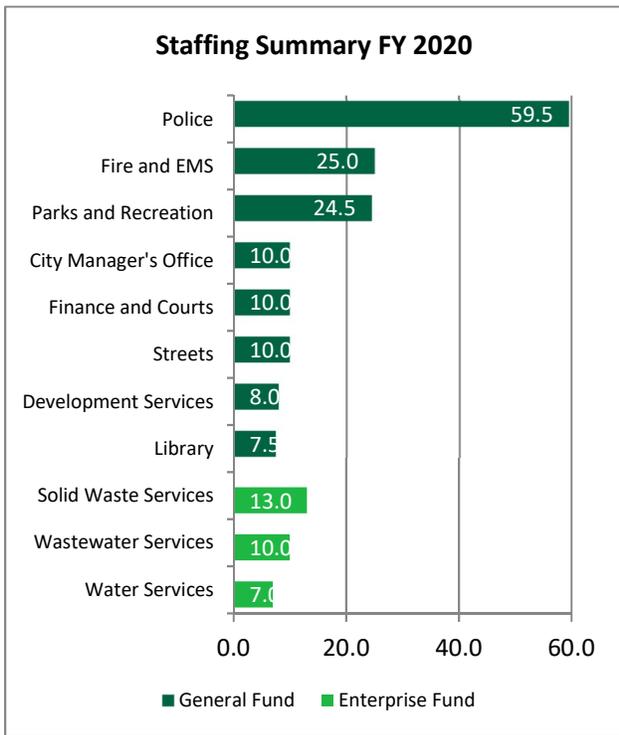
The City Manager is appointed by the City Council and is responsible to the Council for the administration of all the affairs of the City. The City Manager is responsible for appointment and removal of department directors and employees, supervision and control of all City departments, and preparation of the annual budget.

Services Provided

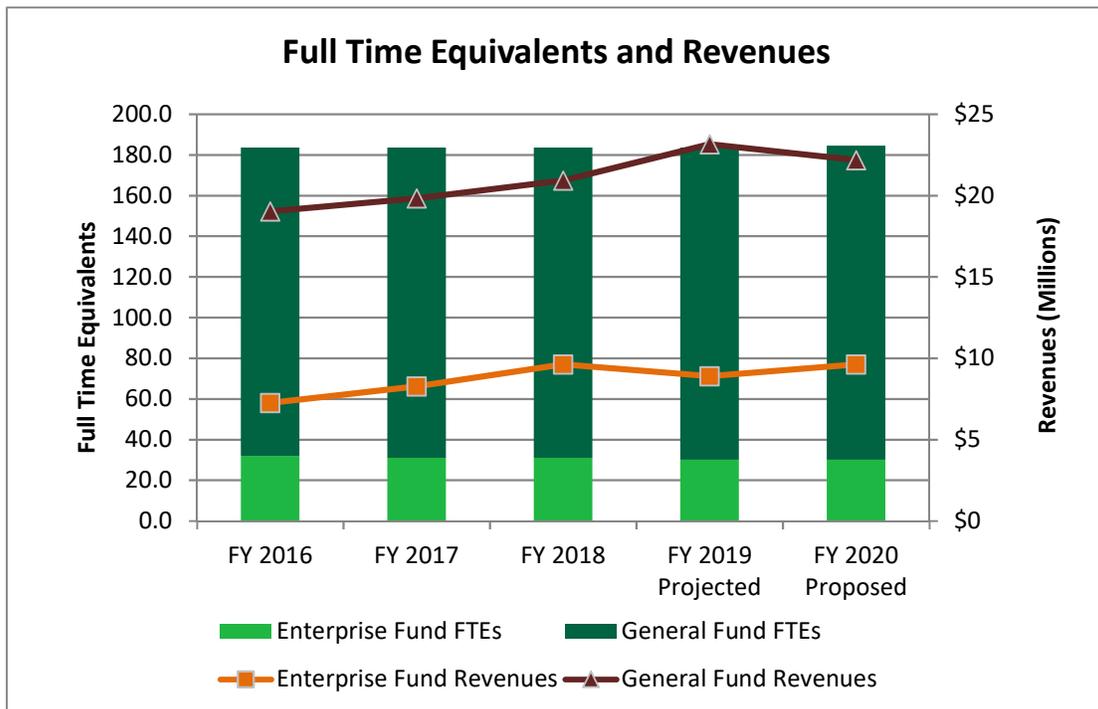
The City provides the following services: public safety including police, fire, and emergency medical services; streets and drainage; sanitation including solid waste and recycling; water and sewer services; parks and recreation, including facilities maintenance; library services; public improvements; planning and zoning; and general administration including municipal courts.

Staffing (excludes seasonal employees)

The budget includes 184.5 full-time equivalents (FTEs), including 154.5 FTEs in the General Fund and 30.0 FTEs in the Enterprise Fund. The Police Department has the largest number of FTEs (32%) followed by the Fire Department (14%) and the Parks, Recreation, and Facilities Department (13%).



As the chart below illustrates, FTEs have remained relatively constant despite generally increasing revenues. (Fiscal year 2019 projected revenues included approximately \$1.8 million of one-time FEMA and insurance reimbursements related to Hurricane Harvey.) Only one additional FTE position has been added since fiscal year 2016. The additional FTE is in the Fire department where we are now budgeting 1.5 part-time firefighters instead of 1.0 and we are budgeting 0.5 part-time fire inspectors instead of none. This increase in part-time FTE count better aligns the formal FTE count with part-time hours worked in recent years.



COMMUNITY OVERVIEW

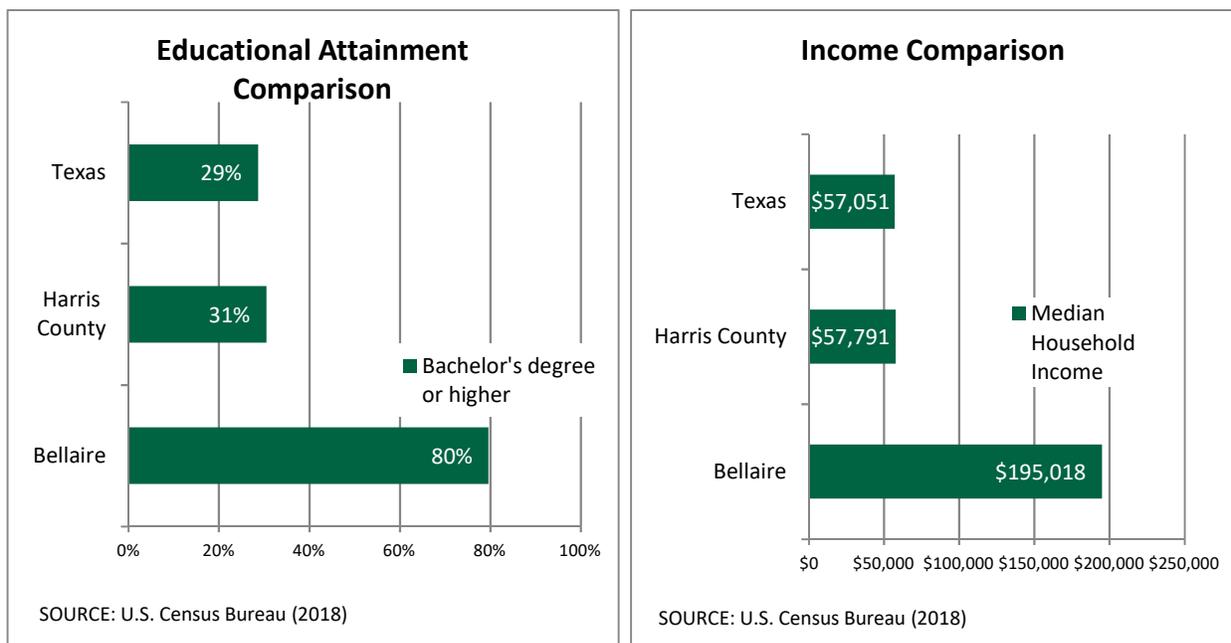
Bellaire is a relatively affluent community. Median household income is over three times that of Harris County. Since the level of education and the age of the population are factors in employability and income potential, it is not surprising that Bellaire has a much higher percentage of residents with post-high school degrees than Harris County and Bellaire has a much higher percentage of residents in their prime earning years than Harris County.

Population

The 2000 census estimated Bellaire’s population as 15,642, and the 2010 census estimated Bellaire’s population as 16,855. The most recent U.S. Census Bureau estimate of population in Bellaire is 18,966, which was as of July 2018. The Texas Demographic Center had a similar estimate of 18,365 at January 2018. The continuing growth trend since 2000 reflects ongoing residential redevelopment activity, as well as the renewed presence of younger families in Bellaire, with the average household size increasing from 2.58 persons in 2000 to 2.78 in 2010 to 2.79 in 2017. A recent available Regional Growth Forecast from the Houston-Galveston Area Council, as of fourth quarter 2018, projects Bellaire surpassing the 21,500 population mark by 2030. Under any forecast scenario, Bellaire will remain a small city (less than 50,000). Given its enclave status and the extent of developed land in Bellaire, any significant growth would have to come through higher density housing, replacement of former commercial sites with residential development, and/or a higher rate of family formation or increase in average household size—which could also reflect some seniors moving in with their families or others.

Education and Earnings

Bellaire residents have attained far greater education overall in comparison to Harris County and the State of Texas, as illustrated in the *Educational Attainment Comparison* chart below.

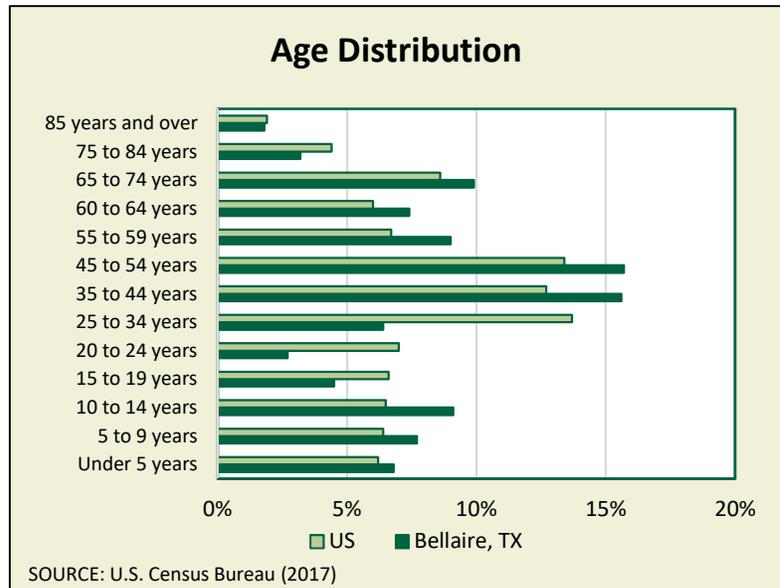


Eighty percent of all residents in Bellaire have a bachelor’s degree or better which is significantly higher than the State of Texas (29 percent) and Harris County (31 percent) averages of residents with a bachelor’s degree or higher.

Level of education, skills, and transportation access all factor into the “employability” of individuals, which, in turn, determines one’s income earning potential. The median household and per capita income levels of Bellaire residents based on U.S. Census Bureau estimates through 2018 relative to Harris County and the State of Texas are shown in the *Income Comparison* chart above. Bellaire’s median household income (\$195,018) far exceeds the county, state, and national amounts (\$57,652).

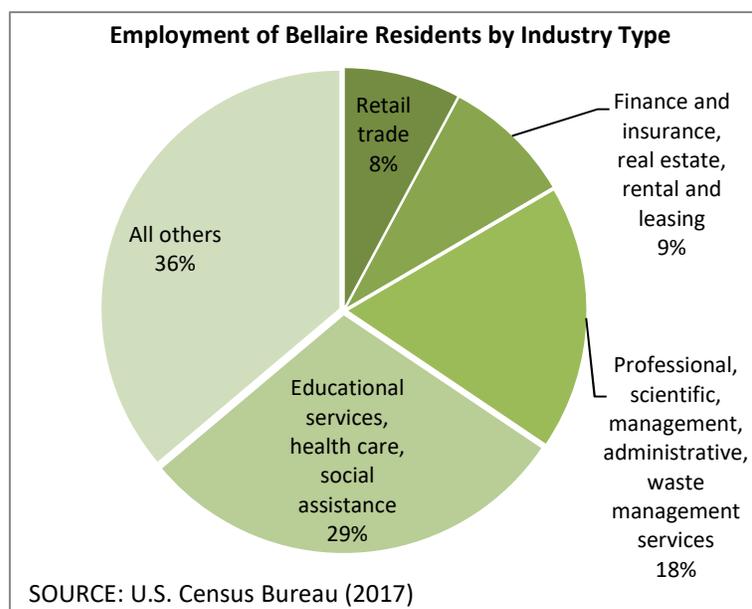
Age Distribution

The age distribution of the local population is another key factor that shapes an area’s labor force, as well as the outlook and service needs of residents. The age distribution in Bellaire as of the 2017 American Community Survey performed by the U.S. Census Bureau reflects a significantly older population (median age of 43.7 years) than the rest of Texas (34.3 years). Most evident from *Age and Gender Distribution* chart at right, are the relatively low percentages of individuals in the young adult years from ages 20 to 34. On the other hand, the proportion of Bellaire’s population in their prime earning years, including ages between 35 and 64 years, exceeded national rates. Similarly, the percentage of children age 14 years and younger is also greater in Bellaire compared to national rates. With Bellaire’s ongoing residential redevelopment activity, ready access to professional employment, and quality of local schools, the community particularly draws families with young children.



Employment Profile

The distribution displayed in the *Employment of Bellaire Residents by Industry Type* chart (right), confirms that educational services, health care, and social assistance (29 percent); professional, scientific, management, administrative, and waste management services (18 percent); and finance and insurance, real estate, and rental and leasing services (9 percent) offered the most significant employment opportunities to local residents among all industry types based on U.S. Census Bureau



estimates through 2017. Of the 13 industry sectors considered in the census data, these three constituted 56 percent of the total employment of the local population.

Other occupational data from the Census Bureau shows that 68 percent of these positions were management, business, science and arts occupations while another 21 percent were sales and office. Taken together, these occupation types accounted for 89 percent of the workforce.

Most working Bellaire residents commute to employment centers in the central Houston area where professional occupations are prominent. This has fueled ongoing discussion of the respective need for—and appropriate type and extent of—business development within Bellaire. This is partly a land use and community character issue. But it also involves tax base considerations since City property taxes are a factor in the affordability of residential living in Bellaire as the City works to maintain and upgrade infrastructure and also offer its citizens a range of amenities.

Culture

While Bellaire has a small-town feel, its residents have access to all the cultural opportunities of Houston – the most populous city in Texas and the fourth-most populous city in the United States with a census-estimated 2018 population of 2.326 million. Bellaire residents have access to the Houston museums, performing arts, professional sporting events (including baseball, football, basketball, and soccer), and numerous festivals and annual events, including the largest annual livestock show and rodeo in the world – the Houston Livestock Show and Rodeo, the Houston Greek Festival, the Houston International Festival, the Art Car Parade, the Houston Auto Show, and the Bayou City Art Festival to name a few.

ECONOMIC CONDITION AND OUTLOOK

Economic Condition

As an enclave of Houston, the economy of the City is directly linked to the greater Houston region. While several large employers, as well as retail and service type businesses, are located within the City, Bellaire is primarily a residential community. Many residents work minutes away in Houston’s largest business areas, including the Houston medical center, regarded as one of the finest health care facilities in the world. Two major airports, William P. Hobby International Airport and George Bush Intercontinental Airport, are easily accessible to Bellaire residents and business travelers.

The greater Houston region’s economy is based on petrochemicals, shipping, refining, chemicals, space exploration, manufacturing, education, health care, and tourism. Most economic factors such as employment, oil prices, travel, and others are projected to either stabilize or grow as the greater Houston region is one of the most sought-after markets in which to live and do business. Houston is the seat of Harris County, the most populous county in the State of Texas and the third most populous county in the nation. Houston’s phenomenal growth has brought about rapid development throughout the region, but the necessary infrastructure to support such growth in the outlying areas has lagged behind. As a result, many residents of the region have sought to reduce their commute time on Houston’s heavily congested transportation corridors by moving closer to the workplace. In addition to Bellaire being a safe city with high quality schools, Bellaire has become increasingly desirable due to its convenient

location to Houston’s downtown, uptown, and midtown business districts and Houston’s medical center.

The City is a mature community that is almost fully developed residentially with a network of businesses to support its citizens. While there is little undeveloped commercial property, the commercial infrastructure is not nearly as developed or modernized as the residential sector. The City continues to focus on better utilization and growth of the central commercial district and commercial corridors within the City based on its comprehensive plan adopted in 2009 and updated in 2015 and 2017. Large mature oak trees cascade over most of the City’s streets giving a “small town” feel to the area. Local government control through City Council gives Bellaire residents more influence over key government services such as police and fire protection.

Hurricane Harvey, a category 4 major hurricane, made landfall in August 2017 approximately 150 miles southwest of the City. After landfall, its speed slowed dramatically to a crawl. For about two days, the storm stalled just inland, dropping very heavy rainfall and causing widespread flash flooding in the Houston area, including in Bellaire. Approximately 1,936 of the approximately 6,688 homes in Bellaire, or approximately 29%, had some level of water damage. The City had exceptionally large amounts of debris to remove from public right-of-ways, and the City suffered substantial damage to its wastewater treatment plant.

Because of the storm the aggregate taxable property values in the City decreased by approximately 2% for tax year 2018 (fiscal year 2019). Taxable property values for tax year 2019 (fiscal year 2020) increased approximately 1% over tax year 2018 values. In the near term we expect aggregate property values to slowly recover, and in the longer term we expect aggregate property values to continue to increase. Many of the homes that flooded were older, smaller homes built prior to the 1970’s. We have seen a wave of new construction with new, larger homes being built in their place. The replacement process is occurring, but it will take time. The following table illustrates the increased post-Harvey construction activity.

Fiscal Year	New Residential		Residential Remodeling	
	Number	Amount	Number	Amount
2015	98	\$52,190,001	364	\$7,154,236
2016	73	\$44,585,564	485	\$9,877,019
2017	87	\$49,790,628	397	\$7,407,337
2018	110	\$62,397,992	504	\$11,452,249
2019	98	\$64,135,455	394	\$9,405,288

These new homes will have considerably more taxable value than the homes they replace, and they will be less likely to flood. The current building code was implemented in 2007 and requires new homes constructed to be elevated to one foot above the base flood elevation. That regulatory standard worked well during Hurricane Harvey: of the homes that flooded, only approximately 2% were built to the current standard.

City Council wanted to limit the property tax increase for fiscal year 2019 as many residents were dealing with the aftermath of the storm; therefore, discretionary spending was curtailed in the fiscal year 2019 budget. Additionally, several planned capital improvement projects were

suspended to re-allocate the funding toward drainage projects. Planned water and wastewater rate increases for the enterprise fund for fiscal year 2019 were also postponed with rates being held flat – again to be sensitive to residents recovering from the storm. The fiscal year 2020 budget reflects a modest 4.4% increase in property tax revenues on existing properties in the general fund and an 8% increase in water and wastewater rates in the enterprise fund.

The City incurred significant unbudgeted costs associated with recovery and repair, most significantly costs related to debris removal. It is expected that most of our costs will be reimbursable through the City's flood insurance and the Federal Emergency Management Agency (FEMA), however, not all costs will be reimbursed. Most of the costs associated with Hurricane Harvey were incurred in fiscal years 2017 and 2018. While the City did receive insurance reimbursements and some reimbursement from FEMA in fiscal years 2017 and 2018, the bulk of the FEMA reimbursements are expected in fiscal year 2019. Because of Hurricane Harvey expenditures, the general fund balance was slightly below its 60-day minimum reserve at September 30, 2018 but will be restored above the minimum reserve once the FEMA reimbursements for debris removal (estimated at approximately \$1.4 million) are received. Thus, the reserve fund balance worked exactly as it is supposed to providing a cushion for significant unexpected expenditures.

Major Initiatives

Drainage has been and continues to be a focal point for the City, which has been even more in focus because of Hurricane Harvey. Over the past 20 years the City has invested more than \$85 million in local drainage infrastructure and will continue to invest in the years to come.



Recently, the City has been concentrating on the regional aspect of flood control, as flood waters do not follow jurisdictional boundaries. Flooding is a regional problem requiring regional solutions. The fiscal year 2019 capital improvement program included funding for a Master Drainage Concept Plan that will be undertaken in partnership with Harris County Flood Control and the Texas Department of Transportation. It will analyze flooding throughout the area using

a comprehensive hydraulic model, and fully evaluate several potential improvement alternatives, including preliminary cost estimates of each, to aid in decision making moving forward. While it was funded in the fiscal year 2019 budget, the work on the Master Drainage Concept Plan will begin in fiscal year 2020.

In November 2016, voters approved three separate bond propositions collectively referred to as “Bonds for Better Bellaire 2016” totaling \$53.98 million. Proposition 1 provides \$24.00 million for design and construction of streets and drainage systems and sidewalks. Proposition 2 provides \$5.60 million for new municipal buildings. These funds are in addition to the remaining \$1.56 million authorized in November 2005 and the \$11.00 million authorized in

November 2013 for a total project budget of \$18.16 million for construction of a new city hall/civic center and police/municipal court facility. (See *Community Developments* below.) Proposition 3 provides \$24.38 million for water and wastewater improvements, including \$11.00 million for design and construction of water lines, \$0.58 million for design and construction of wastewater lines, and \$12.80 million for new water meter installation and improvements to the wastewater treatment plant. The City is issuing this debt in stages, including two issuances totaling \$32.48 million in 2017 for (a) streets, drainage, and sidewalks (\$10.00 million), (b) municipal facilities (\$5.60 million), and (c) water and wastewater improvements (\$16.88 million). Fiscal year 2018 included issuances totaling \$11.50 million for (a) streets, drainage, and sidewalks (\$8.00 million), and (b) water improvements (\$3.50 million). Fiscal year 2019 included an issuance of \$4.00 million for water system improvements. The remaining authority of \$6.00 million for streets, drainage, and sidewalks is projected to be issued in fiscal year 2020.



streets, drainage, and sidewalks (\$8.00 million), and (b) water improvements (\$3.50 million). Fiscal year 2019 included an issuance of \$4.00 million for water system improvements. The remaining authority of \$6.00 million for streets, drainage, and sidewalks is projected to be issued in fiscal year 2020.

Community Developments

A new police/courts building was completed in January 2019 and a new city hall/civic center building was completed in September 2019, completing the municipal facilities discussed in the *Major Initiatives* section. These facilities provide for improved public meeting spaces, a modern jail facility, and adequate space for police operations.



A new building for Bellaire High School is under construction that will incorporate the recently completed science classroom and laboratory wing and add a parking garage. Bellaire High School is located on a 17-



acre site in a residential area of Bellaire. The main building was built in 1955. The school has attendance in excess of 3,500 students and the parking is inadequate for a school of its size. In September 2017, the Bellaire City Council approved a

specific use permit for HISD paving the way for rebuilding the school. The first phase of construction began in June 2018. The project will be built in three phases of construction in a way that allows students to remain in school during construction. Construction should be completed by the end of 2020, with students moving into the new building in early 2021.

In 2017, the renovation of the Bellaire Town Center shopping center began. The project is being carried out in phases, which will ultimately result in the demolition of the old approximately 39,000 square foot facility and the construction of a new approximately 72,000 square foot facility and a parking garage. The new two-story Bellaire Town Center complex



will be an upscale, mixed-use space with service retailers and office space above first floor restaurants and shops. The entire project is expected to be completed in calendar year 2019.

In July 2016 Chevron, the City's top employer and property tax payer at the time, announced it would be vacating its Bellaire facility and consolidating its operations into its downtown Houston offices. This opened redevelopment possibilities for a contiguous, rectangular area of approximately 30 acres in the City. Long-established neighborhoods of single-family detached homes border the site to the North and South, and Interstate 610 borders the site to the East. The site presents a unique redevelopment opportunity that could accommodate a range of desirable potential uses. Since the 1940's the site had been zoned as a Technical Research Park, which corresponded to use as a business park in the Land Use and Character Map within the City's Comprehensive Plan. The Comprehensive Plan serves as a framework for guiding future development, redevelopment, and community enhancement. Sensing the opportunity for redevelopment of the Chevron property into something with more community benefit than a business park, the City amended its Comprehensive Plan in April 2017 identifying the area as the North Bellaire Special Development Area on the Future Land Use and Character Map within the Comprehensive Plan. This re-designation within the Comprehensive Plan indicated the City's openness to alternative uses for the site such as traditional single-family homes, lifecycle housing, and non-residential and mixed-use development.

In September 2018, SLS Houston Properties, LLC (SLS), a Houston based commercial real estate development company purchased the property from Chevron and rebranded the location as Bellaire Place. In November 2018, the City approved specific use permits submitted by SLS



which allow for multi-tenant office use in the existing office building previously occupied by Chevron and for the construction of a parking garage. SLS has filed applications for rezoning requests and specific use permits to further develop the property including plans for 46,000 square feet of retail and restaurants in perimeter buildings, a 145,000 square foot interior building that would house retail, restaurants, an athletic club, a movie theater, and offices plus an adjacent multi-story parking garage, and a 300,000 square foot 300-unit multi-family complex. If completed, the retail aspect of Bellaire Place could significantly add to the City's sales tax base.



In July 2019, construction of a new medical office building, Bissonnet Medical Plaza, began. Construction is expected to be complete in 2020. Bissonnet Medical Plaza will be a modern three-story facility with approximately 53,000 square feet of rentable space. The building is being constructed on a formerly vacant parcel and will feature a parking garage.

Debt Limitations

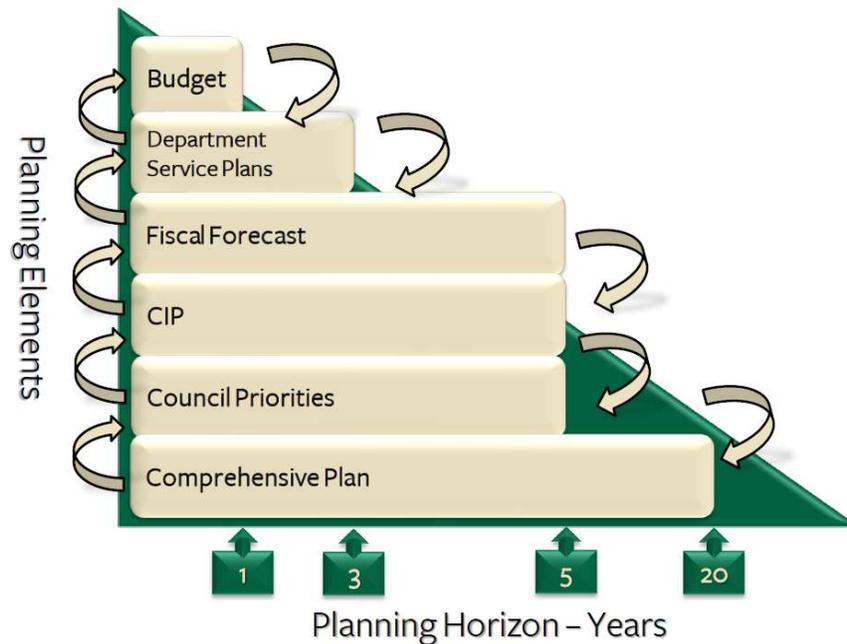
The City's Charter contains no limit on the amount of debt the City may incur. The amount of ad valorem tax-supported debt that the City may incur is limited by the Constitution of the State of Texas (the "State"). The State Constitution provides that the ad valorem taxes levied by the City for general purposes and for the purpose of paying the principal and interest on the City's indebtedness must not exceed \$2.50 for each \$100 of assessed valuation of taxable property. There is no constitutional or statutory limitation with the \$2.50 rate for debt payments; however, the Texas Attorney General has adopted an administrative policy that prohibits the issuance of debt by a municipality, such as Bellaire, if its issuance produces debt service requirements exceeding that which can be paid from \$1.50 of the foregoing \$2.50 maximum tax rate calculated at 90% collections.

The City's debt service tax rate for fiscal year 2020 of \$0.1568 for each \$100 of assessed value is below the aforementioned limit of \$1.50 for each \$100 of assessed value.

STRATEGIC PLANNING

The City's strategic planning process has multiple components. At the base, is the City's long-term *Comprehensive Plan* developed in 2009 and revised in 2015 and 2017. It has a 20-year planning horizon focusing on land use, infrastructure, and quality of life. The City's *Comprehensive Plan* is available online at: www.bellairetx.gov/comp.

City of Bellaire Strategic Planning Model



Elements of the *Comprehensive Plan* feed into the development of *City Council Priorities*. *City Council Priorities* have a five -year planning horizon focusing on flood mitigation, public works services, safety and mobility, budget and finance, quality of life, commercial redevelopment, parks and facilities, and employer status. *City Council Priorities* are included as Appendix F.

Elements of *City Council Priorities* feed into the development of the *Capital Improvement Plan*. The *Capital Improvement Plan* has a five -year planning horizon focusing on capital improvement projects. The *Capital Improvement Plan* is included at page 162.

Elements of *City Council Priorities* and the *Capital Improvement Plan* feed into the development of the *Fiscal Forecast*. The *Fiscal Forecast* has a five -year planning horizon focusing on major assumptions and overall forecasting of cash flows. The *Fiscal Forecast* is included as Appendix I.

Elements of *City Council Priorities* and the *Fiscal Forecast* feed into the development of the department level *Service Plans*. Department level *Service Plans* have a three-year planning horizon focusing on why the department exists, what the department is responsible for, what the department does, who the department serves, what service level the department provides, a high level analysis of the department budget and fiscal forecast, an analysis of the environment in which the department operates, consideration of available assets, identification of potential future service enhancements, and development of future strategic goals. The City's departmental *Service Plans* are available online at: www.bellairetx.gov/serviceplans.

Elements of the *Fiscal Forecast* and the departmental level *Service Plans* feed into the development of the annual budget.

While the longer-term strategic planning elements generally drive the development of the shorter-term strategic planning elements, there can be components of the shorter-term

planning elements identified which in turn are used in the updating or revising of the longer-term planning elements, making the development a two-way street.

Long-Term Financial Planning

The *Fiscal Forecast* provides a forward-looking view of the general fund, enterprise fund, and debt service fund operating budgets allowing City officials and others to evaluate the long-term sustainability of the operating budgets, and it provides a starting point for future decision-making regarding the budget by identifying the balance between potential spending needs and the projected revenue outlook. This long-range outlook provides a key tool for financial planning. The *Fiscal Forecast* is updated at least annually, but sometimes more often as revenues and spending outlook become clearer. The City uses the *Fiscal Forecast* as a tool to:

- identify preliminary spending priorities for future years;
- identify necessary expenditure adjustments for future years;
- ensure that both additions and reductions to the budget are sustainable;
- maintain options to deal with contingencies; and
- anticipate factors affecting revenues and service needs.

The following charts summarize the City’s five-year *Fiscal Forecasts* of general fund, enterprise fund, and debt service fund revenues, expenditures, and fund balances for fiscal years 2020 through 2024. These projections are based upon a series of assumptions about economic conditions, future spending scenarios, and other relevant variables, and do not reflect actions the City will take during this period to close the projected gaps. It sets the stage to identify disparity between future recurring revenues and expenditures to allow time for development of strategies to align financial capacity with long-term service objectives.

General Fund Fiscal Forecast

	Proposed Budget FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
<i>General Fund</i>					
Beginning Balance	\$5,392,278	\$5,317,166	\$4,563,935	\$4,042,789	\$3,532,057
Recurring Revenues	21,765,325	22,561,823	23,384,235	24,233,434	25,110,330
Recurring Expenditures	21,231,687	22,108,243	22,989,248	23,912,070	24,878,776
Net Operating	533,638	453,581	394,987	321,364	231,554
Non-recurring Expenditures	137,750	500,000	-	-	-
Transfers Out	471,000	706,812	916,132	832,096	980,202
Ending Balance	\$5,317,166	\$4,563,935	\$4,042,789	\$3,532,057	\$2,783,410
60-Day Reserve	\$3,561,573	\$3,684,707	\$3,831,541	\$3,985,345	\$4,146,463

The fiscal year 2020 budget includes a 4.4% increase in property taxes on existing properties. The general fund fiscal forecast assumes additional annual increases in fiscal years 2021 through 2024 of 3.5% - equal to the legislative cap on property taxes that goes into effect for fiscal year 2021. Annually, the enterprise fund transfers money to the general fund to cover shared administrative expenses. That transfer is projected at \$624,000 per year in all years presented in the fiscal forecast. The amount transferred to the general fund has not changed since fiscal year 2016 despite growing expenses at the general fund. We expect to analyze the shared administrative expense allocation in fiscal year 2020 which will likely result in an increased amount to be transferred in the future.

The general fund fiscal forecast is structurally balanced in all years; however, it indicates potentially falling below the 60-day fund balance reserve beginning in fiscal year 2023. The city will take necessary actions to ensure it remains in compliance with the minimum fund balance policy.

Enterprise Fund Fiscal Forecast

	Proposed Budget FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
Enterprise Fund					
Beginning Working Capital	\$1,899,726	\$2,030,820	\$2,119,647	\$2,638,447	\$3,205,221
Recurring Revenues	9,617,914	10,625,399	11,461,964	11,741,165	12,028,743
Recurring Expenses	6,217,007	6,804,511	7,164,087	7,180,739	7,203,025
Net Operating	3,400,907	3,820,888	4,297,877	4,560,426	4,825,718
Transfers Out	3,269,813	3,732,061	3,779,077	3,993,652	4,196,277
Ending Working Capital	\$2,030,820	\$2,119,647	\$2,638,447	\$3,205,221	\$3,834,661
60-Day Reserve	\$1,140,168	\$1,171,418	\$1,202,181	\$1,234,123	\$1,237,838

The fiscal year 2020 budget includes an 8% increase in water and sewer rates. The enterprise fund fiscal forecast assumes additional water and sewer rate increases in fiscal years 2021, 2022, 2023, and 2024 of 10%, 10%, 3%, and 3%, respectively. The amount of the additional assumed rate increases will be re-evaluated in the upcoming budget development cycle as the current fiscal forecast projects fiscal year 2024 ending working capital far in excess of the 60-day reserve requirement. We expect to complete a usage fee study on water and sewer rates as well as solid waste fees in fiscal year 2021 which would better clarify future rates and fees, but ongoing rate and fee increases will be necessary to keep pace with the growing cost of providing services, including servicing the debt related to enterprise projects and overhead expenses paid for by the general fund. Annually, the enterprise fund transfers money to the debt service fund to cover the principal and interest payments due on debt issued for enterprise projects. Those transfers are included in the “transfers out” in the fiscal forecast. Annually, the enterprise fund transfer money to the general fund to cover shared administrative expenses. That transfer is projected at \$624,000 per year in all years presented and is included in “transfers out” in the fiscal forecast. The amount transferred to the general fund has not changed since fiscal year 2016 despite growing expenses at the general fund. We expect to

analyze the shared administrative expense allocation in fiscal year 2020 which will likely result in an increased amount to be transferred in the future.

The enterprise fund fiscal forecast is structurally balanced in all years and the ending working capital meets the 60-day minimum reserve in all years.

Debt Service Fund Fiscal Forecast

	Proposed Budget FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
Debt Service Fund					
Beginning Balance	\$628,919	\$628,919	\$628,919	\$628,919	\$628,919
Recurring Revenues	9,745,068	10,079,130	11,018,793	12,102,881	13,136,269
Recurring Expenditures	9,745,068	10,079,130	11,018,793	12,102,881	13,136,269
Net Operating	-	-	-	-	-
Ending Balance	\$628,919	\$628,919	\$628,919	\$628,919	\$628,919

The debt service fund fiscal forecast anticipates future year revenues set at levels equaling projected future year expenditures, which are primarily principal and interest payments. The forecast includes increasing principal and interest payments based on assumed future bond issuances. The revenues are a combination primarily of property taxes and transfers from the enterprise fund. Property taxes to cover debt service are not limited by the 3.5% annual cap previously discussed. As described in the *Debt Limitations* section there is a limit on the total ad valorem tax-supported debt that the City may incur, but the debt contemplated in the fiscal forecast is significantly below such limit. The transfers from the enterprise fund which are incorporated into debt service fund fiscal forecast are also included as expenditures in the enterprise fund fiscal forecast.

Capital Improvement Plan and Debt Management

The City employs a comprehensive five-year capital improvement plan that is integrated into the five-year fiscal forecast. Debt management is a major component of the financial planning process which incorporates financing needs for infrastructure development that is consistent with the revenue stream, while at the same time measuring and assessing the cost and timing of each debt issuance.

The fiscal year 2020 budget presumes a tax rate increase of \$0.0160 in the total property tax rate for fiscal year 2020 (tax year 2019). The increase is split with an increase of \$0.0124 from the General rate and an increase of \$0.0036 from the Debt Service rate. Tax rates for fiscal year 2020 and the previous three fiscal years were apportioned as follows (tax rates are the amount of tax levied for each \$100 of assessed valuation):

Fund	FY 2017	Change	FY 2018	Change	FY 2019	Change	FY 2020
General	\$0.2551	\$0.0127	\$0.2678	\$0.0103	\$0.2781	\$0.0163	\$0.2905
Debt Service	0.1323	0.0158	0.1481	0.0051	0.1532	0.0036	0.1568
Total Tax	\$0.3874	\$0.0285	\$0.4159	\$0.0154	\$0.4313	\$0.0199	\$0.4473

Excluding bond refundings, payments for bond principal and interest, which include associated fees, totaled \$7,554,315, \$8,885,000 and \$9,275,150 in fiscal year 2017, fiscal year 2018, and fiscal year 2019, respectively and are budgeted to be approximately \$9,731,968 in fiscal year 2020. Property tax revenues are the main source of resources available for debt service, however, in addition, the enterprise fund annually transfers funds to the debt service fund to cover debt service requirements on bond proceeds used for enterprise infrastructure.

BUDGET PROCESS

Purpose of the Budget Book

The City of Bellaire's budget book will serve four primary purposes:

1. It will serve as a Policy Tool – The budget process allows City Council, City Manager, and all department Directors to comprehensively review the direction of the City and to redirect its activities by means of allocating financial resources to achieve its goals. The budget process will also facilitate the evaluation of City programs to determine effectiveness and reallocate resources to those programs that require additional support.
2. It will serve as an Operational Guide – The budget provides financial control by setting forth both legislative and administrative guidance to City employees regarding the character and scope of their activities in both summary and detail form in the various products of the budget process.
3. It will serve as a Financial Plan – The budget outlines the way the financial resources of the City are managed during the budget period. This allocation of resources is based on an understanding of both the current year's needs and the long-term view of the development of City programs. The budget considers unforeseen contingencies and provides a process for periodic adjustments.
4. It will serve as a Communication Medium – The budget book provides City management, City Council, and readers of the budget book a comprehensive tabulation of information regarding both the character and scope of City activities. The budget book seeks to communicate a clear policy at a usable level of detail to City employees, to communicate significant policy issues and options in a form that can be acted upon by City officials, and to communicate the plans of the City to its constituents in a manner which affords them an opportunity to provide meaningful comments to elected officials.

Budget Planning Process

A staff retreat is held in the spring to plan for the following fiscal year budget. The purpose of this retreat is to review departmental service plans, discuss upcoming challenges as they relate to economic factors, and legislative impacts.

In April, a budget kick-off meeting is held, which is attended by department heads and key personnel from each department. At the budget kick-off meeting a budget manual is distributed to all department Directors. The budget manual outlines goals for the upcoming budget year, key dates, the budget process, and includes technical instructions for entering the budget into the

financial system. Each department receives target allocation numbers for non-personnel expenditures.

In May, a pre-budget workshop is held with City Council and City management. During this workshop, which is open to the public, City Council reviews the *Fiscal Forecast* and develops guidance for the City Manager to ensure the budget supports *City Council Priorities*.

Each department is responsible for budgeting the revenues they produce based on the current revenue policy, observed trends, and anticipated events. Finance budgets non-departmental revenues such as property taxes, sales taxes, and franchise fees. Finance's revenue estimates are based on current revenue policy, observed trends, and anticipated events.

Each department budgets their non-personnel expenditures in accordance with the instructions in the budget manual, and based on observed trends, and anticipated events. Finance and Human resources work collaboratively to develop personnel expenditure budgets based on approved FTE positions, current employee salaries and benefits, and anticipated changes.

In addition to preparing their department budget, department Directors are asked to prepare or update their respective department summary page(s), which includes narratives, service plans and performance information.

The Finance Department receives all department budgets and department summary pages. The proposed budget, which includes all funds and departments, is then assembled and presented by the City Manager to City Council in July during a regular City Council meeting. A public hearing and two public budget workshops are held in August. The budget is normally adopted in September to be effective on October 1.

Implementation, Monitoring, and Amendment of the Budget

After the budget has been adopted, the Finance Department inputs all budget values into the City's financial program to record and monitor its progress for the intended fiscal year. During the active year, budgets and actual results are monitored weekly and monthly by the Finance Department and reports are issued by Finance to the department directors. Financial updates are given to City Council on a regular basis during regular City Council sessions. Likewise, all departments have access to the financial program and monitor their department actual versus budget expenditures in real time.

The budget, at the fund level, can be amended at any time with the approval of the City Manager and City Council action. The City Manager can approve department requests for reallocation. City Council can authorize all changes to the budget at departmental and/or fund level.

Fiscal Year 2020 Budget Calendar:

April 11	Budget Kick-Off Meeting with Departments
May 2	Council Pre-Budget Workshop
May 9	Budget Packets Due
July 12	File Budget with City Clerk
July 15	Call Public Hearing
July 15	Present Proposed Budget to City Council
August 1	Notice of Public Hearing Published
August 12	Hold Public Hearing
August 12	Budget Workshop #1
August 19	Budget Workshop #2
August 26	Budget Workshop #3
September 16	Adopt Budget

FUNDS

Unlike for-profit businesses, which focus financial reporting on how much profit was earned, local governments like Bellaire focus financial reporting on ensuring revenues are used for appropriate expenditures. Like many local governments, Bellaire uses the fund method of accounting to achieve this purpose. Fund accounting is a method of accounting and presentation whereby resources are grouped according to the purpose for which they are to be used. Simply stated, a fund is a distinct self-balancing accounting entity within the City which tracks the application of specific public resources. Each fund has its own revenues and expenditures, as well as its own assets, liabilities, and fund balance or fund equity. Each fund is reported on separate income statements and balance sheets. In this way each fund is like a separate company within the City. The City is made up of a collection of funds, each having a distinct purpose. For example, the Metro Fund was established to keep track of the use of METRO Mobility funds. The budget for the Metro Fund will include the anticipated METRO Mobility funds to be received by the City and the budgeted expenditure of those funds for the year. Within a fund there may be one or more departments which further describe a component of Bellaire's organization. Most people are particularly interested in the General Fund which is comprised of most of the City's operations like Police, Fire, and Parks, Recreation, and Facilities.

Bellaire's funds are broadly classified in two categories - governmental and proprietary.

Governmental Funds

Governmental activities, services principally supported by taxes and intergovernmental revenues, are reported in governmental funds. The City maintains seven individual governmental funds: the General Fund, Debt Service Fund, Special Revenue Fund, Capital Improvement Fund, Capital Bond Fund, Metro Fund, and Vehicle and Equipment Replacement Fund.

The General Fund is used to account for and report all financial resources not accounted for and reported in another fund. The principal sources of revenues include property taxes, sales

taxes, franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general administration, public safety, public works, and culture and recreation.

The Debt Service Fund is used to account for the payment of interest and principal on all long-term debt of the City. The primary source of revenue for debt service is local property taxes.

The Special Revenue Fund is 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.

The capital projects funds are used to account for expenditures for capital improvement projects. The capital projects funds include the Capital Improvement Fund, which accounts for those projects funded by tax revenue; the Capital Bond Fund, which includes those projects funded with bond proceeds; the Metro Fund, which includes those projects funded with METRO Mobility funds; and the Vehicle and Equipment Replacement Fund, which includes projects funded with revenue from other governmental sources.

Proprietary Funds

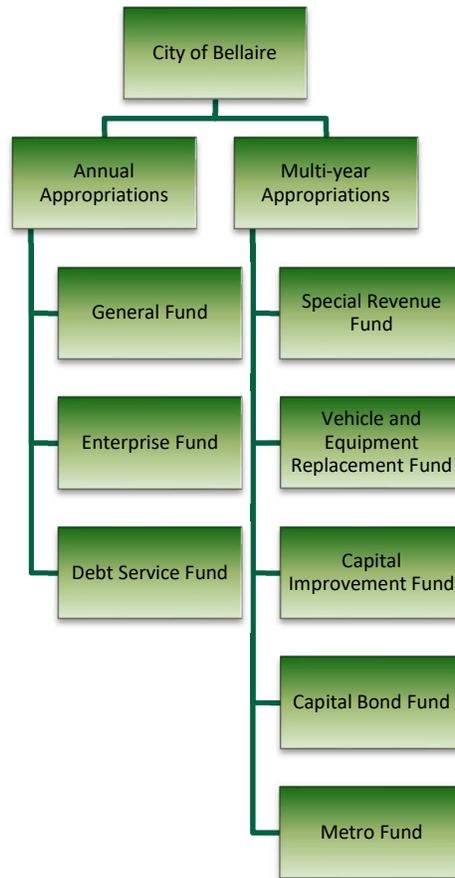
The City maintains one type of proprietary fund – an enterprise fund which is used to report business-type activities to external customers.

The Enterprise Fund is used to account for the operations that produce and distribute surface water, collect and treat wastewater, and provide solid waste services. The services are financed and operated in a manner like private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the public on a continuing basis will be financed or recovered primarily through user charges.

BASIS OF BUDGETING

The General Fund, Enterprise Fund, and Debt Service Fund are primarily funded through tax revenues and charges for services. Annual appropriations for these funds lapse at fiscal year-end.

The remaining five funds (Special Revenue Fund, Vehicle and Equipment Replacement Fund, Capital Improvement Fund, Capital Bond Fund, and Metro Fund) are primarily funded by (1) annually appropriated transfers from the General Fund and Enterprise Fund, (2) proceeds from voter approved bond issuances, and (3) restricted revenue sources such as donations, grants, METRO Mobility funds, and municipal court fees. Appropriations for these funds are project/program length appropriations and do not lapse at fiscal year-end.



Audited financial statements for the City’s governmental fund types are prepared on the modified accrual basis of accounting which focuses on measuring the flow of current financial resources. Under this method revenues are recognized when they are measurable and available, and expenditures are recognized when goods or services are received and the liabilities are incurred, except for principal and interest on long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources. Governmental fund types are also budgeted on the modified accrual basis of accounting except that governmental fund budgets do not include mark-to-market adjustments for investments.

Audited financial statements for the City’s proprietary fund types are prepared on the accrual basis of accounting which focuses on measuring the flow of total economic resources. Under this method, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred. Proprietary fund types are also budgeted on the accrual basis of accounting except that proprietary fund budgets do not include (1) depreciation of fixed assets, (2) mark-to-market adjustments for investments, (3) changes in pension liability or deferred inflows of resources and deferred outflows or resources related to pensions, and (4) changes in other post-employment benefit liabilities or deferred inflows of resources and deferred outflows or resources related to other post-employment benefits.

This budget book includes a Consolidated Financial Schedule which summarizes the individual funds and includes a consolidated total for all funds. This Consolidated Financial Schedule is not presented on the same basis as the government-wide financial statements presented in the City’s Comprehensive Annual Financial Report which are prepared using the accrual basis of accounting.

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Comprehensive Financial Management Policies

The City has adopted a *Comprehensive Financial Management Policy Statement* which assembles all the City's major financial policies in one statement. It provides guidelines for operational and long-range planning, ensuring the City is financially able to meet its immediate and long-term service objectives. It guides the City's fiscal management.

Internal Controls

Management of the City is responsible for establishing and maintaining internal controls designed to ensure that the assets of the City are protected from loss, theft, or misuse and to ensure that adequate accounting data is completed to allow for the preparation of financial statements, in conformity with generally accepted accounting principles. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met.

Budgetary Controls

Additionally, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by City Council. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is the total approved budget for each department. The City Manager may transfer appropriations within a department without seeking the approval of City Council.

Encumbrances

The City utilizes encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures are recorded to reserve that portion of the applicable appropriation. Encumbrance accounting permits a continuous measure of the unencumbered resources that can be freely used to accomplish the City's objectives and it limits the potential that actual expenditures might exceed appropriated amounts.

Independent Audit

The City Charter requires an annual audit of the books of accounts, financial records, and transactions of all administrative departments of the City by an independent certified public accountant.

Audit Finance Board

The City Council has formally established an Audit Finance Board to enhance the audit process by providing a direct link between the auditors and the City Council. The Audit Finance Board reviews the audit prior to submission to the City Council and assists the auditors and City staff with the presentation of the audit.

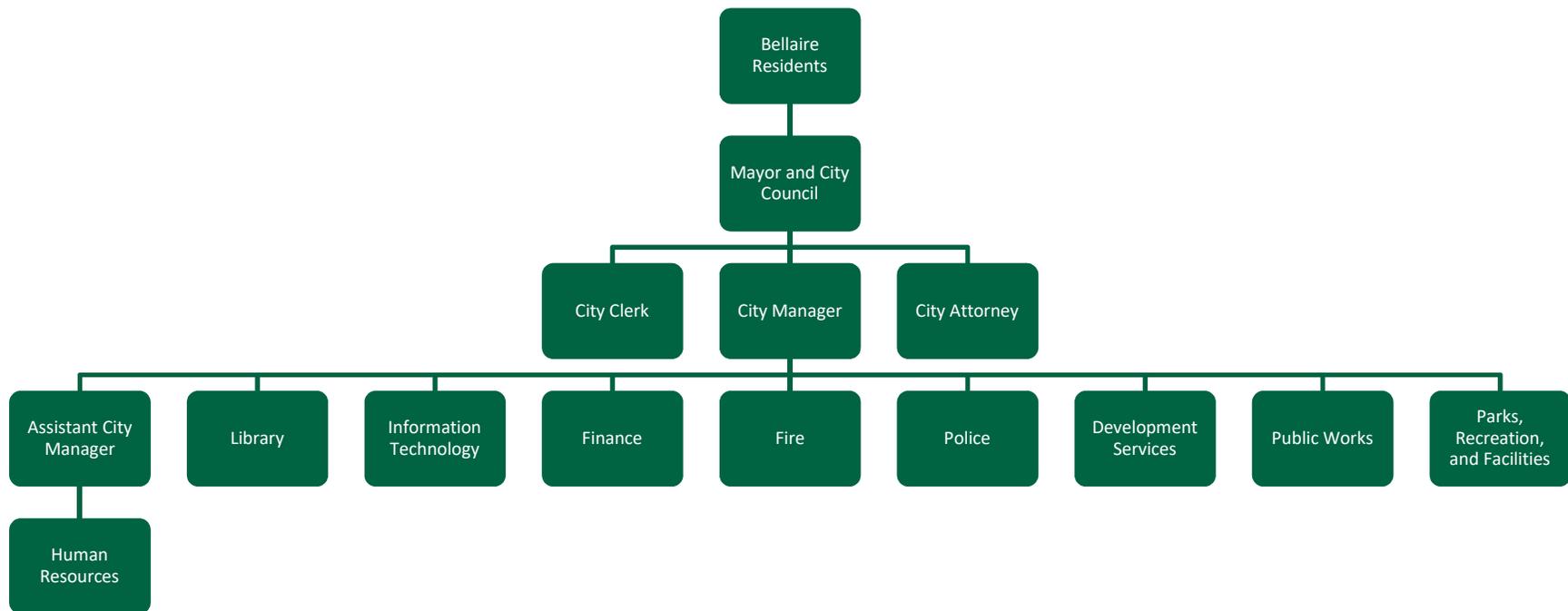
Public Accountability

The annual budget, the comprehensive annual financial report (“CAFR”), and monthly financial updates are all made available to the public. Two public hearings are held each year in connection with the development of the budget. Monthly and quarterly financial updates are given at public City Council meetings.

Budget Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Bellaire, Texas, for its Annual Budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our fiscal year 2020 budget will conform to program requirements, and we plan to submit it to GFOA to determine eligibility for another award.



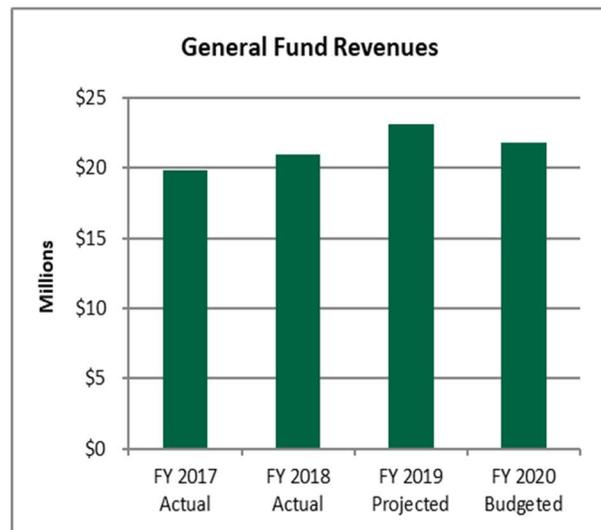
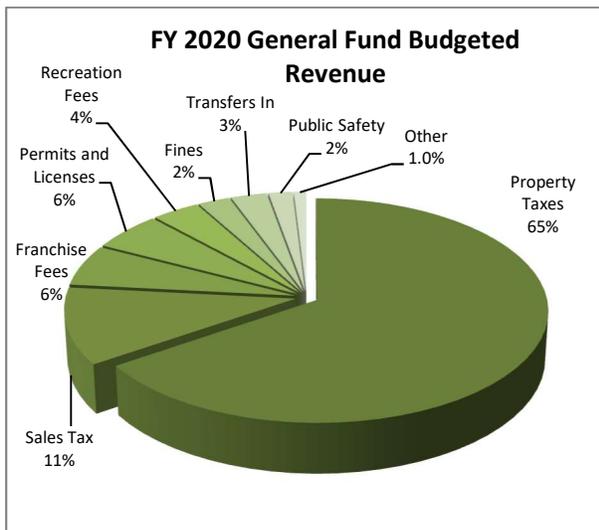
Budget Comparison – Revenues – Operating Funds

The following table presents the budgeted revenues for the General Fund, Enterprise Fund, and Debt Service Fund for fiscal year 2017 through fiscal year 2020. The General Fund revenues include transfers from the Enterprise Fund of \$624,000 in each fiscal year presented. The Debt Service Fund revenues include transfers from the Enterprise Fund of \$950,000 in fiscal year 2017, \$1,750,436 in fiscal year 2018, \$1,965,267 in fiscal year 2019, and \$2,145,813 in fiscal year 2020.

<i>Amounts shown in millions.</i>	General	Enterprise	Debt Service
FY 2020 Adopted Budget	\$21.77	\$9.62	\$9.75
FY 2019 Adopted Budget	\$20.94	\$8.76	\$9.37
FY 2018 Adopted Budget	\$20.78	\$8.93	\$8.99
FY 2017 Adopted Budget	\$20.31	\$8.35	\$7.31

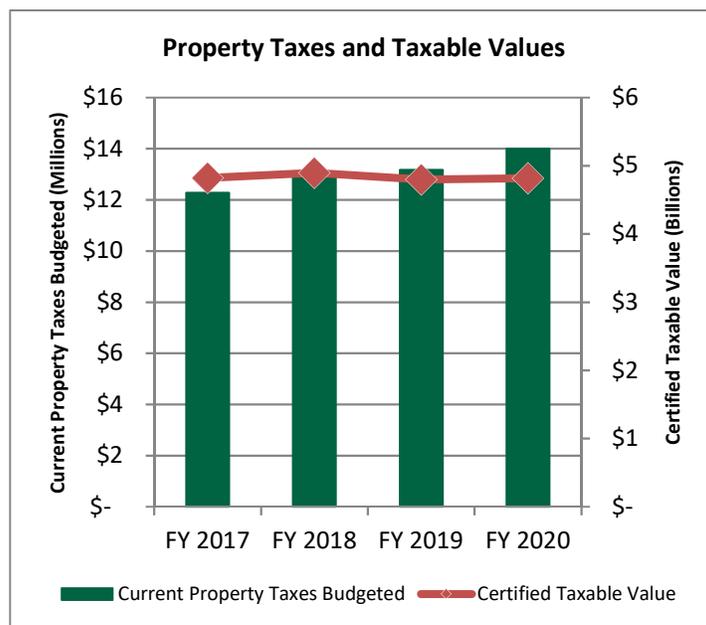
General Fund Budgeted Revenue - \$21.77 Million

Property tax is the General Fund’s largest revenue source (66%), followed by sales tax (11%), and franchise fees (6%), and permits (6%).



General Fund revenues have been increasing for several years. The fiscal year 2020 budgeted revenue of \$21.77 million is lower than the fiscal year 2019 projected revenue of \$23.16 million due to \$1.78 million of anticipated insurance and Federal Emergency Management Agency (“FEMA”) reimbursements of losses and disaster-related expenditures related to Hurricane Harvey. Excluding these disaster-related reimbursements, fiscal year 2019’s projected revenue is approximately \$21.38 million.

Increasing property tax revenue has been the principal driver of the overall annual increases in revenues. Property tax revenue has increased in recent years primarily as a result in increasing taxable values of real property. Fiscal year 2019 taxable values were down approximately 2.03% primarily because of damage caused by Hurricane Harvey, and the resulting over-supply of residential property inventory for sale. We anticipate the trend in rising property values will resume barring another natural disaster, and we saw taxable property values increase approximately 1.23% for fiscal year 2020.



The City’s budget anticipates an increase of 6.3% in general (maintenance and operations) property tax revenues for fiscal year 2020 which results in budgeted current property taxes in the General Fund of \$14.0 million in fiscal year 2020, an increase of \$0.9 million, over fiscal year 2019. The 6.3% total increase is a combination of a 2.4% increase in property taxes on existing properties and property taxes on new construction. Starting with the fiscal year 2021 budget, state law will cap property tax rate increases on existing properties at 3.5% without voter approval. Initially, our long-range fiscal forecast model showed the revenue cap would result in recurring expenditures exceeding recurring revenues in future years hampering our ability to transfer funds to the Capital Improvement Fund and the Vehicle and Equipment Replacement Fund. After the budget was initially proposed various proposed fiscal year 2020 expenditures were reduced returning the fiscal forecast to structural balance.

Annually, the Enterprise fund makes a transfer to the General Fund to reimburse the General Fund for overhead expenses. Since fiscal year 2016, the amount of the annual transfer has been \$0.62 million which is also the amount budgeted for fiscal year 2020.

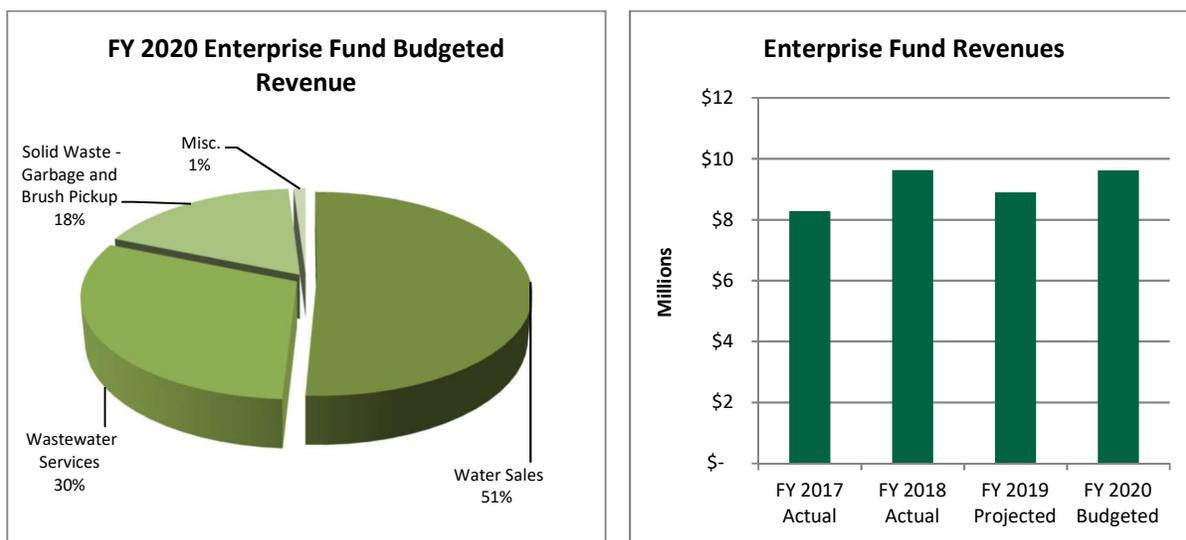
Property tax revenues are estimated for fiscal year 2020 based on the certified tax roll, the anticipated property tax rate, and the City’s historical collection rate. Other General Fund revenue sources are estimated based on historical trends. The revenue estimate for sales taxes considers current collection trends. The estimate for franchise taxes considers the ramifications of Texas Senate Bill 1152 which authorizes a cable or phone company to stop paying the lessor of its cable franchise or telephone franchise fees as of January 1, 2020.

Enterprise Fund Budgeted Revenue - \$9.62 Million

Water sales are the Enterprise Fund’s largest revenue source (51%), followed by wastewater sales (30%), and solid waste fees (18%).

An extended period of increasing costs without corresponding increases in utility rates was eroding working capital and the City acted in fiscal year 2017 to phase in significant water and sewer rate increases which were planned to continue through fiscal year 2021. Rates were increased 13.5% in fiscal year 2017 and 17.5% in fiscal year 2018, with planned further rate increases by approximately 7% in each of years fiscal years 2019, 2020, and 2021. Hurricane Harvey hit the Bellaire area in August 2017 and had a substantial impact. To give affected residents some relief, no water or sewer rate increases were implemented for fiscal year 2019. The fiscal year 2020 budget incorporates an 8% increase in water and sewer rates.

Enterprise Fund total revenues are budgeted to increase from \$8.76 million in fiscal year 2019 to \$9.62 million in fiscal year 2020.



Enterprise Fund revenues have been increasing since the utility rate increases began in fiscal year 2017. Fiscal year 2018 is a bit of an outlier due to lower than normal rainfall which resulted

in more water being used for irrigation. Fiscal year 2020 revenues are budgeted to be approximately 10% higher than fiscal year 2019. This increase is mainly due to the planned 8% water and wastewater rate increase, but it also assumes higher water consumption from existing homes for irrigation and fewer vacant properties as homes flooded during Hurricane Harvey are leveled and rebuilt.

Enterprise Fund revenue sources are estimated based on historical trends and a planned 8% increase in water and sewer rates.

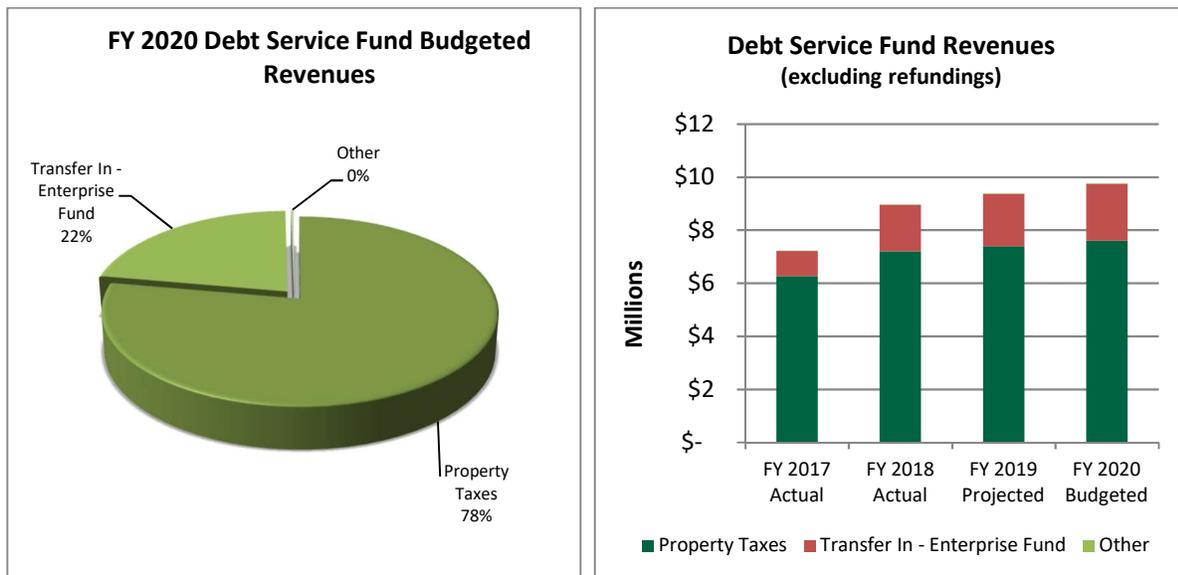
Debt Service Fund Budgeted Revenue - \$9.75 Million

Property tax revenues are the main source of resources available for debt service, however, in addition, the Enterprise Fund makes an annual transfer to the Debt Service Fund to cover debt service requirements on bond proceeds used for enterprise infrastructure.

Current property taxes in the Debt Service Fund are budgeted at \$7.56 million for fiscal year 2020, an increase of \$0.18 million, or 2%, over fiscal year 2019.

The transfer from the Enterprise Fund is budgeted for \$2.15 million in fiscal year 2020, which is \$0.18 million, or 9%, higher than fiscal year 2019. The increase in the transfer from the Enterprise Fund is required to fund principal and interest payments on the portion of bond debt associated with Enterprise Fund-related capital projects.

Property tax revenues are estimated for fiscal year 2019 based on the certified tax roll, the anticipated property tax rate, and the City’s historical collection rate. The transfer from the Enterprise Fund is calculated based on related debt service requirements. Interest is estimated based on expected balances and projected rates.



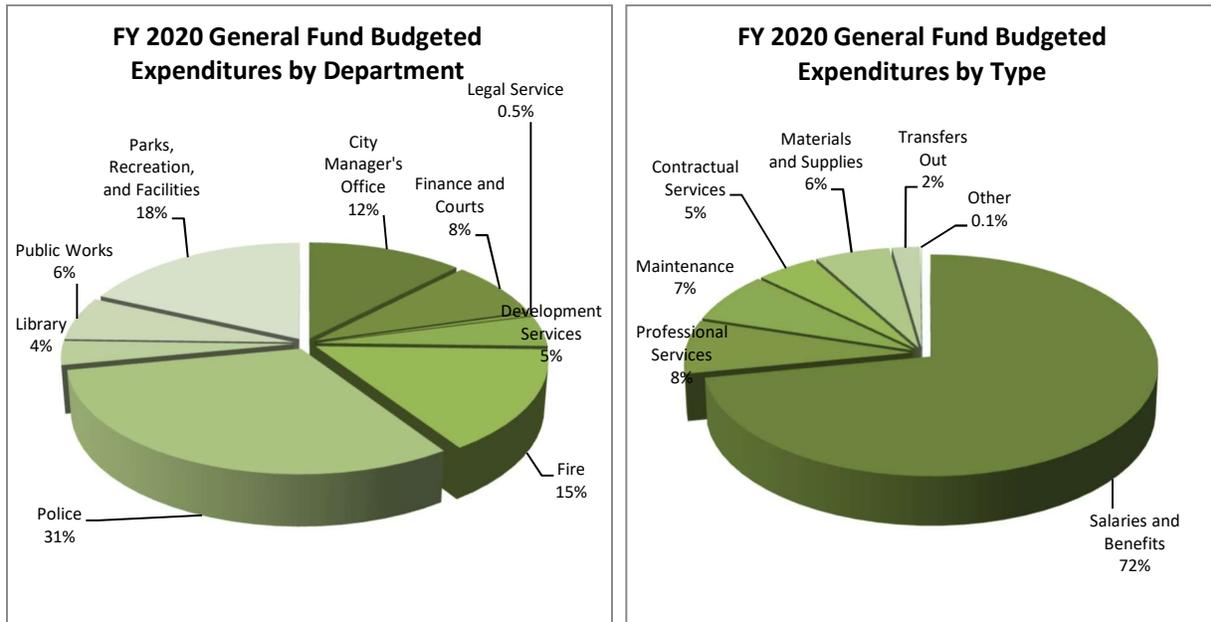
Budget Comparison – Expenditures – Operating Funds

The following table presents the total budgeted operating expenditures for the General Fund, Enterprise Fund, and Debt Service Fund for fiscal year 2017 through fiscal year 2020. Amounts shown exclude transfers except the Enterprise Fund expenses include transfers to the General Fund of \$624,000 in each year as these transfers are considered operating expenses.

<i>Amounts shown in millions.</i>	General	Enterprise	Debt Service
FY 2020 Adopted Budget	\$21.37	\$6.84	\$9.75
FY 2019 Adopted Budget	\$20.80	\$6.73	\$9.38
FY 2018 Adopted Budget	\$19.87	\$6.76	\$8.98
FY 2017 Adopted Budget	\$19.47	\$6.95	\$7.31

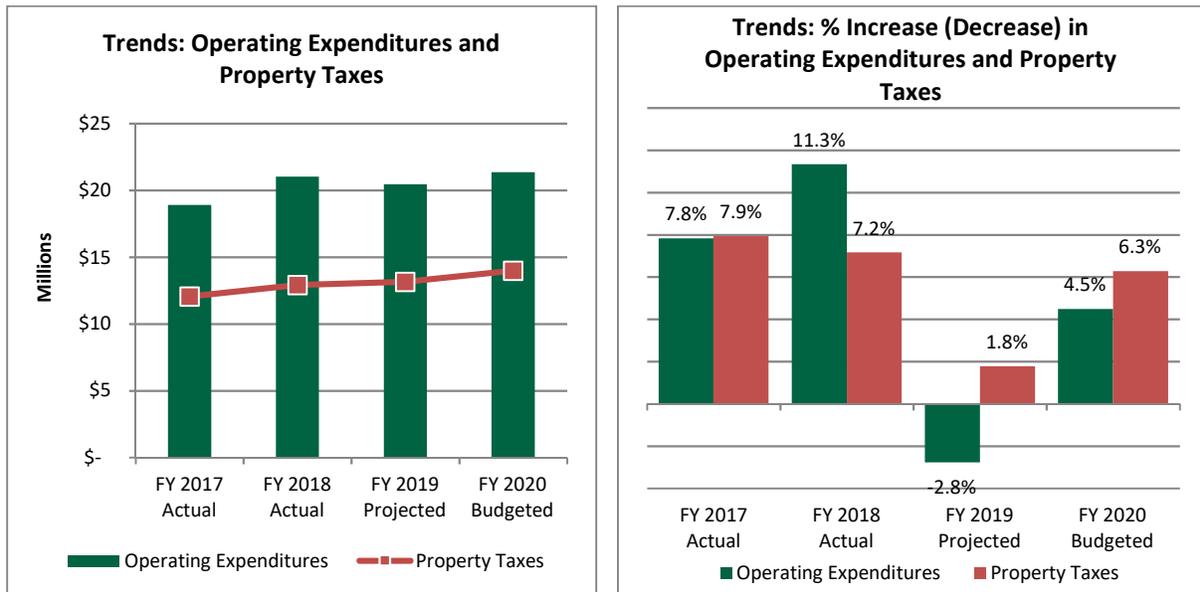
General Fund Operating Budget - \$21.37 Million

The fiscal year 2020 General Fund budget includes operating expenditures of \$21.37 million allocated as follows:



The City's General Fund provides for Police, Fire, Parks, Recreation and Facilities, General Administration, Streets and Traffic, Library, and Development Services. Salaries and benefits make up the largest portion of the City's General Fund operating budget at 72%.

Historically there has been a correlation between increasing operating expenditures and increasing property tax revenues, the General Fund’s primary revenue source. The trend and the relationship are illustrated in the following charts. Fiscal year 2019 bucks this trend a bit, as the City held fiscal year 2019 property tax revenue essentially flat to provide residents affected by Hurricane Harvey some relief. Despite holding the line on property taxes, the General Fund maintained a structurally balanced budget (operating revenues meet or exceed operating expenditures) by cutting back on planned expenditures.



Increases to the base operating expenditures and new expenditures for enhancements of the General Fund service levels beyond last year which are incorporated in the fiscal year 2020 budget include:

- 1) Health insurance cost increase - \$100,423
- 2) General wage increase for 1.5% cost of living adjustment - \$174,377
- 3) Charter election - \$80,500
- 4) Substandard home demolition / unsecured home board up - \$32,000
- 5) Fee study - \$30,850
- 6) Contracted janitorial service for police station - \$20,000
- 7) Uninterrupted power supply maintenance for police station and city hall - \$14,000
- 8) *Comprehensive Plan* phase I review materials - \$10,000
- 9) Traffic study radar recorder - \$8,500
- 10) Rapid access system replacements (KnoxBox) to allow first responders with immediate access into secured commercial properties - \$7,900
- 11) Cybersecurity training for city employees (unfunded mandate of H.B. No. 3834) - \$5,000
- 12) Bilingual incentive pay for court clerks - \$3,960

13) Bilingual incentive pay for library personnel - \$1,500

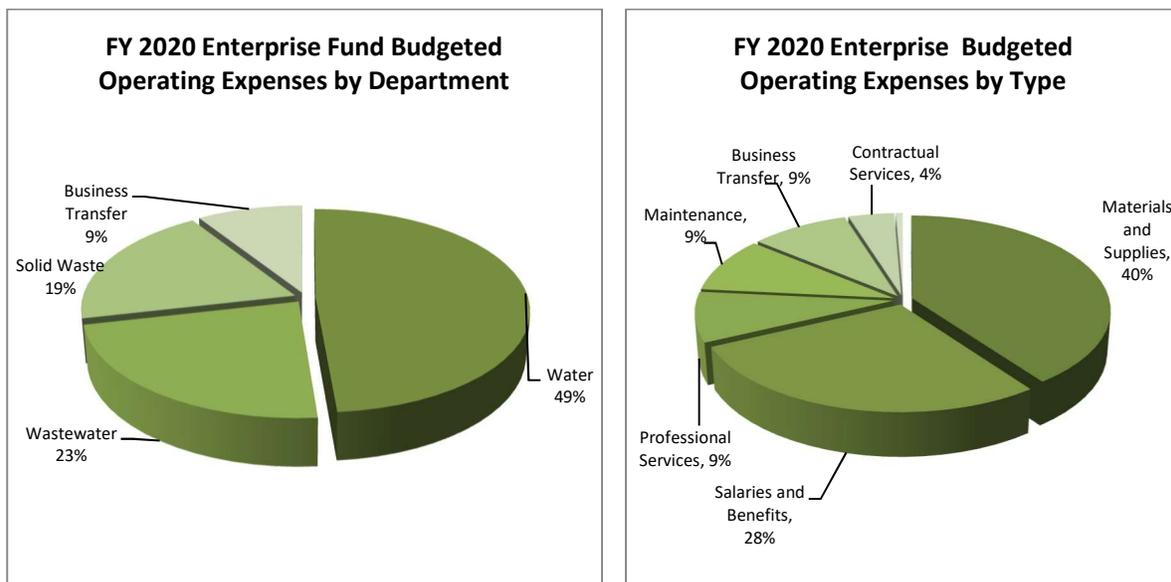
14) Fire and Life Safety Educator incentive pay - \$600

This list is not a list of all increases in operating expenditures. It is a list of enhancements to the budget to provide new or increased levels of services, and significant new or increased costs to provide existing services. It does not include most forms of inflationary costs increases, other than the general wage increase and the health care cost increase.

The City's CIP (see separate section related to current year CIP projects later in this document) includes projects that will affect the fiscal year 2020 budgeted operating expenditures in the General Fund. For example, the Mulberry Park restroom facility will increase maintenance costs because of additional structures to maintain. The foregoing matters have been considered when developing the budget.

Enterprise Fund Operating Budget - \$6.84 Million

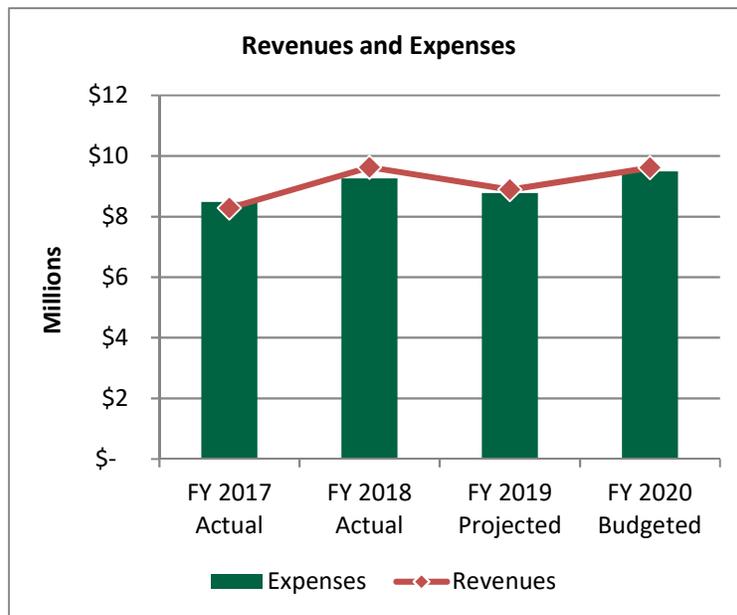
The fiscal year 2020 Enterprise Fund budget includes operating expenses of \$6.84 million allocated as follows:



The City's Enterprise Fund provides for the City's water production and distribution, wastewater collection and treatment, garbage and brush pick up, and curbside recycling services. All services provided by this fund are fee based and are paid by users. The business transfer out reflected in the preceding charts is reimbursement of overhead costs to the General Fund. The largest expense in the Enterprise Fund is the purchase of water from the City of Houston (included in the *Materials and Supplies* category). The City of Houston imposes annual price increases based on the U.S. Producers Price Index for all commodities as reported annually by the Bureau of Labor Statistics.

Fiscal year 2020 Enterprise Fund operating expenses are budgeted at \$6.84 million, which are less than budgeted revenues of \$9.62 million; however, the Enterprise Fund also has budgeted transfers out of \$2.65 million resulting in total fiscal year 2020 budgeted expenses of \$9.49 million. As discussed in the *Enterprise Fund Budgeted Revenue - \$9.62 Million* section above, water and sewer rates have not kept up with rising expenses. Also discussed previously is the City’s plan to implement rate increases staggered over five years beginning in fiscal year 2017, and decision to suspend the rate increases in fiscal year 2019 to provide relief to residents recovering from Hurricane Harvey. Fiscal year 2020 budgeted revenues include an 8% increase in water and sewer rates.

The following *Revenues and Expenses* chart illustrates the trend in both revenues and expenses (including transfers) from fiscal year 2017 through the fiscal year 2020 budget.



Increases to the base operating expenditures and new expenditures for enhancements of the Enterprise Fund service levels beyond last year include:

- 1) Health insurance cost increase - \$20,027
- 2) General wage increase for 1.5% cost of living adjustment - \$21,601
- 3) Limited fee study - \$4,150

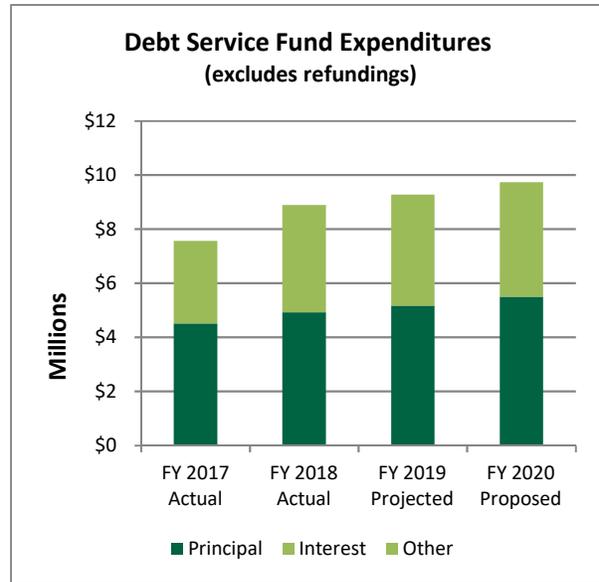
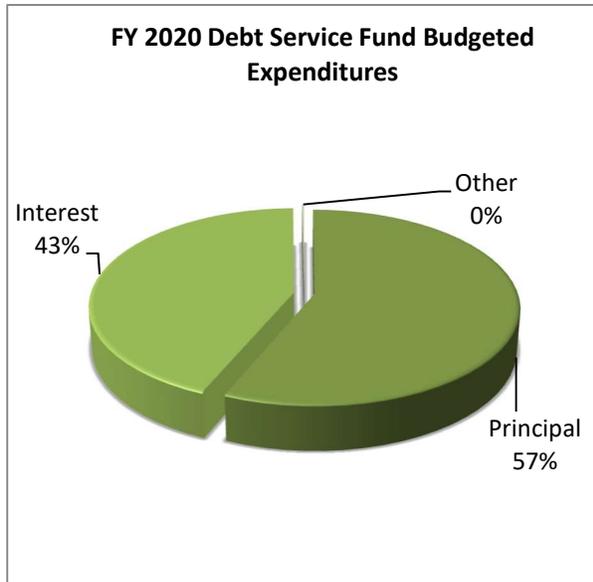
This list is not a list of all increases in operating expenses. It is a list of enhancements to the budget to provide new or increased levels of services, and significant new or increased costs to provide existing services. It does not include most forms of inflationary costs increases, other than the general wage increase and the health care cost increase.

The City’s *Capital Improvement Plan* (see separate section related to current year CIP projects later in this document) includes projects that will affect the fiscal year 2020 budgeted operating expenses in the Enterprise Fund. Some projects are expected to result in lower maintenance costs

or operational efficiencies. For example, new central well pumps are expected to result in lower maintenance costs and lower electricity usage. The foregoing matters have been considered when developing the budget.

Debt Service Fund Operating Budget - \$9.75 Million

Payments for bond principal and interest, which include associated fees, totaled \$7.55 million (excluding refundings), \$8.89 million, and \$9.28 million in fiscal years 2017, 2018, and 2019 (projected) respectively, and are budgeted to be \$9.73 in fiscal year 2020. Other budgeted expenditures in the Debt Service Fund are relatively minor.



Budget Comparison – Appropriations – CIP

The table below presents the total budgeted appropriations for the Capital Improvement Fund, Capital Bond Fund, and Metro Fund for fiscal year 2017 - fiscal year 2020.

<i>Amounts shown in millions.</i>	Capital Improvement Fund	Capital Bond Fund	Metro Fund	Total
FY 2020 Adopted Budget	\$0.69	\$0.63	\$1.21	\$2.53
FY 2019 Adopted Budget	\$0.91	\$10.00	\$1.47	\$12.38
FY 2018 Adopted Budget	\$0.64	\$12.50	\$1.30	\$14.44
FY 2017 Adopted Budget	\$1.95	\$43.61	\$1.20	\$46.76

Although \$10.0 million was originally appropriated in the fiscal year 2019 budget for the Capital Bond Fund, the plan was revised mid-year. Only \$4.0 million of new debt was issued instead of \$10.0 million, and the remaining \$6.0 million will be issued near the end of FY 2020 and will be appropriated in FY 2021.

Capital Improvement Plan (CIP) Projects - \$2.53 Million

The fiscal year 2020 budgeted appropriations of \$2.53 million in capital improvements include streets and drainage, improvements to water well infrastructure, and parks. These projects are funded by many resources including current revenues, debt, and METRO Mobility funds.

Capital improvement projects can be long-term in nature and frequently span over fiscal year periods. Appropriations made in any given year for a project do not lapse at the end of the fiscal year as they do in the General Fund, the Enterprise Fund, and the Debt Service Fund. Instead, the appropriations are valid for the life of the project. The fiscal year 2020 CIP budgeted expenditures do not include amounts appropriated in prior years that are yet to be expended. The CIP budget reflects new funds appropriated for projects. The amounts appropriated may be expended over fiscal year 2020 and future years depending on the length of the projects.

Fiscal year 2020 CIP appropriations in the Capital Bond Fund are significantly lower than recent prior years. Fiscal year 2020 will be a busy year for projects, but the funding of the ongoing work was appropriated in prior year budgets. The budget does anticipate a \$6.00 million bond issuance toward the end of fiscal year 2020 with the appropriation of those funds for drainage projects planned for fiscal year 2021.

Projects with fiscal year 2020 appropriations are summarized below by fund.

Capital Improvement Fund (funded with current revenues)

Projects in the Capital Improvement Fund are typically funded by transfers from the General Fund and the Enterprise Fund. We refer to this form of funding as “current revenues” as the projects are funded from revenues from other funds, not with bond proceeds.

Future Bond Program Street and Drainage Design – \$302,000 – Provides for the design of streets and drainage projects in preparation for a future bond program.

Mulberry Park Restroom Facility – \$250,000 – Provides a permanent public bathroom to meet the growing demands from park users. This project will only be undertaken if funding is secured from an outside source such as the local little league (one of the primary users of the park), PATRONS for Bellaire Parks, or some other outside group. It will not be funded by the City. Once constructed, there will be increased maintenance expense as a result of the new facility. This has been considered in the General Fund operating budget.

Central Well Pumps – \$140,000 – Replace all three booster pumps and motors, which have been rebuilt multiple times and are past their life expectancy. Once this project is complete, it should result in lower maintenance costs and slightly reduced electricity usage for these pumps. This has been considered in the Enterprise Fund operating budget.

Capital Bond Fund (funded with debt)

Projects in the Capital Bond Fund are funded with bond proceeds. We refer to this form of funding as “funded with debt.”

Future Bond Program Street and Drainage Design – \$627,000 – Provides for the design of streets and drainage projects in preparation for a future bond program.

Metro Fund (funded with METRO Mobility funds)

Projects in the METRO Fund are funded with proceeds received from the Metropolitan Transit Authority of Harris County (METRO) pursuant to an interlocal agreement. We refer to this form of funding as “funded with METRO Mobility funds.”

Pavement Management Program – \$1,200,000 – The City of Bellaire’s Pavement Management Program was created from the City Engineer’s Infrastructure Report in 2015 to improve the overall quality of the street and sidewalk systems by repairing or replacing asphalt and concrete pavement.

Traffic Signal Maintenance – \$10,000 – Preventative maintenance of traffic signals, cabinets, cameras, and related materials for the City’s traffic signal infrastructure.

Description

To provide an overview of the total resources budgeted by the City, the following Consolidated Financial Schedule presents a summary of major revenues and expenditures, as well as other financing sources and uses for each fund and a consolidated total for all funds for fiscal year 2020. For comparative purposes, it also presents consolidated totals for fiscal year 2019 budgeted and projected amounts and fiscal year 2018 actual amounts.

Audited financial statements for the City's governmental fund types are prepared on the modified accrual basis of accounting which focuses on measuring the flow of current financial resources. Under this method revenues are recognized when they are measurable and available and expenditures are recognized when goods or services are received and the liabilities are incurred, except for principal and interest on long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources. Governmental fund types are also budgeted on the modified accrual basis of accounting except that governmental fund budgets do not include mark-to-market adjustments for investments.

Audited financial statements for the City's proprietary fund types are prepared on the accrual basis of accounting which focuses on measuring the flow of total economic resources. Under this method, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred. Proprietary fund types are also budgeted on the accrual basis of accounting except that proprietary fund budgets do not include (1) depreciation of fixed assets, (2) mark-to-market adjustments for investments, (3) gains/losses on sale of assets, (4) changes in pension liability or deferred inflows of resources and deferred outflows or resources related to pensions, and (5) changes in other post-employment benefit liabilities or deferred inflows of resources and deferred outflows or resources related to other post-employment benefits.

This budget document includes a Consolidated Financial Schedule, which summarizes the individual funds and includes a consolidated total for all funds. This Consolidated Financial Schedule is not presented on the same basis as the government-wide financial statements presented in the City's Comprehensive Annual Financial Report, which are prepared using the accrual basis of accounting.

In addition to the differences in accounting used in preparing the budget as compared to the Audited financial statements as noted above, the Consolidated Financial Schedule presents the beginning fund balance differently for the Capital Improvement Fund, the Capital Bond Fund, and the Metro Fund. The fund balance in the Comprehensive Annual Financial Report includes all resources which have not been expended. However, the budget is focused on *current year* capital projects, therefore unspent amounts encumbered in prior years for ongoing capital projects are not included in the beginning fund balance. Likewise, expected current year expenditures of amounts encumbered in prior years on capital projects in the

Capital Improvement Fund, the Capital Bond Fund, and the Metro Fund are not reflected as current year budgeted expenditures. Instead the beginning fund balance of those funds includes only unencumbered available resources, which together with current year revenues result in total available resources for new capital projects, and the current year budgeted expenditures are for the totality of the related projects, not just for the amounts expected to be expended in the fiscal year.

Similarly, the Consolidated Financial Schedule presents the beginning fund balance differently for the Enterprise Fund. The fund balance in the Comprehensive Annual Financial Report includes all resources which have not been expended. However, the budget is focused on Enterprise Fund *current year* resources and obligations and therefore presents beginning and ending working capital.

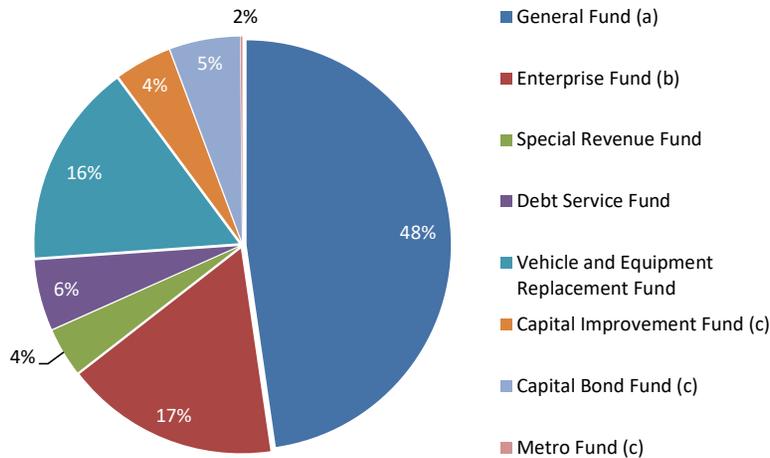
CONSOLIDATED FINANCIAL SCHEDULE												
FY 2020 Adopted										FY 2019 Projected	FY 2019 Adopted	FY 2018 Actuals
	General Fund (a)	Enterprise Fund (b)	Special Revenue Fund	Debt Service Fund	Vehicle and Equipment Replacement Fund	Capital Improvement Fund (c)	Capital Bond Fund (c)	Metro Fund (c)	CONSOLIDATED TOTAL ALL FUNDS	CONSOLIDATED TOTAL ALL FUNDS	CONSOLIDATED TOTAL ALL FUNDS	CONSOLIDATED TOTAL ALL FUNDS
Beginning Fund Balance	\$ 5,392,278	\$ 1,899,726	\$ 432,160	\$ 628,919	\$ 1,806,152	\$ 504,255	\$ 627,000	\$ 15,758	\$ 11,306,248	\$ 8,643,335	\$ 9,204,386	\$ 10,670,716
Property Taxes	14,095,300	-	-	7,575,255	-	-	-	-	21,670,555	20,844,055	20,666,091	20,308,170
Franchise Fees	1,319,400	-	55,000	-	-	-	-	-	1,374,400	1,452,500	1,477,000	1,430,468
Sales Taxes	2,462,800	-	-	-	-	-	-	-	2,462,800	2,362,500	2,419,500	2,435,993
Permits and Licenses	1,227,925	-	-	-	-	-	-	-	1,227,925	1,767,000	1,210,400	1,237,452
Fines and Forfeitures	554,000	-	29,000	-	-	-	-	-	583,000	582,200	694,500	648,116
Charges for Services	1,266,550	9,516,914	-	-	-	-	-	-	10,783,464	9,730,700	9,844,000	10,391,233
Investment Income	180,000	9,000	-	24,000	-	-	-	-	213,000	867,350	675,000	768,674
Intergovernmental Revenue	-	-	50,000	-	-	-	-	1,231,400	1,281,400	1,200,000	1,259,750	1,330,299
Other	35,350	92,000	128,010	-	-	250,000	-	-	505,360	2,285,491	176,160	768,159
Total Revenues	21,141,325	9,617,914	262,010	7,599,255	-	250,000	-	1,231,400	40,101,904	41,091,796	38,422,401	39,318,564
Transfers From Other Funds	624,000	-	-	2,145,813	831,000	140,000	-	-	3,740,813	3,534,813	3,354,267	3,363,112
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Proceeds	-	-	-	-	-	-	6,000,000	-	6,000,000	6,000,000	12,500,000	12,500,000
Total Resources	27,157,603	11,517,640	694,170	10,373,987	2,637,152	894,255	6,627,000	1,247,158	61,148,965	59,269,945	63,481,054	65,852,392
General Government	5,475,365	-	377,475	-	221,636	-	-	-	6,074,476	5,264,260	5,566,858	4,748,574
Public Safety	10,010,422	-	165,650	-	659,300	-	-	-	10,835,372	9,543,218	10,281,461	9,200,569
Public Works	1,370,940	-	-	-	295,300	-	-	-	1,666,240	1,169,675	1,300,315	997,551
Culture and Recreation	4,662,710	-	150,490	-	39,450	-	-	-	4,852,650	4,599,020	4,769,574	4,357,898
Utilities	-	6,841,007	-	-	481,800	-	-	-	7,322,807	6,546,028	6,741,708	6,840,384
Capital Projects	-	-	-	-	-	692,000	627,000	1,210,000	2,529,000	8,672,501	12,379,227	16,555,668
Debt Service	-	-	-	9,745,068	-	-	-	-	9,745,068	9,745,068	9,377,530	8,891,755
Contingency	(150,000)	-	-	-	-	-	-	-	(150,000)	-	(205,000)	-
Total Expenditures	21,369,437	6,841,007	693,615	9,745,068	1,697,486	692,000	627,000	1,210,000	42,875,613	45,539,771	50,211,673	51,592,399
Transfers Out	471,000	2,645,813	-	-	-	-	-	-	3,116,813	2,730,267	2,730,267	2,720,362
Total Uses	21,840,437	9,486,820	693,615	9,745,068	1,697,486	692,000	627,000	1,210,000	45,992,426	48,270,038	52,941,940	54,312,761
Change in Nonspendable Fund Balance	-	-	-	-	-	-	-	-	-	-	-	2,576
Ending Fund Balance	\$ 5,317,166	\$ 2,030,820	\$ 555	\$ 628,919	\$ 939,666	\$ 202,255	\$ 6,000,000	\$ 37,158	\$ 15,156,539	\$ 10,999,907	\$ 8,039,115	\$ 11,537,055

(a) Fund balance represents unassigned fund balance.

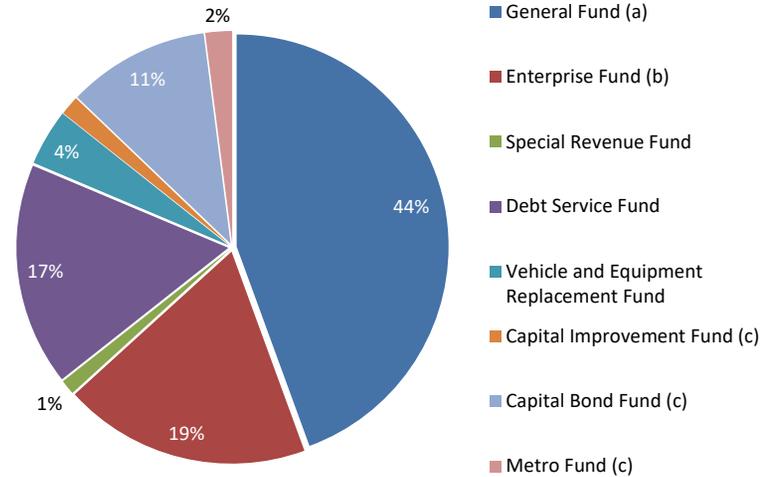
(b) Fund balance represents working capital.

(c) Fund balances of the Capital Improvement Fund, Capital Bond Fund, and Metro Fund represents unappropriated available resources.

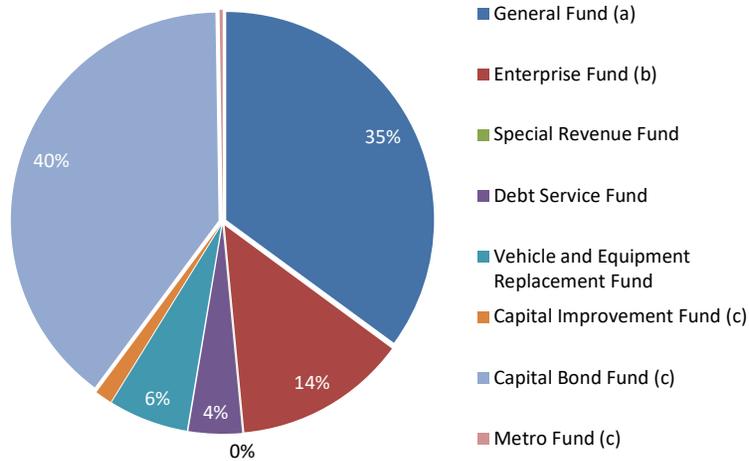
FY 2020 Beginning Balance by Fund



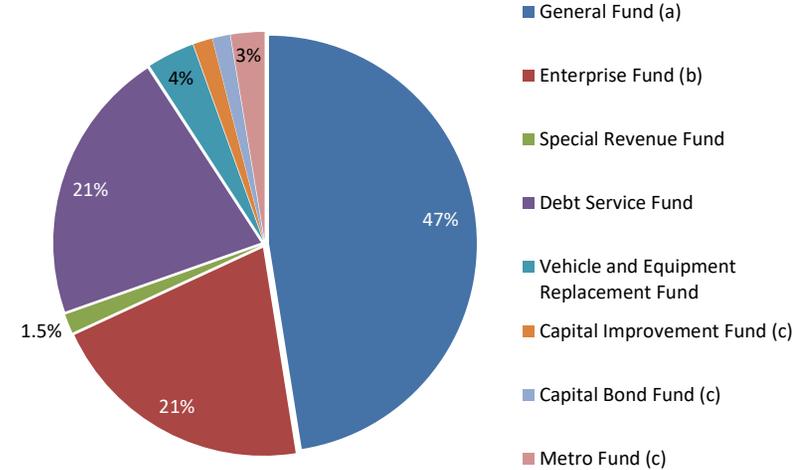
FY 2020 Resources by Fund



FY 2020 Ending Balance by Fund



FY 2020 Uses by Fund



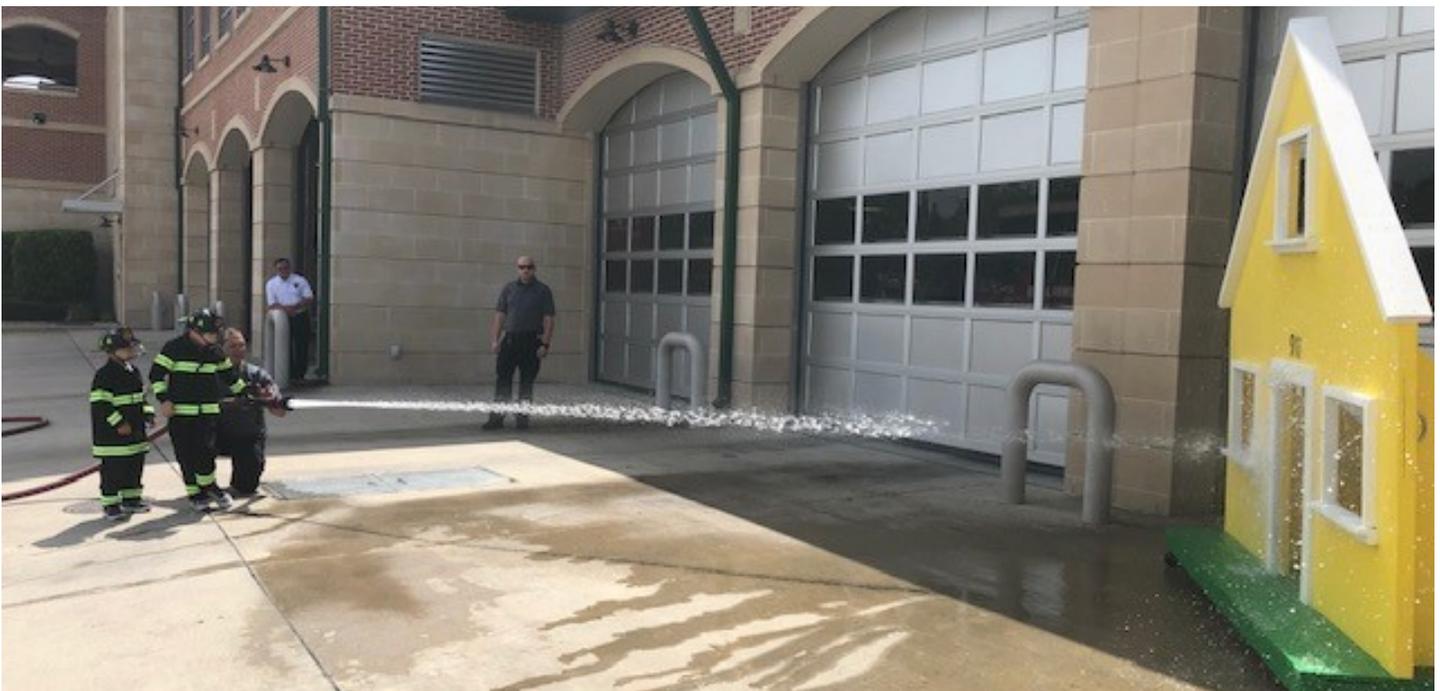
(a) Fund balance represents unassigned fund balance.

(b) Fund balance represents working capital.

(c) Fund balance represents unappropriated available resources. Uses reflect current year appropriations and exclude expenditures appropriated in prior year budgets.



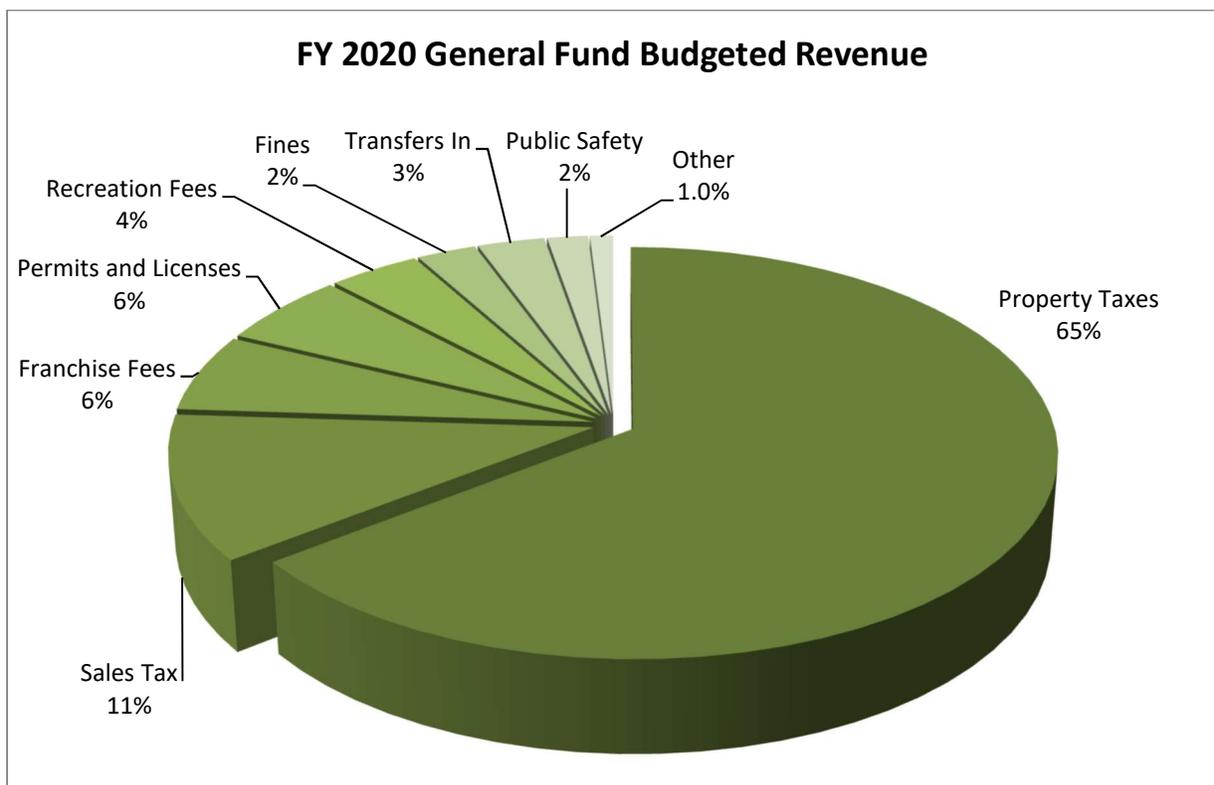
Operating Funds



Description

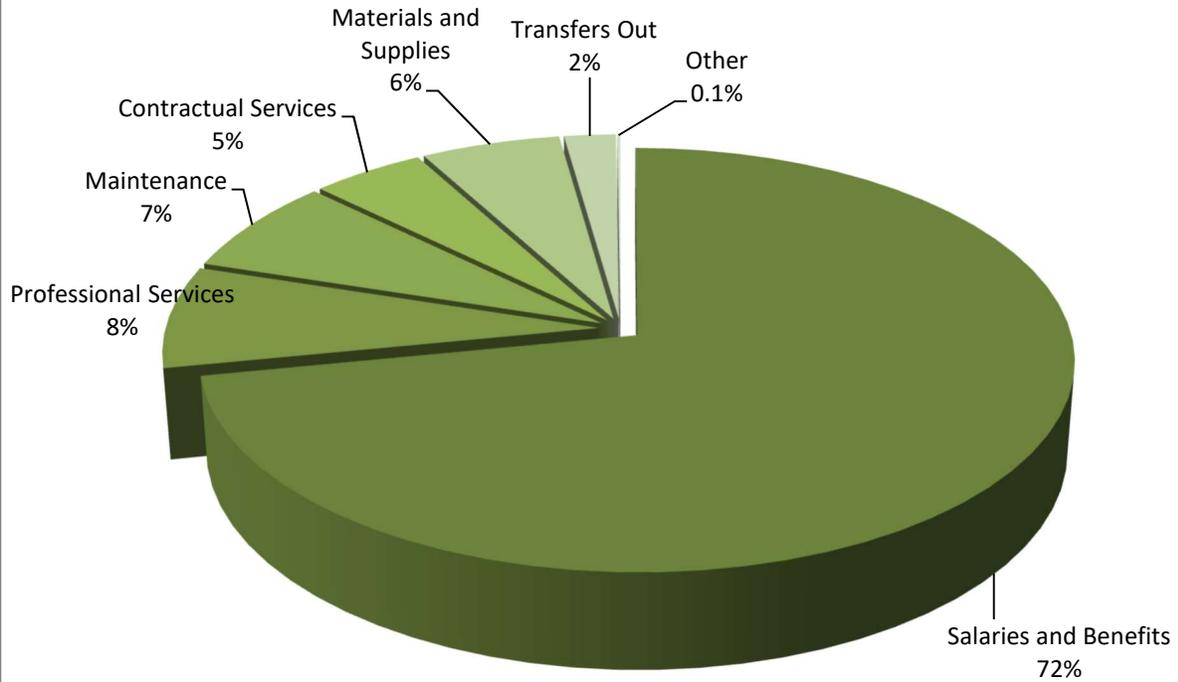
The General Fund is the accounting entity for the City’s basic municipal services, which include: City Manager’s Office (including Information Technology, Human Resources, and the City Clerk), Legal, Finance and Courts, Development Services, Fire, Police, Parks, Recreation, and Facilities, Library, and the Streets division of Public Works. Fiscal year 2020 General Fund budgeted expenditures and transfers out total \$21,840,437.

Property tax is the General Fund’s largest revenue source, followed by sales tax, and franchise fees. Total budgeted revenue for fiscal year 2020 is \$21,765,325.



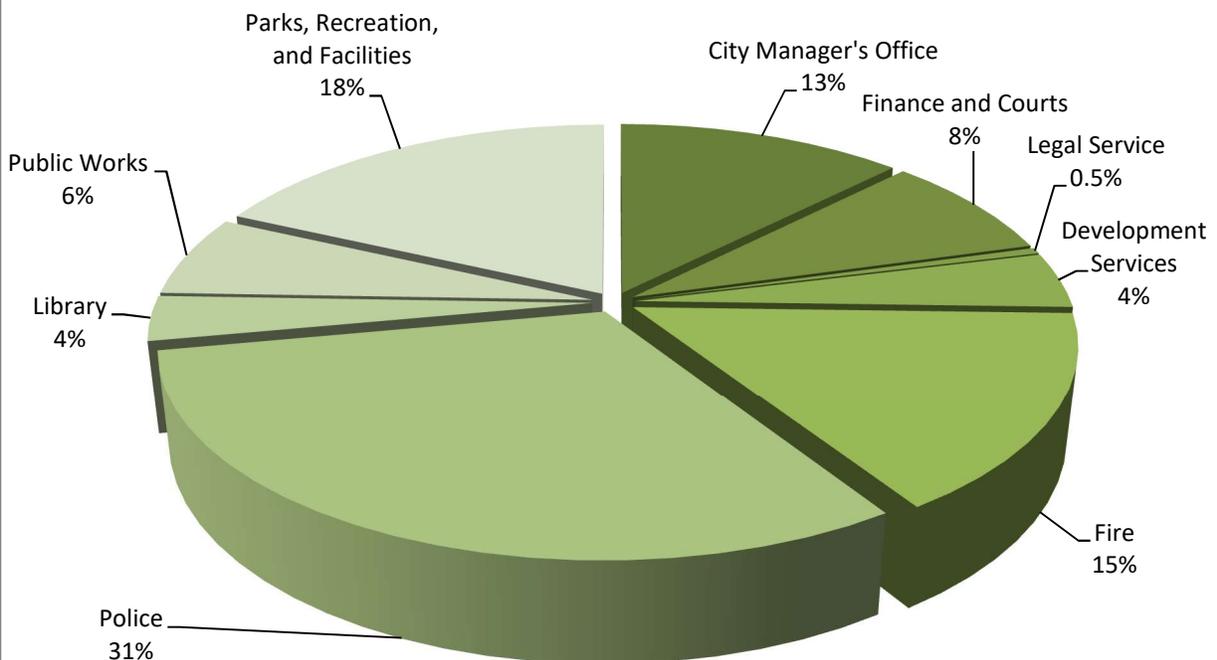
Salaries and benefits are the General Fund’s largest expenditure constituting 72% of all budgeted expenditures followed by professional services and maintenance, at 8% and 7%, respectively, of total budgeted expenditures. Budgeted transfers to other funds include \$471,000 to the Vehicle and Equipment Replacement Fund.

FY 2020 General Fund Budgeted Expenditures by Type



Public safety accounts for nearly half of all budgeted expenditures with Police at 31% of total budgeted expenditures and Fire at 15% of all budgeted expenditures. Community enrichment, including the Library and Parks, Recreation, and Facilities accounts for 22% of total budgeted expenditures.

FY 2020 General Fund Budgeted Expenditures by Department



GENERAL FUND SUMMARY

	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Beginning Unassigned Fund Balance	\$ 3,699,304	\$ 4,103,255	\$ 3,092,863	\$ 5,392,278
Revenues				
Current Property Taxes	12,932,197	13,165,040	13,162,500	13,989,000
Delinquent Taxes	85,237	30,000	30,000	30,000
Penalty and Interest, Other	91,625	76,000	76,300	76,300
Franchise Fees	1,376,823	1,422,000	1,398,000	1,319,400
Sales Tax	2,435,993	2,419,500	2,362,500	2,462,800
Permits and Licenses	1,237,452	1,210,400	1,767,000	1,227,925
Fines	613,195	653,500	552,500	554,000
Recreation Fees	841,006	851,000	784,500	852,850
Investment Income	102,332	130,000	160,000	180,000
Public Safety	384,772	326,500	391,500	413,700
Miscellaneous	200,682	32,700	1,804,480	35,350
Business Enterprise Transfer	624,000	624,000	624,000	624,000
Total Revenues	20,925,313	20,940,640	23,113,280	21,765,325
Total Available Resources	24,624,617	25,043,895	26,206,143	27,157,603
Expenditures				
City Manager's Office	2,474,606	2,579,288	2,486,325	2,647,193
Finance and Courts	1,342,794	1,708,356	1,627,107	1,769,112
Legal Service	94,753	100,000	100,000	100,000
Development Services	750,045	901,414	815,557	959,060
Fire	3,110,802	3,170,865	3,181,994	3,267,730
Police	6,079,498	6,716,886	6,324,104	6,742,692
Library	649,103	739,594	719,263	753,005
Public Works	997,551	1,212,715	1,169,675	1,370,940
Parks, Recreation, and Facilities	3,585,484	3,799,780	3,841,211	3,909,705
Non-Departmental: Disaster Recovery	1,950,074	-	(6,371)	-
Non-Departmental: Contingency	-	(130,000)	-	(150,000)
Total Expenditures	21,034,710	20,798,898	20,258,865	21,369,437
Transfers Out				
Capital Improvement Program	42,426	280,000	280,000	-
Vehicle and Equipment Replacement Fund	450,500	275,000	275,000	471,000
Total Transfers Out	492,926	555,000	555,000	471,000
Total Expenditures and Transfers Out	21,527,636	21,353,898	20,813,865	21,840,437
Change in nonspendable fund balance	4,119	-	-	-
Ending Unassigned Fund Balance	\$ 3,092,863	\$ 3,689,997	\$ 5,392,278	\$ 5,317,166
60 Day Fund Balance Requirement	\$ 3,505,785	\$ 3,466,483	\$ 3,376,478	\$ 3,561,573
Over/(Under) 60 Day Requirement	\$ (412,922)	\$ 223,514	\$ 2,015,800	\$ 1,755,593

GENERAL FUND COMBINED REVENUE DETAIL

	FY 2018		FY 2019		FY 2019		FY 2020
	Actuals		Adopted		Projected		Adopted
Property Taxes	\$ 12,932,197	\$	13,165,040	\$	13,162,500	\$	13,989,000
Delinquent Taxes	85,237		30,000		30,000		30,000
Penalty and Interest	80,185		70,000		70,000		70,000
Taxes - Other	11,440		6,000		6,300		6,300
Total Property Taxes	13,109,058		13,271,040		13,268,800		14,095,300
Electricity Franchise Fees	820,180		835,000		816,000		814,000
Gas Franchise Fees	191,172		210,000		210,000		195,000
Telephone Franchise Fees	97,014		97,000		97,000		35,400
Cable Television Franchise Fees	268,457		280,000		275,000		275,000
Total Franchise Fees	1,376,823		1,422,000		1,398,000		1,319,400
Sales Tax	2,435,993		2,419,500		2,362,500		2,462,800
Food Dealer Permits	20,184		20,000		20,000		21,000
Plumbing and Gas Permits	111,521		108,000		98,000		110,000
Electrical Permits	76,539		75,000		75,000		75,750
Building Permits	462,015		500,000		892,000		505,000
Air and Heat Permits	50,400		45,000		45,000		45,500
Moving/Demolition Permits	37,310		16,000		16,000		16,200
Sign Permits	13,316		12,500		12,500		13,000
Garage Sale Permits	1,905		1,800		1,800		1,900
Curb Cut Permits	8,410		6,000		6,000		6,500
Elevator Permits	659		-		-		-
Tree Removal Permits	71,790		30,000		30,000		32,000
Total Permits	854,049		814,300		1,196,300		826,850
Appeal/Public Hearing Fees	15,170		8,000		8,000		9,000
Contract Registration Fees	78,890		84,000		65,000		84,800
Residential Inspection Fees	12,210		11,000		7,900		11,250
Commercial Inspection Fees	6,010		8,000		8,000		8,100
Other Fees	46		-		-		-
Drainage Review Fees	20,120		12,000		12,000		12,100
Plan Check Fees	245,880		270,000		466,000		272,000
Dumpster Sign Fees	200		200		900		900
Total Fees	378,626		393,200		567,800		398,150
Liquor and Beer Licenses	4,257		2,600		2,600		2,600
Itinerant Merchant Licenses	520		300		300		325
Total Licenses	4,777		2,900		2,900		2,925
SE Regional Advisory Council Fire (SETRAC) Grant	4,154		4,000		4,000		4,100

GENERAL FUND COMBINED REVENUE DETAIL

	FY 2018	FY 2019	FY 2019	FY 2020
	Actuals	Adopted	Projected	Adopted
Rentals - Gym	\$ 6,195	\$ 6,000	\$ 2,500	\$ 6,100
Rentals - Civic Center	(60)	-	-	20,000
Rentals - Tennis Court	7,798	7,700	7,700	7,800
Rentals - Aquatic Center	1,835	2,000	2,000	2,100
Rentals - Park Facilities	3,720	2,000	2,000	2,250
Total Rentals	19,488	17,700	14,200	38,250
Admission - Evergreen Pool	17,469	25,000	15,000	25,000
Admission - Bellaire Pool	109,795	130,000	107,000	130,000
Swim Lessons	40,808	30,000	30,000	31,000
Pool Rentals	14,219	15,000	15,000	15,100
Swim Team	34,415	33,000	33,000	33,500
Annual Swim Passes	80,289	80,000	55,000	81,000
Aquatics Vending	212	1,500	1,500	1,400
Total Aquatics Fees	297,207	314,500	256,500	317,000
Programs - Leisure Classes	142,479	125,000	115,000	126,000
Programs - Teen	5,110	4,000	4,000	4,500
Programs - Special Events	19,324	16,000	16,000	17,000
Programs - L.I.F.E.	5,779	19,000	19,000	15,000
Total Program Fees	172,692	164,000	154,000	162,500
Athletics - Leagues	81,690	73,000	80,000	75,000
Athletics - Organization Fees	-	5,000	5,000	-
Athletics - Camps	231,169	250,000	250,000	235,000
Athletics - Tennis/Golf	13,202	9,000	7,000	7,000
Total Athletics Fees	326,061	337,000	342,000	317,000
Recreation Center	1,453	800	800	500
Recreation Memberships	22,831	15,500	15,500	16,000
Recreation Center Vending	1,274	1,500	1,500	1,600
Parks Other Fees	25,559	17,800	17,800	18,100
Total Recreation Fees	841,006	851,000	784,500	852,850
Permits - Alarm	21,510	19,000	19,000	20,000
Permits - False Alarm	100	2,500	2,500	2,500
Fees - Wrecker	30,900	31,000	31,000	30,600
Ambulance Fees	277,339	225,000	290,000	310,000
Rescue Billing - MVA	29,254	25,000	25,000	26,000
Police Child Safety Program	21,515	20,000	20,000	20,500
Total Public Safety Fees	380,618	322,500	387,500	409,600

GENERAL FUND COMBINED REVENUE DETAIL

	FY 2018	FY 2019	FY 2019	FY 2020
	Actuals	Adopted	Projected	Adopted
Copy Fees	\$ 3,499	\$ 2,800	\$ 2,800	\$ 3,000
Municipal Court Fines	588,663	630,000	530,000	530,000
Library Fines	24,532	23,500	22,500	24,000
Total Fines	613,195	653,500	552,500	554,000
Interest On Investments	113,288	130,000	160,000	180,000
Gain/(Loss) On Investments	(10,955)	-	-	-
Service Fee Credit Card	4,616	4,500	3,800	4,000
Total Investment Revenue	106,948	134,500	163,800	184,000
Miscellaneous Revenue	22,301	8,700	8,700	8,700
Insurance Reimbursements	90,825	10,000	26,764	10,000
Animal Impoundment Fees	900	1,200	1,500	1,500
Return Check Fees	70	500	500	150
FEMA Reimbursements	73,548	-	1,753,416	-
Total Miscellaneous Revenue	187,644	20,400	1,790,880	20,350
Surplus Equipment Sales	4,923	5,000	7,000	8,000
Business Enterprise Transfers	624,000	624,000	624,000	624,000
Total Other Financing Sources	628,923	629,000	631,000	632,000
Total General Fund Revenue	\$ 20,925,313	\$ 20,940,640	\$ 23,113,280	\$ 21,765,325

GENERAL FUND COMBINED EXPENDITURE DETAIL

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 9,118,875	\$ 9,831,246	\$ 9,404,227	\$ 9,994,989
105	Incentive Pay	255,395	297,207	268,963	345,584
110	Part Time Employees	686,215	825,793	789,397	871,590
120	Overtime	238,506	160,060	341,331	209,240
125	Call Out Pay	874	1,000	1,440	1,000
130	Longevity	63,289	62,448	60,736	62,232
140	Sick Leave Buy Back	46,804	42,885	39,970	41,828
150	Car Allowance	5,439	5,400	6,600	7,200
	Total Salaries	10,415,398	11,226,039	10,912,664	11,533,663
Benefits					
210	Group Health Insurance	1,133,068	1,390,488	1,243,332	1,452,201
211	Health Savings Account	78,715	95,798	65,825	76,050
215	Group Dental Insurance	22,697	28,174	24,232	24,858
217	Group Life Insurance	39,435	39,711	40,480	42,155
220	Disability Insurance	23,081	23,353	23,615	25,624
230	Medicare/Social Security	173,039	208,772	184,290	213,712
240	Retirement Contributions	2,014,851	2,170,486	1,959,067	2,190,209
250	Unemployment Compensation	2,785	-	-	-
260	Workers Compensation	151,423	175,629	177,847	158,744
	Total Benefits	3,639,095	4,132,411	3,718,688	4,183,553
	Total Salaries and Benefits	14,054,493	15,358,450	14,631,352	15,717,216
Professional Services					
310	Tax Assessing/Collection	164,424	158,500	158,500	176,000
311	Juror Costs	600	600	600	600
312	Election Services	22,747	25,009	25,009	121,300
313	Employee Screening	8,513	16,000	18,000	18,000
320	Instructor Pay	96,715	111,500	84,500	111,500
321	Legal and Audit	132,501	130,625	130,625	133,735
322	Medical Aid	2,900	3,770	3,770	6,170
323	Engineers, Architects, Arborists, Planners	244,057	274,500	315,500	274,500
324	Other Professional	48,278	127,163	122,799	120,134
325	Judges and Prosecutors	153,400	200,600	160,000	180,000
340	Information Technology Contracts	405,192	444,394	459,249	194,882
342	Trash Hauls	9,411	9,900	9,900	9,900
343	Other Technical Services	33,690	31,276	51,676	42,200
344	Contract Labor	109,636	43,000	57,000	24,000
350	Software Subscriptions	-	-	-	99,640
351	Information Technology Support Agreements	-	-	-	202,920
	Total Professional Services	1,432,064	1,576,837	1,597,128	1,715,481

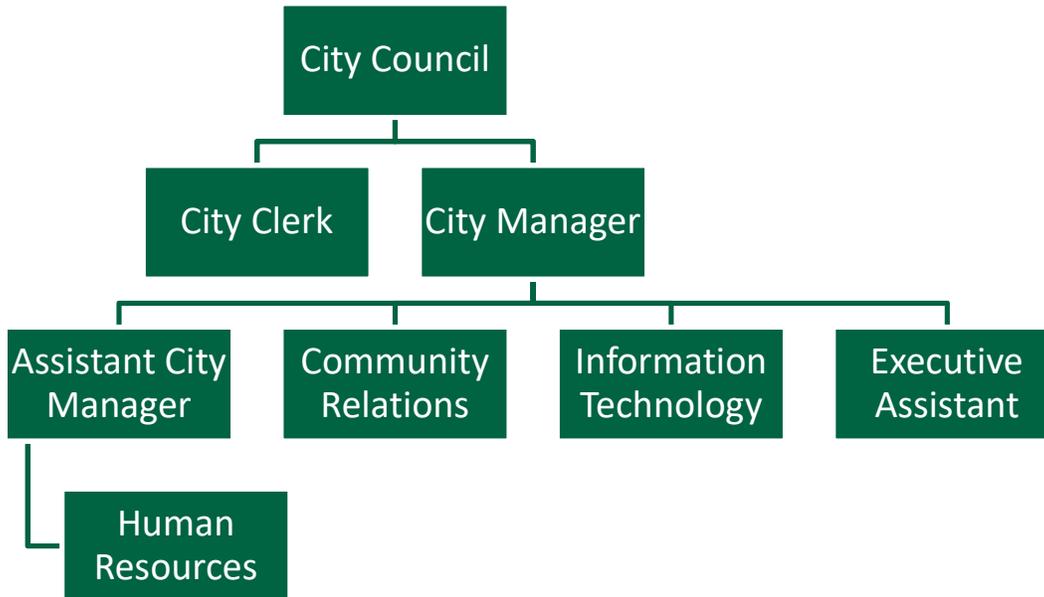
GENERAL FUND COMBINED EXPENDITURE DETAIL

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Maintenance					
410	Information Technology Maintenance	\$ 5,196	\$ 35,000	\$ 35,000	\$ 19,000
411	Vehicle Maintenance	117,220	118,570	127,270	136,070
412	Communication Maintenance	18,268	19,388	19,388	28,988
413	Machinery and Equipment Maintenance	31,293	41,030	43,030	45,326
420	Building Maintenance	327,324	343,462	343,462	392,736
421	HVAC Maintenance	119,390	110,768	140,768	125,575
422	Ground Maintenance	126,428	133,000	133,000	131,000
424	Pool Maintenance	107,055	104,600	109,600	109,600
425	Park Maintenance	487,497	505,684	505,684	501,684
426	Firing Range Maintenance	1,703	1,500	1,500	1,500
430	Paving Maintenance	27,369	28,995	20,995	23,000
431	Storm Sewer Maintenance	8,271	8,000	4,000	9,500
438	Traffic Signal Maintenance	36,909	35,000	40,000	40,000
461	Rental of Equipment	25,950	31,934	41,434	35,164
	Total Maintenance	1,439,873	1,516,931	1,565,131	1,599,143
Contractual Services					
510	Risk Management	184,506	195,000	230,000	225,000
520	Communications	254,402	318,206	318,206	315,836
522	Postage	10,454	15,270	13,570	13,420
530	Advertisements and Official Notices	3,549	10,385	10,385	11,150
540	Programs - Special Events	135,123	144,000	149,000	105,000
541	Programs - Senior Activities	11,555	24,000	24,000	24,000
542	Programs - Athletics	45,761	48,800	48,800	48,800
543	Programs - Library	2,477	2,000	2,000	2,000
544	Programs - Recreation	11,794	9,500	9,500	9,500
545	Programs - Wellness	2,802	4,000	5,000	5,000
550	Dues and Fees	24,488	31,105	32,909	32,177
551	Permits and Licenses	24,329	29,395	23,949	24,527
552	Rental - Facilities	-	1,298	1,298	2,126
560	Travel Mileage Allowance	14,735	19,600	10,392	14,300
570	Education and Training	171,142	227,565	191,183	207,149
	Total Contractual Services	897,118	1,080,124	1,070,192	1,039,985

GENERAL FUND COMBINED EXPENDITURE DETAIL

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Materials and Supplies					
600	Office Supplies	\$ 33,984	\$ 41,995	\$ 42,395	\$ 51,210
601	Information Technology Supplies	45,025	60,700	60,000	57,700
602	Small Tools and Minor Equipment	53,452	62,920	58,920	71,020
603	Janitorial and Cleaning Supplies	5,835	10,200	8,200	11,700
604	First Aid Supplies	1,818	3,220	3,220	3,620
605	Vehicles Supplies	3,021	3,950	3,950	4,290
606	Community Education Supplies	4,561	5,000	5,000	5,000
610	Operating Supplies	144,062	161,971	183,971	164,497
612	Chemicals	60,622	50,100	53,950	50,050
613	Traffic Signs and Street Markers	12,655	15,000	16,000	18,000
614	EMS - Medical Supplies	27,098	31,350	31,350	31,850
620	Natural Gas	32,952	35,030	35,030	32,000
621	Electricity	390,053	339,300	389,300	425,000
625	Fuel	126,344	173,450	140,450	146,934
640	Adult/Reference Books	23,518	23,760	22,732	24,786
641	Children's/Youth Books	21,940	22,997	22,997	24,814
642	Periodicals	4,382	4,300	4,675	4,300
643	Audio-Visual	8,359	7,450	7,450	7,100
644	Subscriptions	3,591	5,654	5,654	5,459
650	Uniforms/Wearing Apparel	93,689	103,084	104,999	122,582
651	Prisoner Support	5,337	4,000	6,000	4,000
652	Dog Pound	1,404	2,500	2,500	2,500
660	Elected Officials Activities	1,114	1,200	1,200	1,200
661	Council Meeting Meals	1,433	1,500	1,500	1,500
699	Disaster Related Expenses	1,950,074	-	(6,371)	-
	Total Materials and Supplies	3,056,323	1,170,631	1,205,072	1,271,112
Hardware and Software					
623	Hardware and Software	112,464	137,900	128,990	95,000
	Total Hardware and Software	112,464	137,900	128,990	95,000
Financial Services					
710	Banking Charges	1,989	37,025	12,000	30,500
711	Credit Card Fees	40,386	51,000	49,000	51,000
	Total Financial Services	42,375	88,025	61,000	81,500
	General Fund Sub Totals	21,034,710	20,928,898	20,258,865	21,519,437
740	Transfers Out	492,926	555,000	555,000	471,000
745	Contingency	-	(130,000)	-	(150,000)
	Total General Fund Expenditures	\$ 21,527,636	\$ 21,353,898	\$ 20,813,865	\$ 21,840,437

Department Service Structure



For budgeting purposes, the City Manager's Office consists of the centralized administrative functions of the City Manager's Office, including Human Resources, the City Clerk, Information Technology, and Community Relations.

Base Level Services

The department's base level services broadly summarize the department's activities and are reflective of the services required to meet *City Council Priorities* and work in concert with the *Comprehensive Plan*. These service levels are more thoroughly enumerated in each department's *Service Plan*.

- Facilitate and execute policy decisions of City Council
- Provide leadership and management support to the City organization
- Provide project management support, management, monitoring and reporting, customer resources/citizen contact and relations, strategic planning, and agenda coordination
- Provide emergency incident command and planning operations function
- Develop, execute, and administer the City's annual budget in conjunction with the Finance Department
- Develop Capital Improvement Plan and manage capital improvement projects in conjunction with other departments
- Develop special project work plans and schedules based upon the project/study goals and objectives
- Maintain and provide accessibility to legal records of official City documents as well as supervision of City elections
- Coordinate public information

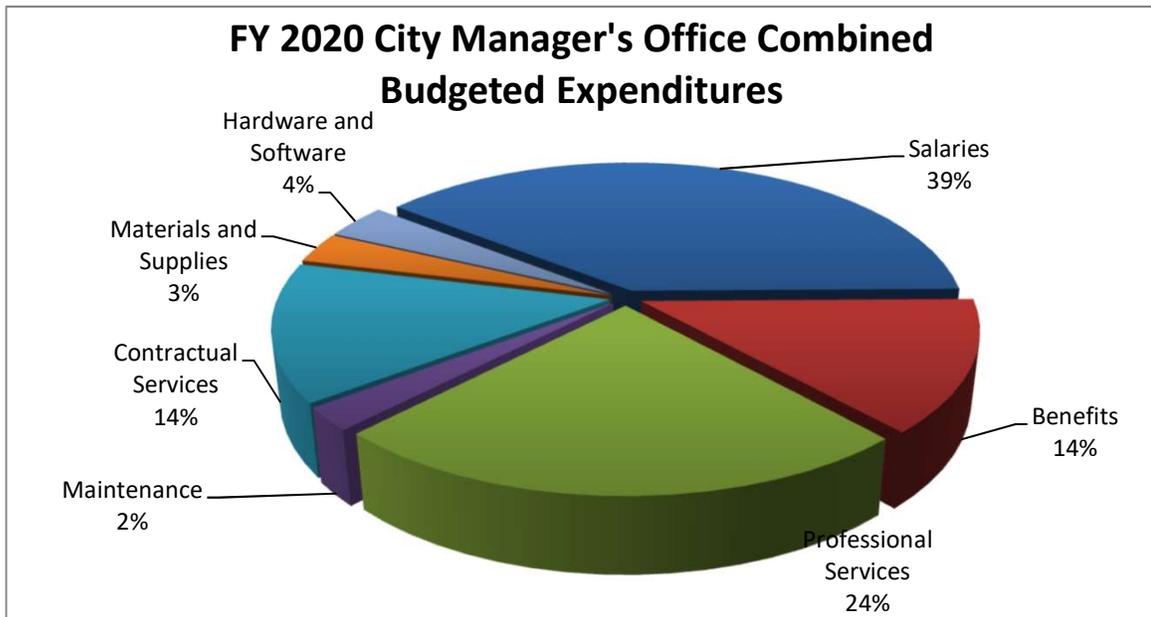
- Administer the City’s Community and Public Relations
- Provide services to the City and its employees through human resource programs such as compensation, wellness and benefits, safety, employee relations, and full and part-time staffing
- Provide all the information technology systems for the City
- Overall planning, organizing, and execution of all technology functions for the City, including directing all technology operations to meet customer requirements as well as the support and maintenance of existing applications and development of new technology solutions.

Performance Measures

Refer to the individual summaries for the City Manager’s Office, Human Resources, City Clerk, and Information Technology for detailed performance measures.

CITY MANAGER'S OFFICE COMBINED EXPENDITURES
(City Manager, Human Resources, City Clerk, Information Technology)

Expenditure Summary	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries	\$ 1,053,867	\$ 1,019,055	\$ 951,549	\$ 1,038,562
Benefits	348,967	344,426	331,729	356,111
Professional Services	426,007	509,061	495,061	638,067
Maintenance	34,034	67,014	76,014	62,614
Contractual Services	448,881	406,412	406,662	373,429
Materials and Supplies	50,386	95,420	96,320	83,410
Hardware and Software	112,464	137,900	128,990	95,000
Total Expenditures	\$ 2,474,606	\$ 2,579,288	\$ 2,486,325	\$ 2,647,193



CITY MANAGER'S OFFICE COMBINED EXPENDITURES
(City Manager, Human Resources, City Clerk, Information Technology)

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 1,018,585	\$ 972,143	\$ 908,479	\$ 990,762
105	Incentive	308	-	812	-
110	Part Time Employees	14,909	29,200	19,200	30,200
120	Overtime	4,501	2,000	8,679	2,500
130	Longevity	5,461	5,012	3,267	3,188
140	Sick Leave Buy Back	4,664	5,300	4,512	4,712
150	Car Allowance	5,439	5,400	6,600	7,200
	Total Salaries	1,053,867	1,019,055	951,549	1,038,562
Benefits					
210	Group Health Insurance	87,453	97,461	97,615	107,991
211	Health Savings Account	9,050	8,450	9,750	7,150
215	Group dental Insurance	1,631	1,585	1,657	1,727
217	Group Life Insurance	3,704	3,651	3,383	3,544
220	Disability Insurance	2,215	2,224	2,063	2,156
230	Medicare/Social Security	15,666	16,509	14,375	16,827
240	Retirement Contributions	227,217	211,678	199,972	214,093
260	Workers Compensation	2,030	2,868	2,914	2,623
	Total Benefits	348,967	344,426	331,729	356,111
Professional Services					
312	Election Services	22,747	25,009	25,009	121,300
313	Employee Screening	8,513	13,000	15,000	15,000
324	Other Professional	24,213	62,803	46,803	42,470
340	Information Technology Contracts	370,535	408,249	408,249	156,737
350	Software Subscriptions	-	-	-	99,640
351	Information Technology Support Agreemer	-	-	-	202,920
	Total Professional Services	426,007	509,061	495,061	638,067
Maintenance					
410	Information Technology Maintenance	5,196	35,000	35,000	19,000
412	Communication Maintenance	9,225	10,000	10,000	19,600
461	Rental of Equipment	19,613	22,014	31,014	24,014
	Total Maintenance	34,034	67,014	76,014	62,614

CITY MANAGER'S OFFICE COMBINED EXPENDITURES
(City Manager, Human Resources, City Clerk, Information Technology)

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Contractual Services					
510	Risk Management	\$ 181,952	\$ -	\$ -	\$ -
520	Communications	235,472	292,046	292,046	290,156
522	Postage	793	450	450	500
530	Advertisements and Official Notices	910	5,700	3,700	6,700
540	Programs - Special Events	-	61,000	61,000	22,000
545	Programs - Wellness	2,802	4,000	5,000	5,000
550	Dues and Fees	8,740	10,186	10,786	10,686
560	Travel Mileage Allowance	-	300	400	400
570	Education and Training	18,213	32,730	33,280	37,987
	Total Contractual Services	448,881	406,412	406,662	373,429
Materials and Supplies					
600	Office Supplies	5,035	10,450	10,850	9,600
601	Information Technology Supplies	19,913	40,000	40,000	37,000
610	Operating Supplies	22,574	40,450	40,950	32,260
644	Subscriptions	214	1,170	1,170	1,200
650	Uniforms/Wearing Apparel	103	650	650	650
660	Elected Officials Activities	1,114	1,200	1,200	1,200
661	Council Meeting Meals	1,433	1,500	1,500	1,500
	Total Materials and Supplies	50,386	95,420	96,320	83,410
Hardware and Software					
623	Hardware and Software	112,464	137,900	128,990	95,000
	Total Hardware and Software	112,464	137,900	128,990	95,000
	Department Total	\$ 2,474,606	\$ 2,579,288	\$ 2,486,325	\$ 2,647,193

Department Service Structure



The City Manager's Office is responsible for the centralized administrative functions of the City Manager's Office, including Human Resources, the City Clerk, Information Technology, and Community Relations. Human Resources, the City Clerk, and Information Technology each has its own department code and has separate detailed budgeting which is presented later in this package. The remaining functions of the City Manager's Office are budgeted for as a singular department and are presented here.

Base Level Services

The department's base level services broadly summarize the department's activities and are reflective of the services required to meet *City Council Priorities* and work in concert with the *Comprehensive Plan*. These service levels are more thoroughly enumerated in the department's *Service Plan*.

- Facilitate and execute policy decisions of City Council
- Provide leadership and management support to the City organization
- Provide project management support, management, monitoring and reporting, customer resources/citizen contact and relations, strategic planning, and agenda coordination
- Provide emergency incident command and planning operations function
- Develop, execute, and administer the City's annual budget in conjunction with the Finance Department
- Develop Capital Improvement Plan and manage capital improvement projects in conjunction with other departments
- Develop special project work plans and schedules based upon the project/study goals and objectives
- Administer the City's Community and Public Relations

Performance Measures

The performance measures summarized below reflect service levels and performance goals and objectives for the department. They are objective measures which are directly related to the department's base level services and to *City Council Priorities*. The performance measures inform our budgeted expenditures as the expenditure amounts are developed to provide the base level services and to meet the performance measures. Many of the measures are goal oriented, but some may be more statistical in nature. For example, our Police department has a goal for minimum response time, but also has an expectation of how many service calls they will need to respond to in the upcoming fiscal year, and both the response time goal and the number of service calls will impact the amount the City will need to budget for the Police department in order to address the City Council's priorities related to public safety.

Relevant City Council Priority	Goal	Achievement
Quality of Life Utilize existing relationship networks (partners, schools, sports leagues, Bellaire Citizen Academy Ambassadors, Bellaire Business Association, Council-appointed Boards) for information distribution and collaborative projects.	Work with representatives from other departments to develop a messaging strategy for the City of Bellaire organization.	*
<p>Quality of Life Utilize existing relationship networks (partners, schools, sports leagues, Bellaire Citizen Academy Ambassadors, Bellaire Business Association, Council-appointed Boards) for information distribution and collaborative projects.</p> <p>Commercial Redevelopment Continue proactive dialogue with the business community, including the Bellaire Business Association.</p> <p>Parks and Facilities Continue support of park development and redevelopment with community partners.</p>	Outline the community partners outreach network and communication schedule of meetings and engagements for FY 2020.	*
Quality of Life Utilize existing relationship networks (partners, schools, sports leagues, Bellaire Citizen Academy Ambassadors, Bellaire Business Association, Council-appointed Boards) for information distribution and collaborative projects.	Enhance Bellaire Citizens Academy (BCA) by offering a larger class and specialized sessions based on discussion and feedback from BCA Ambassadors (graduates) and staff.	*

<p>Commercial Redevelopment Continue proactive dialogue with the business community, including the Bellaire Business Association.</p> <p>Parks and Facilities Continue support of park development and redevelopment with community partners.</p>		
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* FY 2020 is the first year the City is incorporating performance measures into the budget process. Our focus this year is on identifying performance measures that support *City Council Priorities*. Future year budgets will contain information on how well the City has met its performance measures.

CITY MANAGER'S OFFICE - 1010

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 571,157	\$ 504,113	\$ 505,292	\$ 522,644
110	Part Time Employees	-	10,000	-	10,000
120	Overtime	563	1,000	352	1,000
130	Longevity	3,508	3,164	1,376	1,616
140	Sick Leave Buy Back	4,067	4,700	2,221	2,321
150	Car Allowance	5,439	5,400	6,600	7,200
	Total Salaries	584,734	528,377	515,841	544,781
Benefits					
210	Group Health Insurance	42,943	45,737	44,725	49,218
211	Health Savings Account	3,475	3,900	5,200	3,250
215	Group Dental Insurance	719	606	704	713
217	Group Life Insurance	1,854	1,667	1,832	1,841
220	Disability Insurance	1,138	1,053	1,065	1,071
230	Medicare/Social Security	8,110	8,203	7,165	8,415
240	Retirement Contributions	132,296	114,541	121,163	117,151
260	Workers Compensation	990	1,274	1,304	1,177
	Total Benefits	191,525	176,981	183,158	182,836
Professional Services					
312	Election Services	32	-	-	-
324	Other Professional	18,532	49,800	31,800	17,000
	Total Professional Services	18,564	49,800	31,800	17,000
Maintenance					
461	Rental of Equipment	2,013	2,014	2,014	2,014
	Total Maintenance	2,013	2,014	2,014	2,014
Contractual Services					
520	Communications	9,944	10,140	10,140	3,840
522	Postage	793	250	250	250
540	Programs - Special Events	-	61,000	61,000	22,000
550	Dues and Fees	7,557	8,226	8,726	8,726
570	Education and Training	8,250	13,805	13,805	13,805
	Total Contractual Services	26,544	93,421	93,921	48,621
Materials and Supplies					
600	Office Supplies	1,698	1,500	1,500	1,500
610	Operating Supplies	6,760	9,600	9,600	9,600
644	Subscriptions	-	500	500	500
650	Uniforms/Wearing Apparel	-	500	500	500
660	Elected Officials Activities	1,114	1,200	1,200	1,200
661	Council Meeting Meals	1,433	1,500	1,500	1,500
	Total Materials and Supplies	11,006	14,800	14,800	14,800
Department Total		\$ 834,386	\$ 865,393	\$ 841,534	\$ 810,052

Why Statement

The Human Resources department supports the City of Bellaire’s total operation in meeting its goals through its most valuable resource—its PEOPLE. Human Resources serves as a strategic partner to develop, implement and support programs and processes that add value to the City of Bellaire and its employees, leading to improved welfare, empowerment, growth and retention, while committed to the City of Bellaire’s management and prosperity for its citizens, employees and stakeholders, and in support of the City’s following key tenets: Responsiveness, Customer Service, Competence, Safety Awareness, Positive Environment, and Teamwork.

Department Service Structure



Base Level Services

The department’s base level services broadly summarize the department’s activities and are reflective of the services required to meet *City Council Priorities* and work in concert with the Comprehensive Plan. These service levels are more thoroughly enumerated in the department’s *Service Plan*.

Talent Management/Full Cycle Recruiting

- Talent acquisition
- New hire processing and onboarding
- Internal horizontal and vertical staffing
- Performance management
- Employee relations
- Employee retention
- Employee recognition – events, awards, programs, and activities

Salary and Benefits Administration

- Compensation/salary administration
- Medical/dental/vision and other ancillary benefits administration

Organizational Development

- Organizational Training
- Succession Planning

Health and Wellness

- Health and wellness programming and activities

Organizational Support

- Organization-wide policies and procedures
- Employee communications
- Employee recognition programming
- Policies and procedures administration and records management
- Leave administration – short term disability, long term disability, family medical leave, shared leave, workers compensation, administrative leave
- Assist departments with training and development opportunities and activities

Risk Management

- Workers compensation
- Safety and loss prevention
- Safety training
- Drug and alcohol testing
- Motor vehicle record checks

Performance Measures

The performance measures summarized below reflect service levels and performance goals and objectives for the department. They are objective measures which are directly related to the department's base level services and to *City Council Priorities*. The performance measures inform our budgeted expenditures as the expenditure amounts are developed to provide the base level services and to meet the performance measures. Many of the measures are goal oriented, but some may be more statistical in nature. For example, our Police department has a goal for minimum response time, but also has an expectation of how many service calls they will need to respond to in the upcoming fiscal year, and both the response time goal and the number of service calls will impact the amount the City will need to budget for the Police department in order to address the City Council's priorities related to public safety.

Relevant City Council Priority	Goal	Achievement
Premier Employer Status Maintain competitive employee benefits and compensation plans, support employee development, succession planning, and career pathing initiatives, and build on safety programs and practices.	All new hires shall attend an orientation within the first week of employment.	*
Premier Employer Status Maintain competitive employee benefits and compensation plans, support employee development, succession planning, and career pathing initiatives, and build on safety programs and practices	Every new full-time employee is paired with a safety mentor within the first week of their employment with the City.	*

<p>Premier Employer Status Maintain competitive employee benefits and compensation plans, support employee development, succession planning, and career pathing initiatives, and build on safety programs and practices</p>	<p>Department directors shall notify Human Resources within 24-hours of an on-the-job injury or occupational disease.</p>	<p>*</p>
<p>Premier Employer Status Maintain competitive employee benefits and compensation plans, support employee development, succession planning, and career pathing initiatives, and build on safety programs and practices</p>	<p>Human Resources shall ensure that all workers' compensation claims are processed within one business day of the date received.</p>	<p>*</p>
<p>Premier Employer Status Maintain competitive employee benefits and compensation plans, support employee development, succession planning, and career pathing initiatives, and build on safety programs and practices</p>	<p>The City's safety team shall meet quarterly.</p>	<p>*</p>
<p>Premier Employer Status Maintain competitive employee benefits and compensation plans, support employee development, succession planning, and career pathing initiatives, and build on safety programs and practices.</p>	<p>The City's wellness team shall recommend a minimum of three enhancements to the City's wellness program.</p>	<p>*</p>
<p>Premier Employer Status Maintain competitive employee benefits and compensation plans, support employee development, succession planning, and career pathing initiatives, and build on safety programs and practices.</p>	<p>By September 30, 2021, replace the annual biometric screenings with a mandatory annual medical preventive exam and physical evaluation.</p>	<p>*</p>
<p>Premier Employer Status Maintain competitive employee benefits and compensation plans, support employee development, succession planning, and career pathing initiatives, and build on safety programs and practices</p>	<p>Implement a minimum of one new retention strategy and one new career pathing program.</p>	<p>*</p>

* FY 2020 is the first year the City is incorporating performance measures into the budget process. Our focus this year is on identifying performance measures that support City Council priorities. Future year budgets will contain information on how well the City has met its performance measures.

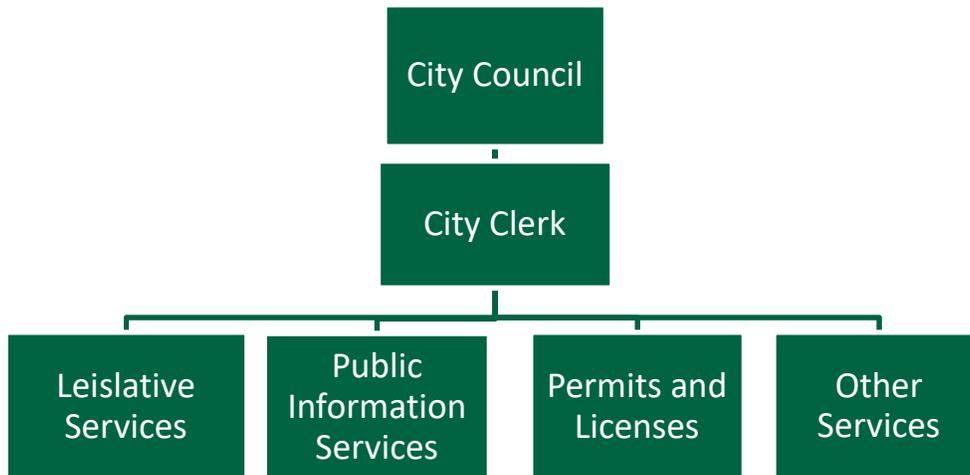
HUMAN RESOURCES - 1011

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 157,558	\$ 169,704	\$ 103,171	\$ 149,785
105	Incentive	308	-	812	-
120	Overtime	3,938	-	7,227	-
130	Longevity	737	488	531	68
	Total Salaries	162,541	170,192	111,741	149,853
Benefits					
210	Group Health Insurance	14,632	16,759	16,572	18,420
211	Health Savings Account	2,100	1,300	1,300	650
215	Group Dental Insurance	384	448	323	351
217	Group Life Insurance	635	734	509	658
220	Disability Insurance	369	431	295	380
230	Medicare/Social Security	2,248	2,468	1,548	2,173
240	Retirement Contributions	35,236	35,064	20,863	30,675
260	Workers Compensation	396	411	428	324
	Total Benefits	55,999	57,615	41,838	53,631
Professional Services					
313	Employee Screening	8,513	13,000	15,000	15,000
324	Other Professional	5,681	8,470	8,470	18,470
340	Information Technology Contracts	19,985	21,237	21,237	21,237
	Total Professional Services	34,178	42,707	44,707	54,707
Contractual Services					
520	Communications	904	960	960	960
530	Advertisements and Official Notices	195	-	-	-
545	Programs - Wellness	2,802	4,000	5,000	5,000
550	Dues and Fees	717	900	1,000	1,000
560	Travel Mileage Allowance	-	-	100	-
570	Education and Training	3,693	5,450	6,000	6,000
	Total Contractual Services	8,311	11,310	13,060	12,960
Materials and Supplies					
600	Office Supplies	579	400	800	800
601	Information Technology Supplies	550	-	-	-
610	Operating Supplies	14,131	17,500	18,000	18,000
644	Subscriptions	-	375	375	375
650	Uniforms/Wearing Apparel	103	150	150	150
	Total Materials and Supplies	15,362	18,425	19,325	19,325
Department Total		\$ 276,392	\$ 300,249	\$ 230,671	\$ 290,476

Why Statement

The City Clerk’s Office is dedicated to preparing, maintaining, and safeguarding the official records of the City Council of the City of Bellaire, Texas, and to responding to requests related to the City’s official records in an efficient, effective, and timely manner so as to better serve the City of Bellaire.

Department Service Structure



The City Clerk is appointed by the City Council. The City Clerk budget includes City Council compensation under account code 110, “Part Time Employees.” Council compensation is prescribed in the City Charter. The Mayor receives a stipend of \$400 per month and each Council Member receives a stipend of \$200 per month.

Base Level Services

The department’s base level services broadly summarize the department’s activities and are reflective of the services required to meet *City Council Priorities* and work in concert with the Comprehensive Plan. These service levels are more thoroughly enumerated in the department’s *Service Plan*.

Legislative Services

- Preparation and processing of legal notices to inform the public of business under consideration by the City Council and various boards, committees, and commissions, as well as bidding notices, and election notices
- Preparation and processing of agendas and minutes for meetings of the City Council
- Preparation, for City Attorney approval, of routine ordinances and resolutions considered by City Council
- Administration of all City elections
- Coordination of the recruitment, application, and appointment process for Boards and Commissions

Public Information Services

- Management of public information requests, including collection, assembly, and dissemination of the requested information pursuant to the *Texas Public Information Act*

Permits and Licenses

- Preparation of solicitation permits for individuals and entities desiring to sell a product or service door-to-door within the city limits of Bellaire
- Provision of city licensing to establishments located within the city limits of Bellaire in accordance with the *Texas Alcohol Beverage Code* and the *City Code*

Other Services

- Records management, including records storage, training of departments for records retention, storage, and destruction, electronic data management
- Proclamations and Certificates of Recognition
- Provides assistance and support to other City departments and consultants in the bid process through the preparation of notices to bidders, requests for proposals, and requests for qualifications, as well as the publication of related notices in a newspaper of general circulation in accordance with state law and the City Charter

Performance Measures

The performance measures summarized below reflect service levels and performance goals and objectives for the department. They are objective measures which are directly related to the department's base level services and to *City Council Priorities*. The performance measures inform our budgeted expenditures as the expenditure amounts are developed to provide the base level services and to meet the performance measures. Many of the measures are goal oriented, but some may be more statistical in nature. For example, our Police department has a goal for minimum response time, but also has an expectation of how many service calls they will need to respond to in the upcoming fiscal year, and both the response time goal and the number of service calls will impact the amount the City will need to budget for the Police department in order to address the City Council's priorities related to public safety.

Relevant City Council Priority	Goal	Achievement
Premier Employer Status Promote the principles of effective and accountable local government and the role of city employees in a Council – Manager form of government.	Within seven business days of passage of an ordinance or resolution, obtain necessary signatures and upload into Laserfiche for staff review.	*
Quality of Life Continue to enhance community outreach programs and proactive dialogue by reaching more residents, including new residents, with messaging opportunities, and explore ways to expand citizen involvement.	Within one business day of receipt of a request for public information, request to be emailed to City Manager and Assistant City Manager for assignment of a lead staff member to work on the request.	*

<p>Quality of Life Continue to enhance community outreach programs and proactive dialogue by reaching more residents, including new residents, with messaging opportunities, and explore ways to expand citizen involvement.</p>	<p>Upload adopted minutes to the website within five days of adoption.</p>	<p>*</p>
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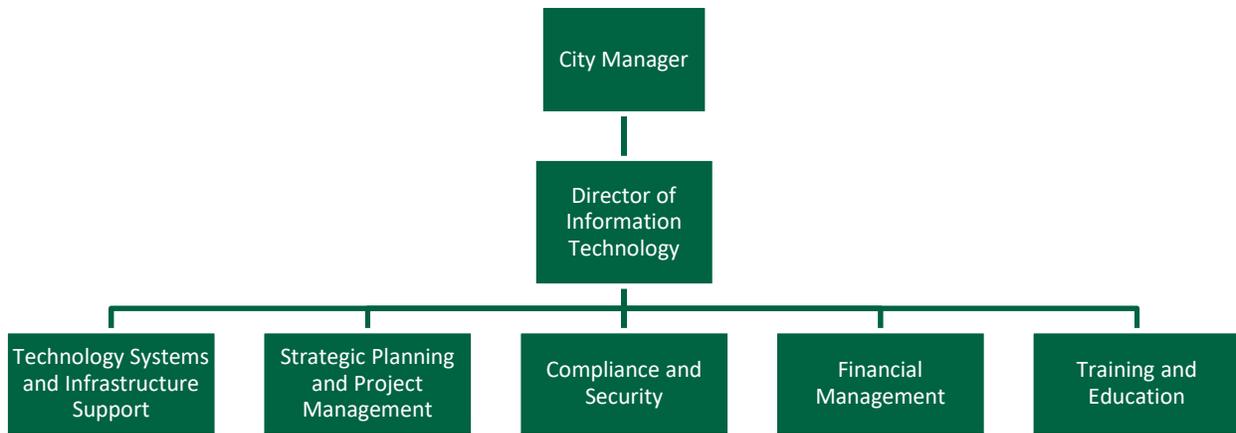
CITY CLERK - 1012

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 130,162	\$ 132,500	\$ 132,500	\$ 140,385
110	Part Time Employees	14,909	19,200	19,200	20,200
130	Longevity	1,000	1,048	1,048	1,096
140	Sick Leave Buy Back	597	600	2,291	2,391
	Total Salaries	146,669	153,348	155,039	164,072
Benefits					
210	Group Health Insurance	7,170	8,347	8,080	8,859
211	Health Savings Account	725	650	650	650
215	Group Dental Insurance	168	169	174	175
217	Group Life Insurance	475	471	475	475
220	Disability Insurance	277	277	277	277
230	Medicare/Social Security	3,140	3,414	3,435	3,631
240	Retirement Contributions	26,736	27,638	25,879	29,451
260	Workers Compensation	297	780	766	734
	Total Benefits	38,988	41,746	39,736	44,252
Professional Services					
312	Election Services	22,715	25,009	25,009	121,300
324	Other Professional	-	4,533	6,533	7,000
350	Software Subscriptions	-	-	-	3,290
	Total Professional Services	22,715	29,542	31,542	131,590
Contractual Services					
510	Risk Management	181,952	-	-	-
520	Communications	483	-	-	-
522	Postage	-	200	200	250
530	Advertisements and Official Notices	715	5,700	3,700	6,700
550	Dues and Fees	260	910	910	810
560	Travel Mileage Allowance	-	300	300	400
570	Education and Training	4,925	8,475	8,475	8,682
	Total Contractual Services	188,334	15,585	13,585	16,842
Materials and Supplies					
600	Office Supplies	2,699	8,550	8,550	7,300
610	Operating Supplies	705	13,350	13,350	4,660
644	Subscriptions	214	295	295	325
	Total Materials and Supplies	3,618	22,195	22,195	12,285
Department Total		\$ 400,323	\$ 262,416	\$ 262,097	\$ 369,041

Why Statement

The Information Technology (IT) department provides a secure and stable environment to both support and enhance the City’s business processes. The IT department is an internal services department providing support and leadership throughout the organization in support of the IT service delivery.

Department Service Structure



Base Level Services

The department’s base level services broadly summarize the department’s activities and are reflective of the services required to meet *City Council Priorities* and work in concert with the Comprehensive Plan. These service levels are more thoroughly enumerated in the department’s *Service Plan*.

Technology Systems and Infrastructure Support

- Ensures service availability; support for standard software applications; disaster recovery/business continuity projects; maintenance of technological assets including audio/visual
- Works collaboratively with City’s Police Information Services in support of shared network services, security, and applications
- When the Emergency Operation Center (EOC) is operational, IT is responsible for ensuring the technology that support the teams’ activities are ready and working. The IT Director also serves as backup as needed for the incident command team.

Strategic Planning and Project Management

- Leads one standing Management Project team - Network and Information Management - and participates as team member of MP 1802 – Mass Notifications
- Takes part in ad hoc committees for the Communications and Special Events Team
- Serves on the core team for the municipal facilities project

Compliance and Security

- Accomplishes compliance initiatives which include regulatory, vendor and security upgrades; operating system and software version implementations; legal and operational regulations support; and internal and external audit requirements
- Assists with open records requests

Financial Management

- Practices sound fiscal management to properly use allocated funds by minimizing expenses and maximizing value
- Exploit economies of scale for purchases for both City and Police technologies

Training and Education

- Maintains competence in technological topics and issues through education and training efforts; collaboration with governance groups and strategic partnerships; and participations with a wide range of colleague institutions and professional organizations

Performance Measures

The performance measures summarized below reflect service levels and performance goals and objectives for the department. They are objective measures which are directly related to the department's base level services and to *City Council Priorities*. The performance measures inform our budgeted expenditures as the expenditure amounts are developed to provide the base level services and to meet the performance measures. Many of the measures are goal oriented, but some may be more statistical in nature. For example, our Police department has a goal for minimum response time, but also has an expectation of how many service calls they will need to respond to in the upcoming fiscal year, and both the response time goal and the number of service calls will impact the amount the City will need to budget for the Police department in order to address the City Council's priorities related to public safety.

Relevant City Council Priority	Goal	Achievement
<i>Parks and Facilities</i> Continue support of park development and redevelopment with community partners.	Successfully incorporate support of the new City facilities to deliver same or better services internally and externally by October 2019.	*
<i>Premier Employer Status</i> Ensure a renewed focus on internal and external customer service by recognizing that our premier employer staff have a significant role in contributing to quality of life for all residents through the important work that they perform.	Respond to reported issues within 24 hours of receipt during normal business hours. Outside normal hours, IT will work to resolve issues on a best effort basis. These targets represent the maximum time that may elapse before a response is given. IT will always make every effort to respond more quickly when resources are available.	*

<p>Quality of Life Continue to enhance community outreach programs and proactive dialogue by reaching more residents, including new residents, with messaging opportunities, and explore ways to expand citizen involvement.</p> <p>Premier Employer Status Ensure a renewed focus on internal and external customer service by recognizing that our premier employer staff have a significant role in contributing to quality of life for all residents through the important work that they perform.</p>	<p>Provide network services 24 x 7 x 365, excluding defined maintenance periods and scheduled outages. Target availability is 99%, excluding published maintenance periods. Notification about planned maintenance negatively impacting service(s) will be sent at least (5) calendar days in advance. Notification will be sent once service-affecting maintenance is complete.</p>	<p>*</p>
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INFORMATION TECHNOLOGY - 1013

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 159,707	\$ 165,826	\$ 167,516	\$ 177,948
120	Overtime	-	1,000	1,100	1,500
130	Longevity	216	312	312	408
	Total Salaries	159,923	167,138	168,928	179,856
Benefits					
210	Group Health Insurance	22,709	26,618	28,238	31,494
211	Health Savings Account	2,750	2,600	2,600	2,600
215	Group Dental Insurance	361	362	456	488
217	Group Life Insurance	741	779	567	570
220	Disability Insurance	431	463	426	428
230	Medicare/Social Security	2,168	2,424	2,227	2,608
240	Retirement Contributions	32,949	34,435	32,067	36,816
260	Workers Compensation	347	403	416	388
	Total Benefits	62,454	68,084	66,997	75,392
Professional Services					
340	Information Technology Contracts	350,550	387,012	387,012	135,500
350	Software Subscriptions	-	-	-	96,350
351	Information Technology Support Agreement:	-	-	-	202,920
	Total Professional Services	350,550	387,012	387,012	434,770
Maintenance					
410	Information Technology Maintenance	5,196	35,000	35,000	19,000
412	Communication Maintenance	9,225	10,000	10,000	19,600
461	Rental of Equipment	17,600	20,000	29,000	22,000
	Total Maintenance	32,021	65,000	74,000	60,600
Contractual Services					
520	Communications	224,141	280,946	280,946	285,356
550	Dues and Fees	206	150	150	150
570	Education and Training	1,345	5,000	5,000	9,500
	Total Contractual Services	225,692	286,096	286,096	295,006
Materials and Supplies					
600	Office Supplies	58	-	-	-
601	Information Technology Supplies	19,364	40,000	40,000	37,000
610	Operating Supplies	978	-	-	-
	Total Materials and Supplies	20,400	40,000	40,000	37,000
Hardware and Software					
623	Hardware and Software	112,464	137,900	128,990	95,000
	Total Hardware and Software	112,464	137,900	128,990	95,000
Department Total		\$ 963,504	\$ 1,151,230	\$ 1,152,023	\$ 1,177,624

Reporting Relationships



The City Attorney is appointed by City Council and is outsourced to Alan Petrov of Johnson Petrov, LLP.

Base Level Services

- Attends all regular City Council meetings and other statutory board meetings
- Prepares or reviews all ordinances, resolutions, and legal documents
- Provides legal advice to the City on an on-going basis, as required, including advice necessary for compliance with all statutory requirements applicable to the City, such as the Texas Open Meetings Act, Public Information Act, the Local Government Code, and zoning laws
- Prepares or reviews various City contracts
- Prepares deeds, easements, and various other documents necessary for day to day business of the City
- Provides bond counsel services (Bond counsel services are not covered under the general retainer and are billed separately and are recorded as debt issuance costs in the Capital Bond Fund.)

Performance Measures

Performance measures are not relevant as this is an outsourced service. City Council evaluates the service delivery each year when appointing the City Attorney for the upcoming year.

LEGAL - 1414

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Professional Services					
321	Legal and Audit	\$ 89,226	\$ 90,000	\$ 90,000	\$ 90,000
324	Other Professional	5,528	10,000	10,000	10,000
Total Professional Services		94,753	100,000	100,000	100,000
Department Total		\$ 94,753	\$ 100,000	\$ 100,000	\$ 100,000

Why Statement

The Finance Department is responsible for ensuring the integrity of the City’s finances through accurate planning and recording of financial transactions. The Finance Department provides stewardship of the City’s finances through Finance Administration and Accounting. It is the function of the department to make sure the revenues and expenses are tracked and utilized according to local, State, and Federal laws and the goals of the City Council.

The Finance Department also oversees the Municipal Court. The Municipal Court has jurisdiction of Class C misdemeanors and ensures fair and equal adjudication of all cases.

Department Service Structure



Base Level Services

The department’s base level services broadly summarize the department’s activities and are reflective of the services required to meet *City Council Priorities* and work in concert with the Comprehensive Plan. These service levels are more thoroughly enumerated in the department’s *Service Plan*.

Finance Administration

- Maintain a high level of public confidence and sense of fairness through efficient and courteous public service
- Record and maintain records and report all financial transaction in compliance with City policy, laws, and regulations
- Preparation of the Comprehensive Annual Financial Report in a timely manner
- Coordination and assistance for independent auditors for annual financial audit
- Maintain current service levels while further automating and improving processes
- Safeguard city funds through implementing internal controls and financial policies
- Assist in the issuance of City bonds
- Oversee debt service payments

- Monitor cash flow and purchase investments as cash becomes available
- Prepare quarterly investment reports on a timely basis
- Prepare monthly financial reports on a timely basis
- Prepare timely long-range forecasts

Accounting

- Ensure all financial transactions are in compliance with City policies and laws to ensure accurate reporting of the City's financial position
- Monitor all purchase transactions for compliance with budget through review and approval of requisitions
- Accurately, timely, and in compliance with laws and City policies disburse payments to City employees for payroll and vendors for purchase of goods and services
- Maintain records of financial transactions as required by law and policies
- Reconcile general ledger accounts to ensure transactions are posted correctly

Budget Development

- Develop, execute, and administer the City's annual budget in conjunction with the City Manager's Office

Risk Management

- Serves as the City's fund and risk management coordinator for the City's general insurance policies (general liability, property liability, automobile liability, errors and omissions liability, and law enforcement liability)
- Process insurance claims
- Ensure new assets are properly insured and disposed assets are uninsured

Municipal Courts

- Maintain a record of all citations issued
- Collect and deposit all court fines and fees paid by defendants
- Maintain dockets for trials and arrangements
- Issue warrants and track warrants using specialized software
- Prepare and submit weekly conviction reports to the State of Texas
- Prepare and submit monthly citation summary report to Texas Comptroller Office
- Prepare and submit monthly collection report to delinquent attorney
- Provide assistance to judges during trials or arrangements

Performance Measures

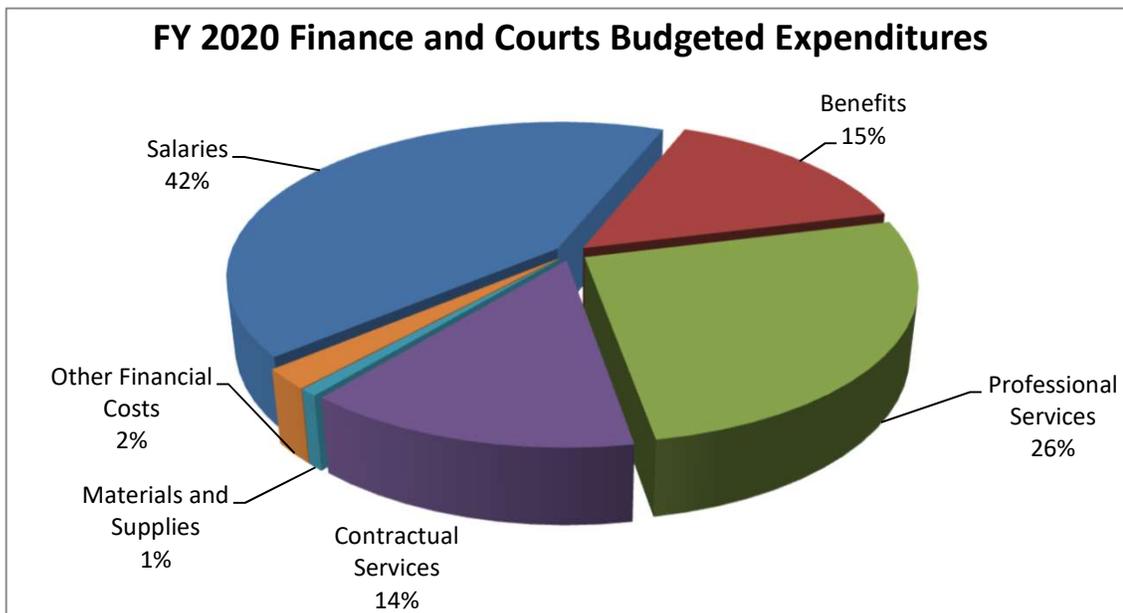
The performance measures summarized below reflect service levels and performance goals and objectives for the department. They are objective measures which are directly related to the department's base level services and to *City Council Priorities*. The performance measures inform our budgeted expenditures as the expenditure amounts are developed to provide the base level services and to meet the performance measures. Many of the measures are goal oriented, but some may be more statistical in nature. For example, our Police department has a goal for minimum response time, but also has an expectation of how many service calls they will need to respond to in the upcoming fiscal year, and both the response time goal and the number of service calls will impact the amount the City will need to budget for the Police department in order to address the City Council's priorities related to public safety.

Relevant City Council Priority	Goal	Achievement
Budget and Finance Continue sound fiscal and budget oversight, manage fund balances, and remain good stewards of taxpayer resources.	Receive the Government Finance Officers Association Certificate of Achievement in Excellence in Financial Reporting for the most recent Comprehensive Annual Financial Report.	*
Budget and Finance Continue sound fiscal and budget oversight, manage fund balances, and remain good stewards of taxpayer resources.	Receive the Government Finance Officers Association Distinguished Budget Presentation Award for the most recent budget.	*
Budget and Finance Proactively protect the City's AAA bond rating and prudently manage bond debt, including by pursuing refunding opportunities for existing bond issuances.	Make 100% of semi-annual bond payments on time.	*
Budget and Finance Proactively protect the City's AAA bond rating and prudently manage bond debt, including by pursuing refunding opportunities for existing bond issuances.	Ensure arbitrage calculations are completed for all bonds experiencing a 5-year anniversary during the year and all bonds which are repaid during the year within 60 days of the anniversary or maturity date.	*
Budget and Finance Continue sound fiscal and budget oversight, manage fund balances, and remain good stewards of taxpayer resources.	Maintain a 60-day reserve in the General Fund and the Enterprise Fund as measured in the annual budget.	*
Budget and Finance Continue sound fiscal and budget oversight, manage fund balances, and remain good stewards of taxpayer resources.	Submit monthly and quarterly reports at least ten days before council meetings.	*

* FY 2020 is the first year the City is incorporating performance measures into the budget process. Our focus this year is on identifying performance measures that support City Council priorities. Future year budgets will contain information on how well the City has met its performance measures.

FINANCE AND COURTS - 2012

Expenditure Summary	FY 2018	FY 2019	FY 2019	FY 2020
	Actuals	Adopted	Projected	Adopted
Salaries	\$ 659,868	\$ 723,273	\$ 693,951	\$ 745,706
Benefits	250,004	283,198	241,521	266,810
Professional Services	393,063	430,050	405,325	462,410
Contractual Services	16,212	214,750	249,750	243,161
Materials and Supplies	15,206	13,060	14,560	13,525
Other Financial Costs	8,441	44,025	22,000	37,500
Total Expenditures	\$ 1,342,794	\$ 1,708,356	\$ 1,627,107	\$ 1,769,112



FINANCE AND COURTS - 2012

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 632,190	\$ 686,222	\$ 660,131	\$ 695,655
105	Incentive	-	-	-	2,640
110	Part Time Employees	2,464	15,000	7,000	25,000
120	Overtime	16,888	15,000	17,380	15,000
130	Longevity	4,867	5,216	5,619	3,832
140	Sick Leave Buy Back	3,458	1,835	3,821	3,579
	Total Salaries	659,868	723,273	693,951	745,706
Benefits					
210	Group Health Insurance	87,392	108,347	86,008	93,034
211	Health Savings Account	11,075	9,100	7,000	5,850
215	Group Dental Insurance	1,801	2,241	1,748	1,645
217	Group Life Insurance	2,844	2,801	2,972	3,022
220	Disability Insurance	1,654	1,625	1,728	1,756
230	Medicare/Social Security	9,145	11,417	10,459	12,363
240	Retirement Contributions	135,005	145,922	129,848	147,529
260	Workers Compensation	1,089	1,745	1,758	1,611
	Total Benefits	250,004	283,198	241,521	266,810
Professional Services					
310	Tax Assessing/Collecting	164,424	158,500	158,500	176,000
311	Juror Costs	600	600	600	600
321	Legal and Audit	43,275	40,625	40,625	43,735
324	Other Professional	939	400	600	31,250
325	Judges and Prosecutors	153,400	200,600	160,000	180,000
340	Information Technology Contracts	30,425	29,325	45,000	30,825
	Total Professional Services	393,063	430,050	405,325	462,410
Contractual Services					
510	Risk Management	2,554	195,000	230,000	225,000
520	Communications	984	960	960	1,440
522	Postage	4,414	6,400	6,400	4,500
530	Advertisements and Official Notices	835	1,235	1,235	1,000
550	Dues and Fees	545	555	555	621
570	Education and Training	6,879	10,600	10,600	10,600
	Total Contractual Services	16,212	214,750	249,750	243,161
Materials and Supplies					
600	Office Supplies	9,576	8,885	8,885	9,100
610	Operating Supplies	2,253	1,675	1,675	1,925
644	Subscriptions	3,378	2,500	2,500	2,500
650	Uniforms/Wearing Apparel	-	-	1,500	-
	Total Materials and Supplies	15,206	13,060	14,560	13,525

FINANCE AND COURTS - 2012

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Other Financial Costs					
710	Banking Charges	\$ 1,989	\$ 37,025	\$ 12,000	\$ 30,500
711	Credit Card Fees	6,452	7,000	10,000	7,000
Total Other Financial Costs		8,441	44,025	22,000	37,500
Department Total		\$ 1,342,794	\$ 1,708,356	\$ 1,627,107	\$ 1,769,112

Why Statement

The Development Services Department provides permits and inspections, code compliance, plan review, development review, commercial redevelopment, floodplain management, and long-range planning services for Bellaire citizens, property owners, businesses, contractors, and builders. These services provide for the protection of the health, safety, and welfare of all who live and work in the City of Bellaire. The dedicated employees of this department work diligently to provide these services efficiently and effectively while providing the highest level of service.

Department Service Structure



Base Level Services

The department’s base level services broadly summarize the department’s activities and are reflective of the services required to meet *City Council Priorities* and work in concert with the Comprehensive Plan. These service levels are more thoroughly enumerated in the department’s *Service Plan*.

Inspections

- Review all construction plans for compliance with adopted building codes and City ordinances
- Inspect all building projects for compliance with adopted building codes and City ordinances
- Investigate citizen complaints concerning building code and ordinance violations at construction sites
- Inspect food establishments for compliance with state health code regulations both on a biannual and as needed basis

Permits

- Process applications and issue registrations and permits for contractors, new construction, and remodeling

- Check plan submittals for completeness
- Record inspection requests and results
- Submit utility releases to utility companies
- Prepare letters for housing inspections, building inspections, Certificates of Occupancy, and other correspondence as requested
- Prepare daily, monthly, quarterly, and annual reports
- Monitor and enforce code compliance within commercial and residential areas
- Enforce sign ordinance and tree ordinance
- Review drainage plans for all new building projects

Planning and Zoning

- Implement and regulate subdivision and zoning ordinances
- Process, review, and prepare agenda items and legal notices for public hearings before the City's statutory boards and commissions
- Provide staff support to the Planning and Zoning Commission, Board of Adjustment, and Building and Standards Commission to include review, research, preparation, and presentation of items and applications.
- Respond to community concerns and/or complaints relating to code compliance and economic development
- Manage department and support other departments as required

Capital Improvement Program

- Create processes and procedures for the program
- Coordinate the process that identifies the needs of a future bond program
- Application and administrating grant projects
- Oversight for the creation of City of Bellaire design standards

Floodplain Management

- Provide information about the flood threat caused by Brays Bayou; regulations and restrictions that pertain to floodplains; how residents can protect themselves from flooding and flood damage; and the National Flood Insurance Program
- Enforcing the Flood Damage Prevention Ordinance
- Maintaining Flood Loss Prevention Program, Community Rating System (CRS)
- Ensuring the activities outlines in the Flood Mitigation Plan are completed and report updates on an annual basis

Performance Measures

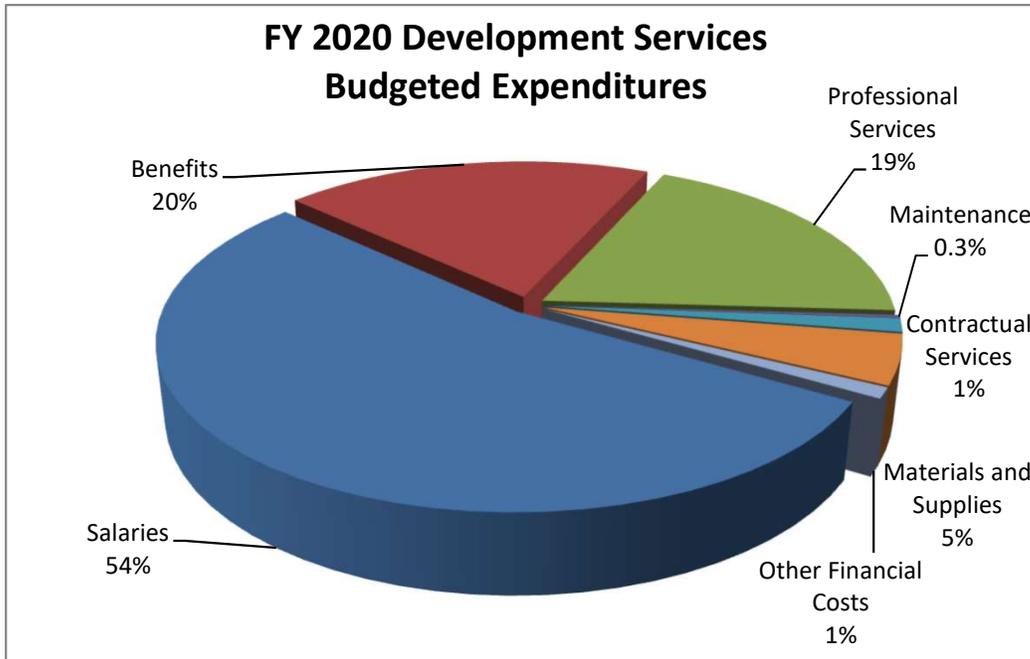
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Relevant City Council Priority	Goal	Achievement
<p>Quality of Life Continue to implement the Comprehensive Plan.</p> <p>Commercial Redevelopment Embrace development of commercial areas that is complementary of the City’s residential character.</p> <p>Ensure consistent and effective code enforcement and code compliance efforts.</p>	<p>Conduct 700 field inspections per quarter.</p>	<p>*</p>
<p>Local and Regional Flood Mitigation Continue to implement recommendations from the Flood Hazard Mitigation Task Force.</p>	<p>Conduct two Flood Hazard Task Force Meetings a Year.</p>	<p>*</p>
<p>Quality of Life Continue to implement the Comprehensive Plan.</p> <p>Utilize existing relationship networks (partners, schools, sports leagues, Bellaire Citizen Academy Ambassadors, Bellaire Business Association, Council-appointed Boards) for information distribution and collaborative projects.</p> <p>Commercial Redevelopment Continue proactive dialogue with the business community, including the Bellaire Business Association.</p>	<p>Conduct four Bellaire builder’s events a year.</p>	<p>*</p>
<p>Budget and Finance Continue sound fiscal and budget oversight, manage fund balances, and remain good stewards of taxpayer resources.</p> <p>Quality of Life Continue to implement the Comprehensive Plan</p>	<p>Provide a monthly report summarizing building permit data by the 5th of a new month.</p>	<p>*</p>

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DEVELOPMENT SERVICES - 3016

Expenditure Summary	FY 2018	FY 2019	FY 2019	FY 2020
	Actuals	Adopted	Projected	Adopted
Salaries	\$ 367,425	\$ 502,457	\$ 465,554	\$ 513,361
Benefits	129,202	177,604	110,150	190,511
Professional Services	236,039	174,100	175,600	184,100
Maintenance	362	2,496	2,496	2,496
Contractual Services	8,786	12,681	14,681	12,681
Materials and Supplies	8,232	22,076	42,076	45,911
Other Financial Costs	-	10,000	5,000	10,000
Total Expenditures	\$ 750,045	\$ 901,414	\$ 815,557	\$ 959,060



DEVELOPMENT SERVICES - 3016

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 363,413	\$ 492,281	\$ 462,920	\$ 504,173
120	Overtime	1,771	-	-	-
110	PT Employees	409	6,000	-	6,000
130	Longevity	1,832	2,176	2,182	2,636
140	Sick Leave Buy Back	-	2,000	452	552
	Total Salaries	367,425	502,457	465,554	513,361
Benefits					
210	Group Health Insurance	40,593	58,374	5,836	68,637
211	Health Savings Account	3,225	3,380	2,600	3,900
215	Group Dental Insurance	916	1,174	1,078	1,000
217	Group Life Insurance	1,667	1,984	2,220	2,423
220	Disability Insurance	968	1,136	1,288	1,406
230	Medicare/Social Security	5,228	7,658	6,853	7,816
240	Retirement Contributions	75,219	102,297	88,622	103,857
260	Workers Compensation	1,386	1,601	1,653	1,472
	Total Benefits	129,202	177,604	110,150	190,511
Professional Services					
323	Planners and Engineers	176,082	171,500	171,500	171,500
324	Other Professional	1,443	2,600	4,100	12,600
344	Contract Labor	58,514	-	-	-
	Total Professional Services	236,039	174,100	175,600	184,100
Maintenance					
411	Vehicle Maintenance	362	2,496	2,496	2,496
	Total Maintenance	362	2,496	2,496	2,496
Contractual Services					
520	Communications	1,271	3,360	3,360	3,360
522	Postage	1,636	1,420	1,420	1,420
530	Advertisements and Official Notices	1,008	1,200	3,200	1,200
550	Dues and Fees	1,965	1,801	1,801	1,801
551	Permits and Licenses	156	530	530	530
552	Rental - Facilities	-	470	470	470
570	Education and Training	2,750	3,900	3,900	3,900
	Total Contractual Services	8,786	12,681	14,681	12,681
Materials and Supplies					
600	Office Supplies	2,880	3,860	3,860	3,860
610	Operating Supplies	4,146	16,566	36,566	40,566
625	Fuel	943	1,150	1,150	985
650	Uniforms/Wearing Apparel	263	500	500	500
	Total Materials and Supplies	8,232	22,076	42,076	45,911

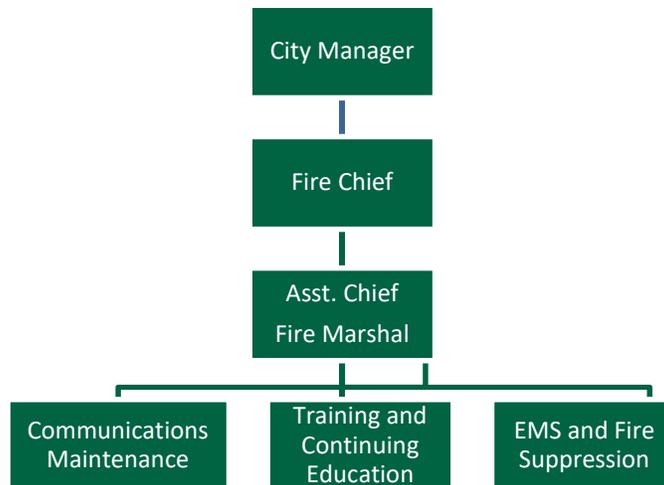
DEVELOPMENT SERVICES - 3016

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Other Financial Costs					
711	Credit Card Fees	\$ -	\$ 10,000	5,000	\$ 10,000
	Total Other Financial Costs	-	10,000	5,000	10,000
	Department Total	\$ 750,045	\$ 901,414	\$ 815,557	\$ 959,060

Why Statement

Bellaire Fire Department – Professionally compassionate during your greatest need. When someone considers moving to Bellaire, it is the safety of family that has the greatest influence in that decision making process. Bellaire Fire Department fulfills a portion of that decision, providing lifesaving and extinguishment expertise within minutes. Bellaire Fire Department is your partner in your safety and well-being.

Department Service Structure



Base Level Services

The department’s base level services broadly summarize the department’s activities and are reflective of the services required to meet *City Council Priorities* and work in concert with the Comprehensive Plan. These service levels are more thoroughly enumerated in the department’s *Service Plan*.

- Management of administration and special services
- Fire incident response
- Emergency Medical Services (EMS) response with advanced life support medic units
- Fire code inspection of commercial/educational occupancies within Bellaire
- Specialized Rescue Operations – Vehicle extrication to swift water rescues
- Building and fire sprinkler plan review of all new construction, both commercial and residential
- Public education on safety from Fire/EMS to seasonal safety tips
- Training of volunteers to meet State Fireman and Fire Marshal Association guidelines

Performance Measures

The performance measure summarized below reflect service levels and performance goals and objectives for the department. They are objective measures which are directly related to the department’s base level

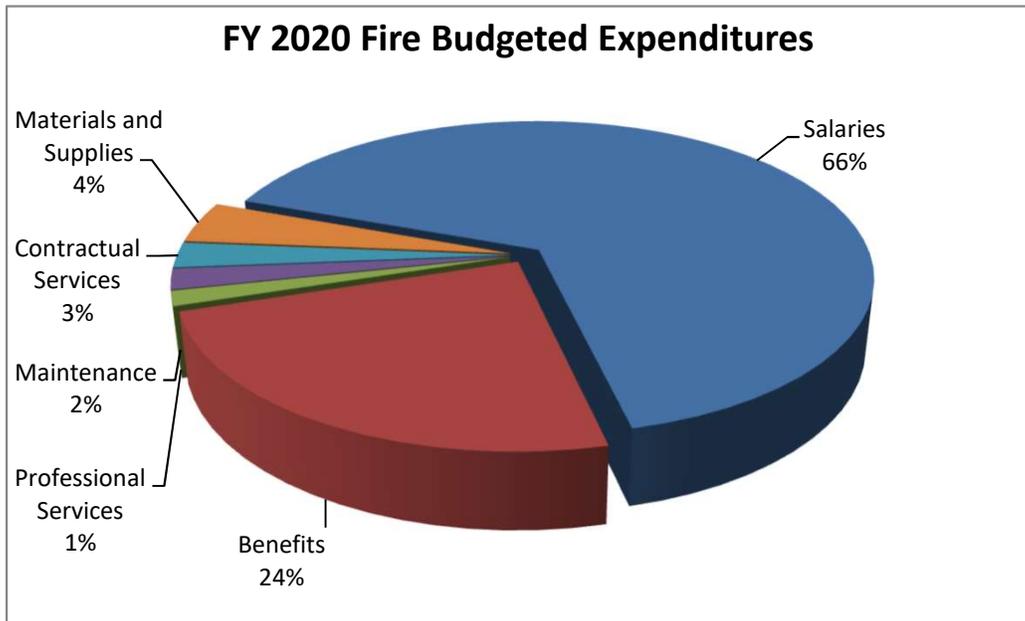
services and to *City Council Priorities*. The performance measures inform our budgeted expenditures as the expenditure amounts are developed to provide the base level services and to meet the performance measures. Many of the measures are goal oriented, but some may be more statistical in nature. For example, our Police department has a goal for minimum response time, but also has an expectation of how many service calls they will need to respond to in the upcoming fiscal year, and both the response time goal and the number of service calls will impact the amount the City will need to budget for the Police department in order to address the City Council’s priorities related to public safety.

Relevant City Council Priority	Goal	Achievement
Public Safety and Mobility Continue to equip and train the City’s first responders and public safety services based on best practices, and with the resources they need to provide maximum protection to our citizens.	To have 100% emergency medical services continuing education hours and 100% instruction from a medical director that will ensure paramedics will have the required continuing education for recertification.	*
Public Safety and Mobility Continue to equip and train the City’s first responders and public safety services based on best practices, and with the resources they need to provide maximum protection to our citizens.	Obtain 100% of fire continuing education.	*
Public Safety and Mobility Continue to equip and train the City’s first responders and public safety services based on best practices, and with the resources they need to provide maximum protection to our citizens.	Arrive at 90% of all incidents within four minutes.	*
Public Safety and Mobility Continue to equip and train the City’s first responders and public safety services based on best practices, and with the resources they need to provide maximum protection to our citizens.	Arrive at 95% of emergency medical services (EMS) incidents within four minutes.	*
Public Safety and Mobility Maintain effective community outreach and public safety education programs in the Fire and Police Departments.	Complete 100% of commercial fire inspections.	
Public Safety and Mobility Maintain effective community outreach and public safety education programs in the Fire and Police Departments.	Reach 90% of elementary aged students through community outreach programs and/or public safety education.	*

* FY 2020 is the first year the City is incorporating performance measures into the budget process. Our focus this year is on identifying performance measures that support City Council priorities. Future year budgets will contain information on how well the City has met its performance measures.

FIRE - 4040

Expenditure Summary	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries	\$ 2,102,950	\$ 2,089,418	\$ 2,143,528	\$ 2,149,953
Benefits	724,121	760,276	720,295	776,173
Professional Services	36,590	36,046	56,446	49,370
Maintenance	54,747	61,878	61,878	68,924
Contractual Services	80,354	98,967	75,567	84,269
Materials and Supplies	112,040	124,280	124,280	139,041
Total Expenditures	\$ 3,110,802	\$ 3,170,865	\$ 3,181,994	\$ 3,267,730



FIRE - 4040

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 1,842,417	\$ 1,825,352	\$ 1,817,541	\$ 1,862,323
105	Incentive Pay	84,603	81,844	90,922	93,424
110	Part Time Employees	76,426	95,000	107,012	95,000
120	Overtime	69,280	59,760	104,501	75,000
130	Longevity	13,954	12,612	12,518	12,472
140	Sick Leave Buy Back	16,271	14,850	11,034	11,734
	Total Salaries	2,102,950	2,089,418	2,143,528	2,149,953
Benefits					
210	Group Health Insurance	212,979	239,516	228,434	251,341
211	Health Savings Account	13,650	18,200	12,025	13,650
215	Group Dental Insurance	3,983	5,505	4,130	4,444
217	Group Life Insurance	8,018	6,527	7,742	7,836
220	Disability Insurance	4,659	3,684	4,499	4,554
230	Medicare/Social Security	32,063	36,187	34,572	37,064
240	Retirement Contributions	415,866	410,900	389,215	420,649
260	Workers Compensation	32,903	39,757	39,678	36,635
	Total Benefits	724,121	760,276	720,295	776,173
Professional Services					
322	Medical Aid	2,900	3,770	3,770	6,170
340	Information Technology Contracts	-	1,000	1,000	1,000
343	Other Technical Services	33,690	31,276	51,676	42,200
	Total Professional Services	36,590	36,046	56,446	49,370
Maintenance					
411	Vehicle Maintenance	31,119	36,290	36,290	42,540
412	Communication Maintenance	6,100	6,888	6,888	6,888
413	Machinery and Equipment Maintenance	17,528	18,700	18,700	19,496
	Total Maintenance	54,747	61,878	61,878	68,924
Contractual Services					
520	Communications	3,740	3,840	3,840	3,840
522	Postage	251	1,000	1,000	1,000
550	Dues and Fees	6,030	5,816	5,816	5,582
551	Permits and Licenses	306	895	895	1,095
560	Travel Mileage Allowance	-	1,000	1,000	1,000
570	Education and Training	70,027	86,416	63,016	71,752
	Total Contractual Services	80,354	98,967	75,567	84,269

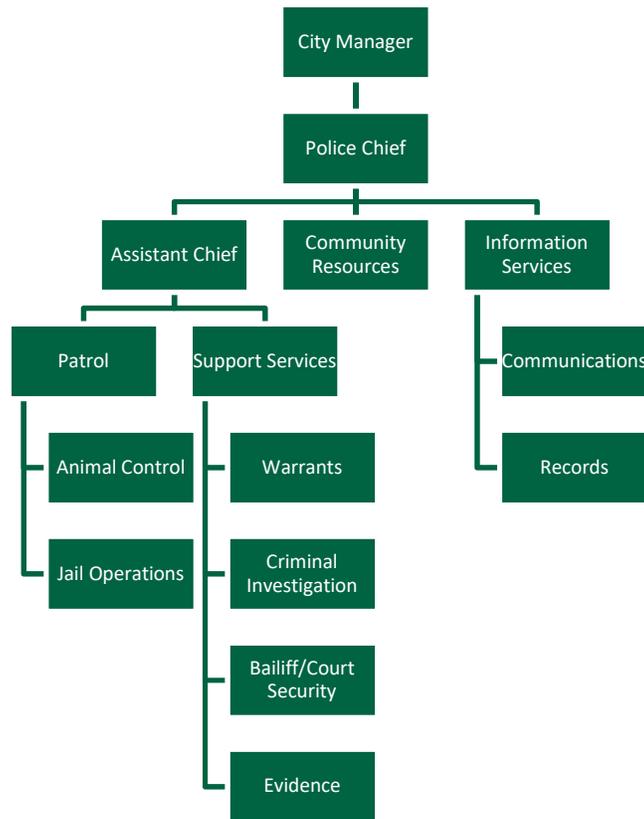
FIRE - 4040

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Materials and Supplies					
600	Office Supplies	\$ 1,970	\$ 1,800	\$ 1,800	\$ 10,500
602	Small Tools and Minor Equipment	10,772	11,375	11,375	13,475
603	Janitorial and Cleaning Supplies	774	1,500	1,500	2,000
605	Vehicle Supplies	518	1,250	1,250	1,250
610	Operating Supplies	29,485	22,701	22,701	9,067
612	Chemicals	2,156	3,550	3,550	4,150
614	EMS - Medical Supplies	27,098	31,350	31,350	31,850
625	Fuel	15,436	21,100	21,100	19,716
644	Subscriptions	-	1,984	1,984	1,759
650	Uniforms/Wearing Apparel	23,832	27,670	27,670	45,274
Total Materials and Supplies		112,040	124,280	124,280	139,041
Department Total		\$ 3,110,802	\$ 3,170,865	\$ 3,181,994	\$ 3,267,730

Why Statement

The Bellaire Police Department exists to enhance the quality of life of citizens by safeguarding the rights and freedoms of all persons, providing a safe and secure community, investigating criminal incidents, and facilitating the flow of traffic.

Department Service Structure



Base Level Services

The department’s base level services broadly summarize the department’s activities and are reflective of the services required to meet *City Council Priorities* and work in concert with the Comprehensive Plan. These service levels are more thoroughly enumerated in the department’s *Service Plan*.

- Manage the operations of Patrol, Support Services, and Information Services to provide for the community’s safety and security
- Suppress and deter crime
- Investigate criminal activity
- Manage traffic
- Animal control
- Serve as a community resource through education and partnerships

- Maintain emergency communications for Police, Fire, and Emergency Medical Services
- Provide and manage court security, including the warrant function
- Manage the records function and evidence function within statute

Performance Measures

The performance measures summarized below reflect service levels and performance goals and objectives for the department. They are objective measures which are directly related to the department's base level services and to *City Council Priorities*. The performance measures inform our budgeted expenditures as the expenditure amounts are developed to provide the base level services and to meet the performance measures. Many of the measures are goal oriented, but some may be more statistical in nature. For example, our Police department has a goal for minimum response time, but also has an expectation of how many service calls they will need to respond to in the upcoming fiscal year, and both the response time goal and the number of service calls will impact the amount the City will need to budget for the Police department in order to address the City Council's priorities related to public safety.

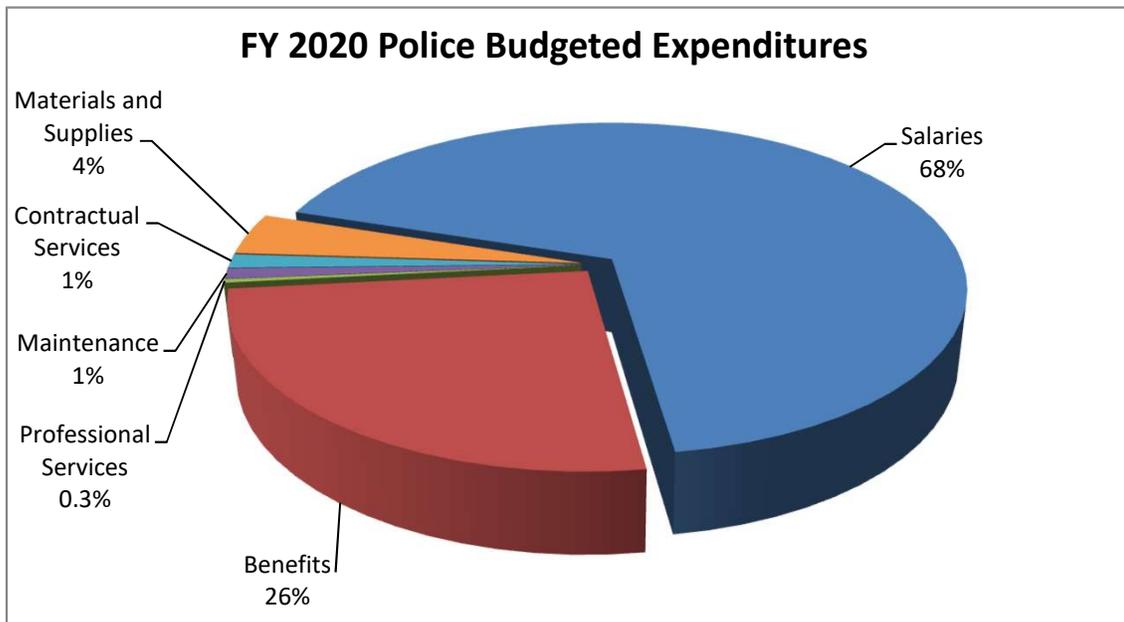
Relevant City Council Priority	Goal	Achievement
Public Safety and Mobility Continue to equip and train the City's first responders and public safety services based on best practices, and with the resources they need to provide maximum protection to our citizens.	Target calls for service: 30,000	*
Public Safety and Mobility Continue to equip and train the City's first responders and public safety services based on best practices, and with the resources they need to provide maximum protection to our citizens.	Target response time for non-emergencies: 6 minutes	*
Public Safety and Mobility Continue to equip and train the City's first responders and public safety services based on best practices, and with the resources they need to provide maximum protection to our citizens.	Target response time for emergencies: 4.05 minutes	*
Public Safety and Mobility Continue to equip and train the City's first responders and public safety services based on best practices, and with the resources they need to provide maximum protection to our citizens.	Target maximum number of traffic crashes: 650	*

<p>Public Safety and Mobility Continue to equip and train the City's first responders and public safety services based on best practices, and with the resources they need to provide maximum protection to our citizens.</p>	<p>Target for number of cases assigned to criminal investigations: 300</p>	<p>*</p>
<p>Public Safety and Mobility Continue to equip and train the City's first responders and public safety services based on best practices, and with the resources they need to provide maximum protection to our citizens.</p>	<p>Target for number of cases cleared by criminal investigations: 150</p>	<p>*</p>
<p>Public Safety and Mobility Continue to equip and train the City's first responders and public safety services based on best practices, and with the resources they need to provide maximum protection to our citizens.</p>	<p>Target for officer training: 4,000 hours</p>	<p>*</p>
<p>Public Safety and Mobility Maintain effective community outreach and public safety education programs in the Fire and Police Departments.</p>	<p>Target for community presentations: 100</p>	<p>*</p>

* FY 2020 is the first year the City is incorporating performance measures into the budget process. Our focus this year is on identifying performance measures that support City Council priorities. Future year budgets will contain information on how well the City has met its performance measures.

POLICE - 5045

Expenditure Summary	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries	\$ 4,168,928	\$ 4,508,254	\$ 4,317,401	\$ 4,566,619
Benefits	1,485,493	1,722,981	1,554,460	1,725,220
Professional Services	12,010	20,450	20,450	22,950
Maintenance	64,022	65,320	65,320	68,820
Contractual Services	86,939	99,087	88,679	88,707
Materials and Supplies	262,106	300,794	277,794	270,376
Total Expenditures	\$ 6,079,498	\$ 6,716,886	\$ 6,324,104	\$ 6,742,692



POLICE - 5045

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 3,722,288	\$ 4,037,631	\$ 3,815,110	\$ 4,058,826
105	Incentive Pay	169,160	215,363	175,829	248,200
110	Part Time Employees	112,221	151,968	112,000	149,679
120	Overtime	125,431	65,000	176,962	70,000
130	Longevity	26,036	26,592	26,674	28,488
140	Sick Leave Buy Back	13,790	11,700	10,826	11,426
	Total Salaries	4,168,928	4,508,254	4,317,401	4,566,619
Benefits					
210	Group Health Insurance	458,735	573,670	545,112	608,505
211	Health Savings Account	25,315	28,625	20,800	26,000
215	Group Dental Insurance	9,845	11,631	10,657	10,582
217	Group Life Insurance	16,518	17,515	16,749	17,353
220	Disability Insurance	9,583	10,392	9,509	10,701
230	Medicare/Social Security	53,144	69,845	52,305	68,217
240	Retirement Contributions	838,216	917,522	805,462	904,148
260	Workers Compensation	73,712	93,781	93,866	79,714
	Total Benefits	1,485,493	1,722,981	1,554,460	1,725,220
Professional Services					
313	Employee Screening	-	3,000	3,000	3,000
324	Other Professional	12,010	17,450	17,450	19,950
	Total Professional Services	12,010	20,450	20,450	22,950
Maintenance					
411	Vehicle Maintenance	55,855	56,560	56,560	60,060
412	Communication Maintenance	2,942	2,500	2,500	2,500
413	Machinery and Equipment Maintenance	1,115	2,260	2,260	2,260
426	Firing Range Maintenance	1,703	1,500	1,500	1,500
461	Rental of Equipment	2,407	2,500	2,500	2,500
	Total Maintenance	64,022	65,320	65,320	68,820
Contractual Services					
520	Communications	5,291	6,720	6,720	6,720
522	Postage	1,060	1,000	1,000	1,000
550	Dues and Fees	3,497	4,482	4,482	5,202
551	Permits and Licenses	4,912	7,125	7,125	7,125
560	Travel Mileage Allowance	10,800	16,300	7,492	11,400
570	Education and Training	61,379	63,460	61,860	57,260
	Total Contractual Services	86,939	99,087	88,679	88,707

POLICE - 5045

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Materials and Supplies					
600	Office Supplies	\$ 7,325	\$ 10,300	\$ 10,300	\$ 10,450
601	Information Technology Supplies	22,454	18,500	18,500	18,500
602	Small Tools and Minor Equipment	30,049	36,295	36,295	33,795
604	First Aid Supplies	494	500	500	500
605	Vehicle Supplies	1,817	2,000	2,000	2,000
606	Community Education Supplies	4,561	5,000	5,000	5,000
610	Operating Supplies	44,052	42,699	42,699	35,699
612	Chemicals	-	200	200	200
620	Grants	344	-	-	-
625	Fuel	85,849	118,600	93,600	98,240
650	Uniforms/Wearing Apparel	58,420	60,200	60,200	59,492
651	Prisoners Support	5,337	4,000	6,000	4,000
652	Dog Pound	1,404	2,500	2,500	2,500
Total Materials and Supplies		262,106	300,794	277,794	270,376
Department Total		\$ 6,079,498	\$ 6,716,886	\$ 6,324,104	\$ 6,742,692

Why Statement

The Parks, Recreation, and Facilities Department exists to create and foster relationships in the community through providing services, events, programs, parks and communication with local organizations. The department directly relates to the City mission via continuing dedication to offering quality facilities and services to the community that enhances quality of life.

Department Service Structure



Base Level Services

The department’s base level services broadly summarize the department’s activities and are reflective of the services required to meet *City Council Priorities* and work in concert with the Comprehensive Plan. These service levels are more thoroughly enumerated in the department’s *Service Plan*.

- Manages the divisions of Park Operations, Community Programs, Construction Management, and Facility Maintenance
- Assists in planning, design, and construction of all capital improvement related park and facility projects
- Centralized special events planning and community programming
- Planning and implementation of community special events, recreation programs, aquatics, senior citizens, youth, and athletic services
- Maintenance of all public facilities and land including city hall, fire station, recreation center, police station, library, public works facilities, swimming pools, parks and right of ways

Performance Measures

The performance measures summarized below reflect service levels and performance goals and objectives for the department. They are objective measures which are directly related to the department's base level services and to *City Council Priorities*. The performance measures inform our budgeted expenditures as the expenditure amounts are developed to provide the base level services and to meet the performance measures. Many of the measures are goal oriented, but some may be more statistical in nature. For example, our Police department has a goal for minimum response time, but also has an expectation of how many service calls they will need to respond to in the upcoming fiscal year, and both the response time goal and the number of service calls will impact the amount the City will need to budget for the Police department in order to address the City Council's priorities related to public safety.

Relevant City Council Priority	Goal	Achievement
<p>Parks and Facilities Continue support of park development and redevelopment with community partners.</p>	<p>Provide safe environmentally friendly facilities for patrons and staff by ensure terms of contractual agreements are being met and facilities are always clean and safe.</p> <ul style="list-style-type: none"> • Complete a walk-through of all city buildings at least once a week • Ensure HVAC preventative maintenance is done quarterly • Complete a quarterly walk through with janitorial contract representative 	<p>*</p>
<p>Budget and Finance Continue sound fiscal and budget oversight, manage fund balances, and remain good stewards of taxpayer resources.</p>	<p>Monitor the six-department budgets to ensure sound stewardship of tax payers' money by monitoring various department budgets and ensuring the department stays with in its fiscal allocation.</p> <ul style="list-style-type: none"> • Provide the Finance Department with monthly financial reviews of department's revenue and expenses • Complete and thorough mid-year review and analysis of department budgets and submit report to the Finance Department. 	<p>*</p>

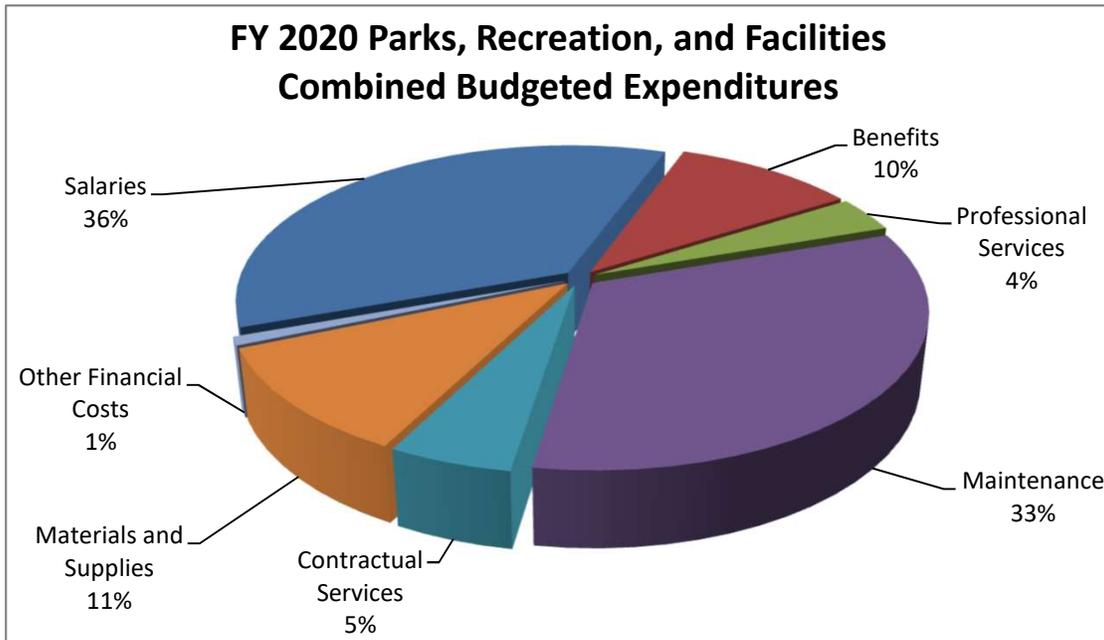
<p>Quality of Life Continue to improve appearances of thoroughfares and aesthetics citywide for better curb appeal and beautification.</p> <p>Continue to implement the Comprehensive Plan.</p> <p>Parks and Facilities Continue support of park development and redevelopment with community partners.</p>	<p>Ensure all fifteen active parks whether owned or managed by the City of Bellaire are kept in a safe manner and meet all safety standards and expectations.</p> <ul style="list-style-type: none"> • Mow all park land at least three times per month from May thru September and at least two times per month from October through April. • Empty all park trash receptacles a minimum of five times per week. • Inspect all irrigation components of each park/greenspace that applies once per month. • Complete one continuing education safety unit per quarter with Parks Crew. • Complete one High Frequency Park Inspection at every park once per quarter, every three months. • Complete Tree Health on scheduled park cluster once per year. i.e. FY19 Holly St., Bellaire Town Square, FY20 S. Rice Medians, Ware, Gaither, Lafayette • Top off safety surface on scheduled park/playground cluster once per year. i.e. FY19 Pitman, Mulberry FY20 Gaither, Lafayette, Loftin 	<p>*</p>
<p>Quality of Life Continue to enhance community outreach programs and proactive dialogue by reaching more residents, including new residents, with messaging opportunities, and explore ways to expand citizen involvement.</p>	<p>Offer at least 5 community events each fiscal year</p> <ul style="list-style-type: none"> • Host Holiday in the park • Host Daddy Daughter Dance • Host 4th of July festival • Host Pumpkin Hunt • Host Trolley run 	<p>*</p>
<p>Quality of Life Continue to enhance community outreach programs and proactive dialogue by reaching more residents, including new residents, with messaging opportunities, and explore ways to expand citizen involvement.</p>	<p>Provide two safe enjoyable community pools to patrons by ensuring the facilities are kept up to standards and all staff are trained appropriately.</p> <ul style="list-style-type: none"> • All life guards are American red cross certified 	<p>*</p>

	<ul style="list-style-type: none"> • Test Chemical is all 4 pools daily. 	
<p>Quality of Life Continue to enhance community outreach programs and proactive dialogue by reaching more residents, including new residents, with messaging opportunities, and explore ways to expand citizen involvement.</p>	<p>Offer soccer, basketball and various community camps each fiscal year.</p> <ul style="list-style-type: none"> • Run two season of youth soccer this Fiscal year. • Offer one season of soccer during the Fiscal year. • Offer 10 weeks of day camp throughout the year. 	*

* FY 2020 is the first year the City is incorporating performance measures into the budget process. Our focus this year is on identifying performance measures that support City Council priorities. Future year budgets will contain information on how well the City has met its performance measures.

PARKS, RECREATION, AND FACILITIES COMBINED EXPENDITURES

Expenditure Summary	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries	\$ 1,275,103	\$ 1,419,175	\$ 1,385,465	\$ 1,410,566
Benefits	374,432	420,929	377,488	409,409
Professional Services	127,395	173,720	204,100	143,720
Maintenance	1,183,119	1,221,038	1,256,038	1,283,619
Contractual Services	225,762	192,438	195,990	198,356
Materials and Supplies	365,738	338,480	388,130	430,035
Other Financial Costs	33,934	34,000	34,000	34,000
Total Expenditures	\$ 3,585,484	\$ 3,799,780	\$ 3,841,211	\$ 3,909,705



PARKS, RECREATION, AND FACILITIES COMBINED EXPENDITURES

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 789,538	\$ 882,951	\$ 831,662	\$ 832,966
110	Part Time Employees	469,780	517,900	533,460	555,158
120	Overtime	4,237	9,300	9,173	10,500
130	Longevity	5,539	4,624	4,636	5,008
140	Sick Leave Buy Back	6,009	4,400	6,534	6,934
	Total Salaries	1,275,103	1,419,175	1,385,465	1,410,566
Benefits					
210	Group Health Insurance	119,739	141,938	129,506	139,234
211	Health Savings Account	11,225	13,000	6,175	9,100
215	Group Dental Insurance	2,331	2,904	2,551	2,537
217	Group Life Insurance	3,574	3,925	3,695	3,691
220	Disability Insurance	2,111	2,307	2,183	2,303
230	Medicare/Social Security	46,927	52,507	52,640	54,692
240	Retirement Contributions	164,782	185,685	160,929	175,102
250	Unemployment Compensation	2,256	-	-	-
260	Workers Compensation	21,488	18,663	19,809	22,750
	Total Benefits	374,432	420,929	377,488	409,409
Professional Services					
320	Instructor Pay	96,715	111,500	84,500	111,500
323	Planners and Engineers	-	-	45,000	-
324	Other Professional	2,340	31,500	41,500	1,500
340	Information Technology Contracts	1,232	2,820	2,000	2,820
342	Trash Hauls	9,411	9,900	9,900	9,900
344	Contract Labor	17,696	18,000	21,200	18,000
	Total Professional Services	127,395	173,720	204,100	143,720
Maintenance					
411	Vehicle Maintenance	4,164	3,974	3,974	3,974
413	Machinery and Equipment Maintenance	10,662	17,400	17,400	16,900
420	Building Maintenance	327,324	343,462	343,462	392,736
421	HVAC Maintenance	119,390	110,768	140,768	125,575
422	Grounds Maintenance	126,428	133,000	133,000	131,000
424	Pool Maintenance	107,055	104,600	109,600	109,600
425	Parks Maintenance	487,497	505,684	505,684	501,684
461	Rental of Equipment	598	2,150	2,150	2,150
	Total Maintenance	1,183,119	1,221,038	1,256,038	1,283,619

PARKS, RECREATION, AND FACILITIES COMBINED EXPENDITURES

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Contractual Services					
520	Communications	\$ 6,244	\$ 7,200	\$ 7,200	\$ 6,240
522	Postage	1,076	1,800	1,800	1,800
530	Advertisements and Official Notices	425	1,250	1,250	1,250
540	Programs - Special Events	135,123	83,000	88,000	83,000
541	Programs - Senior Activities	11,555	24,000	24,000	24,000
542	Programs - Athletics	45,761	48,800	48,800	48,800
544	Programs - Recreation/Pool	11,794	9,500	9,500	9,500
550	Dues and Fees	2,706	4,410	3,960	4,410
551	Permits and Licenses	1,599	1,700	1,700	1,700
552	Rental - Facilities	-	828	828	1,656
560	Travel Mileage Allowance	2,847	-	-	-
570	Education and Training	6,632	9,950	8,952	16,000
	Total Contractual Services	225,762	192,438	195,990	198,356
Materials and Supplies					
600	Office Supplies	4,125	3,500	3,500	3,500
601	Information Technology Supplies	2,658	2,200	1,500	2,200
602	Small Tools and Minor Equipment	7,657	10,200	7,200	11,200
603	Janitorial and Cleaning Supplies	5,061	8,700	6,700	9,700
604	First Aid Supplies	1,007	2,400	2,400	2,800
605	Vehicle Supplies	287	300	300	300
610	Operating Supplies	34,748	31,900	32,900	38,900
612	Chemicals	58,467	45,850	50,200	45,200
620	Natural Gas	32,608	35,030	35,030	32,000
621	Electricity	205,208	181,000	231,000	265,000
625	Fuel	6,265	7,300	7,300	8,135
650	Uniforms/Wearing Apparel	7,647	10,100	10,100	11,100
	Total Materials and Supplies	365,738	338,480	388,130	430,035
Other Financial Costs					
711	Credit Card Fees	33,934	34,000	34,000	34,000
	Total Other Financial Costs	33,934	34,000	34,000	34,000
Department Total		\$ 3,585,484	\$ 3,799,780	\$ 3,841,211	\$ 3,909,705

FACILITIES - 6015

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 123,216	\$ 123,801	\$ 134,934	\$ 147,993
110	Part Time Employees	806	2,900	-	2,900
120	Overtime	2,303	1,800	3,662	4,000
130	Longevity	740	884	884	1,028
140	Sick Leave Buy Back	1,081	1,200	1,452	1,552
	Total Salaries	128,146	130,585	140,932	157,473
Benefits					
210	Group Health Insurance	21,314	25,041	24,104	26,576
211	Health Savings Account	1,450	2,600	1,300	1,950
215	Group Dental Insurance	538	541	560	566
217	Group Life Insurance	558	593	611	625
220	Disability Insurance	322	349	354	363
230	Medicare/Social Security	1,825	1,893	1,996	2,283
240	Retirement Contributions	25,502	26,306	26,839	31,641
260	Workers Compensation	2,773	2,013	2,183	2,200
	Total Benefits	54,282	59,336	57,947	66,204
Professional Services					
324	Other Professional	2,340	30,000	40,000	-
342	Trash Hauls	6,534	6,400	6,400	6,400
344	Contract Labor	-	-	3,200	-
	Total Professional Services	8,874	36,400	49,600	6,400
Maintenance					
411	Vehicle Maintenance	324	838	838	838
420	Building Maintenance	327,324	343,462	343,462	392,736
421	HVAC Maintenance	119,390	110,768	140,768	125,575
422	Grounds Maintenance	275	-	-	-
461	Rental of Equipment	-	400	400	400
	Total Maintenance	447,313	455,468	485,468	519,549
Contractual Services					
520	Communications	1,529	1,440	1,440	1,440
550	Dues and Fees	250	225	225	225
570	Education and Training	882	1,200	902	1,200
	Total Contractual Services	2,661	2,865	2,567	2,865

FACILITIES - 6015

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Materials and Supplies					
602	Small Tools and Minor Equipment	\$ 924	\$ 1,500	\$ 1,500	\$ 1,500
603	Janitorial and Cleaning Supplies	3,646	4,500	4,500	4,500
610	Operating Supplies	4,717	4,800	4,800	4,800
612	Chemicals	-	650	-	-
620	Natural Gas	13,123	12,630	12,630	11,000
621	Electricity	175,564	150,000	200,000	235,000
650	Uniforms/Wearing Apparel	934	1,000	1,000	1,000
Total Materials and Supplies		198,907	175,080	224,430	257,800
Department Total		\$ 840,182	\$ 859,734	\$ 960,944	\$ 1,010,291

ADMINISTRATION - 6030

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 218,933	\$ 316,812	\$ 197,866	\$ 160,489
110	Part Time Employees	12,420	-	7,075	7,258
120	Overtime	222	1,000	-	-
130	Longevity	1,581	952	796	652
140	Sick Leave Buy Back	2,293	300	2,381	2,481
	Total Salaries	235,449	319,064	208,118	170,880
Benefits					
210	Group Health Insurance	20,994	33,387	20,139	17,717
211	Health Savings Account	1,375	2,600	975	1,300
215	Group Dental Insurance	446	675	437	351
217	Group Life Insurance	1,024	1,387	847	675
220	Disability Insurance	596	789	492	392
230	Medicare/Social Security	3,988	4,626	3,143	2,928
240	Retirement Contributions	45,113	65,735	38,058	33,493
250	Unemployment Compensation	2,256	-	-	-
260	Workers Compensation	2,179	770	949	369
	Total Benefits	77,970	109,969	65,040	57,225
Professional Services					
323	Planners and Engineers	-	-	45,000	-
	Total Professional Services	-	-	45,000	-
Contractual Services					
520	Communications	818	1,920	1,920	960
522	Postage	476	1,200	1,200	1,200
530	Advertisements and Official Notices	-	750	750	750
550	Dues and Fees	505	900	450	900
570	Education and Training	392	3,400	2,700	2,900
	Total Contractual Services	2,190	8,170	7,020	6,710
Materials and Supplies					
600	Office Supplies	4,125	3,500	3,500	3,500
610	Operating Supplies	777	1,000	2,000	2,000
650	Uniforms/Wearing Apparel	-	600	600	600
	Total Materials and Supplies	4,903	5,100	6,100	6,100
Department Total		\$ 320,512	\$ 442,303	\$ 331,278	\$ 240,915

MAINTENANCE - 6031

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 198,623	\$ 206,133	\$ 205,647	\$ 211,001
120	Overtime	1,713	2,500	1,511	2,500
130	Longevity	2,264	2,456	2,456	2,648
140	Sick Leave Buy Back	2,634	2,900	2,701	2,901
	Total Salaries	205,234	213,989	212,315	219,050
Benefits					
210	Group Health Insurance	43,803	50,122	46,907	49,945
211	Health Savings Account	3,475	4,550	2,600	3,250
215	Group Dental Insurance	646	1,012	689	703
217	Group Life Insurance	875	860	913	925
220	Disability Insurance	545	537	569	576
230	Medicare/Social Security	2,647	3,103	2,719	3,176
240	Retirement Contributions	42,889	44,087	40,509	44,840
260	Workers Compensation	3,466	2,988	3,174	2,738
	Total Benefits	98,345	107,259	98,080	106,153
Professional Services					
342	Trash Hauls	2,878	3,500	3,500	3,500
344	Contract Labor	17,696	18,000	18,000	18,000
	Total Professional Services	20,574	21,500	21,500	21,500
Maintenance					
411	Vehicle Maintenance	3,824	2,136	2,136	2,136
413	Machinery and Equipment Maintenance	-	1,500	1,500	1,000
422	Grounds Maintenance	126,153	133,000	133,000	131,000
425	Parks Maintenance	487,497	505,684	505,684	501,684
461	Rental of Equipment	598	1,750	1,750	1,750
	Total Maintenance	618,073	644,070	644,070	637,570
Contractual Services					
520	Communications	1,927	1,920	1,920	1,920
530	Advertisements and Official Notices	425	500	500	500
550	Dues and Fees	237	325	325	325
552	Rental - Facilities	-	828	828	1,656
560	Travel Mileage Allowance	2,847	-	-	-
551	Permits and Licenses	-	50	50	50
570	Education and Training	1,373	1,250	1,250	1,800
	Total Contractual Services	6,808	4,873	4,873	6,251

MAINTENANCE - 6031

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Materials and Supplies					
602	Small Tools and Minor Equipment	\$ 3,858	\$ 4,000	\$ 4,000	\$ 5,000
603	Janitorial and Cleaning Supplies	857	1,000	1,000	2,000
604	First Aid Supplies	68	100	100	500
605	Vehicle Supplies	287	300	300	300
610	Operating Supplies	4,501	4,000	4,000	5,000
612	Chemicals	244	200	200	200
625	Fuel	6,265	7,300	7,300	8,135
650	Uniforms/Wearing Apparel	1,404	1,500	1,500	2,500
	Total Materials and Supplies	17,485	18,400	18,400	23,635
Department Total		\$ 966,519	\$ 1,010,091	\$ 999,238	\$ 1,014,159

RECREATION - 6032

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 108,809	\$ 116,068	\$ 101,227	\$ 116,874
110	Part Time Employees	93,816	90,000	101,385	90,000
130	Longevity	654	236	276	312
	Total Salaries	203,279	206,304	202,888	207,186
Benefits					
210	Group Health Insurance	12,998	16,694	13,344	17,717
211	Health Savings Account	2,825	1,300	650	1,300
215	Group Dental Insurance	336	338	297	351
217	Group Life Insurance	489	546	415	501
220	Disability Insurance	283	319	241	413
230	Medicare/Social Security	8,751	8,571	9,362	8,584
240	Retirement Contributions	23,027	23,962	18,983	23,988
260	Workers Compensation	3,763	498	855	4,187
	Total Benefits	52,472	52,228	44,147	57,041
Professional Services					
320	Instructor Pay	70,886	85,000	58,000	85,000
340	Information Technology Contracts	1,232	2,820	2,000	2,820
	Total Professional Services	72,118	87,820	60,000	87,820
Maintenance					
411	Vehicle Maintenance	16	1,000	1,000	1,000
413	Machinery and Equipment Maintenance	1,459	2,400	2,400	2,400
	Total Maintenance	1,475	3,400	3,400	3,400
Contractual Services					
520	Communications	843	960	960	960
522	Postage	600	600	600	600
540	Programs - Special Events	135,123	83,000	88,000	83,000
541	Programs - Senior Activities	11,555	24,000	24,000	24,000
544	Programs - Recreation/Pool	1,777	3,500	3,500	3,500
550	Dues and Fees	325	700	700	700
551	Permits and Licenses	1,456	1,500	1,500	1,500
570	Education and Training	2,092	1,800	1,800	7,800
	Total Contractual Services	153,770	116,060	121,060	122,060
Materials and Supplies					
601	Information Technology Supplies	2,658	2,200	1,500	2,200
604	First Aid Supplies	198	-	-	-
610	Operating Supplies	14,949	11,800	11,800	16,800
650	Uniforms/Wearing Apparel	1,981	2,000	2,000	2,000
	Total Materials and Supplies	19,786	16,000	15,300	21,000

RECREATION - 6032

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Other Financial Costs					
711	Credit Card Fees	\$ 33,934	\$ 34,000	\$ 34,000	\$ 34,000
	Total Other Financial Costs	33,934	34,000	34,000	34,000
	Department Total	\$ 536,835	\$ 515,812	\$ 480,795	\$ 532,507

AQUATICS - 6033

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 53,694	\$ 56,038	\$ 56,076	\$ 57,365
110	Part Time Employees	270,708	325,000	325,000	343,000
120	Overtime	-	4,000	4,000	4,000
130	Longevity	168	48	20	68
	Total Salaries	324,570	385,086	385,096	404,433
Benefits					
210	Group Health Insurance	11,048	8,347	8,080	8,859
211	Health Savings Account	1,375	1,300	650	650
215	Group Dental Insurance	130	169	212	215
217	Group Life Insurance	233	247	267	271
220	Disability Insurance	135	144	155	157
230	Medicare/Social Security	21,419	25,734	26,054	27,130
240	Retirement Contributions	11,080	12,379	10,665	12,575
260	Workers Compensation	6,337	8,690	8,849	8,173
	Total Benefits	51,757	57,010	54,932	58,030
Professional Services					
320	Instructor Pay	11,157	12,500	12,500	12,500
324	Other Professional	-	1,500	1,500	1,500
	Total Professional Services	11,157	14,000	14,000	14,000
Maintenance					
413	Machinery and Equipment Maintenance	7,384	10,500	10,500	10,500
424	Pool Maintenance	107,055	104,600	109,600	109,600
	Total Maintenance	114,439	115,100	120,100	120,100
Contractual Services					
520	Communications	483	480	480	480
544	Programs - Recreation/Pool	10,017	6,000	6,000	6,000
550	Dues and Fees	85	350	350	350
570	Education and Training	767	1,600	1,600	1,600
	Total Contractual Services	11,352	8,430	8,430	8,430

AQUATICS - 6033

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Materials and Supplies					
602	Small Tools and Minor Equipment	\$ 2,875	\$ 4,700	\$ 1,700	\$ 4,700
603	Janitorial and Cleaning Supplies	558	3,200	1,200	3,200
604	First Aid Supplies	740	2,000	2,000	2,000
610	Operating Supplies	9,804	10,300	10,300	10,300
612	Chemicals	58,223	45,000	50,000	45,000
620	Natural Gas	19,485	22,400	22,400	21,000
621	Electricity	29,644	31,000	31,000	30,000
650	Uniforms/Wearing Apparel	3,329	5,000	5,000	5,000
Total Materials and Supplies		124,657	123,600	123,600	121,200
Department Total		\$ 637,931	\$ 703,226	\$ 706,158	\$ 726,193

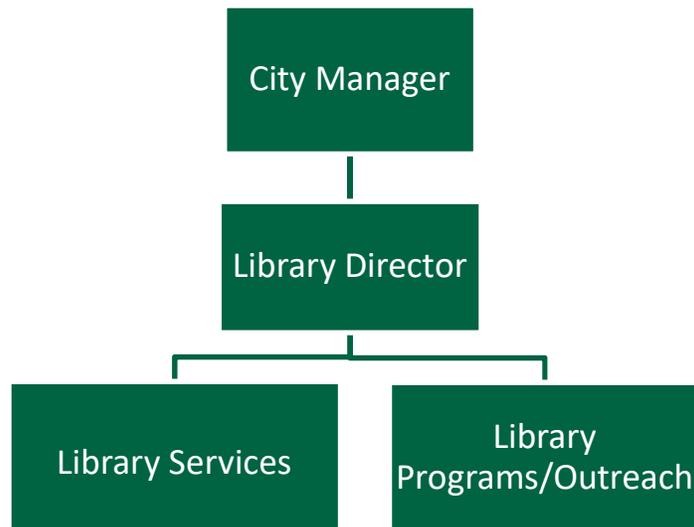
ATHLETICS - 6034

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 86,262	\$ 64,099	\$ 135,912	\$ 139,244
110	Part Time Employees	92,031	100,000	100,000	112,000
130	Longevity	132	48	204	300
	Total Salaries	178,425	164,147	236,116	251,544
Benefits					
210	Group Health Insurance	9,582	8,347	16,932	18,420
211	Health Savings Account	725	650	-	650
215	Group Dental Insurance	236	169	356	351
217	Group Life Insurance	395	292	642	694
220	Disability Insurance	229	169	372	402
230	Medicare/Social Security	8,297	8,580	9,366	10,591
240	Retirement Contributions	17,172	13,216	25,875	28,565
260	Workers Compensation	2,971	3,704	3,799	5,083
	Total Benefits	39,606	35,127	57,342	64,756
Professional Services					
320	Instructor Pay	14,673	14,000	14,000	14,000
	Total Professional Services	14,673	14,000	14,000	14,000
Maintenance					
413	Machinery and Equipment Maintenance	1,819	3,000	3,000	3,000
	Total Maintenance	1,819	3,000	3,000	3,000
Contractual Services					
520	Communications	646	480	480	480
542	Programs - Athletics	45,761	48,800	48,800	48,800
550	Dues and Fees	1,304	1,910	1,910	1,910
551	Permits and Licenses	143	150	150	150
570	Education and Training	1,127	700	700	700
	Total Contractual Services	48,981	52,040	52,040	52,040
Materials and Supplies					
604	First Aid Supplies	-	300	300	300
	Total Materials and Supplies	-	300	300	300
Department Total		\$ 283,504	\$ 268,614	\$ 362,798	\$ 385,640

Why Statement

The Bellaire City Library serves as an information center: connecting people with information, ideas and experiences to promote life-long learning and literacy development that will strengthen the Bellaire community.

Department Service Structure



Base Level Services

The department’s base level services broadly summarize the department’s activities and are reflective of the services required to meet *City Council Priorities* and work in concert with the Comprehensive Plan. These service levels are more thoroughly enumerated in the department’s *Service Plan*.

Library Services

- Manage the resources of the library (materials, space and people)
- Offers learning opportunities through the selection, preservation, and organization of books and related educational and recreational materials
- Provide public access to technology with computers connected to the Internet, electronic services and basic office machinery
- Library building provides meeting and study spaces for students and lifelong learners

Library Programs/Outreach

- Promotes early childhood literacy and summer reading opportunities for all ages
- Serve the community as a center of reliable information for civic engagement, providing assistance to those gathering materials and facts within the library and referring individuals and organizations to other resources when necessary
- Support the educational, civic and cultural activities of groups, organizations and businesses with speaking engagements and participation support with other departments

- Preserve civic memory by collecting and maintaining local historical archives and making the information available to researchers and residents wanting to learn about City of Bellaire history.

Performance Measures

The performance measures summarized below reflect service levels and performance goals and objectives for the department. They are objective measures which are directly related to the department's base level services and to *City Council Priorities*. The performance measures inform our budgeted expenditures as the expenditure amounts are developed to provide the base level services and to meet the performance measures. Many of the measures are goal oriented, but some may be more statistical in nature. For example, our Police department has a goal for minimum response time, but also has an expectation of how many service calls they will need to respond to in the upcoming fiscal year, and both the response time goal and the number of service calls will impact the amount the City will need to budget for the Police department in order to address the City Council's priorities related to public safety.

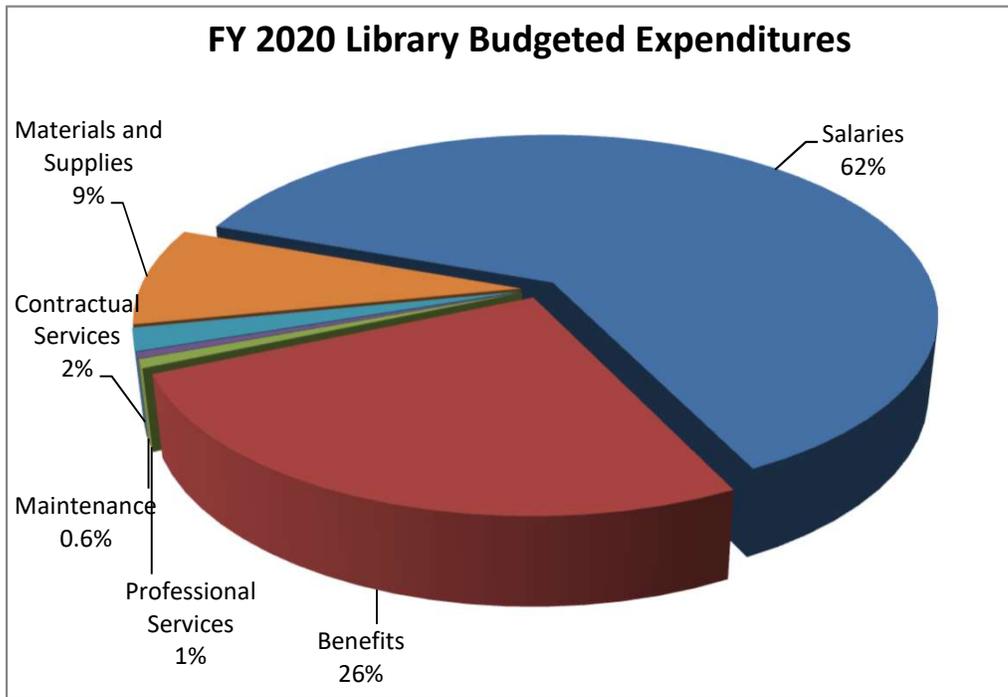
Relevant City Council Priority	Goal	Achievement
Quality of Life Continue to enhance community outreach programs and proactive dialogue by reaching more residents, including new residents, with messaging opportunities, and explore ways to expand citizen involvement.	Circulation (number of items borrowed): <ul style="list-style-type: none"> • adult books: 33,000 • teen books: 9,500 • children's books: 110,000 • media: 20,000 • digital: 21,000 	*
Quality of Life Continue to enhance community outreach programs and proactive dialogue by reaching more residents, including new residents, with messaging opportunities, and explore ways to expand citizen involvement.	Number of programs: <ul style="list-style-type: none"> • adult: 20 • teen: 45 • children: 350 	*
Quality of Life Continue to enhance community outreach programs and proactive dialogue by reaching more residents, including new residents, with messaging opportunities, and explore ways to expand citizen involvement.	Annual library attendance: <ul style="list-style-type: none"> • adult: 150 • teen: 1,500 • children: 10,500 	*
Quality of Life Continue to enhance community outreach programs and proactive dialogue by reaching more residents, including new residents, with messaging opportunities, and explore ways to expand citizen involvement.	Summer reading: <ul style="list-style-type: none"> • registered: 1,100 • number of programs: 90 • attendance: 3,500 	*

<p>Quality of Life Continue to enhance community outreach programs and proactive dialogue by reaching more residents, including new residents, with messaging opportunities, and explore ways to expand citizen involvement.</p>	<p>Community outreach:</p> <ul style="list-style-type: none"> • outreach: 10 • library visit door count: 114,000 • social media: 96 posts • social media: 475 followers 	
<p>Quality of Life Continue to enhance community outreach programs and proactive dialogue by reaching more residents, including new residents, with messaging opportunities, and explore ways to expand citizen involvement.</p>	<p>Technology:</p> <ul style="list-style-type: none"> • printing/coping usage: 54,000 pages • computer usage: 19,000 individual users • Wi-Fi usage: 25,000 individual users 	

* FY 2020 is the first year the City is incorporating performance measures into the budget process. Our focus this year is on identifying performance measures that support City Council priorities. Future year budgets will contain information on how well the City has met its performance measures.

LIBRARY - 7035

Expenditure Summary	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries	\$ 406,352	\$ 457,982	\$458,457	\$468,480
Benefits	160,955	191,520	172,942	193,774
Professional Services	3,706	5,410	5,346	5,864
Maintenance	2,473	4,940	4,940	4,170
Contractual Services	13,515	16,765	15,339	15,097
Materials and Supplies	62,103	62,977	62,239	65,620
Total Expenditures	\$ 649,103	\$ 739,594	\$719,263	\$753,005



LIBRARY - 7035

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 387,389	\$ 439,145	\$438,325	\$448,260
105	Incentive Pay	1,324	-	1,400	1,320
110	Part Time Employees	10,005	10,725	10,725	10,553
120	Overtime	41	-	-	-
130	Longevity	4,980	5,312	5,216	5,456
140	Sick Leave Buy Back	2,613	2,800	2,791	2,891
	Total Salaries	406,352	457,982	458,457	468,480
Benefits					
210	Group Health Insurance	69,060	80,718	74,725	81,780
211	Health Savings Account	650	5,850	2,600	5,850
215	Group Dental Insurance	947	1,452	1,056	1,103
217	Group Life Insurance	1,531	1,643	1,580	1,583
220	Disability Insurance	974	1,055	1,102	1,104
230	Medicare/Social Security	5,807	7,306	5,243	7,447
240	Retirement Contributions	80,997	92,146	85,261	93,738
260	Workers Compensation	990	1,350	1,375	1,169
	Total Benefits	160,955	191,520	172,942	193,774
Professional Services					
324	Other Professional	706	2,410	2,346	2,364
340	Information Technology Contracts	3,000	3,000	3,000	3,500
	Total Professional Services	3,706	5,410	5,346	5,864
Maintenance					
413	Machinery and Equipment Maintenance	43	670	670	670
461	Rental of Equipment	2,430	4,270	4,270	3,500
	Total Maintenance	2,473	4,940	4,940	4,170
Contractual Services					
522	Postage	74	200	200	200
543	Programs - Library	2,477	2,000	2,000	2,000
550	Dues and Fees	1,006	1,155	1,109	1,170
551	Permits and Licenses	8,423	8,801	8,355	8,577
570	Education and Training	1,535	4,609	3,675	3,150
	Total Contractual Services	13,515	16,765	15,339	15,097

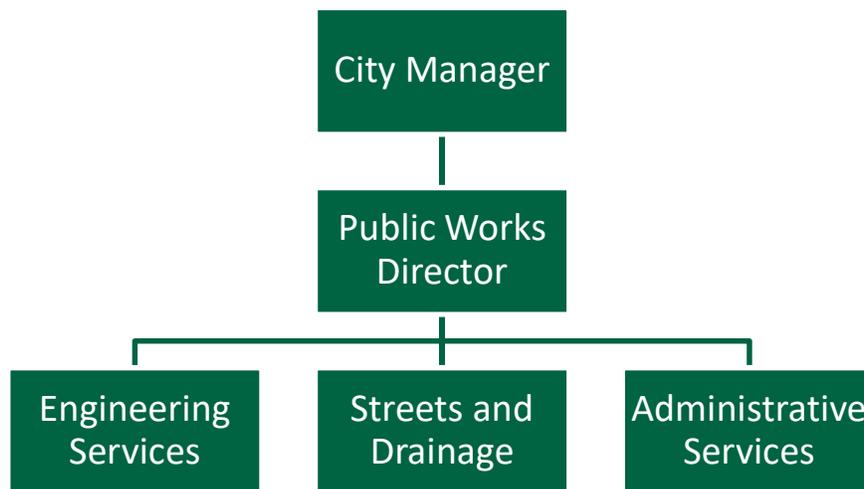
LIBRARY - 7035

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Materials and Supplies					
600	Office Supplies	\$ 1,018	\$ 1,200	\$ 700	\$ 1,200
602	Small Tools and Minor Equipment	-	50	50	50
604	First Aid Supplies	17	20	20	20
610	Operating Supplies	2,677	3,000	3,500	3,100
640	Adult/Reference Books	23,518	23,760	22,732	24,786
641	Children's/Youth Books	21,940	22,997	22,997	24,814
642	Periodicals	4,382	4,300	4,675	4,300
643	Audio-Visual	8,359	7,450	7,450	7,100
650	Uniforms/Wearing Apparel	192	200	115	250
Total Materials and Supplies		62,103	62,977	62,239	65,620
Department Total		\$ 649,103	\$ 739,594	\$719,263	\$753,005

Why Statement

The Streets and Drainage Division of the Public Works Department is responsible for the maintenance and operation of all City of Bellaire street, drainage, and traffic control system infrastructure. This work is done to ensure proper system functionality and to maximize the useable life of the infrastructure assets.

Department Service Structure



Base Level Services

The department’s base level services broadly summarize the department’s activities and are reflective of the services required to meet *City Council Priorities* and work in concert with the Comprehensive Plan. These service levels are more thoroughly enumerated in the department’s *Service Plan*.

Engineering and Administrative Services

- Manages the City Engineer function provided by contracted professional services
- Plans, organizes, and provides overall direction and management and is responsible for management of design and construction
- Provides administrative and data processing support

Streets and Drainage

- Repairs to City streets via in house resources or contractor
- Inspection and cleaning of City storm sewer infrastructure
- Repairs to City storm drainage system via in house resources or contractor
- Cleaning streets of accumulated dirt, debris, and leaves using the City-owned street sweeper

- Maintaining the City's traffic control devices: traffic signals, traffic control signage, street name signs, etc., through in house or contracted resources

Performance Measures

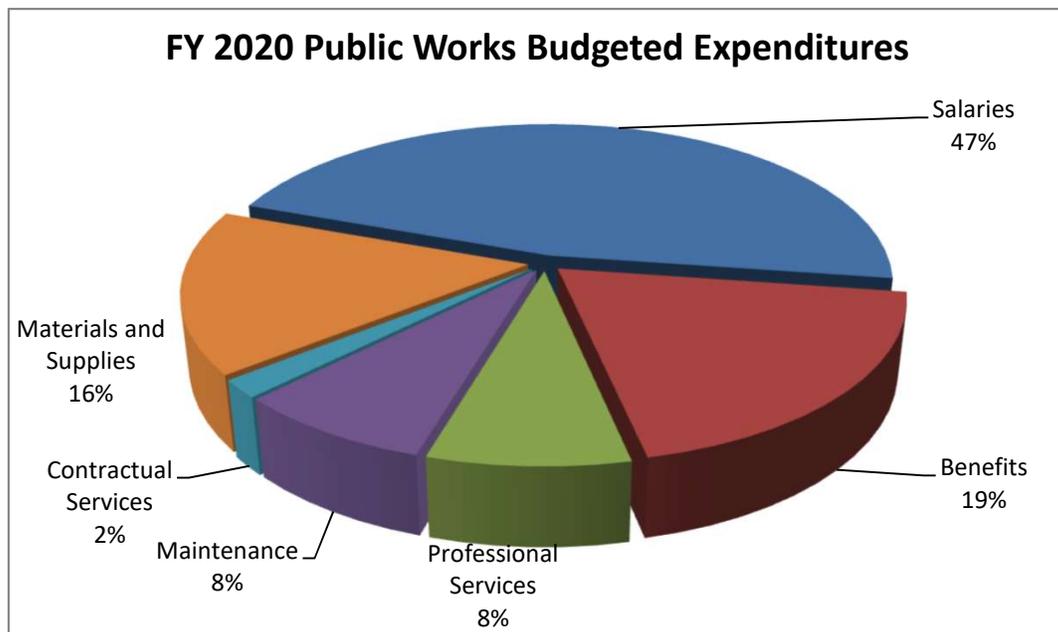
The performance measures summarized below reflect service levels and performance goals and objectives for the department. They are objective measures which are directly related to the department's base level services and to *City Council Priorities*. The performance measures inform our budgeted expenditures as the expenditure amounts are developed to provide the base level services and to meet the performance measures. Many of the measures are goal oriented, but some may be more statistical in nature. For example, our Police department has a goal for minimum response time, but also has an expectation of how many service calls they will need to respond to in the upcoming fiscal year, and both the response time goal and the number of service calls will impact the amount the City will need to budget for the Police department in order to address the City Council's priorities related to public safety.

Relevant City Council Priority	Goal	Achievement
<p>Premier Public Works Services Accelerate street and drainage replacement program, address pavement management issues, enhance green-waste management program, and analyze Public Works project management for continual process improvement.</p> <p>Budget and Finance Continue sound fiscal and budget oversight, manage fund balances, and remain good stewards of taxpayer resources</p>	Complete 80% of capital projects on schedule and within budget.	*
<p>Premier Employer Status Maintain competitive employee benefits and compensation plans, support employee development, succession planning, and career pathing initiatives, and build on safety programs and practices.</p> <p>Ensure a renewed focus on internal and external customer service by recognizing that our premier employer staff have a significant role in contributing to quality of life for all residents through the important work that they perform.</p>	The Public Works profession has traditionally had a higher than average turn-over rate relative to other sectors of municipal government. The goal is to have 100% of positions filled.	*

* FY 2020 is the first year the City is incorporating performance measures into the budget process. Our focus this year is on identifying performance measures that support City Council priorities. Future year budgets will contain information on how well the City has met its performance measures.

PUBLIC WORKS - 8051

Expenditure Summary	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries	\$ 380,907	\$ 506,425	\$ 496,759	\$ 640,416
Benefits	165,920	231,477	210,103	265,545
Professional Services	102,500	128,000	134,800	109,000
Maintenance	101,115	94,245	98,445	108,500
Contractual Services	16,670	39,024	23,524	24,285
Materials and Supplies	230,439	213,544	206,044	223,194
Total Expenditures	\$ 997,551	\$ 1,212,715	\$1,169,675	\$1,370,940



PUBLIC WORKS - 8051

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 363,054	\$ 495,521	\$ 470,059	\$ 602,024
120	Overtime	16,358	9,000	24,636	36,240
125	Call Out Pay	874	1,000	1,440	1,000
130	Longevity	620	904	624	1,152
	Total Salaries	380,907	506,425	496,759	640,416
Benefits					
210	Group Health Insurance	57,117	90,464	76,096	101,679
211	Health Savings Account	4,525	9,193	4,875	4,550
215	Group Dental Insurance	1,243	1,682	1,355	1,820
217	Group Life Insurance	1,580	1,665	2,139	2,703
220	Disability Insurance	918	930	1,243	1,644
230	Medicare/Social Security	5,059	7,343	7,843	9,286
240	Retirement Contributions	77,549	104,336	99,758	131,093
250	Unemployment Compensation	104	-	-	-
260	Workers Compensation	17,824	15,864	16,794	12,770
	Total Benefits	165,920	231,477	210,103	265,545
Professional Services					
323	Engineering Services	67,975	103,000	99,000	103,000
324	Other Professional	1,100	-	-	-
344	Contract Labor	33,425	25,000	35,800	6,000
	Total Professional Services	102,500	128,000	134,800	109,000
Maintenance					
411	Vehicle Maintenance	25,720	19,250	27,950	27,000
413	Machinery and Equipment Maintenance	1,944	2,000	4,000	6,000
430	Paving Maintenance	27,369	28,995	20,995	23,000
431	Storm Sewer Maintenance	8,271	8,000	4,000	9,500
438	Traffic Signal Maintenance	36,909	35,000	40,000	40,000
461	Rental of Equipment	902	1,000	1,500	3,000
	Total Maintenance	101,115	94,245	98,445	108,500
Contractual Services					
520	Communications	1,399	4,080	4,080	4,080
522	Postage	1,151	3,000	1,300	3,000
530	Advertisements and Official Notices	372	1,000	1,000	1,000
550	Dues and Fees	-	2,700	4,400	2,705
551	Permits and Licenses	8,933	10,344	5,344	5,500
560	Travel Mileage Allowance	1,088	2,000	1,500	1,500
570	Education and Training	3,727	15,900	5,900	6,500
	Total Contractual Services	16,670	39,024	23,524	24,285

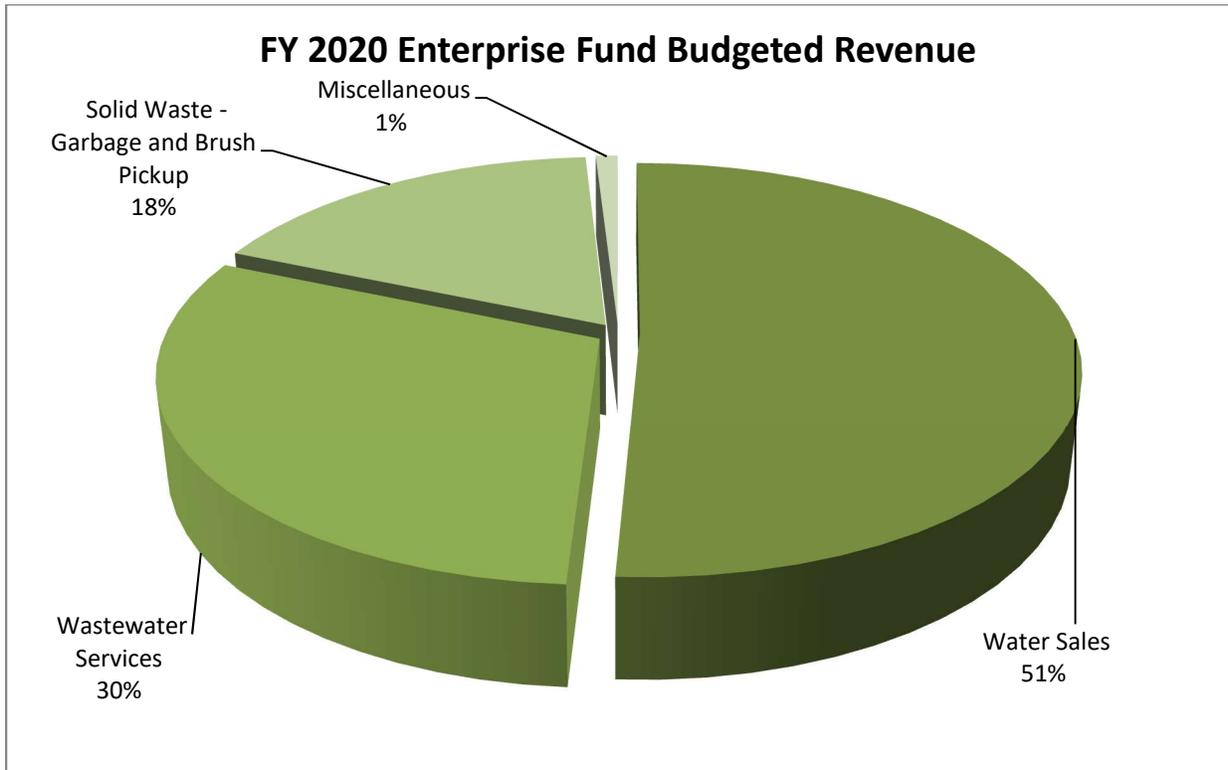
PUBLIC WORKS - 8051

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Materials and Supplies					
600	Office Supplies	\$ 2,056	\$ 2,000	\$ 2,500	\$ 3,000
602	Small Tools and Minor Equipment	4,974	5,000	4,000	12,500
604	First Aid Supplies	300	300	300	300
605	Vehicle Supplies	398	400	400	740
610	Operating Supplies	4,127	2,980	2,980	2,980
612	Chemicals	-	500	-	500
613	Traffic Signs and Street Markers	12,655	15,000	16,000	18,000
621	Electricity	184,846	158,300	158,300	160,000
625	Fuel	17,851	25,300	17,300	19,858
650	Uniforms/Wearing Apparel	3,233	3,764	4,264	5,316
	Total Materials and Supplies	230,439	213,544	206,044	223,194
Department Total		\$ 997,551	\$ 1,212,715	\$1,169,675	\$1,370,940

Description

The Enterprise Fund accounts for the operations of the City’s water, wastewater, and solid waste (including recycling) services. Total proposed budgeted revenue for fiscal year 2020 is \$9,617,914.

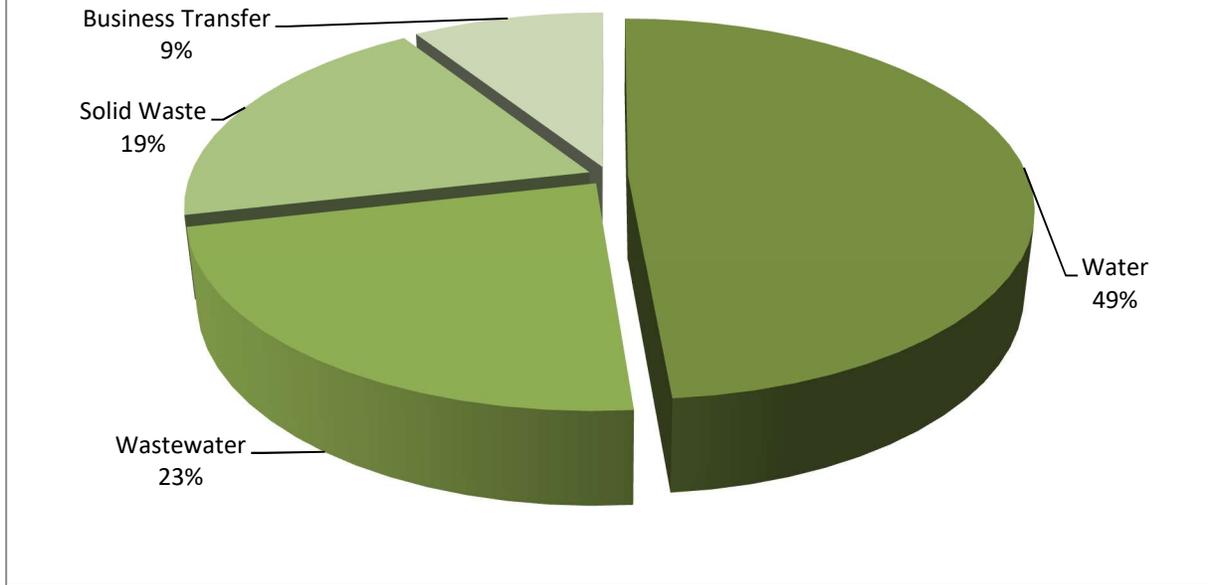
Water sales for the Enterprise Fund make up 51% of total budgeted revenue. Wastewater and solid waste services make up 31% and 17%, respectively. The Enterprise Fund is different from the General Fund, in that residents pay direct user charges, and billing is based on individual consumption and/or service. As a result, each resident pays only for utility services which they individually consume. Because of this characteristic, the utility operations provided by the City are similar to those found in the private sector.



The City's Enterprise Fund includes full garbage and curbside collection. The City maintains all wastewater and water facilities. The City purchases approximately 50% of its water from the City of Houston and pumps the remainder from ground water.

The proposed fiscal year 2020 Enterprise Fund operating budget is \$6,841,007. Water acquisition is the largest budgeted expense at 49% of total budgeted operating expenses. Wastewater and solid waste expenses are 23% and 19%, respectively.

FY 2020 Enterprise Fund Budgeted Operating Expenses

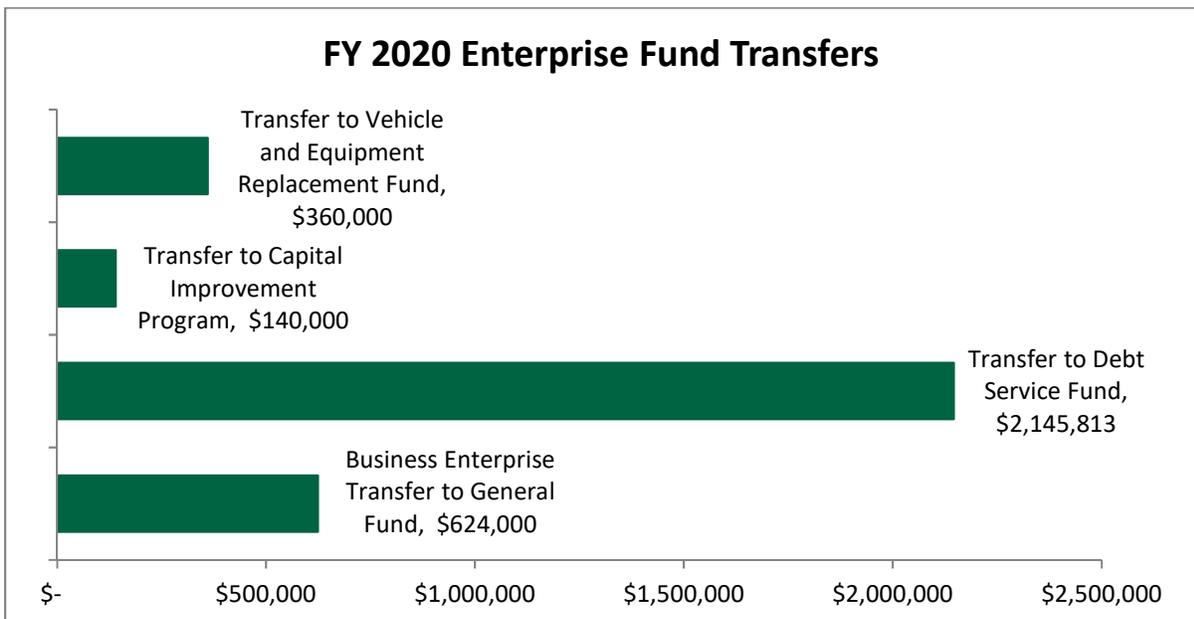


Large-scale capital improvements benefitting the Enterprise Fund, such as SCADA, system improvements, wastewater plant upgrades, water and wastewater line improvements, and other utility infrastructure improvements are included in the Capital Improvement Plan.

The Enterprise Fund has FY 2020 budgeted transfers of \$140,000 to the Capital Improvement Fund to fund capital improvement projects. The Enterprise Fund has fiscal year 2020 budgeted transfers of \$2,145,813 to the Debt Service Fund to fund debt payments related to enterprise capital projects.

The Enterprise Fund annually transfers \$624,000 to the General Fund to reimburse overhead costs. The Enterprise Fund also makes an annual transfer to the Vehicle and Equipment Replacement Fund. The fiscal year 2020 transfer is budgeted for \$360,000.

FY 2020 Enterprise Fund Transfers



ENTERPRISE FUND SUMMARY

	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Beginning Working Capital	\$1,371,108	\$ 998,747	\$ 1,738,998	\$ 1,899,726
Revenues				
Water Sales	4,741,888	4,378,000	4,300,000	4,889,499
Wastewater Services	2,773,749	2,625,000	2,621,000	2,927,000
Solid Waste - Garbage and Brush Pickup	1,649,818	1,663,500	1,633,700	1,700,415
Miscellaneous	460,890	93,000	317,783	92,000
Total Revenues (a)	9,626,345	8,759,500	8,872,483	9,608,914
Operating Expenses				
Water Production	486,768	479,641	461,849	426,193
Water Distribution	568,540	575,060	504,769	565,884
Utility Billing	336,584	327,408	300,140	331,659
Surface Water	2,185,938	1,835,960	1,835,960	2,005,960
Total Water Expenses	3,577,829	3,218,069	3,102,718	3,329,696
Wastewater Collection	383,952	570,789	427,570	555,906
Wastewater Treatment	856,864	781,847	937,098	776,334
Total Wastewater Expenses	1,240,816	1,352,636	1,364,668	1,332,240
Solid Waste - Garbage & Brush Pickup	1,397,738	1,535,003	1,454,642	1,555,071
Total Solid Waste Expenses	1,397,738	1,535,003	1,454,642	1,555,071
Business Enterprise Transfer to General Fund	624,000	624,000	624,000	624,000
Total Operating Expenses	6,840,384	6,729,708	6,546,028	6,841,007
Revenues Over (Under) Operating Expenses	2,785,961	2,029,792	2,326,455	2,767,907
Non-Operating Revenues				
Gain on Investments	1,666	1,000	11,600	9,000
Total Non-Operating Revenues	1,666	1,000	11,600	9,000
Non-Operating Expenses				
Disaster Recovery	193,844	-	2,060	-
Contingency	-	(75,000)	-	-
Transfer to Debt Service Fund	1,750,436	1,965,267	1,965,267	2,145,813
Transfer to Capital Improvement Program	120,000	100,000	100,000	140,000
Transfer to Vehicle and Equipment Replacement	357,000	110,000	110,000	360,000
Total Non-Operating Expenses	2,421,280	2,100,267	2,177,327	2,645,813

ENTERPRISE FUND SUMMARY

	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Total Expenses (b)	\$9,261,664	\$ 8,829,975	\$ 8,723,355	\$ 9,486,820
Other Working Capital Changes	1,543			
Ending Working Capital	\$1,738,998	\$ 929,272	\$ 1,899,726	\$ 2,030,820
Working Capital	\$1,738,998	\$ 929,272	\$ 1,899,726	\$ 2,030,820
30/60 Day Working Capital Balance Requirement	\$ 586,186	\$ 554,559	\$ 545,674	\$ 1,140,168
Over (Under) 30/60-Day Requirement (c)	\$1,152,812	\$ 374,713	\$ 1,354,052	\$ 890,652

- (a) Excludes year-end accrual entries for non-cash revenues including transfers of completed capital assets from the capital improvement funds.
- (b) Excludes year-end accrual entries for non-cash expenses including depreciation, changes in pension obligations, changes in other post-employment benefit obligations, etc.
- (c) 60-Day Working Capital Requirement reduced to 30-Day Working Capital Requirement for FY 2017 - FY 2019.

ENTERPRISE FUND COMBINED EXPENSE DETAIL

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 957,353	\$ 1,197,930	\$ 1,014,428	\$1,198,879
105	Incentive pay	6,016	6,173	5,775	5,848
110	Part Time Employees	4,587	-	-	-
120	Overtime	113,312	57,900	88,186	68,146
125	Call Out Pay	5,587	6,600	4,493	4,354
130	Longevity	8,145	7,244	5,888	7,104
140	Sick Leave Buy Back	742	900	662	762
	Total Salaries	1,095,742	1,276,747	1,119,432	1,285,093
Benefits					
210	Group Health Insurance	195,741	277,203	210,503	289,343
211	Health Savings Account	20,850	19,175	23,400	18,200
215	Group Dental Insurance	4,385	5,608	5,193	6,243
217	Group Life Insurance	4,509	5,330	4,762	5,604
220	Disability Insurance	2,652	3,182	2,805	3,293
230	Medicare/Social Security	16,237	19,448	15,318	18,633
240	Retirement Contributions	225,748	263,042	213,979	263,058
250	Unemployment Compensation	105	-	-	-
260	Workers Compensation	29,311	32,239	33,422	32,049
	Total Benefits	499,537	625,227	509,382	636,423
	Total Salaries and Benefits	1,595,279	1,901,974	1,628,814	1,921,516
Professional Services					
323	Engineers, Architects, Arborists, Planners	41,377	78,000	43,500	58,000
324	Other Professional	1,085	1,000	-	8,150
340	Information Technology Contracts	53,400	53,600	63,000	62,175
341	Meter Reading	44,227	39,000	-	-
342	Trash Hauls	396,019	350,000	423,652	370,000
343	Other Technical Services	10,727	55,800	29,477	45,800
344	Contract Labor	253,770	69,000	167,538	40,000
	Total Professional Services	800,605	646,400	727,167	584,125
Maintenance					
410	Information Technology Maintenance	1,995	2,000	2,000	2,000
411	Vehicle Maintenance	163,893	195,254	159,190	204,258
413	Machinery and Equipment Maintenance	10,793	8,600	10,160	8,600
414	Other Maintenance	2,295	4,500	500	4,500
415	Generator Maintenance	9,919	10,000	5,000	10,000
420	Building Maintenance	52,233	36,500	36,500	36,500
421	HVAC Maintenance	-	3,600	3,600	3,600
422	Ground Maintenance	22	8,500	500	8,500
433	Sanitary Sewer Maintenance	40,406	33,000	24,000	33,000
434	Water Main Maintenance	138,791	130,000	125,000	152,500
435	Water Well Maintenance	110,240	70,000	98,630	56,801
436	Lift Station Maintenance	69,452	37,000	63,540	63,500
437	Treatment Plant Maintenance	123,549	45,000	135,389	45,000
461	Rental of Equipment	9,379	11,200	8,700	15,200
	Total Maintenance	732,969	595,154	672,709	643,959

ENTERPRISE FUND COMBINED EXPENSE DETAIL

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Contractual Services					
510	Risk Management	\$ 66,017	\$ 76,700	\$ 79,700	\$ 76,700
520	Communications	48,558	76,770	72,270	77,970
522	Postage	34,013	40,000	43,021	40,000
530	Advertisements and Official Notices	2,126	3,700	200	3,400
550	Dues and Fees	502	3,910	940	3,910
551	Permits and Licenses	56,816	61,496	64,266	61,332
560	Travel Mileage Allowance	5,085	6,800	3,352	6,800
570	Education and Training	11,287	18,900	11,520	20,664
	Total Contractual Services	224,404	288,276	275,269	290,776
Materials and Supplies					
600	Office Supplies	9,829	10,300	13,300	10,650
601	Information Technology Supplies	3,871	10,350	3,499	11,099
602	Small Tools and Minor Equipment	33,291	44,478	41,531	34,000
603	Janitorial and Cleaning Supplies	510	800	300	800
604	First Aid Supplies	1,438	1,800	1,800	2,800
605	Vehicles Supplies	7,418	7,800	11,205	12,300
610	Operating Supplies	6,400	10,375	11,012	12,200
611	Garbage Bags	64,265	85,000	72,500	72,500
612	Chemicals	85,659	132,900	78,521	81,900
618	Recycling Bins/Supplies	6,109	25,500	9,000	15,500
620	Natural Gas	215	300	300	250
621	Electricity	351,635	356,800	356,800	335,000
623	Hardware and Software	345	10,000	-	10,000
625	Fuel	83,333	114,185	106,185	119,016
650	Uniforms/Wearing Apparel	18,400	18,656	17,456	19,956
660	Surface Water Purchases	2,053,716	1,823,660	1,823,660	1,923,660
661	Ground Water Credits	121,161	-	-	70,000
699	Disaster Related Expenses	193,844	-	2,060	-
	Total Materials and Supplies	3,041,437	2,652,904	2,549,129	2,731,631
Financial Services					
711	Credit Card Fees	15,534	21,000	21,000	45,000
	Total Financial Services	15,534	21,000	21,000	45,000
Capital Outlay					
905	Machinery and Equipment	-	-	50,000	-
	Total Capital Outlay	-	-	50,000	-
Enterprise Fund Sub Totals		6,410,228	6,105,708	5,924,088	6,217,007
740	Transfers Out	2,851,436	2,799,267	2,799,267	3,269,813
745	Contingency	-	(75,000)	-	-
785	OPEB Expnese	-	-	-	-
	Expenses excluding Year-End Accrual Entries	9,261,664	8,829,975	8,723,355	9,486,820
	Year-End Accrual Entries (a)	856	-	-	-
	Total Enterprise Fund Expenses	\$ 9,262,520	\$ 8,829,975	\$ 8,723,355	\$9,486,820

(a) These are unbudgeted year-end accrual entires for non-cash expenses, including depreciation, changes in pension obligations, changes in other post-employment benefit obligations, etc.

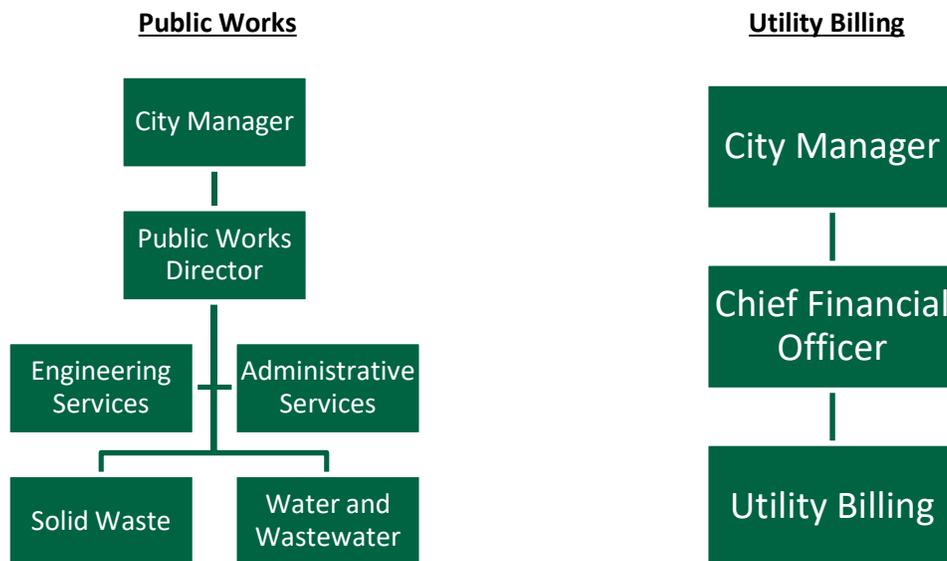
Why Statement

The Water Division of the Public Works Department is responsible for providing safe, cost-efficient, reliable drinking water to residents and businesses. The Wastewater division is responsible for safely collecting, treating, and disposing of wastewater generated by residents and business in the City.

The Solid Waste Division of the Public Works Department is responsible for providing cost-efficient and environmentally conscious collection, transportation, and disposition of solid waste, recyclable items, along with limbs and brush generated in the City.

Utility Billing bills and collects revenues for water, wastewater and solid waste usage. The revenues collected are the source of funding for the Enterprise Fund.

Department Service Structure



Base Level Services

The department’s base level services broadly summarize the department’s activities and are reflective of the services required to meet *City Council Priorities* and work in concert with the Comprehensive Plan. These service levels are more thoroughly enumerated in the department’s *Service Plan*.

Engineering and Administrative Services

- Manages the City Engineer function provided by contracted professional services
- Plans, organizes, and provides overall direction and management and is responsible for management of design and construction

- Provides administrative and data processing support

Solid Waste

- Provides regular collection of household garbage, yard waste, brush and limbs, and recycling materials

Water

- Provides overall operation, maintenance and repair of the water distribution system
- Ensures a continuous supply of potable water

Wastewater

- Provides overall operation, maintenance and repair to the sanitary sewer collection
- Operates and provides maintenance to the wastewater treatment plant and lift stations in compliance with EPA and TCEQ standards, rules and regulations
- Ensures daily wastewater operations meet plant permit and National Pollution Discharge Elimination System (NPDES) parameters

Utility Billing

- Prepares paper or E-bills to be distributed monthly
- Collects, records, and deposits payments daily
- Maintains account information and rates in Utility Program
- Works with customers to establish, cut off, or transfer service
- Prepares and submits work orders to Public Works to have service turned on or off or to correct meter problems daily

Performance Measures

The performance measures summarized below reflect service levels and performance goals and objectives for the department. They are objective measures which are directly related to the department's base level services and to *City Council Priorities*. The performance measures inform our budgeted expenditures as the expenditure amounts are developed to provide the base level services and to meet the performance measures. Many of the measures are goal oriented, but some may be more statistical in nature. For example, our Police department has a goal for minimum response time, but also has an expectation of how many service calls they will need to respond to in the upcoming fiscal year, and both the response time goal and the number of service calls will impact the amount the City will need to budget for the Police department in order to address the City Council's priorities related to public safety.

Relevant City Council Priority	Goal	Achievement
Premier Public Works Services Accelerate street and drainage replacement program, address pavement management issues, enhance green-waste management program, and analyze Public Works project management for continual process improvement.	Minimum diversion rate of 25% (Diversion rate: percentage of citizen disposed items that are diverted from a landfill to a recycling facility.)	*

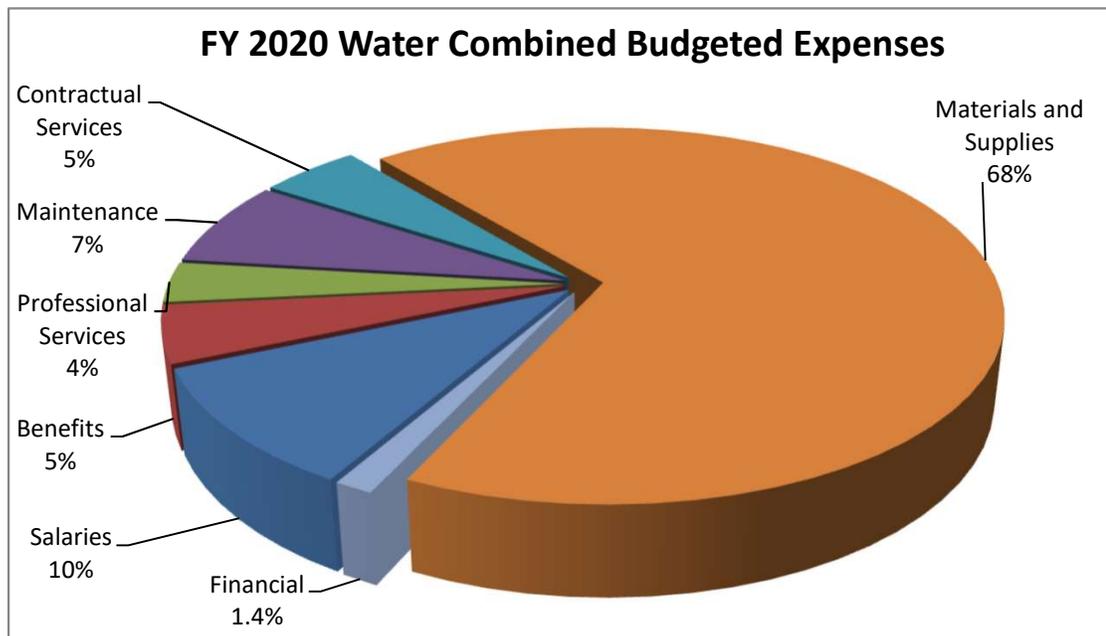
<p>Premier Public Works Services Ensure safe drinking water and responsible treatment of wastewater.</p>	<p>Pass 100% of water production and wastewater treatment inspections.</p>	<p>*</p>
<p>Premier Public Works Services Accelerate street and drainage replacement program, address pavement management issues, enhance green-waste management program, and analyze Public Works project management for continual process improvement.</p> <p>Budget and Finance Continue sound fiscal and budget oversight, manage fund balances, and remain good stewards of taxpayer resources.</p>	<p>Complete 80% of capital projects on schedule and within budget.</p>	<p>*</p>
<p>Premier Employer Status Maintain competitive employee benefits and compensation plans, support employee development, succession planning, and career pathing initiatives, and build on safety programs and practices.</p> <p>Ensure a renewed focus on internal and external customer service by recognizing that our premier employer staff have a significant role in contributing to quality of life for all residents through the important work that they perform.</p>	<p>Have 100% of positions filled. (The Public Works profession has traditionally had a higher than average turn-over rate relative to other sectors of municipal government.)</p>	<p>*</p>
<p>Budget and Finance Continue sound fiscal and budget oversight, manage fund balances, and remain good stewards of taxpayer resources.</p>	<p>Print monthly utility bills by the third Friday of each month.</p>	<p>*</p>

* FY 2020 is the first year the City is incorporating performance measures into the budget process. Our focus this year is on identifying performance measures that support City Council priorities. Future year budgets will contain information on how well the City has met its performance measures.

WATER COMBINED EXPENSES
(UTILITY BILLING, WATER PRODUCTION, WATER DISTRIBUTION, AND SURFACE WATER)

Expense Summary

	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries	\$ 377,622	\$ 343,906	\$ 291,465	\$ 339,699
Benefits	152,598	155,186	129,491	162,954
Professional Services	171,925	183,600	134,900	114,825
Maintenance	281,489	232,892	248,080	244,197
Contractual Services	120,203	157,590	157,663	160,390
Materials and Supplies	2,458,458	2,123,895	2,120,119	2,262,631
Financial	15,534	21,000	21,000	45,000
Total Expenses	\$ 3,577,829	\$ 3,218,069	\$ 3,102,718	\$ 3,329,696



UTILITY BILLING - 2060/2067

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 107,938	\$ 106,749	\$ 106,552	\$ 109,255
110	Part Time Employees	4,587	-	-	-
120	Overtime	18,011	6,000	4,465	6,000
130	Longevity	1,584	1,680	1,680	1,776
	Total Salaries	132,121	114,429	112,697	117,031
Benefits					
210	Group Health Insurance	17,332	20,387	19,641	21,628
211	Health Savings Account	2,100	1,300	1,950	1,300
215	Group Dental Insurance	384	385	398	402
217	Group Life Insurance	426	438	500	504
220	Disability Insurance	247	252	291	293
230	Medicare/Social Security	2,377	1,746	1,556	1,697
240	Retirement Contributions	25,505	23,575	21,496	23,956
260	Workers Compensation	297	276	291	253
	Total Benefits	48,668	48,359	46,123	50,033
Professional Services					
324	Other Professional	-	-	-	4,150
340	Information Technology Contracts	53,400	53,600	63,000	62,175
341	Meter Reading	44,227	39,000	-	-
	Total Professional Services	97,627	92,600	63,000	66,325
Maintenance					
410	Information Technology Maintenance	1,995	2,000	2,000	2,000
	Total Maintenance	1,995	2,000	2,000	2,000
Contractual Services					
522	Postage	34,013	40,000	43,000	40,000
570	Education and Training	276	2,020	2,020	3,620
	Total Contractual Services	34,289	42,020	45,020	43,620
Materials and Supplies					
600	Office Supplies	6,350	7,000	10,000	7,350
650	Uniforms/Wearing Apparel	-	-	300	300
	Total Materials and Supplies	6,350	7,000	10,300	7,650
Financial Services					
711	Credit Card Fees	15,534	21,000	21,000	45,000
	Total Financial Services	15,534	21,000	21,000	45,000
Department Total		\$ 336,584	\$ 327,408	\$ 300,140	\$ 331,659

WATER PRODUCTION - 8061

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 39,687	\$ 41,209	\$ 37,837	\$ 42,182
120	Overtime	6,362	1,700	3,948	1,850
125	Call Out/On Call Pay	496	600	240	450
130	Longevity	212	260	260	308
	Total Salaries	46,757	43,769	42,285	44,790
Benefits					
210	Group Health Insurance	10,292	12,040	13,106	18,760
211	Health Savings Account	-	1,300	1,300	1,300
215	Group Dental Insurance	202	203	222	229
217	Group Life Insurance	301	184	272	200
220	Disability Insurance	174	108	157	115
230	Medicare/Social Security	632	668	538	649
240	Retirement Contributions	9,733	9,018	8,734	9,168
260	Workers Compensation	990	835	889	765
	Total Benefits	22,324	24,356	25,218	31,186
Professional Services					
323	Engineers, Architects, Arborists, Planners	19,150	24,000	4,500	14,000
343	Other Technical Services	1,047	21,000	2,000	11,000
344	Contract Labor	7,522	7,500	9,500	-
	Total Professional Services	27,718	52,500	16,000	25,000
Maintenance					
411	Vehicle Maintenance	758	996	1,996	996
415	Generator Maintenance	7,020	5,000	-	5,000
434	Water Main Maintenance	-	-	-	7,500
435	Water Well Maintenance	110,240	70,000	98,630	56,801
461	Rental of Equipment	-	-	-	4,000
	Total Maintenance	118,018	75,996	100,626	74,297
Contractual Services					
510	Risk Management	2,549	3,000	4,000	3,000
520	Communications	443	3,780	1,280	3,980
530	Advertisements and Official Notices	1,383	2,500	-	2,500
550	Dues and Fees	-	190	190	190
551	Permits and Licenses	18,704	19,000	21,000	19,000
560	Travel Mileage Allowance	92	1,500	500	1,500
570	Education and Training	1,325	3,000	1,500	3,000
	Total Contractual Services	24,495	32,970	28,470	33,170

WATER PRODUCTION - 8061

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Materials and Supplies					
600	Office Supplies	\$ 375	\$ 500	\$ 500	\$ 500
601	Information Technology Supplies	-	1,300	500	1,300
602	Small Tools and Minor Equipment	6,598	8,300	8,300	8,300
605	Vehicles Supplies	-	300	300	300
610	Operating Supplies	-	200	200	200
612	Chemicals	13,319	6,400	6,400	6,400
621	Electricity	225,856	232,300	232,300	200,000
650	Uniforms/Wearing Apparel	1,307	750	750	750
	Total Materials and Supplies	247,456	250,050	249,250	217,750
	Department Total	\$ 486,768	\$ 479,641	\$ 461,849	\$ 426,193

WATER DISTRIBUTION - 8062

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 163,581	\$ 170,260	\$ 124,287	\$ 163,154
120	Overtime	31,805	12,500	10,901	13,215
125	Call Out Pay	783	1,000	215	285
130	Longevity	2,575	1,948	1,080	1,224
	Total Salaries	198,745	185,708	136,483	177,878
Benefits					
210	Group Health Insurance	26,738	33,387	24,199	35,435
211	Health Savings Account	3,875	2,600	975	2,600
215	Group Dental Insurance	516	744	586	861
217	Group Life Insurance	626	853	565	783
220	Disability Insurance	362	518	328	455
230	Medicare/Social Security	2,842	2,889	1,881	2,579
240	Retirement Contributions	42,581	38,261	26,173	36,412
250	Unemployment Compensation	105	-	-	-
260	Workers Compensation	3,961	3,219	3,443	2,610
	Total Benefits	81,606	82,471	58,150	81,735
Professional Services					
323	Engineers, Architects, Arborists, Planners	865	20,000	20,000	20,000
343	Other Technical Services	-	3,500	3,500	3,500
344	Contract Labor	45,715	15,000	32,400	-
	Total Professional Services	46,580	38,500	55,900	23,500
Maintenance					
411	Vehicle Maintenance	13,148	14,596	12,194	13,600
413	Machinery and Equipment Maintenance	3,971	2,800	4,760	2,800
414	Other Maintenance	2,264	4,000	-	3,000
434	Water Main Maintenance	138,791	130,000	125,000	145,000
461	Rental of Equipment	3,301	3,500	3,500	3,500
	Total Maintenance	161,476	154,896	145,454	167,900
Contractual Services					
510	Risk Management	10,853	12,000	14,000	12,000
520	Communications	33,166	53,350	53,350	54,350
522	Postage	-	-	21	-
530	Advertisements and Official Notices	-	200	200	200
550	Dues and Fees	445	950	450	950
551	Permits and Licenses	333	500	500	500
560	Travel Mileage Allowance	3,512	800	852	800
570	Education and Training	2,049	2,500	2,500	2,500
	Total Contractual Services	50,358	70,300	71,873	71,300

WATER DISTRIBUTION - 8062

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Materials and Supplies					
600	Office Supplies	\$ 1,128	\$ 700	\$ 700	\$ 700
601	Information Technology Supplies	68	1,300	-	1,300
602	Small Tools and Minor Equipment	8,419	9,400	9,400	9,400
603	Janitorial and Cleaning Supplies	-	200	-	200
604	First Aid Supplies	257	300	300	300
605	Vehicles Supplies	-	300	300	300
610	Operating Supplies	1,245	1,000	1,724	1,000
612	Chemicals	277	1,000	500	1,000
623	Hardware and Software	345	5,000	-	5,000
625	Fuel	16,670	21,685	21,685	22,071
650	Uniforms/Wearing Apparel	1,368	2,300	2,300	2,300
	Total Materials and Supplies	29,776	43,185	36,909	43,571
	Department Total	\$ 568,540	\$ 575,060	\$ 504,769	\$ 565,884

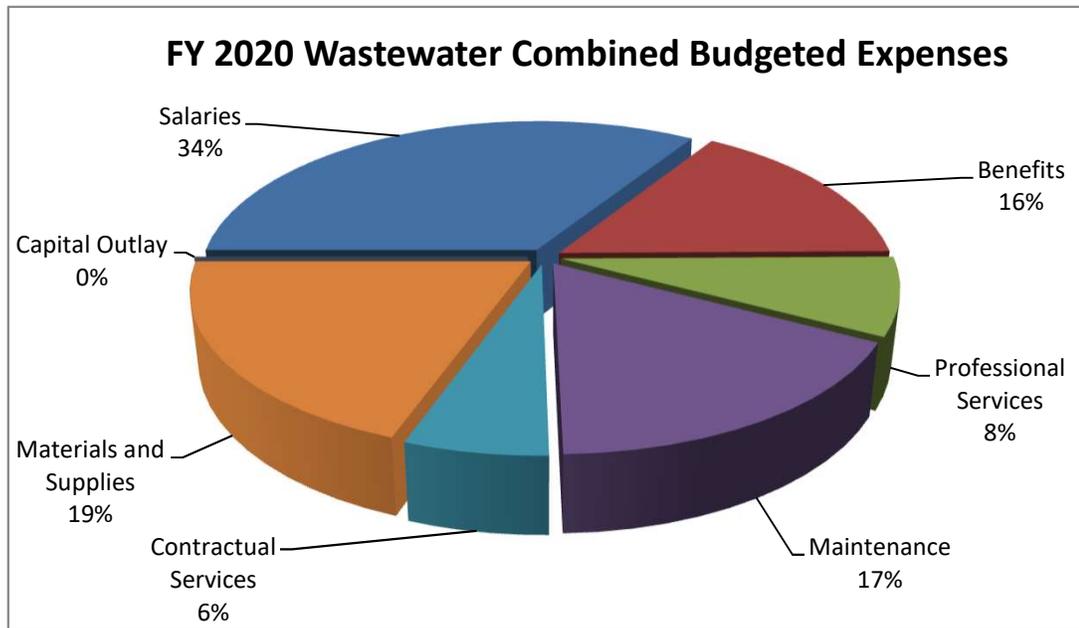
SURFACE WATER - 8063

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Contractual Services					
551	Permits and Licenses	\$ 11,062	\$ 12,300	\$ 12,300	\$ 12,300
	Total Contractual Services	11,062	12,300	12,300	12,300
Materials and Supplies					
660	Water Purchases	2,053,716	1,823,660	1,823,660	1,923,660
661	Ground Water Credits	121,161	-	-	70,000
	Total Materials and Supplies	2,174,876	1,823,660	1,823,660	1,993,660
	Department Total	\$ 2,185,938	\$ 1,835,960	\$ 1,835,960	\$ 2,005,960

**WASTEWATER COMBINED EXPENSES
(WASTEWATER COLLECTION AND WASTEWATER TREATMENT)**

Expense Summary

	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries	\$ 336,549	\$ 442,987	\$ 397,903	\$ 452,924
Benefits	149,455	207,331	169,872	210,566
Professional Services	148,959	121,800	151,267	105,300
Maintenance	307,319	199,766	283,529	226,266
Contractual Services	63,603	77,224	69,946	77,224
Materials and Supplies	234,932	303,528	242,151	259,960
Capital Outlay	-	-	50,000	-
Total Expenses	\$ 1,240,816	\$ 1,352,636	\$ 1,364,668	\$ 1,332,240



WASTEWATER COLLECTION - 8064

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 136,457	\$ 265,670	\$ 177,645	\$ 263,689
120	Overtime	17,780	7,000	21,533	11,000
125	Call Out Pay	543	1,000	1,229	1,000
130	Longevity	151	468	236	604
	Total Salaries	154,932	274,138	200,643	276,293
Benefits					
210	Group Health Insurance	30,309	58,428	35,486	62,011
211	Health Savings Account	5,350	4,550	2,600	4,550
215	Group Dental Insurance	662	1,246	790	1,387
217	Group Life Insurance	658	1,091	758	1,310
220	Disability Insurance	380	657	438	758
230	Medicare/Social Security	2,199	4,091	2,836	4,006
240	Retirement Contributions	31,352	56,479	38,361	56,557
260	Workers Compensation	3,763	4,391	4,529	3,946
	Total Benefits	74,673	130,933	85,798	134,525
Professional Services					
323	Engineers, Architects, Arborists, Planners	-	10,000	-	-
324	Other Professional	680	-	-	-
343	Other Technical Services	-	5,000	13,977	5,000
344	Contract Labor	2,241	-	-	-
	Total Professional Services	2,921	15,000	13,977	5,000
Maintenance					
411	Vehicle Maintenance	6,105	18,666	5,000	18,666
413	Machinery and Equipment Maintenance	2,798	3,300	3,300	3,300
433	Sanitary Sewer Maintenance	40,406	33,000	24,000	33,000
436	Lift Station Maintenance	64,582	37,000	47,275	37,000
461	Rental of Equipment	2,700	4,200	4,200	4,200
	Total Maintenance	116,591	96,166	83,775	96,166
Contractual Services					
510	Risk Management	11,896	14,000	14,000	14,000
520	Communications	934	2,880	880	2,880
551	Permits and Licenses	-	644	866	644
560	Travel Mileage Allowance	1,006	2,500	500	2,500
570	Education and Training	3,453	3,500	1,000	3,500
	Total Contractual Services	17,289	23,524	17,246	23,524

WASTEWATER COLLECTION - 8064

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Materials and Supplies					
600	Office Supplies	\$ 444	\$ 700	700	700
601	Information Technology Supplies	536	1,950	-	1,500
602	Small Tools and Minor Equipment	7,238	16,978	14,031	6,500
604	First Aid Supplies	253	500	500	500
605	Vehicles Supplies	-	500	500	500
610	Operating Supplies	460	2,000	2,000	2,000
612	Chemicals	-	500	500	500
625	Fuel	3,925	4,500	4,500	4,798
650	Uniforms/Wearing Apparel	4,691	3,400	3,400	3,400
Total Materials and Supplies		17,546	31,028	26,131	20,398
Department Total		\$ 383,952	\$ 570,789	\$ 427,570	\$ 555,906

WASTEWATER TREATMENT - 8065

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 155,356	\$ 153,245	\$ 163,868	\$ 156,883
105	Incentive Pay	5,791	5,848	5,775	5,848
120	Overtime	17,102	6,100	24,874	10,899
125	Call Out Pay	2,855	3,000	2,087	2,201
130	Longevity	512	656	656	800
	Total Salaries	181,617	168,849	197,260	176,631
Benefits					
210	Group Health Insurance	28,657	32,491	34,761	31,189
211	Health Savings Account	2,100	1,625	3,900	1,300
215	Group Dental Insurance	601	603	805	650
217	Group Life Insurance	701	688	814	739
220	Disability Insurance	406	402	471	428
230	Medicare/Social Security	2,526	2,580	2,461	2,561
240	Retirement Contributions	37,314	34,787	37,568	36,156
260	Workers Compensation	2,476	3,222	3,294	3,018
	Total Benefits	74,781	76,398	84,074	76,041
Professional Services					
323	Engineers, Architects, Arborists, Planners	21,362	24,000	19,000	24,000
342	Trash Hauls	69,573	50,000	73,652	50,000
343	Other Technical Services	9,680	26,300	10,000	26,300
344	Contract Labor	45,423	6,500	34,638	-
	Total Professional Services	146,038	106,800	137,290	100,300
Maintenance					
411	Vehicle Maintenance	19	-	-	-
413	Machinery and Equipment Maintenance	3,756	2,000	2,000	2,000
415	Generator Maintenance	2,899	5,000	5,000	5,000
420	Building Maintenance	52,233	36,500	36,500	36,500
421	HVAC Maintenance	-	3,600	3,600	3,600
422	Ground Maintenance	22	8,500	500	8,500
437	Treatment Plant Maintenance	123,549	45,000	135,389	45,000
461	Rental of Equipment	3,378	3,000	500	3,000
	Total Maintenance	190,728	103,600	199,754	130,100

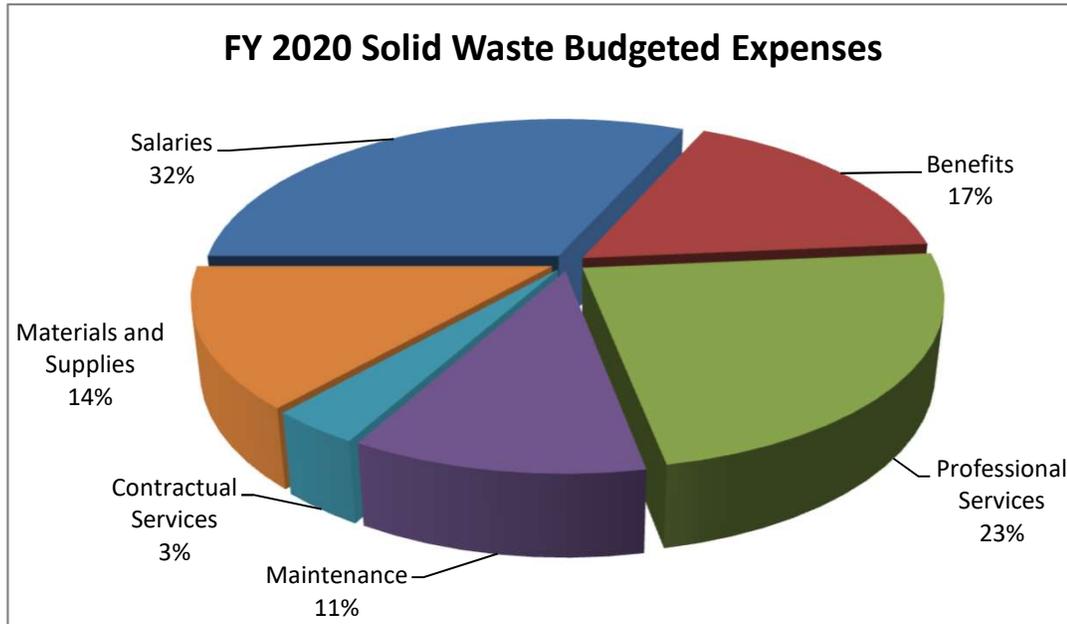
WASTEWATER TREATMENT - 8065

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Contractual Services					
510	Risk Management	\$ 4,418	\$ 5,200	\$ 5,200	\$ 5,200
520	Communications	11,818	14,600	14,600	14,600
530	Advertisements and Official Notices	743	700	-	700
550	Dues and Fees	57	300	-	300
551	Permits and Licenses	26,717	28,400	29,400	28,400
560	Travel Mileage Allowance	140	1,000	1,000	1,000
570	Education and Training	2,420	3,500	2,500	3,500
	Total Contractual Services	46,314	53,700	52,700	53,700
Materials and Supplies					
600	Office Supplies	1,239	800	800	800
601	Information Technology Supplies	3,267	800	2,999	1,999
602	Small Tools and Minor Equipment	9,844	8,300	8,300	8,300
603	Janitorial and Cleaning Supplies	232	300	-	300
604	First Aid Supplies	-	-	-	1,000
605	Vehicles Supplies	-	200	200	200
610	Operating Supplies	19	300	300	300
612	Chemicals	72,062	125,000	71,121	74,000
620	Natural Gas	215	300	300	250
621	Electricity	125,779	124,500	124,500	135,000
623	Hardware and Software	-	5,000	-	5,000
625	Fuel	1,878	4,000	6,000	9,413
650	Uniforms/Wearing Apparel	2,851	3,000	1,500	3,000
	Total Materials and Supplies	217,386	272,500	216,020	239,562
Capital Outlay					
905	Machinery and Equipment	-	-	50,000	-
	Total Capital Outlay	-	-	50,000	-
Department Total		\$ 856,864	\$ 781,847	\$ 937,098	\$ 776,334

SOLID WASTE - 8066

Expense Summary

	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries	\$ 381,571	\$ 489,854	\$ 430,064	\$ 492,470
Benefits	197,485	262,710	210,019	262,903
Professional Services	479,720	341,000	441,000	364,000
Maintenance	144,161	162,496	141,100	173,496
Contractual Services	40,598	53,462	47,660	53,162
Materials and Supplies	154,203	225,481	184,799	209,040
Total Expenses	\$ 1,397,738	\$ 1,535,003	\$ 1,454,642	\$ 1,555,071



SOLID WASTE - 8066

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Salaries					
100	Regular Employees	\$ 354,333	\$ 460,797	\$ 404,239	\$ 463,716
105	Incentive Pay	225	325	-	-
120	Overtime	22,252	24,600	22,465	25,182
125	Call Out Pay	909	1,000	722	418
130	Longevity	3,111	2,232	1,976	2,392
140	Sick Leave Buy Back	742	900	662	762
	Total Salaries	381,571	489,854	430,064	492,470
Benefits					
210	Group Health Insurance	82,413	120,470	83,310	120,320
211	Health Savings Account	7,425	7,800	12,675	7,150
215	Group Dental Insurance	2,021	2,427	2,392	2,714
217	Group Life Insurance	1,797	2,076	1,853	2,068
220	Disability Insurance	1,082	1,245	1,120	1,244
230	Medicare/Social Security	5,660	7,474	6,046	7,141
240	Retirement Contributions	79,263	100,922	81,647	100,809
260	Workers Compensation	17,824	20,296	20,976	21,457
	Total Benefits	197,485	262,710	210,019	262,903
Professional Services					
324	Other Professional	405	1,000	-	4,000
342	Trash Hauls	326,446	300,000	350,000	320,000
344	Contract Labor	152,869	40,000	91,000	40,000
	Total Professional Services	479,720	341,000	441,000	364,000
Maintenance					
411	Vehicle Maintenance	143,862	160,996	140,000	170,996
413	Machinery and Equipment Maintenance	268	500	100	500
414	Other Maintenance	30	500	500	1,500
461	Rental of Equipment	-	500	500	500
	Total Maintenance	144,161	162,496	141,100	173,496
Contractual Services					
510	Risk Management	36,301	42,500	42,500	42,500
520	Communications	2,197	2,160	2,160	2,160
530	Advertisements and Official Notices	-	300	-	-
550	Dues and Fees	-	2,470	300	2,470
551	Permits and Licenses	-	652	200	488
560	Travel Mileage Allowance	335	1,000	500	1,000
570	Education and Training	1,765	4,380	2,000	4,544
	Total Contractual Services	40,598	53,462	47,660	53,162

SOLID WASTE - 8066

Acct Code	Description	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Materials and Supplies					
600	Office Supplies	\$ 292	\$ 600	\$ 600	\$ 600
601	Information Technology Supplies	-	5,000	-	5,000
602	Small Tools and Minor Equipment	1,192	1,500	1,500	1,500
603	Janitorial and Cleaning Supplies	278	300	300	300
604	First Aid Supplies	928	1,000	1,000	1,000
605	Vehicles Supplies	7,418	6,500	9,905	11,000
610	Operating Supplies	4,677	6,875	6,788	8,700
611	Garbage Bags	64,265	85,000	72,500	72,500
618	Recycling Bins/Supplies	6,109	25,500	9,000	15,500
625	Fuel	60,860	84,000	74,000	82,734
650	Uniforms/Wearing Apparel	8,183	9,206	9,206	10,206
	Total Materials and Supplies	154,203	225,481	184,799	209,040
	Department Total	\$ 1,397,738	\$ 1,535,003	\$ 1,454,642	\$ 1,555,071

Description

The Special Revenue Fund is 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.

Contributions/Donations – From time to time residents, organizations, or businesses wish to donate to a particular cause or department. All of these funds are required to follow the process as outlined in Resolution No. 14-09 that allows the City Manager to accept donations under \$25,000 and requires City Council approval of all larger donations.

Library Memorials – Memorials are donations made to the library in memory of someone. The donor generally requests books on subjects in which the deceased held a special interest. If the City receives a number of donations in memory of an individual we talk to the family and decide how best to honor the deceased and meet the library's needs (furniture, equipment). If books are purchased then a book plate honoring the deceased is placed in each book.

Friends of the Bellaire Library - Friends of the Bellaire a Library is a non-profit organization which makes an annual donation of funds based on a selection list of items presented to and approved by their membership.

Nature Discovery Center – The Hana and Arthur Ginzburg Nature Discovery Center is a non-profit organization which operates out of the Henshaw House at Russ Pitman Park. The City receives “pass through” funding from Harris County for the operations of the Nature Discovery Center.

Cultural Arts Board – The City Council has established and appointed a Cultural Arts Board. This board on occasion collects funds during special events for cultural arts programs.

Public Safety LEOSE - The Law Enforcement Officer Standards and Education Fund (LEOSE) is an account in the state treasury. The Comptroller of Public Accounts (Comptroller) collects and deposits proceeds from court costs into the account. The General Appropriations Act appropriates to the Comptroller the total amount to be distributed to local law enforcement agencies. Local agencies must use the funds to provide continuing education for law enforcement officers. The Fire Marshall is considered a law enforcement officer; therefore the Fire Department receives LEOSE funds.

Court Security - Pursuant to Article 102.017 of the Texas Code of Criminal Procedure, revenues generated from court security fees must be deposited into a special revenue fund. The money collected may be used only to fund court security and includes such items as metal detectors, surveillance equipment, security personnel, security hardware, security training, and other security measures.

Court Technology - Under Article 102.0172 of the Texas Code of Criminal Procedure, revenues generated from court technology fees can only be used to fund court technology such as computer equipment, imaging systems, electronic kiosks, docket management systems, and electronic ticket writers.

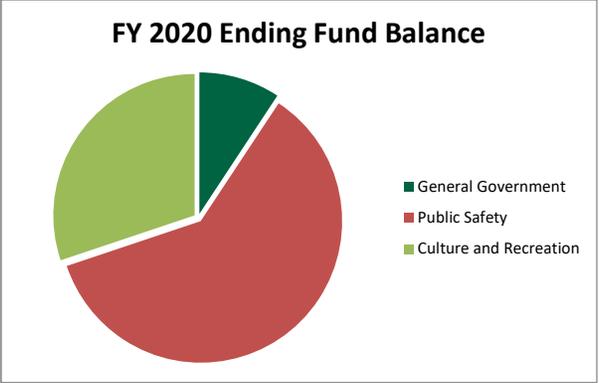
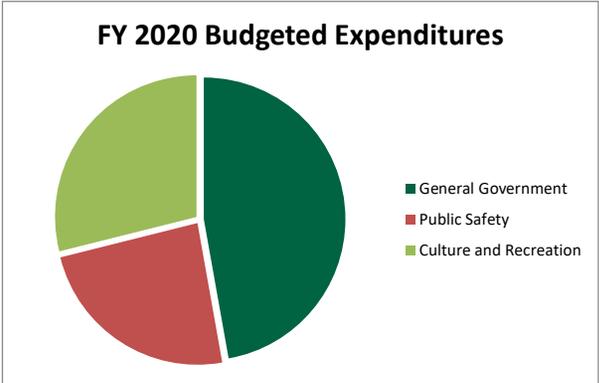
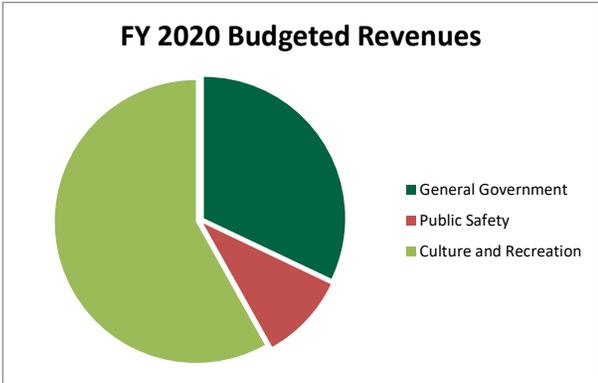
Seizures Fund - Seizure funds are deposited into a special fund and used solely for law enforcement purposes, such as salaries and overtime pay for officers, training for officers, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties. Seizure funds are acquired through the sale of seized property that was used in commission of a crime.

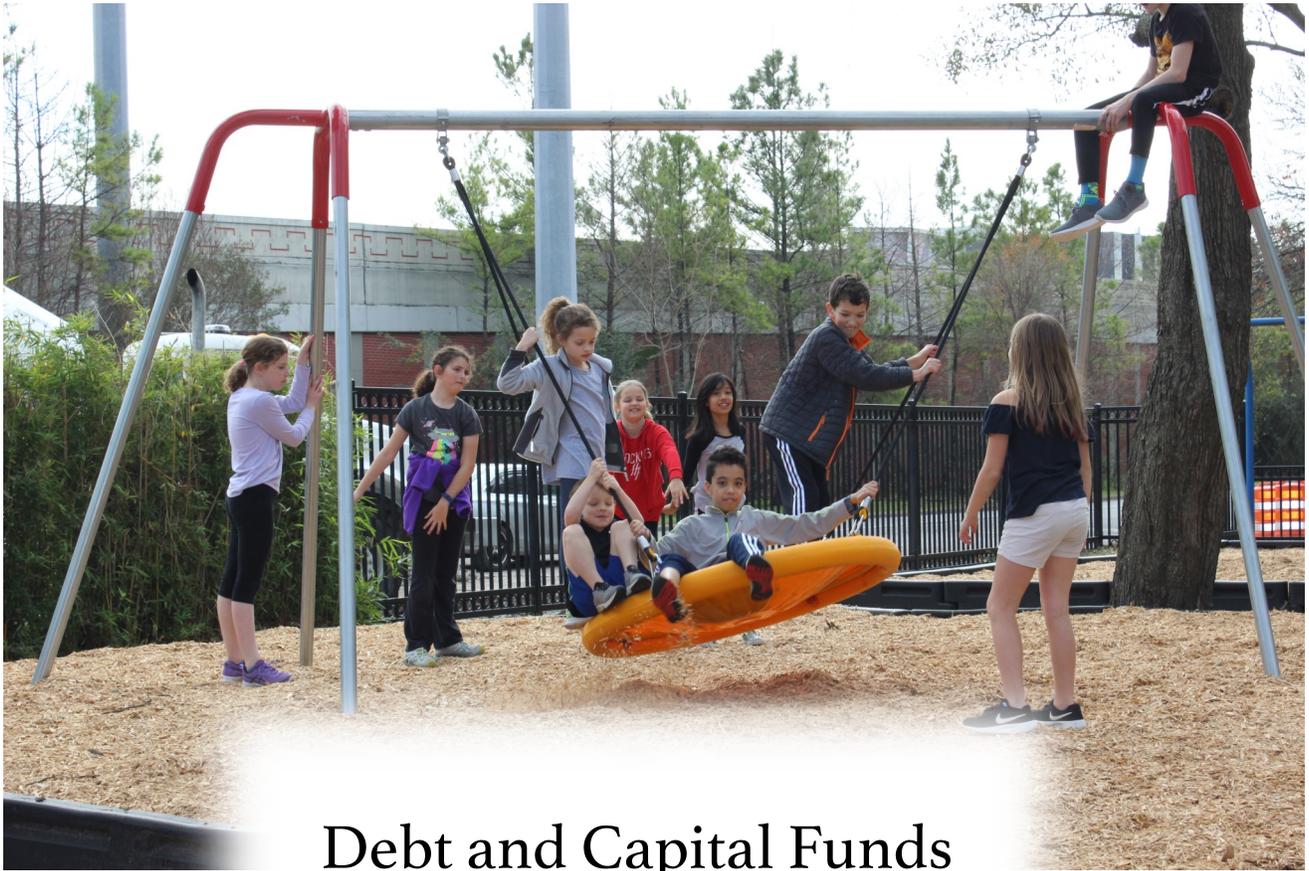
Public Education and Government Channel (PEG) Fees – The City receives Public Educational, and Government (PEG) Channel Fees (Reference Chapter 66-Utilities Code) on certain franchise taxes which are dedicated for providing cable and video services. The City has a municipal television channel and provides live and on-demand video streaming of Council and boards/commission meetings from our website. The PEG funds are used to update the City's current web streaming and production equipment for city-wide broadcasting which is available on Channel 16 to residents that subscribe to Comcast and is available on channel 99 to residents that subscribe to AT&T. Fund use is restricted to capital expenditures and/or programming efforts to expand and/or improve day-to-day operations for the public access channel and video steaming.

SPECIAL REVENUE FUND SUMMARY

	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Beginning Fund Balance	\$ 449,558	\$ 125,348	\$ 495,669	\$ 432,160
Revenues				
Franchise Tax - 1% PEG Fees	53,645	55,000	54,500	55,000
Court Fees	34,921	41,000	29,700	29,000
Contributions	34,104	46,700	156,692	123,750
Grants	9,128	-	-	-
LEOSE	4,270	3,760	4,221	4,260
Seized Property	-	-	2,315	-
Pass-Through Funds	130,000	50,000	-	50,000
Total Revenues	266,068	196,460	247,428	262,010
Total Available Resources	715,626	321,808	743,097	694,170
Expenditures				
Finance and Courts	57,503	49,000	26,134	113,750
Fire	871	29,400	807	23,800
Police	9,398	25,950	36,313	141,850
Parks, Recreation, and Facilities	101,550	29,900	30,824	104,300
Library	21,762	43,700	7,722	46,190
Non-Departmental	28,873	143,160	209,137	263,725
Total Expenditures	219,957	321,110	310,937	693,615
Ending Fund Balance	\$ 495,669	\$ 698	\$ 432,160	\$ 555

SPECIAL REVENUE FUND																			
	Fire		Police					Library				Parks	Court Security	Other Special Revenue			Nature Discovery	Cultural Arts Board	Total
	Contri	LEOSE	Contri	LEOSE	Seized 59	Seized Assets	Grants	Contri	Memorials	Friends	Grants	Donations		Court Tech	PEG Fees				
Beginning Fund Balance	\$ 1,058	\$ 2,115	\$ 108,749	\$ 8,945	\$ 19,019	\$ 274	\$ 66	\$ 5,749	\$ 3,554	\$ 18,194	\$ 1,542	\$ 19,367	\$ -	\$ 84,798	\$ 158,504	\$ -	\$ 225	\$ 432,160	
FY 2020 Revenues																			
Franchise Tax - 1% PEG Fees															55,000			55,000	
Court Fees													13,000	16,000				29,000	
Contributions	20,000		1,500					2,000	250	15,000		85,000						123,750	
Grants																		-	
LEOSE		760		3,500														4,260	
Seized Property					-													-	
Pass-Through Funds																50,000		50,000	
Total Revenues	20,000	760	1,500	3,500	-	-	-	2,000	250	15,000	-	85,000	13,000	16,000	55,000	50,000	-	262,010	
FY 2020 Expenditures																			
Finance Department	21,000	2,800											13,000	100,750				113,750	
Fire Department																		23,800	
Police Department			110,200	12,400	19,000	250												141,850	
PARD Department												104,300						104,300	
Library Department								7,700	3,800	33,190	1,500							46,190	
Non-Departmental															213,500	50,000	225	263,725	
Total Expenditures	21,000	2,800	110,200	12,400	19,000	250	-	7,700	3,800	33,190	1,500	104,300	13,000	100,750	213,500	50,000	225	693,615	
Ending Fund Balance	\$ 58	\$ 75	\$ 49	\$ 45	\$ 19	\$ 24	\$ 66	\$ 49	\$ 4	\$ 4	\$ 42	\$ 67	\$ -	\$ 48	\$ 4	\$ -	\$ 0	\$ 555	



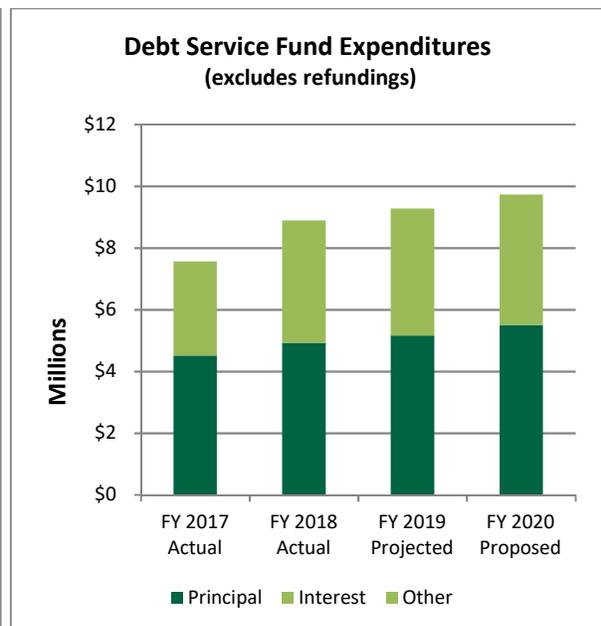
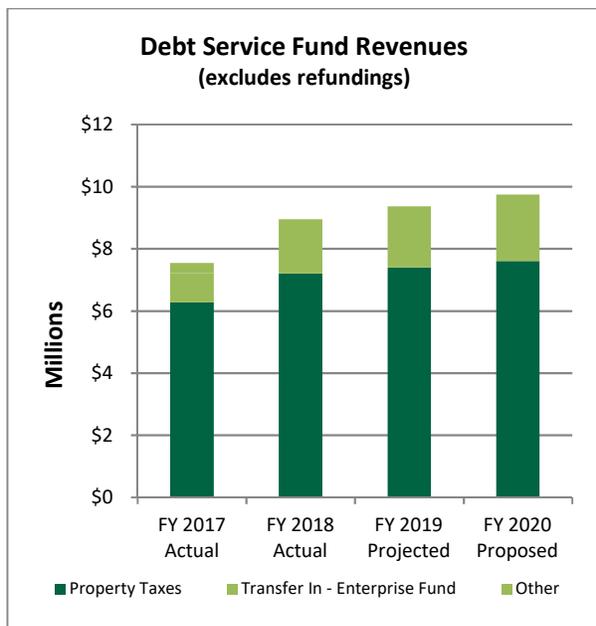
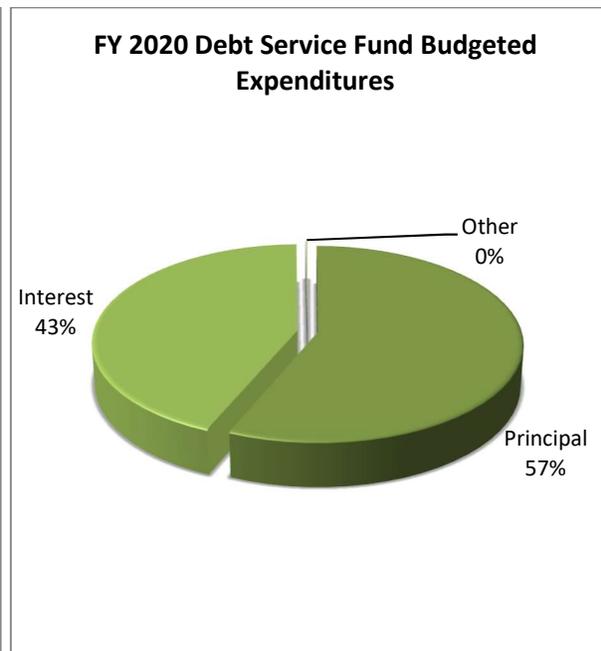
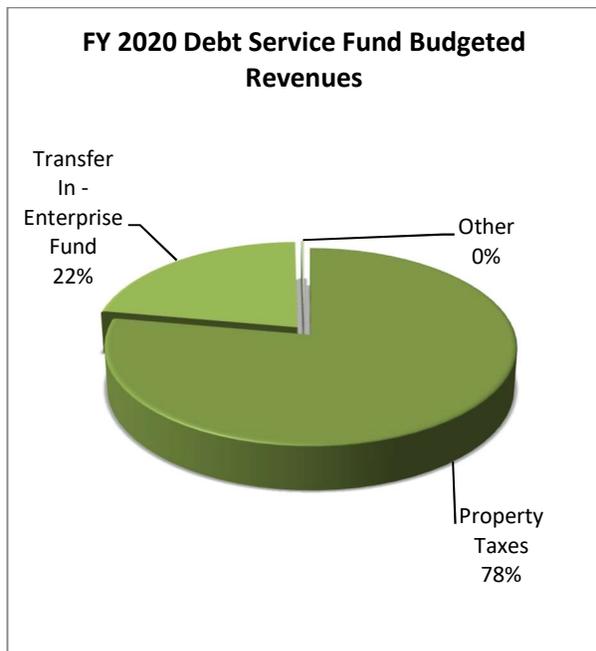


Debt and Capital Funds

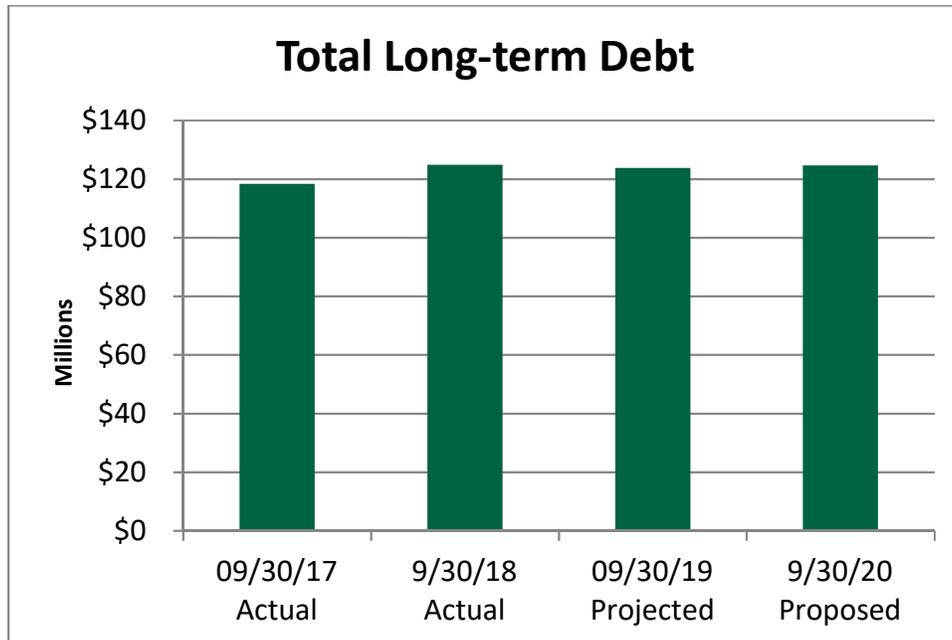


Description

The Debt Service Fund is considered a major fund for reporting purposes. The Debt Service Fund is used to account for the payment of principal and interest on all long-term debt of the City. The primary source of revenue for debt service is local property taxes. The next largest source of revenue is the transfer received from the Enterprise Fund to fund debt payments related to enterprise capital projects. Expenditures are primarily for principal and interest on outstanding debt.



The City expects the total bonds outstanding at September 30, 2019 to be approximately \$123.8 million. The proposed FY 2020 budget includes an additional \$6.0 million of new bonds and \$5.2 million of principal repayments with projected total bonds outstanding at September 30, 2020 of \$124.6 million.



The City anticipates issuing \$6.0 million of bonds in FY 2020 under the voter approved Bonds for Better Bellaire 2016 program. The City will use the proceeds to fund street and drainage improvements. The proposed issuance is reflected in the chart above.

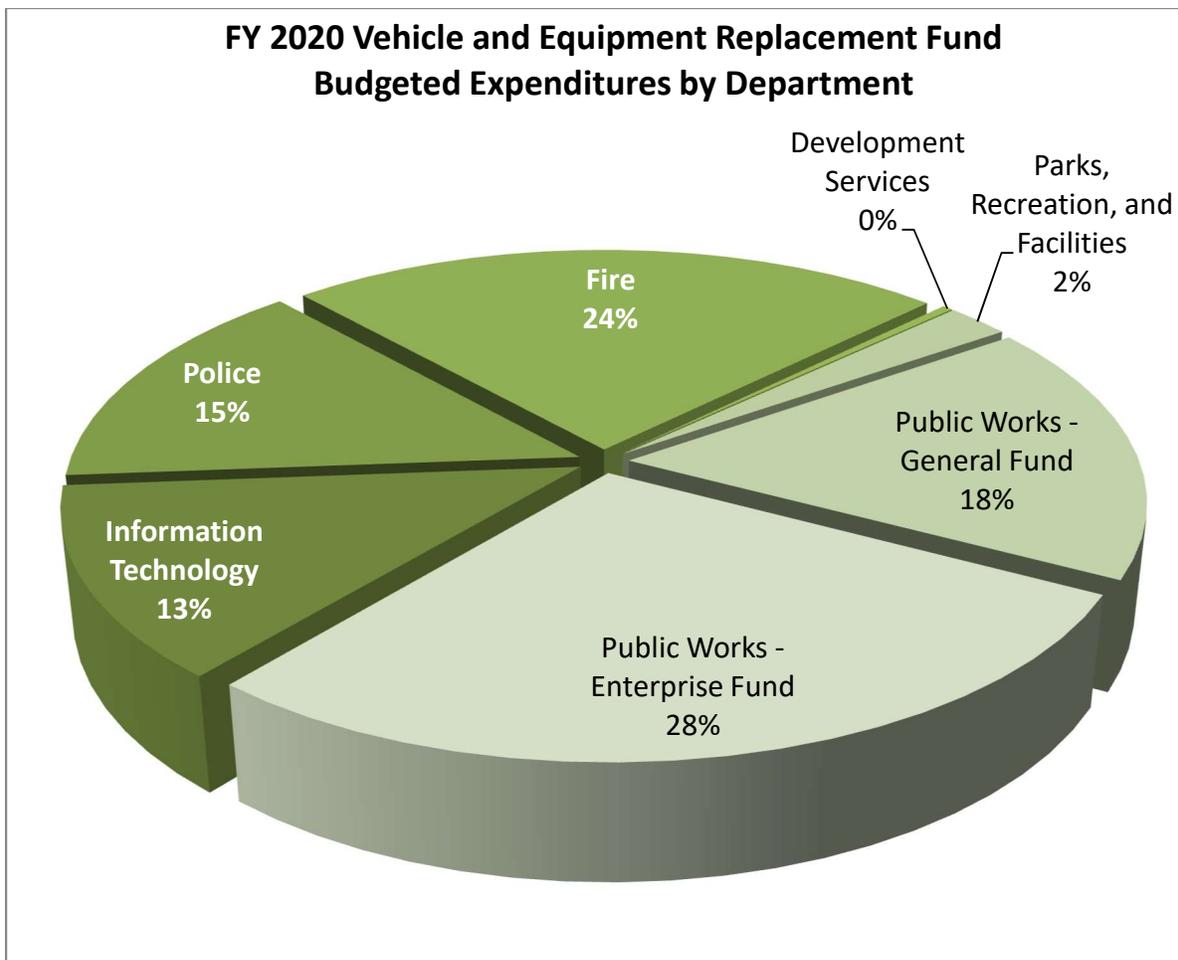
The issuance of these bonds will increase the current debt service requirements. Based on the City's projected September 30, 2019 outstanding debt the highest annual debt service requirement would be approximately \$9.6 million in FY 2025. Based on the timing of the proposed issuances of bonds during FY 2020, the highest annual debt service requirement would increase.

DEBT SERVICE FUND				
	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Beginning Fund Balance	\$ 470,766	\$ 501,620	\$ 536,751	\$ 628,919
REVENUES				
Current Property Taxes	7,151,973	7,380,051	7,380,051	7,560,255
Delinquent Taxes	47,139	15,000	15,000	15,000
Interest on Investments	8,192	9,000	24,000	24,000
Total Revenues	7,207,303	7,404,051	7,419,051	7,599,255
OTHER FINANCING SOURCES				
Transfer In - Enterprise Fund	1,750,436	1,965,267	1,965,267	2,145,813
Total Other Financing Sources	1,750,436	1,965,267	1,965,267	2,145,813
Total Revenues and Other Financing Sources	8,957,739	9,369,318	9,384,318	9,745,068
Total Available Resources	9,428,505	9,870,938	9,921,069	10,373,987
EXPENDITURES				
Principal	4,920,000	5,085,000	5,165,000	5,500,000
Interest	3,965,265	4,275,530	4,110,150	4,231,568
Fiscal Agent Fees	6,490	7,000	7,000	7,000
Other - Arbitrage, Refunding Expenses	-	10,000	10,000	6,500
Total Expenditures	8,891,755	9,377,530	9,292,150	9,745,068
Available Resources Over/(Under) Expenditures	65,985	(8,212)	92,168	-
Ending Fund Balance	\$ 536,751	\$ 493,408	\$ 628,919	\$ 628,919

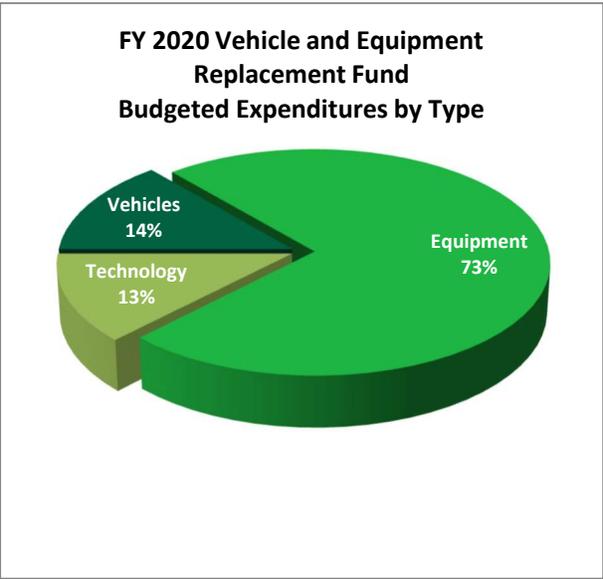
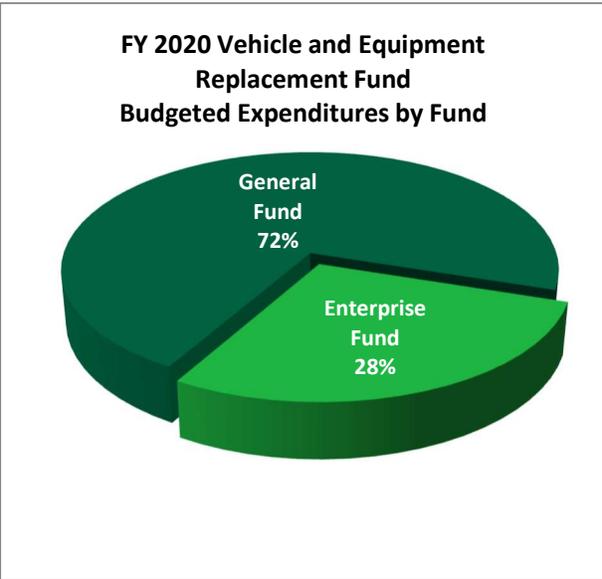
Description

The purpose of the Vehicle and Equipment Replacement Fund is to ensure that adequate funds are available to purchase vehicles and equipment, to stabilize budgeting for major purchases, and to provide a systematic, city-wide approach to procurement and disposition of the fleet. The goal is to provide sufficient cash flow for annual purchases and leases. The Vehicle and Equipment Replacement Fund is not designed to equal the replacement value of the fleet.

A comprehensive Vehicle/Equipment Management and Maintenance Plan (Plan) addresses the various aspects of owning, leasing, operating, repairing, replacing, and disposing of vehicles and equipment. The Plan provides a standard approach for activities associated with vehicle/equipment (fleet) management and maintenance, including considerations of financial, regulatory, and operational needs. The Plan guides the funding approach and the replacement schedule/forecast model.



The fiscal year 2020 budget reflects contributions to the Vehicle and Equipment Replacement Fund of \$471,000 from the General Fund and \$360,000 from the Enterprise Fund. The fiscal year 2018 budget reflects total expenditures of \$1,697,486 with \$1,215,686 related to the General Fund and \$481,800 related to the Enterprise Fund.



The Vehicle and Equipment Replacement Fund is projected to end fiscal year 2019 with a fund balance of approximately \$1,806,152 of which \$215,136 is earmarked for technology needs, leaving approximately \$1,591,016 for future vehicle and equipment funding.

Fiscal year 2020 proposed contribution revenue is \$831,000; proposed technology expenditures are \$215,136, and proposed vehicle and equipment expenditures are \$1,482,350 resulting in a fiscal year 2020 projected ending fund balance \$939,666 all of which is earmarked for vehicle and equipment funding.

VEHICLE AND EQUIPMENT REPLACEMENT FUND				
	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted
Beginning Fund Balance	\$ 2,697,495	\$ 1,584,058	\$ 1,929,369	\$ 1,806,152
REVENUES				
General Fund Annual Contribution	450,500	275,000	275,000	471,000
General Fund Catch-up Contribution	-	-		
Enterprise Annual Contribution	357,000	110,000	110,000	360,000
Enterprise Fund Catch-up Contribution	-	-	-	-
Special Revenue Fund Transfer	9,000	-	-	-
Insurance Proceeds	59,086	-	-	-
Total Revenues	875,586	385,000	385,000	831,000
Total Available Resources	3,573,081	1,969,058	2,314,369	2,637,152
EXPENDITURES				
General Fund - Development Services	310	13,800	-	6,500
General Fund - Fire	805,658	176,800	136,000	412,100
General Fund - Police	154,760	161,650	235,831	247,200
General Fund - Parks, Recreation, and Facilities	82,809	13,440	5,000	39,450
General Fund - Streets and Drainage	100,752	87,600	79,300	295,300
General Fund - Information Technology	164,753	215,000	40,086	215,136
Enterprise Fund - Water and Wastewater	96,082	12,000	12,000	481,800
Enterprise Fund - Solid Waste	238,587	-	-	-
Total Expenditures	1,643,711	680,290	508,217	1,697,486
Current Year Available Resources Over/(Under) Current Expenditures	(768,126)	(295,290)	(123,217)	(866,486)
Ending Fund Balance	\$ 1,929,369	\$ 1,288,768	\$ 1,806,152	\$ 939,666

Vehicle and Equipment Replacement Fund
Expenditure Detail
FY 2020

Department	Division	Description	Cost
General Fund			
Development Services	n/a	Lease Payments - 2019 Mid-sized SUV	\$ 6,500
Fire	Fire Suppression	Lease Payments - 2017 Pumper	78,000
Fire	Fire Suppression	Lease Payments - 2019 Command Vehicle	11,800
Fire	Fire Suppression	Self Contained Breathing Apparatus	7,200
Fire	EMS	Ambulance Chassis and Box	280,000
Fire	EMS	Bilevel Positive Airway Pressure "BIPAP" Machine	12,100
Fire	Fire/EMS	5 handheld radios	23,000
Police	Patrol	Lease Payments - 2019 Patrol Vehicle	19,500
Police	Patrol	Lease Payments - 2019 Patrol Vehicle	19,500
Police	Patrol	Lease Payments - 2019 Patrol Vehicle	19,500
Police	Patrol	Lease Payments - 2020 Patrol Vehicle (Includes Aftermarket)	31,300
Police	Patrol	Lease Payments - 2020 Patrol Vehicle (Includes Aftermarket)	31,300
Police	Patrol	10 handheld radios	39,000
Police	Command/Assigned	Lease Payments - 2019 Command/Assigned Vehicle	11,500
Police	Command/Assigned	Lease Payments - 2019 Command/Assigned Vehicle	19,500
Police	Command/Assigned	Lease Payments - 2020 Command/Assigned Vehicle	11,800
Police	Command/Assigned	Lease Payments - 2020 Command/Assigned Vehicle	11,800
Police	Command/Assigned	Lease Payments - 2020 Command/Assigned Vehicle	11,800
Police	Support Services	Evidence Management DVD Recorder	20,700
Parks, Recreation, and Facilities	Maintenance	Lease Payments - 2018 Crew Cab Pickup Truck	6,500
Parks, Recreation, and Facilities	Facilities	Desigo CC software for HVAC system	32,950
Public Works	Streets	Lease Payments - 2019 Crew Cab Pickup Truck	6,700
Public Works	Streets	Asphalt Hot Box	10,500
Public Works	Streets	Asphalt Trailer	41,100
Public Works	Streets	Street Sweeper	237,000
Information Technology	n/a	Information Technology Equipment	215,136
General Fund Total			\$ 1,215,686
Enterprise Fund			
Public Works	Water Distribution	Lease Payments - 2020 Crew Cab Pickup Truck	\$ 6,800
Public Works	Water Distribution	Backhoe	100,000
Public Works	Water Distribution	Mini Dump Truck	75,000
Public Works	Wastewater Collectic	Sewer Vacuum Jet Truck	300,000
Enterprise Fund Total			\$ 481,800
Total All Funds			\$ 1,697,486

Description

The Five Year Capital Improvement Plan (CIP) includes: (a) the Capital Improvement Fund, which accounts for those projects funded by the operating funds (General Fund and Enterprise Fund), (b) the Capital Bond Fund, which includes those projects funded by bond proceeds and related interest earnings, and (c) the Metro Fund, which includes those projects funded by METRO Mobility funds.

The CIP is comprehensive and projects the City’s capital needs over a five-year time horizon. Adopting the CIP does not appropriate funds for future year projects outlined in the CIP as the CIP is simply a guideline for planning and it is reviewed and modified annually. Only projects for the upcoming fiscal year are considered part of the adopted budget.

FY 2019 Planned Capital Projects

Capital Improvement Fund – The Capital Improvement Fund is principally funded by transfers from the General Fund and the Enterprise Fund. The General Fund’s fiscal year 2020 budget includes no transfer to the Capital Improvement Fund and the Enterprise Fund’s budget includes \$140,000 to be transferred to the Capital Improvement Fund. The fiscal year 2020 budget includes several additional funding sources, including (1) \$250,000 anticipated contribution from third parties to fund the construction of the proposed Mulberry Park restroom facility, (2) \$302,000 re-appropriation of Rebuild Bellaire bond proceeds, (3) \$189,150 of unappropriated fund balance previously earmarked for Paseo Park, and (4) \$13,105 of unappropriated beginning fund balance. Total available fiscal year 2019 resources for the Capital Improvement Fund are \$894,255. A portion of these resources are planned to be expended as follows:

General Fund Related

\$302,000	Design costs of streets and drainage projects in preparation for a future bond program
<u>\$250,000</u>	Construction of a permanent public bathroom at Mulberry Park
\$552,000	Budgeted fiscal year 2020 General Fund Related Project Expenditures

This Mulberry Park restroom facilities project will only be undertaken if funding is secured from an outside source such as the local little league (one of the primary users of the park), PATRONS for Bellaire Parks, or some other outside group. It will not be funded by the City.

Enterprise Fund Related

<u>\$140,000</u>	Replacement of all booster pumps and motor at the Central Well
\$140,000	Budgeted fiscal year 2020 Enterprise Fund Related Project Expenditures

Capital Bond Fund – The Capital Bond Fund is funded by bond proceeds and related interest earnings. Total budgeted fiscal year 2020 revenues for the Capital Bond Fund are \$627,000. These revenues are planned to be expended as follows:

<u>\$627,000</u>	Design costs of streets and drainage projects in preparation for a future bond program
\$627,000	Budgeted FY 2018 Project Expenditures

Metro Fund – The Metro Fund is funded by METRO Mobility funds received by the City from the Metropolitan Transit Authority of Harris County (METRO) pursuant to an interlocal agreement. Pursuant to the agreement, METRO remits a portion of the sales and use taxes it collects within the Bellaire City limits to the City with the stipulation that these funds are designated for use on eligible projects including, but not limited to, street construction and maintenance, traffic control, pathway construction and maintenance, and street lighting. Total budgeted fiscal year 2020 revenues for the Metro Fund are \$1,241,442. There is also a small amount of unencumbered beginning fund balance available to spend. These resources are planned to be expended as follows:

\$1,200,000	Pavement management
<u> \$10,000</u>	Traffic signal maintenance
\$1,210,000	Total Budgeted FY 2020 Project Expenditures

Carry-Over Capital Projects

Capital projects are often multi-year projects. While a project is often approved in a given fiscal year budget, the actual expenditures may take place over that fiscal year and future years. As such, there are carry-over projects approved in prior fiscal years where the projects are still under-way and have remaining expenditures. The unspent funds appropriated in prior year budgets to fund the expenditures on carry-over projects are not reflected in the available beginning balances of the various capital improvement funds as they are not available to be appropriated in following fiscal years.

FY 2020 Capital Improvement Projects

Capital Improvement Fund - General Fund Cash Projects

Unappropriated Available Beginning Balance - General Fund Cash	\$	13,105
Earmarked - ROW (Paseo Park)	\$	189,150
Transfer in From General Fund	\$	-
Rebuild Bellaire Program to be re-appropriated in FY 2020	\$	302,000
Funded by Others	\$	250,000
Total Resources	\$	754,255

<p>Mulberry Park Restroom Facility: Provide a permanent public bathroom to meet the growing demands from park users. Requires a sanitary line connection along the back of the park to Mulberry Lane, and the construction will need to be built to withstand high public usage while focusing on security. <u>This project will only be funded using donations from outside entities such as Bellaire Little League or PATRONS for Bellaire Parks. The City will not fund this project with tax revenues.</u></p>	\$	250,000
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<p>Future Bond Program Street and Drainage Design - This funding category allows for the design of streets and drainage projects in preparation for a future bond program</p>	\$	302,000
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Total FY 2020 General Fund CIP	\$	552,000
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Ending Balance	\$	202,255
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Capital Improvement Fund - Enterprise Fund Cash Projects

Beginning Balance	\$	-
Transfer in From Enterprise Fund	\$	140,000
Total Resources	\$	140,000

<p>Central Well Pumps - Replace all three booster pumps and motors, which have been rebuilt multiple times and are past their life expectancy. Increased energy efficiency and reduced repairs will provide a return on investment.</p>	\$	140,000
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Total FY 2020 Enterprise Fund CIP	\$	140,000
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Ending Balance	\$	-
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FY 2020 Capital Improvement Projects

Capital Bond Fund CIP		
Available Beginning Fund Balance	\$	627,000
Bonds for Better Bellaire 2016 Revenue	\$	6,000,000
Total Resources	\$	6,627,000
Future Bond Program Street and Drainage Design - This funding category allows for the design of streets and drainage projects in preparation for a future bond program	\$	627,000
*** Master Drainage Conceptual Plan Preliminary Engineering Report and Design - This project is to implement the Study - North/South Drainage Systems and Cypress Ditch. The City's share and contribution for preliminary engineering and design include improvements to the interior storm sewer systems, main trunk systems, detention ponds, and sheet flow barriers to increase capacity for local and regional storm sewer systems. Cypress Ditch, Kilmarnock Ditch and the north/south drainage systems will be improved.		TBD
Total FY 2019 Capital Bond Fund CIP	\$	627,000
Ending Balance	\$	6,000,000
METRO Fund CIP		
Beginning Balance	\$	15,758
Current Year Revenues	\$	1,271,400
Total Resources	\$	1,287,158
Pavement Management Program – This maintenance program was created from the City Engineer’s Infrastructure Report in 2015 to improve the overall quality of the street and sidewalk systems by repairing or replacing asphalt and concrete pavement.	\$	1,200,000
Traffic Signal Maintenance - This maintenance program will fund preventative maintenance of traffic signals, cabinets, cameras, and related materials for the City's traffic signal infrastructure.	\$	10,000
Total FY 2019 METRO Fund CIP	\$	1,210,000
Ending Balance	\$	77,158
Combined FY 2020 Adopted Capital Improvement Plan		
Total CIP Resources	\$	8,808,413
Total CIP Projects	\$	2,529,000
Total CIP Ending Balances	\$	6,279,413

Five-Year Capital Improvement Plan Capital Improvement Fund - General Fund Cash Projects

Description	FY 2020 Adopted	FY 2021 Planned	FY 2022 Planned	FY 2023 Planned	FY 2024 Planned	FY 2020 - FY 2024 Totals
Available Unappropriated Beginning Balance	\$ 13,105	\$ 13,105	\$ 13,105	\$ 23,105	\$ 3,105	\$ 13,105
Earmarked - ROW (Paseo Park)	\$ 189,150	\$ 189,150	\$ 189,150	\$ -	\$ -	\$ 189,150
Rebuild Bellaire Bonds cash to be re-appropriated in FY 2020	\$ 302,000	\$ -	\$ -	\$ -	\$ -	\$ 302,000
Transfer in From General Fund	\$ -	\$ 100,000	\$ 260,000	\$ 150,000	\$ 120,000	\$ 630,000
Donations for funding the Mulberry Park Restroom Facility project	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Total Resources	\$ 754,255	\$ 302,255	\$ 462,255	\$ 173,105	\$ 123,105	\$ 1,384,255
Mulberry Park Restroom Facility: Provide a permanent public bathroom to meet the growing demands from park users. Requires a sanitary line connection along the back of the park to Mulberry Lane, and the construction will need to be built to withstand high public usage while focusing on security. <u>This project will only be funded using donations from outside entities such as Bellaire Little League or PATRONS for Bellaire Parks. The City will not fund this project with tax revenues.</u>	\$ 250,000					\$ 250,000
Mulberry Park Parking Lot - Replace the parking lot and add drainage			\$ 100,000			\$ 100,000
Bellaire Family Aquatic Center Pool Area Improvements - Improves pool amenities by adding additional shade structures for patrons around the pool deck. Replace the concrete blocks under the waterslide feature with a flat deck and proper drainage. Add additional decking around the pool to accommodate the needs of the pool patrons as it pertains to daily use and aquatic programming needs.			\$ 150,000			\$ 150,000
Holly Street Esplanade - Additional amenities for the Holly Street esplanade including plantings, additions to the irrigation system, and additional site furnishings on the medians that were not improved in FY 2016				\$ 50,000	\$ 100,000	\$ 150,000
Playgrounds, Shade Structures, and Park Amenities - Provides annual funding to address city-wide replacement and/or purchase of new playground equipment, shade structures and park amenities.		\$ 100,000				\$ 100,000
Future Bond Program Street and Drainage Design - This funding category allows for the design of streets and drainage projects in preparation for a future bond program	\$ 302,000					\$ 302,000
Loftin Park Improvements - Improvements to Loftin Park including invasive or unhealthy tree removal, additional tree plantings, irrigation system, and fencing improvements.				\$ 120,000		\$ 120,000

The CIP beyond FY 2020 does not appropriate any funds for projects listed; it is a guideline for planning.

Five-Year Capital Improvement Plan Capital Improvement Fund - General Fund Cash Projects

Description	FY 2020 Adopted	FY 2021 Planned	FY 2022 Planned	FY 2023 Planned	FY 2024 Planned	FY 2020 - FY 2024 Totals
Paseo Park West Expansion - Park expansion would be possible with future relocation of Metro transit center. Funding is restricted and can only be used to develop new park facilities.			\$ 189,150			\$ 187,500
Total General Fund CIP Expenditures	\$ 552,000	\$ 100,000	\$ 439,150	\$ 170,000	\$ 100,000	\$ 1,361,150
Total General Fund CIP Ending Balance	\$ 202,255	\$ 202,255	\$ 23,105	\$ 3,105	\$ 23,105	\$ 23,105

The CIP beyond FY 2020 does not appropriate any funds for projects listed; it is a guideline for planning.

Five-Year Capital Improvement Plan Capital Improvement Fund - Enterprise Fund Cash Projects

Description	FY 2020 Adopted	FY 2021 Planned	FY 2022 Planned	FY 2023 Planned	FY 2024 Planned	FY 2020 - FY 2024 Totals
Available Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer in from Enterprise Fund	\$ 140,000	\$ 500,000	\$ 435,000	\$ -	\$ -	\$ 1,075,000
Total Resources	\$ 140,000	\$ 500,000	\$ 435,000	\$ -	\$ -	\$ 1,075,000
Central Well Pumps - Replace all three booster pumps and motors, which have been rebuilt multiple times and are past their life expectancy. Increased energy efficiency and reduced repairs will provide a return on investment.	\$ 140,000					\$ 140,000
Central Well Control Panel - Replace control panel that controls Booster Pumps 1, 2, and 3. Replace or run new wiring as needed due to abandoned runs, previous splices, and out dated components.		\$ 500,000				\$ 500,000
Feld Park Well - Add a new standby diesel generator, improving for health and safety of City water supply and fire fighting capabilities. Feld Park provides groundwater and is also the only other supply of surface water for the City. A standby generator will allow the City to have two operable groundwater and surface water sources readily available in the event of a power outage.			\$ 435,000.00	\$ -		\$ 435,000
Total Enterprise Fund CIP Expenditures	\$ 140,000	\$ 500,000	\$ 435,000	\$ -	\$ -	\$ 1,075,000
Total Enterprise Fund Ending Balance	\$ -					

The CIP beyond FY 2020 does not appropriate any funds for projects listed; it is a guideline for planning.

Five-Year Capital Improvement Plan

Capital Bond Fund

Description	FY 2020 Adopted*	FY 2021 Planned**	FY 2022 Planned**	FY 2023 Planned**	FY 2024 Planned**	FY 2020 - FY 2024 Totals
Available Beginning Fund Balance	\$ 627,000	\$ 6,000,000	\$ -	\$ -	\$ -	\$ 627,000
Current Year Revenues	\$ 6,000,000	\$ 16,700,000	\$ 15,500,000	\$ 15,000,000	\$ 13,000,000	\$ 66,200,000
Total Resources	\$ 6,627,000	\$ 22,700,000	\$ 15,500,000	\$ 15,000,000	\$ 13,000,000	\$ 66,827,000
Street, Drainage and Sidewalks – The program will continue the City’s practice to design and construct streets and upgrade storm sewers concurrently in one project with sidewalks installed on at least one side of the street.	\$ -	\$ 12,500,000	\$ 12,500,000	\$ 12,000,000	\$ 8,500,000	\$ 45,500,000
Regional Participation - City's share and contribution for design and construction for regional drainage improvements.		\$ 6,000,000				\$ 6,000,000
Future Bond Program Street and Drainage Design - This funding category allows for the design of streets and drainage projects in preparation for a future bond program	\$ 627,000					\$ 627,000
*** Master Drainage Conceptual Plan Preliminary Engineering Report and Design - This project is to implement the Study - North/South Drainage Systems and Cypress Ditch. The City's share and contribution for preliminary engineering and design include improvements to the interior storm sewer systems, main trunk systems, detention ponds, and sheet flow barriers to increase capacity for local and regional storm sewer systems. Cypress Ditch, Kilmarnock Ditch and the north/south drainage systems will be improved.	TBD					\$ -
*** Master Drainage Conceptual Plan Construction - This project is to implement the Study - North/South Drainage Systems and Cypress Ditch. The City's share and contribution for construction improvements to the interior storm sewer systems, main trunk systems, detention ponds, and sheet flow barriers to increase capacity for local and regional storm sewer systems. Cypress Ditch, Kilmarnock Ditch and the north/south drainage systems will be improved.				TBD		\$ -
Distribution and Collection System Improvements – This program was created from prior utility condition assessments to replace identified wastewater and water lines that are failing to provide the desired level of service due to the deterioration of aging lines.		\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,500,000	\$ 12,500,000

The CIP beyond FY 2020 does not appropriate any funds for projects listed; it is a guideline for planning.

Five-Year Capital Improvement Plan

Capital Bond Fund

Description	FY 2020 Adopted*	FY 2021 Planned**	FY 2022 Planned**	FY 2023 Planned**	FY 2024 Planned**	FY 2020 - FY 2024 Totals
Wastewater Treatment Plant Electrical - Replacement of the control panel and components. The current control panel is the original panel installed during the construction of the facility to operate the various pumps and motors that run the WWTP. The electrical wiring and components have exceeded their life expectancy. It is recommended to upgrade the electrical wiring, breakers, starters, and include modern smart controls.		\$ 1,200,000				\$ 1,200,000
Public Works Building - Funding for a possible land acquisition to design and construct a new Public Works facility.					\$ 1,000,000	\$ 1,000,000
Total Capital Bond Fund CIP Expenditures	\$ 627,000	\$ 22,700,000	\$ 15,500,000	\$ 15,000,000	\$ 13,000,000	\$ 66,827,000
Total Ending Balance	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -	\$ -

* 2016 BBB2016 Remaining bond authority

**Sale of 2020 Bonds For Better Bellaire 2020 (BBB2020)

*** Funding for this project is not part of the fiscal forecast.

Note: \$3.7 million appropriated in FY 2019 for sidewalks re-appropriated to street and drainage projects.

The CIP beyond FY 2020 does not appropriate any funds for projects listed; it is a guideline for planning.

Five-Year Capital Improvement Plan

METRO Fund

Description	FY 2020 Adopted	FY 2021 Planned	FY 2022 Planned	FY 2023 Planned	FY 2024 Planned	FY 2020 - FY 2024 Totals
METRO Sales Tax Available Beginning Balance	\$ 15,758	\$ 77,158	\$ 31,272	\$ 48,227	\$ 48,152	\$ 15,758
Current Year Revenues	\$ 1,271,400	\$ 1,284,114	\$ 1,296,955	\$ 1,309,925	\$ 1,323,024	\$ 6,485,418
Total Resources	\$ 1,287,158	\$ 1,361,272	\$ 1,328,227	\$ 1,358,152	\$ 1,371,176	\$ 6,705,986
Pavement Management Program – This maintenance program was created from the City Engineer’s Infrastructure Report in 2015 to improve the overall quality of the street and sidewalk systems by repairing or replacing asphalt and concrete pavement.	\$ 1,200,000	\$ 1,070,000	\$ 1,050,000	\$ 1,300,000	\$ 1,350,000	\$ 5,970,000
Traffic Signal Maintenance - This maintenance program will fund preventative maintenance of traffic signals, cabinets, cameras, and related materials for the City's traffic signal infrastructure.	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Traffic Signalization and Mobility - Funding for this project was pursued through the H-GAC Regional Transportation Plan (RTP) for 2022 and was not selected this time. Funding for this project includes the City's share and contribution for design and construction to develop a City-wide traffic signal timing optimization program.			\$ 220,000			\$ 220,000
Intelligent Transportation System (ITS) Infrastructure/ Traffic Management System - Funding for this project was awarded through the H-GAC Regional Transportation Plan (RTP) for 2022. Funding for this project includes the City's share and contribution for design and construction to install fiber optic cable, twisted-pair communication cable, closed-circuit television (CCTV) cameras and loop detectors at 14 existing traffic signal intersections.		\$ 250,000				\$ 250,000
Total Expenditures	\$ 1,210,000	\$ 1,330,000	\$ 1,280,000	\$ 1,310,000	\$ 1,360,000	\$ 6,490,000
Total Ending Fund Balance	\$ 77,158	\$ 31,272	\$ 48,227	\$ 48,152	\$ 11,176	\$ 215,986

The CIP beyond FY 2020 does not appropriate any funds for projects listed; it is a guideline for planning.

Capital Improvement Plan Future Projects

<i>Description</i>	<i>Estimated Budget</i>
<i>Cost estimates should be reevaluated as projects are identified as funded and schedules are identified, as inflation will impact these estimates.</i>	
South Rice Esplanade Improvements - Improvements to the four esplanades along South Rice at Bellaire Boulevard and Bissonnet St. Project to include design and construction of mow strips, additional planting, edging, mulch, and other landscape improvements.	\$ 130,000
9/11 World Trade Center Steel Project Construction - Donations have been received by the Rotary Club to fund the preliminary design of a plaza intended to display pieces of steel from the World Trade Center. The pieces are currently stored in the City's Impound Facility and show signs of damage from the attack on September 11, 2001. Construction costs will be more accurately estimated after preliminary design is completed. Funding for this project will come from non-City of Bellaire sources.	\$ 600,000
Bellaire Town Square Ball Field - Upgrade / Automate Ball Field Lights, Poles, & Netting	\$ 500,000
Bellaire Town Square Tennis Courts - Upgrade / Automate Tennis Court Lighting and Tennis Court Resurfacing	\$ 250,000
Bellaire Town Square Recreation Center Renovation Design - Programming and design of key improvements to the Bellaire Recreation Center Building	\$ 120,000
Bellaire Town Square Recreation Center Renovation Construction - Key improvements to include accessibility upgrades and general renovations	\$ 800,000
Bellaire Town Square Concession Stand Renovation	\$ 50,000
Mulberry Park Tennis Courts - Replace tennis fencing, upgrade and automate lighting and resurface tennis court	\$ 300,000
Mulberry Park Ball Field - Upgrade / Automate Ball Field Lighting	\$ 300,000
Feld Park Renovation Design - Park improvements including parking lot, sidewalks and paths, fencing and sports fields/courts	\$ 150,000
Feld Park Construction - Park improvements including parking lot, sidewalks and paths, fencing and sports fields/courts and ball field lighting	\$ 1,700,000
Vic Driscoll Park Pathway Lighting	\$ 70,000
Trolley Esplanade Renovation - Improvements to include general and specialized lighting, sidewalks and paths, drainage, signage and interpretive graphics, and trolley area improvements in Paseo Park.	\$ 1,000,000
Park Signage Master Plan and Implementation - Funds would include master planning, design and implementation of new signage in City Parks with the goal of improving the overall aesthetics of the parks	\$ 100,000
Library Building - Design and construction of a new library building located along Jessamine Street. The new facility will be part of the overall City of Bellaire campus	\$ 9,800,000
Public Works Building - Funding for possible design and construction of a Public Works facility	\$ 11,500,000

The CIP beyond FY 2020 does not appropriate any funds for projects listed; it is a guideline for planning.



Appendices



Capital Improvement Plan Future Projects

<i>Description</i>	<i>Estimated Budget</i>
Evergreen Park - Per the Evergreen Parks Master Plan, this project includes design and construction of the Park	\$ 5,100,000
ADA improvements - Funding will allow the City of Bellaire to begin correcting accessibility deficiencies after the completion of the ADA assessment and transition plan. Improvement will include but aren't limited to buildings/ facilities, parks, sidewalks, and public areas through out the City	\$ 250,000
Joe Gaither Park Design: If additional park land is acquired, design costs for new park improvements including a playground, irrigation, walkways, benches, lights, picnic area gazebo and other park amenities.	\$ 100,000
Joe Gaither Park Construction: Construction for new park improvements including a playground, irrigation, walkways, benches, lights, picnic area, gazebo and other park amenities.	\$ 500,000
Total Future Projects	\$ 33,320,000

The CIP beyond FY 2020 does not appropriate any funds for projects listed; it is a guideline for planning.

ACCOUNT

A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

ACCOUNT PAYABLE

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNT RECEIVABLE

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government.

ACCOUNTING SYSTEM

The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL ACCOUNTING

A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent.

ACCRUED INTEREST

Interest that has been earned and recorded, but has not been received.

AD VALOREM TAX (See also PROPERTY TAX)

A tax based on value of land and improvements (property tax).

AGENDA

A formal listing of items to be discussed during a public meeting. Agendas for public meetings are posted 72 hours in advance, in compliance with the Open Meetings Act.

APPROPRIATION

An authorization granted by City Council to make expenditures and to incur obligations for specific purpose. Usually limited in amount and as to the time when it may be expended.

ARBITRAGE

With respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn positive arbitrage in connection with tax-exempt bonds.

ASSESSED VALUATION

A valuation set upon real estate or other property by government as a basis for levying taxes. See also TAXABLE VALUE.

ASSETS

Property owned by a government, which has economic value, especially which could be converted to cash.

BALANCE SHEET

A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

BALANCED BUDGET

A budget in which total recurring expenditures for any fiscal year do not exceed total recurring revenues for that same fiscal year.

BASE LEVEL SERVICES

Funding required to meet current service level.

BASIS OF ACCOUNTING

Refers to when revenues and expenditures are recognized in the accounts and reported in the financial records of the City, regardless of the measurement focus applied. Accounting records for governmental fund types are maintained on a modified accrual basis of accounting, with revenue being recorded when available and measurable, and expenditures being recorded when services or goods are received and the liabilities are incurred.

BASIS OF BUDGETING (See also MODIFIED ACCRUAL)

The City's basis for budgeting is the modified accrual basis for governmental funds, including the General Fund. Budgeting for proprietary funds, which includes the Enterprise Fund, is essentially on the full accrual basis. Encumbrances are recognized by both governmental and proprietary funds since encumbrances represent a commitment of funding for goods and services.

BEGINNING BALANCE

The residual non-restricted funds brought forward from the previous fiscal year (ending balance).

BONDS

Debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or formula for determining the interest rate.

BOND DEBT

That portion of indebtedness represented by outstanding bonds.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term is also sometime used to denote

the officially approved expenditure ceiling under which a government and its departments operate.

BUDGET AMENDMENT

A revision of the adopted budget that, when approved, replaces the original provision and increases or decreases the budget appropriation.

BUDGET CALENDAR

The schedule of key dates that a government follows in preparation and adoption of the budget.

BUDGET ENHANCEMENT

A request to enhance current service level beyond current funding.

BUDGET ORDINANCE

Governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

BUDGET PERIOD

The period for which a budget is proposed or a budget ordinance is adopted.

BUDGETARY CONTROL

The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within limitations of available appropriation and available revenues.

BUDGETED FUNDS

Funds for which an annual budgets are legally adopted, as opposed to non-budgeted funds for which annual budgets are not legally adopted. Budgeted funds are typically supported by tax revenues, charges for services, fees, fines, and/or penalties, while non-budgeted funds are typically supported by transfers from other funds, grant revenue, donations, or regulated fees such as municipal court fees.

CAFR

CAFR is an acronym for **comprehensive annual financial report**. See COMPREHENSIVE ANNUAL FINANCIAL REPORT.

CAPITAL IMPROVEMENT PLAN

A comprehensive plan that projects the capital needs of a community. Generally, it is a cyclical process that estimates the needs for a set number of years. Capital Improvements Plans are essential for sound infrastructure and financial planning.

CAPITAL ASSET

An item costing more than \$10,000 and having a useful life of more than four years.

CAPITAL EXPENDITURE

Also called a CAPITAL OUTLAY — An expenditure to acquire a capital asset.

CASH BASIS

A method of accounting in which revenues and expenses are recognized and recorded when received, not necessarily when earned.

CFMPS

CIP is an acronym for **Comprehensive Financial Management Policy Statement**. See COMPREHENSIVE FINANCIAL MANAGEMENT POLICY STATEMENT.

CHARTER

A written instrument setting forth principles and laws of government within boundaries of the City.

CIP

CIP is an acronym for **capital improvement plan**. See CAPITAL IMPROVEMENT PLAN.

CHART OF ACCOUNTS

The classification system used by the City to organize the accounting for various funds.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Comprehensive Annual Financial Report (CAFR) is a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board

COMPREHENSIVE FINANCIAL MANAGEMENT POLICY STATEMENT

Comprehensive Financial Management Policy Statement (CFMPS) is a document where all of the City's financial policies are assembled. Financial policies are statements of principles or goals adopted by the governing body. Bellaire's CFMPS provides guidelines for operational and long range planning, ensuring that the City is financially able to meet its immediate and long-term service objectives.

CONSUMER PRICE INDEX

The Consumer Price Index (CPI) is a measure that examines the weighted average of prices of a basket of consumer goods and services, such as transportation, food and medical care. It is calculated by taking price changes for each item in the predetermined basket of goods and averaging them. Changes in the CPI are used to assess price changes associated with the cost of living; the CPI is one of the most frequently used statistics for identifying periods of inflation or deflation. The CPI is calculated by the U.S. Bureau of Labor Statistics.

CONTINGENCY

Funds set aside in a reserve account for major expenditures or for emergencies.

CPI

CPI is an acronym for **Consumer Price Index**. See CONSUMER PRICE INDEX.

CURRENT ASSETS

Cash and other assets expected to be converted to cash, sold, or consumed within in a year or in the operating cycle.

CURRENT LIABILITIES

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

DEBT SERVICE

The amount of money required for interest and principal payments on an outstanding debt in any given year.

DEBT SERVICE FUND

Also called a SINKING FUND — A fund established to account for the accumulation of resources for the payment of principal and interest on long term debt.

DEBT RATE

The City's property tax rate has two components, the **general rate** which generates property tax revenues used to fund operations and the **debt rate** which generates property tax revenues used to fund the repayment of debt. See PROPERTY TAX RATE.

DEFICIT

The excess of expenditures over revenues during an accounting period; or in the case of Enterprise Funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES

Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached.

DEPRECIATION

A non-cash expense that reduces the value of an asset as a result of wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

EFFECTIVE TAX RATE

The tax rate required to generate the same amount of revenue as in the preceding year on the same properties.

ENCUMBRANCE

Obligations in the form of purchase orders, contracts, or other commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or actual liability is set up, at which point they become expenditures.

ENDING BALANCE

The dollars remaining after current expenditures for operations and debt service are subtracted from the sum of the beginning fund balance and current resources. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

ENTERPRISE FUND

A fund established to account for operations which: (a) finance and operate in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and 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 of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EXPENDITURES

Decreases in net financial resources. They include current operating expenses that require the current or future use of net current assets, debt service, and capital outlay.

FEES

Charges for services.

FEMA

FEMA is an acronym for **Federal Emergency Management Agency**.

FISCAL YEAR

A twelve-month period of time to which the annual budget applies, and at the end of which, the City determines its financial position and results of operation. The fiscal year for the City of Bellaire runs from October 1 to September 30 of the following year.

FIXED ASSETS

Assets of long-term character intended to continue to be held or used. Examples are land, buildings, and improvements such as machinery and equipment.

FIXED COST

Costs which do not change with increases or decreases in the amount of services provided, such as rent.

FRANCHISE

A special privilege granted by a government, permitting the continued use of public property, such as City streets, and usually involving the elements of monopoly and regulation.

FTE

FTE is an acronym for **full-time equivalent**. See FULL TIME EQUIVALENT.

FULL TIME EQUIVALENT

A unit that indicates the workload of a single full-time worker. The concept is used to convert the hours worked by part-time employees into the hours worked by full-time employees. For example, someone who works a half-day would be 0.5 full time equivalents. The City budgets authorized employment positions using full time equivalents. For example, there might be a part-time library assistant position budgeted as 0.5 FTE, which would be the equivalent of one-half of a full time employee.

FUND

A fiscal and accounting entity with a self-balancing set of accounts. It records cash and other financial resources, all related liabilities, residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE

The balance of net financial resources that is spendable or available. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

FUND BALANCE POLICY

A policy requiring a minimum fund balance to be kept in reserve. Fund balances over the policy requirements may be appropriated in the budget.

FUNDING SOURCE

Specifically identified dollars allocated to meet budgeted requirements.

FY (as in FY 2019)

FY is an acronym for **fiscal year**. See FISCAL YEAR.

GAAP

FY is an acronym for **generally accepted accounting principles**. See GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

GENERAL FIXED ASSETS

Capital assets that are not assets of any particular fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental funds (as opposed to proprietary funds).

GENERAL FUND

A fund established to account for all financial resources except those required to be accounted for in another fund. Examples of General Fund departments include Parks, Facilities and Recreation, Fire Department, Library, Finance and Municipal Court, Streets and Drainage, Development Services, and Police Department.

GENERAL OBLIGATION BONDS (G.O. BONDS)

Bonds secured by the full faith and credit of the issuer. General obligation bonds issued by local units of government are secured by a pledge of the issuer's ad valorem taxing power. They are usually issued to pay for general capital improvements such as parks and streets.

GENERAL RATE

The City's property tax rate has two components, the **general rate** which generates property tax revenues used to fund operations and the **debt rate** which generates property tax revenues used to fund the repayment of debt. The General Rate is sometimes referred to as the Maintenance and Operations Rate, or M&O Rate. See PROPERTY TAX RATE.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

The uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

GEOGRAPHIC INFORMATION SYSTEM

A system is designed to capture, store, manipulate, analyze, manage, and present all types of spatial or geographical data allowing one to visualize, question, analyze, and interpret data to understand relationships, patterns, and trends.

GIS

GIS is an acronym for **Geographic Information System**. See GEOGRAPHIC INFORMATION SYSTEM.

GOVERNMENTAL ACCOUNTING

The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of government.

GOVERNMENTAL ACCOUNTING STANDARD BOARD (GASB)

The governing body that sets accounting standards specifically for governmental entities at the state and local level.

GOVERNMENTAL FINANCE OFFICERS ASSOCIATION (GFOA)

Professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of government financial resources.

GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: general funds, special revenue funds, debt service funds, capital projects funds, and permanent funds.

GRANT

A contribution by one government unit or funding source to another unit. The contribution is usually made to aid in a specified function (for example, education), but it is sometimes also for general purposes.

HOME RULE CHARTER

Texas cities operate under two different categories of local government: 1) General Law; and Home Rule. Texas law grants General Law cities limited specific authority. Cities under 5,000 in population are required to be General Law cities. Cities over 5,000 in population can adopt a Home Rule Charter which defines the structure, power, duties, and authority of the local government. Rather than looking to state statutes to determine what they may do, as General Law cities must do, Home Rule cities look to their local charters to determine what they may do. A Home Rule city may generally take any action that is not prohibited by the Texas Constitution or statutes as long as the authority is granted in the charter of the city. Home Rule is essentially the privilege of citizens at the grass roots level to manage their own affairs with minimal interference from the State.

INCOME

A term used in proprietary fund-type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

INFRASTRUCTURE

Immovable fixed assets having value only to the governmental unit. Common examples of infrastructure include roads, sidewalks, bridges, and streetlights.

INTERGOVERNMENTAL REVENUE

Revenue received from another governmental unit for a specific purpose.

INTERNAL CONTROLS

Processes designed to assure achievement of an organization's objectives in operational effectiveness and efficiency, reliable financial reporting, loss prevention, and compliance with laws, regulations, and policies.

INVESTMENTS

Securities and real estate held for production of revenue in the form of interest, dividend, rental, or lease payments. The term does not include fixed assets used in governmental operations.

LEASE/PURCHASE

A financing tool utilized to fund large capital outlays where the city may not have cash immediately available for purchase. This arrangement allows the city to use the item while payments are being made.

LED

LED is an acronym for **light emitting diode**. See LIGHT EMITTING DIODE.

LEVY

To impose taxes or special assessments. The total of taxes or special assessments imposed by a governmental unit.

LIABILITIES

Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.

LIGHT EMITTING DIODE

A two-lead semiconductor light source. Light emitting diodes (LEDs) emit light through the process of electroluminescence when suitable voltage is applied. LEDs have many advantages over traditional incandescent light sources including lower energy consumption, longer lifetime, improved physical robustness, smaller size, and faster switching. LEDs are now used in applications as diverse as aviation lighting, automotive headlamps, advertising, general lighting, traffic signals, street lighting, and camera flashes.

LONG-TERM DEBT

Debt with a maturity of more than one year.

LINE ITEM BUDGET

A budget format in which departmental outlays are grouped according to the items that will be purchased with one item or group of items on each line.

MAJOR FUNDS

Generally accepted accounting principles (GAAP) govern important aspects of fund financial statements. GAAP requires each fund statement to report separate columns for the general fund and for other major governmental and enterprise funds. Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds. Any other fund may also be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users. All other funds are non-major funds and they should be reported in the aggregate in a separate column. See also NON-MAJOR FUNDS.

MODIFIED ACCRUAL

City of Bellaire's governmental funds are budgeted using the modified accrual basis, with revenues recognized when they become measurable. Revenue is "measurable" when the amount of the transaction can be reasonably determined. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred and is expected to be liquidated within 60 days.

NON-BUDGETED FUNDS

Funds for which an annual budgets are not legally adopted, as opposed to budgeted funds for which annual budgets are legally adopted. Budgeted funds are typically supported by tax revenues, charges for services, fees, fines, and/or penalties, while non-budgeted funds are typically supported by transfers from other funds, grant revenue, donations, or regulated fees such as municipal court fees. The resources supporting non-budgeted funds are typically either transfers that were budgeted as expenditures at a budgeted fund or revenues that are restricted by third parties such as grant revenue, donations, or regulated fees.

NON-MAJOR FUNDS

Any funds not considered a major fund. See also MAJOR FUNDS.

NON-RECURRING REVENUE

One-time windfall revenue that is budgeted only for one fiscal year.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them.

ORDINANCE

A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the City.

PROJECTION

A forecast of future trends in the operation of financial activities done through the remainder of the fiscal year to gain a better picture of the City's finances.

PROPERTY TAX

An annual or semi-annual tax paid to one or more governmental jurisdictions based on the real and personal property's assessed valuation and the tax rate, done in compliance with the State Property Tax Code.

PROPERTY TAX RATE

The rate applied to the taxable value of property to determine the property taxes due. The City's property tax rate has two components, the **general tax rate** which generates property tax revenues used to fund operations and the **debt tax rate** which generates property tax revenues used to fund the repayment of debt. Property tax rates are commonly presented as the amount of tax levied for each \$100 of assessed valuation.

PROPRIETARY FUNDS

Funds generally used to account for a government's ongoing organizations and activities that are similar to businesses found in the private sector. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges or on a cost reimbursement basis. There are two types of proprietary funds: enterprise funds (used to account for any activity for which a fee is charged to external users for goods or services); and internal service funds (used to account for the provision of goods or services by one department to other departments of a governmental unit). See ENTERPRISE FUND.

RATINGS

Designations used by credit rating agencies to give relative indications of credit quality.

REFUNDING BONDS

Bonds issued to retire bonds already outstanding.

RESERVE

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

RESOLUTION

A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

REVENUE

Revenue is (1) an increase in a governmental fund's net current assets from other than expenditure refunds and residual equity or (2) an increase in a proprietary fund's net total assets from other than expense refunds, capital contributions, and residual equity transfers.

ROLLBACK RATE

The highest tax rate an entity may adopt without being subject to a rollback election.

SCADA

SCADA is an acronym for **Supervisory Control and Data Acquisition**. See SUPERVISORY CONTROL AND DATA ACQUISITION.

SPECIAL REVENUE FUND

A Fund used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

STRUCTURAL BALANCE

The state at which current revenue sufficiently supports current expenditures.

SUPERVISORY CONTROL AND DATA ACQUISITION

An industrial computer system that monitors and controls a process. Supervisory control and data acquisition systems (also known as SCADA systems) are used to monitor and control a plant or equipment in industries such as telecommunications, water and waste control, energy, oil and gas refining and transportation. A SCADA system gathers information, such as where a leak on a pipeline has occurred and transfers the information back to a central site. SCADA systems frequently are used to manage processing systems that include geographically disbursed components.

TAX LEVY

The total amount to be raised by general property taxes for intentions specified in the Tax Levy Ordinance.

TAX RATE

The amount of tax levied for each \$100 of assessed valuation.

TAXABLE VALUE

A valuation to which the property tax rate is applied to calculate property taxes. The Taxable value of property is generally equal to the assessed valuation less any qualifying exemptions (such as a homestead exemption).

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments, or charges for services rendered, such as sewer service.

TBD

TBD is an acronym for **to be determined**.

TRANSFERS

Authorized exchanges of cash or other resources between funds.

WORKING CAPITAL

Working capital is defined as current assets minus current liabilities. The measure of working capital indicates the relatively liquid portion of total enterprise fund capital, which constitutes a margin or buffer for meeting obligations. Adequate levels of working capital in an enterprise fund mitigates current and future risks (e.g., revenue shortfalls and unanticipated expenses) and ensures stable services and fees.

YIELD

The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

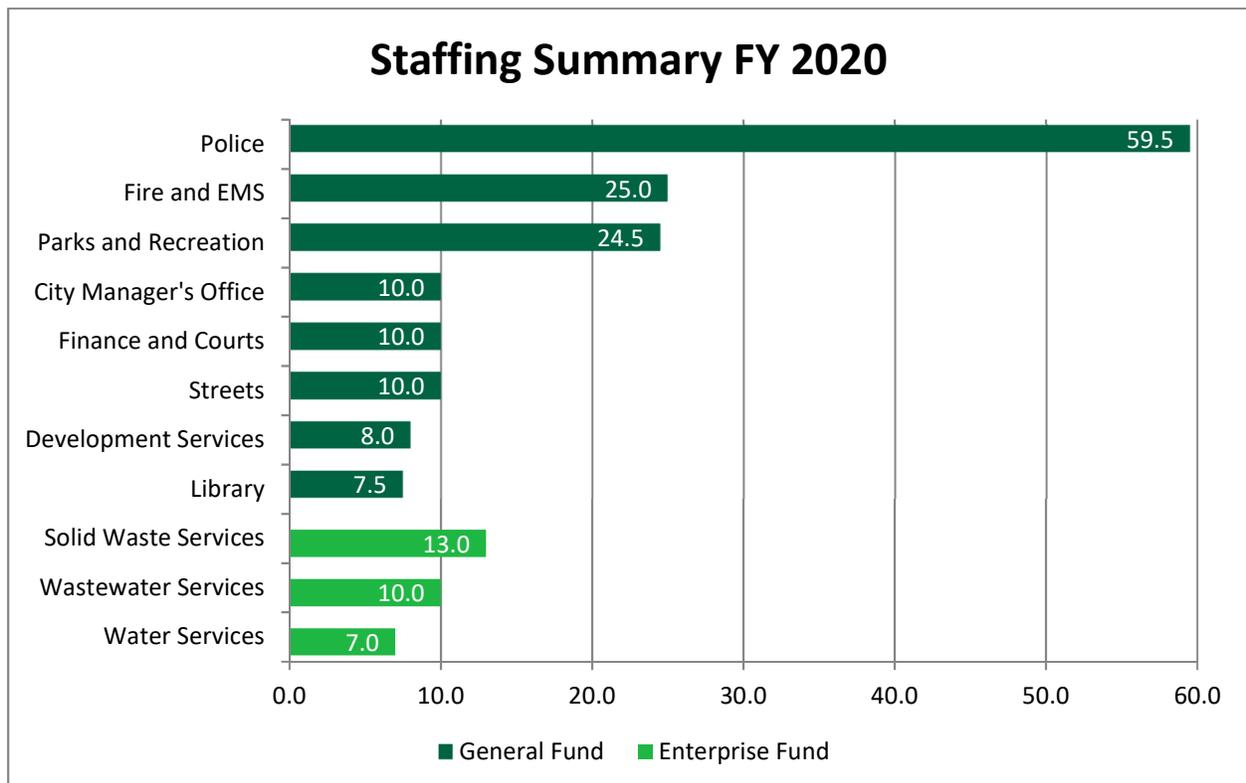
Updates

The total proposed full-time equivalent (FTE) count proposed for fiscal year 2020 has increased by one over fiscal year 2019. This is the first overall increase in FTEs since fiscal year 2016 despite growth in overall revenues and city services. The increase is in the Fire department part-time personnel where we are now budgeting 1.5 part-time firefighters instead of 1.0 and we are budgeting 0.5 part-time fire inspectors instead of none. This increase in part-time FTE count better aligns the formal FTE count with part-time hours worked in recent years.

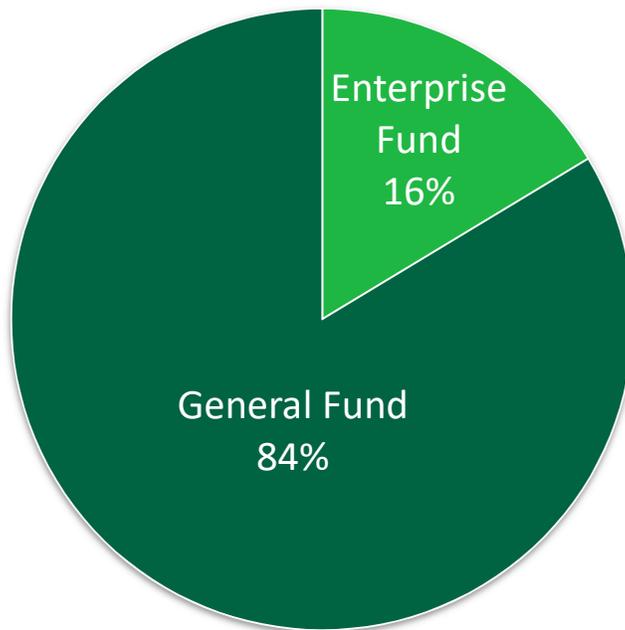
This year’s staffing also includes the transfer of a project manager position from the Parks, Recreation, and Facilities department to the Public Works – Streets department as the municipal facilities project will be complete by fiscal year-end 2019 and near-term future capital projects will be heavily focused on streets and drainage.

The proposed fiscal year 2020 general, fire, and police pay plans include a 1.5% general wage increase, or cost of living (COLA) adjustment. The fiscal year 2020 budget assumes no city-wide “STEP” increases for employees. Typically, each year employees move one STEP up the pay grade (for example, from STEP A to STEP B), which generally results in an approximate 3.5% increase in pay.

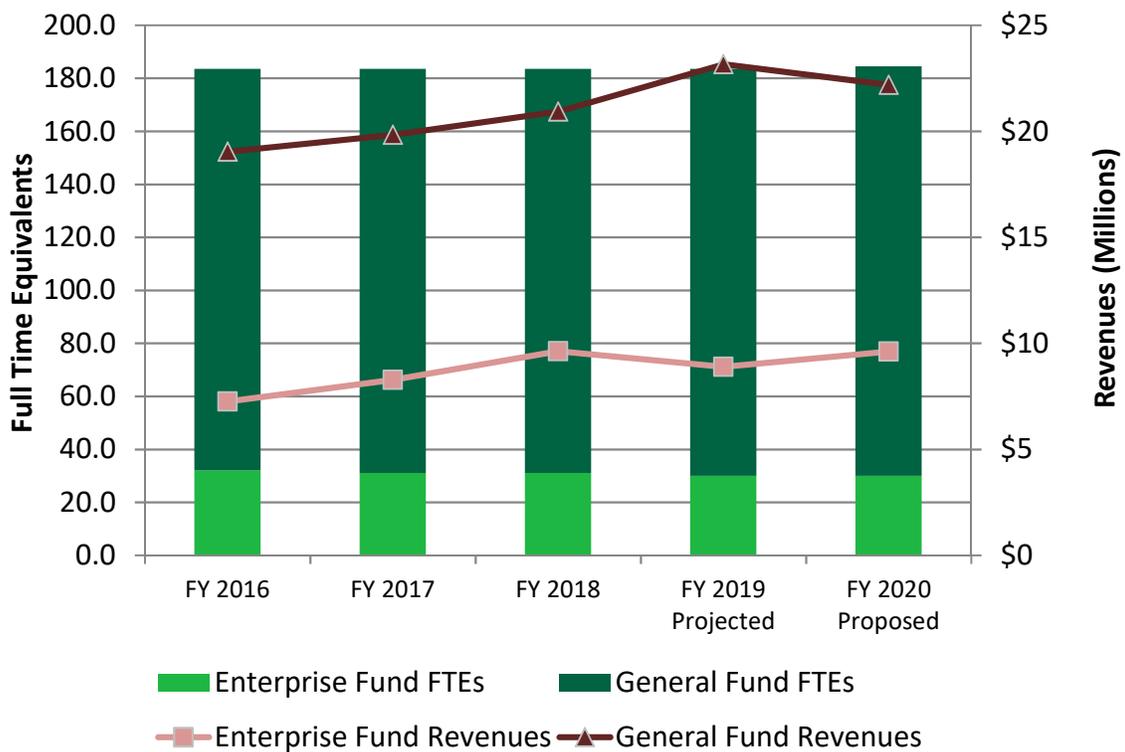
For fiscal year 2020, we have included the seasonal pay plan in the budget book. This reflects the hourly pay earned by seasonal employees.



Full-Time Equivalents by Fund



Full Time Equivalents and Revenues



City of Bellaire Staffing Position Summary

Position	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Proposed	Grade
City Manager	1.0	1.0	1.0	n/a
City Clerk	1.0	1.0	1.0	n/a
Assistant City Manager	1.0	1.0	1.0	117
Director of Human Resources	1.0	0.0	0.0	115
Director of Information Technology	1.0	1.0	1.0	115
Administrative Services Manager - CMO	1.0	0.0	0.0	113
Community Relations Administrator	0.0	1.0	1.0	113
Human Resources Manager	0.0	1.0	1.0	113
Project Manager	1.0	0.0	0.0	113
Senior Information Technology Technician	0.0	0.0	1.0	110
Human Resources Generalist	1.0	0.0	1.0	109
Executive Assistant to the City Manager	1.0	1.0	1.0	109
Information Technology Technician	1.0	1.0	0.0	109
Human Resources Specialist	0.0	1.0	0.0	108
Receptionist	1.0	1.0	1.0	102
Total City Manager's Office	11.0	10.0	10.0	
Chief Financial Officer	1.0	1.0	1.0	117
Assistant Director of Finance	1.0	1.0	1.0	114
Senior Accountant	1.0	1.0	1.0	111
Senior Management Analyst	1.0	1.0	1.0	111
Senior Purchasing/Contract Coordinator	0.0	0.0	1.0	111
Court Clerk	1.0	1.0	1.0	110
Purchasing/Contract Coordinator	1.0	1.0	0.0	110
Payroll/Department Specialist	1.0	1.0	1.0	108
Accounts Payable Technician	1.0	1.0	1.0	107
Assistant Court Clerk	2.0	2.0	2.0	104
Total Finance	10.0	10.0	10.0	
Director of Development Services	1.0	1.0	1.0	114
Assistant Director of Development Services	0.0	1.0	1.0	113
Building Official	1.0	1.0	1.0	112
Development Services Manager	1.0	0.0	0.0	112
Development Review Coordinator	0.0	0.0	1.0	109
Planner	1.0	0.0	0.0	109
Administrative Assistant	0.0	0.0	1.0	108
Code Compliance Officer	0.0	1.0	1.0	108
Development Services Coordinator	0.0	1.0	0.0	108
Zoning/Health Code Enforcement Officer	1.0	0.0	0.0	108
Permit Technician II	0.0	1.0	1.0	106
Planning and Zoning Secretary	1.0	0.0	0.0	106
Administrative Secretary	0.0	1.0	0.0	105
Permit Technician I	2.0	1.0	1.0	105
Total Development Services	8.0	8.0	8.0	

City of Bellaire Staffing Position Summary

Position	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Proposed	Grade
Fire Chief	1.0	1.0	1.0	116
Assistant Chief/Fire Marshal	1.0	1.0	1.0	F6
Fire Shift Commander	3.0	3.0	3.0	F5
Fire Lieutenant	3.0	3.0	3.0	F4
Firefighter/Paramedic	14.0	14.0	14.0	F2
Firefighter/EMT	1.0	1.0	1.0	F1
Total Full-time Fire	23.0	23.0	23.0	
Part-time Fire Inspector	0.0	0.0	0.5	F2
Part-time Firefighter/Paramedic	1.0	1.0	0.0	F2
Part-time Firefighter/EMT	0.0	0.0	1.5	F1
Total Part-time Fire	1.0	1.0	2.0	
Total Fire	24.0	24.0	25.0	
Police Chief	1.0	1.0	1.0	117
Communications Supervisor	1.0	1.0	1.0	111
Communications Officer	9.0	9.0	9.0	107
Jail Attendant	1.0	1.0	1.0	107
Police Technician	1.0	1.0	1.0	107
Records Technician	1.0	1.0	1.0	107
Animal Control Officer	1.0	1.0	1.0	106
Administrative Secretary	1.0	1.0	1.0	105
Police Clerk	1.0	1.0	1.0	104
Assistant Police Chief	1.0	1.0	1.0	P6
Manager Information Services	1.0	1.0	1.0	P5
Police Lieutenant	2.0	2.0	2.0	P5
Detective Sergeant	0.0	0.0	0.0	P4
Police Sergeant	3.0	3.0	3.0	P4
Community Resource Officer	1.0	1.0	1.0	P3
Police Corporal	3.0	3.0	4.0	P3
Police Detective - Rotating	1.0	1.0	1.0	P3
Police Detective	3.0	3.0	3.0	P3
Warrant Officer	1.0	1.0	1.0	P3
Police Officer	21.0	21.0	21.0	P2
Police Officer - Motorcycle	2.0	2.0	1.0	P2
Total Full-time Police	56.0	56.0	56.0	
Part-time Communications Officer	1.5	1.5	1.5	107
Part-time Court Bailiff	1.0	1.0	1.0	P2
Part-time Police Officer	1.0	1.0	1.0	P2
Total Part-time Police	3.5	3.5	3.5	
Total Police	59.5	59.5	59.5	

City of Bellaire Staffing Position Summary

Position	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Proposed	Grade
Director of Library	1.0	1.0	1.0	114
Assistant Director of Library	1.0	1.0	1.0	111
Librarian	1.0	1.0	1.0	109
Library Support Technician	1.0	1.0	2.0	105
Library Assistant	3.0	3.0	2.0	104
Total Full-time Library	7.0	7.0	7.0	
Part-time Library Assistant	0.5	0.5	0.5	104
Total Part-time Library	0.5	0.5	0.5	
Total Library	7.5	7.5	7.5	
Director of Public Works	1.0	1.0	1.0	115
Assistant Director of Public Works	0.0	1.0	1.0	113
Project Manager	0.0	0.0	1.0	113
Capital Projects Manager	0.0	1.0	1.0	112
Special Projects Manager	1.0	0.0	0.0	112
Foreman	0.0	1.0	1.0	109
Crew Leader	2.0	1.0	1.0	108
Administrative Secretary	1.0	1.0	1.0	105
Equipment Operator I	2.0	2.0	2.0	105
Laborer	1.0	1.0	1.0	101
Total Public Works	8.0	9.0	10.0	
Director of Parks, Recreation, and Facilities	1.0	1.0	1.0	115
Assistant Director of Parks, Recreation, and Facilities	1.0	0.0	0.0	113
Project Manager	0.0	1.0	0.0	113
Facilities Superintendent	1.0	1.0	1.0	112
Parks Superintendent	1.0	1.0	1.0	112
Recreation Superintendent	0.0	1.0	1.0	112
Athletics and Youth Program Superintendent	1.0	0.0	0.0	111
Recreation Supervisor II	0.0	1.0	1.0	111
Aquatics Supervisor	1.0	1.0	1.0	110
Recreation Supervisor	2.0	2.0	2.0	110
Senior Administrative Assistant	1.0	0.0	0.0	109
Administrative Assistant	0.0	1.0	1.0	108
Crew Leader (Parks)	1.0	1.0	1.0	108
Senior Building Maintenance Technician	0.0	0.0	1.0	103
Building Maintenance Technician	0.0	2.0	1.0	102
Parks Maintenance Technician	2.0	2.0	2.0	102
Custodian	2.0	0.0	0.0	101
Total Full-time Parks, Recreation, and Facilities	14.0	15.0	14.0	

City of Bellaire Staffing Position Summary

Position	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Proposed	Grade
Part-time Lifeguard	6.0	6.0	6.0	n/a
Part-time Pool Manager	0.5	0.5	0.5	n/a
Part-time Recreation Aide	3.5	3.5	3.5	n/a
Part-time Administrative Secretary	0.5	0.5	0.5	105
Total Part-time Parks, Recreation, and Facilities	10.5	10.5	10.5	
Total Parks, Recreation, and Facilities	24.5	25.5	24.5	
Total General Fund Full Time Equivalents	152.5	153.5	154.5	
Construction Superintendent	0.0	0.0	1.0	112
Utilities Superintendent	1.0	1.0	0.0	112
Plant Operator	1.0	1.0	1.0	107
Utility Billing/Collections Representative	0.0	2.0	2.0	107
Utility Billing Technician	1.0	0.0	0.0	107
Utility Collections Technician	1.0	0.0	0.0	107
Laborer	4.0	3.0	3.0	101
Total Water Services	8.0	7.0	7.0	
Chief Plant Operator	1.0	1.0	1.0	111
Foreman (Utilities)	1.0	1.0	1.0	109
Administrative Assistant	0.0	0.0	1.0	108
Plant Operator	2.0	2.0	2.0	107
Equipment Operator II	1.0	1.0	1.0	106
Administrative Secretary	1.0	1.0	0.0	105
Equipment Operator I	3.0	3.0	2.0	105
Laborer	1.0	1.0	2.0	101
Total Wastewater Services	10.0	10.0	10.0	
Solid Waste Superintendent	1.0	1.0	1.0	112
Foreman	1.0	1.0	1.0	109
Crew Leader	0.0	0.0	1.0	108
Equipment Operator I	5.0	5.0	4.0	105
Laborer	6.0	6.0	6.0	101
Total Solid Waste Services	13.0	13.0	13.0	
Total Enterprise Fund Full Time Equivalents	31.0	30.0	30.0	
Total Full Time Equivalents	183.5	183.5	184.5	

City of Bellaire

GENERAL PAY PLAN

Effective FY 2020

GRADE	JOB TITLE	PAY FREQUENCY	STEPS											
			A	B	C	D	E	F	G	H	I	J	K	L
100.00		Annual	23,988.00	24,827.00	25,696.00	26,596.00	27,526.00	28,490.00	29,486.00	30,519.00	31,586.00	32,693.00	33,837.00	35,021.00
		Monthly	1,999.00	2,068.92	2,141.33	2,216.33	2,293.83	2,374.17	2,457.17	2,543.25	2,632.17	2,724.42	2,819.75	2,918.42
		Bi-Weekly	922.62	954.88	988.31	1,022.92	1,058.69	1,095.77	1,134.08	1,173.81	1,214.85	1,257.42	1,301.42	1,346.96
		Hourly	11.53	11.94	12.35	12.79	13.23	13.70	14.18	14.67	15.19	15.72	16.27	16.84
101.00	Laborer	Annual	25,635.00	26,533.00	27,461.00	28,422.00	29,417.00	30,446.00	31,512.00	32,614.00	33,756.00	34,938.00	36,161.00	37,426.00
		Monthly	2,136.25	2,211.08	2,288.42	2,368.50	2,451.42	2,537.17	2,626.00	2,717.83	2,813.00	2,911.50	3,013.42	3,118.83
		Bi-Weekly	985.96	1,020.50	1,056.19	1,093.15	1,131.42	1,171.00	1,212.00	1,254.38	1,298.31	1,343.77	1,390.81	1,439.46
		Hourly	12.32	12.76	13.20	13.66	14.14	14.64	15.15	15.68	16.23	16.80	17.39	17.99
102.00	Building Maintenance Technician Parks Maintenance Technician Receptionist	Annual	29,262.00	30,285.00	31,346.00	32,443.00	33,578.00	34,752.00	35,980.00	37,240.00	38,543.00	39,892.00	41,289.00	42,734.00
		Monthly	2,438.50	2,523.75	2,612.17	2,703.58	2,798.17	2,896.00	2,998.33	3,103.33	3,211.92	3,324.33	3,440.75	3,561.17
		Bi-Weekly	1,125.46	1,164.81	1,205.62	1,247.81	1,291.46	1,336.62	1,383.85	1,432.31	1,482.42	1,534.31	1,588.04	1,643.62
		Hourly	14.07	14.56	15.07	15.60	16.14	16.71	17.30	17.90	18.53	19.18	19.85	20.55
103.00	Senior Building Maintenance Technician	Annual	30,725.00	31,799.00	32,913.00	34,064.00	35,257.00	36,491.00	37,780.00	39,101.00	40,471.00	41,887.00	43,353.00	44,871.00
		Monthly	2,560.42	2,649.92	2,742.75	2,838.67	2,938.08	3,040.92	3,148.33	3,258.42	3,372.58	3,490.58	3,612.75	3,739.25
		Bi-Weekly	1,181.73	1,223.04	1,265.88	1,310.15	1,356.04	1,403.50	1,453.08	1,503.88	1,556.58	1,611.04	1,667.42	1,725.81
		Hourly	14.77	15.29	15.82	16.38	16.95	17.54	18.16	18.80	19.46	20.14	20.84	21.57
104.00	Assistant Court Clerk Library Assistant Police Clerk	Annual	32,260.00	33,390.00	34,558.00	35,767.00	37,019.00	38,315.00	39,669.00	41,056.00	42,493.00	43,981.00	45,520.00	47,113.00
		Monthly	2,688.33	2,782.50	2,879.83	2,980.58	3,084.92	3,192.92	3,305.75	3,421.33	3,541.08	3,665.08	3,793.33	3,926.08
		Bi-Weekly	1,240.77	1,284.23	1,329.15	1,375.65	1,423.81	1,473.65	1,525.73	1,579.08	1,634.35	1,691.58	1,750.77	1,812.04
		Hourly	15.51	16.05	16.61	17.20	17.80	18.42	19.07	19.74	20.43	21.14	21.88	22.65
105.00	Administrative Secretary Equipment Operator I Library Support Technician Permit Technician I	Annual	33,874.00	35,059.00	36,286.00	37,555.00	38,870.00	40,231.00	41,652.00	43,110.00	44,618.00	46,180.00	47,796.00	49,470.00
		Monthly	2,822.83	2,921.58	3,023.83	3,129.58	3,239.17	3,352.58	3,471.00	3,592.50	3,718.17	3,848.33	3,983.00	4,122.50
		Bi-Weekly	1,302.85	1,348.42	1,395.62	1,444.42	1,495.00	1,547.35	1,602.00	1,658.08	1,716.08	1,776.15	1,838.31	1,902.69
		Hourly	16.29	16.86	17.45	18.06	18.69	19.34	20.03	20.73	21.45	22.20	22.98	23.78
106.00	Animal Control Officer Equipment Operator II Permit Technician II	Annual	35,567.00	36,812.00	38,100.00	39,434.00	40,815.00	42,243.00	43,734.00	45,265.00	46,850.00	48,488.00	50,186.00	51,942.00
		Monthly	2,963.92	3,067.67	3,175.00	3,286.17	3,401.25	3,520.25	3,644.50	3,772.08	3,904.17	4,040.67	4,182.17	4,328.50
		Bi-Weekly	1,367.96	1,415.85	1,465.38	1,516.69	1,569.81	1,624.73	1,682.08	1,740.96	1,801.92	1,864.92	1,930.23	1,997.77
		Hourly	17.10	17.70	18.32	18.96	19.62	20.31	21.03	21.76	22.52	23.31	24.13	24.97
107.00	Accounts Payable Technician Communications Officer Jail Attendant Plant Operator Police Technician Records Technician Utility Billing/Collections Representative	Annual	38,052.00	39,384.00	40,761.00	42,188.00	43,664.00	45,192.00	46,789.00	48,427.00	50,121.00	51,876.00	53,691.00	55,571.00
		Monthly	3,171.00	3,282.00	3,396.75	3,515.67	3,638.67	3,766.00	3,899.08	4,035.58	4,176.75	4,323.00	4,474.25	4,630.92
		Bi-Weekly	1,463.54	1,514.77	1,567.73	1,622.62	1,679.38	1,738.15	1,799.58	1,862.58	1,927.73	1,995.23	2,065.04	2,137.35
		Hourly	18.29	18.93	19.60	20.28	20.99	21.73	22.49	23.28	24.10	24.94	25.81	26.72

City of Bellaire

GENERAL PAY PLAN

Effective FY 2020

GRADE	JOB TITLE	PAY FREQUENCY	STEPS											
			A	B	C	D	E	F	G	H	I	J	K	L
108.00	Administrative Assistant	Annual	42,141.00	43,617.00	45,144.00	46,724.00	48,359.00	50,051.00	51,818.00	53,632.00	55,510.00	57,453.00	59,463.00	61,545.00
	Code Compliance Officer	Monthly	3,511.75	3,634.75	3,762.00	3,893.67	4,029.92	4,170.92	4,318.17	4,469.33	4,625.83	4,787.75	4,955.25	5,128.75
	Crew Leader	Bi-Weekly	1,620.81	1,677.58	1,736.31	1,797.08	1,859.96	1,925.04	1,993.00	2,062.77	2,135.00	2,209.73	2,287.04	2,367.12
	Human Resources Specialist	Hourly	20.26	20.97	21.70	22.46	23.25	24.06	24.91	25.78	26.69	27.62	28.59	29.59
	Payroll/Department Specialist													
109.00	Development Review Coordinator	Annual	48,278.00	49,968.00	51,716.00	53,527.00	55,400.00	57,339.00	59,364.00	61,441.00	63,591.00	65,818.00	68,121.00	70,505.00
	Executive Assistant to the City Manager	Monthly	4,023.17	4,164.00	4,309.67	4,460.58	4,616.67	4,778.25	4,947.00	5,120.08	5,299.25	5,484.83	5,676.75	5,875.42
	Foreman	Bi-Weekly	1,856.85	1,921.85	1,989.08	2,058.73	2,130.77	2,205.35	2,283.23	2,363.12	2,445.81	2,531.46	2,620.04	2,711.73
	Human Resources Generalist	Hourly	23.21	24.02	24.86	25.73	26.63	27.57	28.54	29.54	30.57	31.64	32.75	33.90
	Librarian													
110.00	Aquatics Supervisor	Annual	53,551.00	55,425.00	57,365.00	59,373.00	61,451.00	63,602.00	65,848.00	68,153.00	70,539.00	73,006.00	75,562.00	78,206.00
	Court Clerk	Monthly	4,462.58	4,618.75	4,780.42	4,947.75	5,120.92	5,300.17	5,487.33	5,679.42	5,878.25	6,083.83	6,296.83	6,517.17
	Recreation Supervisor	Bi-Weekly	2,059.65	2,131.73	2,206.35	2,283.58	2,363.50	2,446.23	2,532.62	2,621.27	2,713.04	2,807.92	2,906.23	3,007.92
	Senior Information Technology Technician	Hourly	25.75	26.65	27.58	28.54	29.54	30.58	31.66	32.77	33.91	35.10	36.33	37.60
111.00	Assistant Director of Library	Annual	61,253.00	63,397.00	65,616.00	67,912.00	70,289.00	72,750.00	75,319.00	77,956.00	80,683.00	83,507.00	86,430.00	89,454.00
	Chief Plant Operator	Monthly	5,104.42	5,283.08	5,468.00	5,659.33	5,857.42	6,062.50	6,276.58	6,496.33	6,723.58	6,958.92	7,202.50	7,454.50
	Communications Supervisor	Bi-Weekly	2,355.88	2,438.35	2,523.69	2,612.00	2,703.42	2,798.08	2,896.88	2,998.31	3,103.19	3,211.81	3,324.23	3,440.54
	Recreation Supervisor II	Hourly	29.45	30.48	31.55	32.65	33.79	34.98	36.21	37.48	38.79	40.15	41.55	43.01
	Senior Accountant													
	Senior Management Analyst													
	Senior Purchasing/Contract Coordinator													
112.00	Building Official	Annual	68,733.00	71,139.00	73,629.00	76,206.00	78,873.00	81,633.00	84,517.00	87,474.00	90,536.00	93,704.00	96,985.00	100,379.00
	Capital Projects Manager	Monthly	5,727.75	5,928.25	6,135.75	6,350.50	6,572.75	6,802.75	7,043.08	7,289.50	7,544.67	7,808.67	8,082.08	8,364.92
	Construction Superintendent	Bi-Weekly	2,643.58	2,736.12	2,831.88	2,931.00	3,033.58	3,139.73	3,250.65	3,364.38	3,482.15	3,604.00	3,730.19	3,860.73
	Facilities Superintendent	Hourly	33.04	34.20	35.40	36.64	37.92	39.25	40.63	42.05	43.53	45.05	46.63	48.26
	Parks Superintendent													
	Recreation Superintendent Solid Waste Superintendent													
113.00	Administrative Services Manager	Annual	79,472.00	82,253.00	85,132.00	88,112.00	91,195.00	94,387.00	97,721.00	101,141.00	104,682.00	108,345.00	112,137.00	116,061.00
	Assistant Director of Development Services	Monthly	6,622.67	6,854.42	7,094.33	7,342.67	7,599.58	7,865.58	8,143.42	8,428.42	8,723.50	9,028.75	9,344.75	9,671.75
	Assistant Director of Public Works	Bi-Weekly	3,056.62	3,163.58	3,274.31	3,388.92	3,507.50	3,630.27	3,758.50	3,890.04	4,026.23	4,167.12	4,312.96	4,463.88
	Community Relations Administrator	Hourly	38.21	39.54	40.93	42.36	43.84	45.38	46.98	48.63	50.33	52.09	53.91	55.80
	Human Resources Manager Project Manager													

City of Bellaire

GENERAL PAY PLAN

Effective FY 2020

GRADE	JOB TITLE	PAY FREQUENCY	STEPS											
			A	B	C	D	E	F	G	H	I	J	K	L
114.00	Assistant Director of Finance	Annual	98,224.00	101,662.00	105,219.00	108,902.00	112,714.00	116,659.00	120,778.00	125,007.00	129,381.00	133,909.00	138,596.00	143,447.00
	Director of Development Services	Monthly	8,185.33	8,471.83	8,768.25	9,075.17	9,392.83	9,721.58	10,064.83	10,417.25	10,781.75	11,159.08	11,549.67	11,953.92
	Director of Library	Bi-Weekly	3,777.85	3,910.08	4,046.88	4,188.54	4,335.15	4,486.88	4,645.31	4,807.96	4,976.19	5,150.35	5,330.62	5,517.19
		Hourly	47.22	48.88	50.59	52.36	54.19	56.09	58.07	60.10	62.20	64.38	66.63	68.96
115.00	Director of Information Technology	Annual	103,135.00	106,745.00	110,480.00	114,346.00	118,349.00	122,492.00	126,818.00	131,256.00	135,850.00	140,605.00	145,526.00	150,618.00
	Director of Parks, Recreation, and Facilities	Monthly	8,594.58	8,895.42	9,206.67	9,528.83	9,862.42	10,207.67	10,568.17	10,938.00	11,320.83	11,717.08	12,127.17	12,551.50
	Director of Public Works	Bi-Weekly	3,966.73	4,105.58	4,249.23	4,397.92	4,551.88	4,711.23	4,877.62	5,048.31	5,225.00	5,407.88	5,597.15	5,793.00
		Hourly	49.58	51.32	53.12	54.97	56.90	58.89	60.97	63.10	65.31	67.60	69.96	72.41
116.00	Fire Chief	Annual	115,316.00	119,351.00	123,529.00	127,853.00	132,327.00	136,960.00	141,796.00	146,758.00	151,895.00	157,211.00	162,714.00	168,409.00
		Monthly	9,609.67	9,945.92	10,294.08	10,654.42	11,027.25	11,413.33	11,816.33	12,229.83	12,657.92	13,100.92	13,559.50	14,034.08
		Bi-Weekly	4,435.23	4,590.42	4,751.12	4,917.42	5,089.50	5,267.69	5,453.69	5,644.54	5,842.12	6,046.58	6,258.23	6,477.27
		Hourly	55.44	57.38	59.39	61.47	63.62	65.85	68.17	70.56	73.03	75.58	78.23	80.97
117.00	Assistant City Manager	Annual	122,192.00	126,468.00	130,895.00	135,477.00	140,218.00	145,126.00	150,251.00	155,510.00	160,953.00	166,586.00	172,417.00	178,451.00
	Chief Financial Officer	Monthly	10,182.67	10,539.00	10,907.92	11,289.75	11,684.83	12,093.83	12,520.92	12,959.17	13,412.75	13,882.17	14,368.08	14,870.92
	Police Chief	Bi-Weekly	4,699.69	4,864.15	5,034.42	5,210.65	5,393.00	5,581.77	5,778.88	5,981.15	6,190.50	6,407.15	6,631.42	6,863.50
		Hourly	58.75	60.80	62.93	65.13	67.41	69.77	72.24	74.76	77.38	80.09	82.89	85.79

City of Bellaire

FIRE PAY PLAN Effective FY 2020

GRADE	JOB TITLE	PAY FREQUENCY	STEPS									
			A	B	C	D	E	F	G	H	I	J
F1	Fire Fighter/EMT	Annual	52,797.00	54,645.00	56,557.00	58,537.00	60,586.00	62,706.00	64,901.00	67,172.00	69,523.00	71,957.00
		Monthly	4,399.75	4,553.75	4,713.08	4,878.08	5,048.83	5,225.50	5,408.42	5,597.67	5,793.58	5,996.42
		Bi-Weekly	2,030.65	2,101.73	2,175.27	2,251.42	2,330.23	2,411.77	2,496.19	2,583.54	2,673.96	2,767.58
		Fire Hourly	19.16	19.83	20.52	21.24	21.98	22.75	23.55	24.37	25.23	26.11
F2	Fire Fighter/Paramedic Fire Inspector	Annual	60,309.00	62,419.00	64,604.00	66,865.00	69,205.00	71,627.00	74,134.00	76,729.00	79,415.00	82,194.00
		Monthly	5,025.75	5,201.58	5,383.67	5,572.08	5,767.08	5,968.92	6,177.83	6,394.08	6,617.92	6,849.50
		Bi-Weekly	2,319.58	2,400.73	2,484.77	2,571.73	2,661.73	2,754.88	2,851.31	2,951.12	3,054.42	3,161.31
		Fire Hourly	21.88	22.65	23.44	24.26	25.11	25.99	26.90	27.84	28.82	29.82
F4	Fire Lieutenant	Annual	84,891.00	87,863.00	90,938.00	94,120.00	97,414.00	100,823.00	104,353.00	108,005.00	111,785.00	115,697.00
		Monthly	7,074.25	7,321.92	7,578.17	7,843.33	8,117.83	8,401.92	8,696.08	9,000.42	9,315.42	9,641.42
		Bi-Weekly	3,265.04	3,379.35	3,497.62	3,620.00	3,746.69	3,877.81	4,013.58	4,154.04	4,299.42	4,449.88
		Fire Hourly	30.80	31.88	33.00	34.15	35.35	36.58	37.86	39.19	40.56	41.98
F5	Fire Shift Commander	Annual	93,290.00	96,554.00	99,935.00	103,432.00	107,053.00	110,799.00	114,677.00	118,691.00	122,845.00	127,144.00
		Monthly	7,774.17	8,046.17	8,327.92	8,619.33	8,921.08	9,233.25	9,556.42	9,890.92	10,237.08	10,595.33
		Bi-Weekly	3,588.08	3,713.62	3,843.65	3,978.15	4,117.42	4,261.50	4,410.65	4,565.04	4,724.81	4,890.15
		Fire Hourly	33.85	35.03	36.26	37.53	38.84	40.20	41.61	43.07	44.57	46.13
F6	Assistant Chief/Fire Marshal	Annual	99,651.00	103,140.00	106,750.00	110,485.00	114,352.00	118,356.00	122,498.00	126,784.00	131,223.00	135,816.00
		Monthly	8,304.25	8,595.00	8,895.83	9,207.08	9,529.33	9,863.00	10,208.17	10,565.33	10,935.25	11,318.00
		Bi-Weekly	3,832.73	3,966.92	4,105.77	4,249.42	4,398.15	4,552.15	4,711.46	4,876.31	5,047.04	5,223.69
		Fire Hourly	47.91	49.59	51.32	53.12	54.98	56.90	58.89	60.95	63.09	65.30

City of Bellaire

POLICE PAY PLAN

Effective FY 2020

GRADE	JOB TITLE	PAY FREQUENCY	STEPS									
			A	B	C	D	E	F	G	H	I	J
P2	Court Bailiff	Annual	63,323.00	65,540.00	67,834.00	70,208.00	72,665.00	75,209.00	77,841.00	80,566.00	83,386.00	86,304.00
	Police Officer	Monthly	5,276.92	5,461.67	5,652.83	5,850.67	6,055.42	6,267.42	6,486.75	6,713.83	6,948.83	7,192.00
	Police Officer - Motorcycle	Bi-Weekly	2,435.50	2,520.77	2,609.00	2,700.31	2,794.81	2,892.65	2,993.88	3,098.69	3,207.15	3,319.38
		Police Hourly	30.44	31.51	32.61	33.75	34.94	36.16	37.42	38.73	40.09	41.49
P3	Community Resource Officer	Annual	67,884.00	70,259.00	72,718.00	75,263.00	77,898.00	80,623.00	83,445.00	86,366.00	89,389.00	92,518.00
	Police Corporal	Monthly	5,657.00	5,854.92	6,059.83	6,271.92	6,491.50	6,718.58	6,953.75	7,197.17	7,449.08	7,709.83
	Police Detective	Bi-Weekly	2,610.92	2,702.27	2,796.85	2,894.73	2,996.08	3,100.88	3,209.42	3,321.77	3,438.04	3,558.38
	Warrant Officer	Police Hourly	32.64	33.78	34.96	36.18	37.45	38.76	40.12	41.52	42.98	44.48
P4	Police Sergeant	Annual	84,891.00	87,863.00	90,938.00	94,120.00	97,414.00	100,823.00	104,353.00	108,005.00	111,785.00	115,697.00
		Monthly	7,074.25	7,321.92	7,578.17	7,843.33	8,117.83	8,401.92	8,696.08	9,000.42	9,315.42	9,641.42
		Bi-Weekly	3,265.04	3,379.35	3,497.62	3,620.00	3,746.69	3,877.81	4,013.58	4,154.04	4,299.42	4,449.88
		Police Hourly	40.81	42.24	43.72	45.25	46.83	48.47	50.17	51.93	53.74	55.62
P5	Manager Information Services	Annual	96,749.00	100,135.00	103,640.00	107,268.00	111,022.00	114,909.00	118,929.00	123,093.00	127,400.00	131,859.00
	Police Lieutenant	Monthly	8,062.42	8,344.58	8,636.67	8,939.00	9,251.83	9,575.75	9,910.75	10,257.75	10,616.67	10,988.25
		Bi-Weekly	3,721.12	3,851.35	3,986.15	4,125.69	4,270.08	4,419.58	4,574.19	4,734.35	4,900.00	5,071.50
		Police Hourly	46.51	48.14	49.83	51.57	53.38	55.24	57.18	59.18	61.25	63.39
P6	Assistant Police Chief	Annual	104,510.00	108,167.00	111,954.00	115,872.00	119,928.00	124,125.00	128,469.00	132,965.00	137,619.00	142,435.00
		Monthly	8,709.17	9,013.92	9,329.50	9,656.00	9,994.00	10,343.75	10,705.75	11,080.42	11,468.25	11,869.58
		Bi-Weekly	4,019.62	4,160.27	4,305.92	4,456.62	4,612.62	4,774.04	4,941.12	5,114.04	5,293.04	5,478.27
		Police Hourly	50.25	52.00	53.82	55.71	57.66	59.68	61.76	63.93	66.16	68.48

City of Bellaire

SEASONAL PAY PLAN

Effective FY 2020

GRADE	JOB TITLE	PAY FREQUENCY	STEPS																	
			A	B	C	D	E	F	G	H	I	J								
S1	Camp Counselor	Hourly	9.50																	
S2	Aquatic Aide Recreation Aide	Hourly	10.00																	
S3	Camp Group Lead Lifeguard Pool Technician	Hourly	11.00																	
S4	Head Lifeguard Head Recreation Aide	Hourly	13.00																	
S5	Camp Coordinator	Hourly	14.00																	
S6	Camp Manager Pool Manager	Hourly	15.00	15.53	16.07															

Description

All water and wastewater base fees and volumetric charges are proposed to increase by 8%. In accordance with the provision of Texas H.B. 852, residential permit fees were restructured to be based on square footage instead of the cost of the structure.

Scheduled fees exclude certain fees, taxes, fines, and penalties which (a) are separately set by City Council ordinance, or (b) are set by state law or otherwise mandated by outside agencies.

Examples of fees/taxes/fines/penalties not included in the fee schedule:

Property tax

Sales tax

Franchise fees

Itinerant merchant fees

Liquor license fees

Solicitor's permit fees

Ambulance service fees

Traffic fines

Court costs

Alarm permit fees

False alarm response fees

Copy fees

Animal control fees

Wrecker registration fees

Vending fees

Bellaire L.I.F.E. activity fees

Various recreation program / activity fees for classes

Penalties for noncompliance with various ordinances

FY 2020 FEES

Parks, Recreation, and Facilities

Aquatics				
Daily Admission Fees - Bellaire Town Square Family Aquatic Center	Resident, Non-Peak (Oct.-April)	Non-Resident, Non- Peak (Oct. - April)	Resident, Peak (May - Sept.)	Non-Resident, Peak (May - Sept.)
Ages 0-2	Free	Free	Free	Free
Ages 3-59	\$ 5.00	\$ 10.00	\$ 8.00	\$ 16.00
Ages 60 & up	\$ 4.00	\$ 8.00	\$ 7.00	\$ 14.00
Daily Admission Fees - Evergreen/Elaine Wood Therapy Pool	Resident	Non-Resident		
Ages 0-2	Free	Free		
Ages 3-59	\$ 5.00	\$ 10.00		
Ages 60 & up	\$ 4.00	\$ 8.00		
Annual Aquatics Membership	Resident	Non-Resident		
Individual	\$ 240.00	\$ 350.00		
Couple	\$ 350.00	\$ 470.00		
Family (6 members per membership)	\$ 360.00	\$ 590.00		
Senior Individual (60+)	\$ 156.00	\$ 333.00		
Senior Couple (both individuals must be 60+)	\$ 228.00	\$ 447.00		
Senior Family (6 members per membership)	\$ 306.00	\$ 561.00		
Additions to family membership	\$ 50.00	\$ 100.00		
Pool Rentals	Resident	Non-Resident	Bellaire, Non- Profit Group	Non-Bellaire, Non Profit
BTSFAC Private 2 hours	\$ 800.00	\$ 1,200.00	\$ 400.00	\$ 600.00
BTSFAC Table Rental - 4 tables 2 hours (\$50.00/each additional hour per table)	\$ 100.00	\$ 200.00		
Evergreen Private 2 hours				
1-50 People	\$ 200.00	\$ 200.00	\$ 100.00	\$ 100.00
51-75 People	\$ 250.00	\$ 250.00	\$ 125.00	\$ 125.00
76-100 People	\$ 300.00	\$ 300.00	\$ 150.00	\$ 150.00
Over 100 People	\$ 350.00	\$ 350.00	\$ 175.00	\$ 175.00
Evergreen Table Rental 2 Hours (\$20.00/each additional hour per table)				
2 Tables	\$ 40.00	\$ 40.00		
4 Tables	\$ 80.00	\$ 80.00		
6 Tables	\$ 120.00	\$ 120.00		
Other Pool Fees	Resident	Non-Resident		
Swim Lessons Per Session	\$ 85.00	\$ 95.00		
Swim Team Per Season	\$ 175.00	\$ 190.00		
Camp Evergreen (Teen Leadership Camp)	\$ 125.00	\$ 145.00		
Return Item Fee	\$ 35.00	\$ 35.00		

FY 2020 FEES

Recreation Center				
Annual Recreation Center Membership	Resident	Non-Resident		
Individual	\$ 30.00	\$	40.00	
Couple	\$ 40.00	\$	50.00	
Family (max 5 per family)	\$ 50.00	\$	60.00	
Senior Discount (60+)	10%		5%	
Recreation Center Visitor Day Pass	Resident	Non-Resident		
Recreation Center Visitor Day Pass	\$ 10.00	\$	10.00	
Camp Paseo	Resident	Non-Resident		
Camp Paseo Per Weekly Session	\$ 150.00	\$	165.00	
Camp Paseo Per Weekly Session with Field Trip	\$ 165.00	\$	180.00	
Camp Paseo Before Camp	\$ 10.00	\$	15.00	
Camp Paseo After Camp	\$ 20.00	\$	30.00	
Winter Camp	Resident Full Session	Non-Resident Full Session	Resident Per Day	Non-Resident Per Day
Winter Camp (6 days of camp)	\$ 150.00	\$ 200.00	\$ 30.00	\$ 40.00
Winter Camp Before Camp	\$ 10.00	\$ 15.00	\$ 2.00	\$ 5.00
Winter Camp After Camp	\$ 20.00	\$ 30.00	\$ 5.00	\$ 10.00
Youth Sports	Resident	Non-Resident		
Youth Soccer	\$ 105.00	\$	130.00	
Youth Basketball	\$ 105.00	\$	130.00	
Other	Resident	Non-Resident		
Return Item Fee	\$ 35.00	\$	35.00	

Facility and Park Rentals							
Facility Rentals Per Hour	Resident	Non-Resident	Bellaire, Non-Profit Group	Non-Bellaire, Non-Profit Group	Security Deposit Resident and Bellaire, Non-Profit	Security Deposit Non-Resident and Non-Bellaire Non-Profit	
Civic Center Hall Auditorium	\$ 140.00	\$ 280.00	\$ 70.00	\$ 140.00	\$ 500.00	\$ 750.00	
Civic Center Meeting Room	\$ 55.00	\$ 75.00	\$ 25.00	\$ 50.00	\$ 500.00	\$ 750.00	
Civic Center Meeting Room w/Kitchen	\$ 75.00	\$ 95.00	\$ 35.00	\$ 70.00	\$ 500.00	\$ 750.00	
Civic Center Both Meeting Rooms and Kitchen	\$ 215.00	\$ 375.00	\$ 105.00	\$ 210.00	\$ 500.00	\$ 750.00	
CenterPoint Energy Community Center	\$ 100.00	\$ 200.00	\$ 50.00	\$ 100.00	\$ 500.00	\$ 750.00	
Rec Center Gymnasium	\$ 175.00	\$ 225.00	\$ 50.00	\$ 75.00	\$ 100.00	\$ 200.00	
Rec Center Meeting Room	\$ 50.00	\$ 100.00	\$ 25.00	\$ 50.00	\$ 100.00	\$ 200.00	
Rec Center Craft Room	\$ 35.00	\$ 70.00	\$ 15.00	\$ 35.00	\$ 100.00	\$ 200.00	
Rec Center Youth Room	\$ 35.00	\$ 70.00	\$ 15.00	\$ 35.00	\$ 100.00	\$ 200.00	
Park Facility Rentals							
Event Lawn/Pavilion Per 12 Hrs. Day	\$ 500.00	\$ 1,000.00	\$ 250.00	\$ 500.00	\$ 500.00	\$ 500.00	
Event Lawn Min 2 Hour Block (\$25 Addtl Hrs.)	\$ 50.00	\$ 100.00	\$ 25.00	\$ 50.00	\$ 500.00	\$ 500.00	
Pavilion Min 2 Hour Block (\$25 Addtl Hrs.)	\$ 50.00	\$ 100.00	\$ 25.00	\$ 50.00	\$ 500.00	\$ 500.00	
Gazebo Min 2 Hour Block (\$25 Addtl Hrs.)	\$ 50.00	\$ 100.00	\$ 25.00	\$ 50.00	\$ 500.00	\$ 500.00	
Bellaire Picnic Table Per 2 Hour Block	\$ 20.00	\$ 40.00	\$ 10.00	\$ 20.00	\$ 50.00	\$ 50.00	
Loftin Park Picnic Table Per 2 Hour Block	\$ 20.00	\$ 40.00	\$ 10.00	\$ 20.00	\$ 50.00	\$ 50.00	
Outside Lights and Electrical Power Per Hour With Rental	\$ 25.00	\$ 50.00	\$ 20.00	\$ 25.00	\$ 20.00	\$ 20.00	
Athletic Field Per Hour	\$ 25.00	\$ 50.00			\$ 50.00	\$ 50.00	
Athletic Field With Lights Per Hour	\$ 35.00	\$ 70.00			\$ 50.00	\$ 50.00	
Tennis Court Per Hour	\$ 3.00	\$ 5.00					
Banner Permit							
Esplanade Banner	\$ 30.00	\$ 30.00					
Other							
Return Item Fee	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00			

FY 2020 FEES

Library

Printed Material				
	Daily Charge	Maximum Fine	Replacement Fee	Processing Fee
Hardcover Books	\$ 0.20	Cost of Item	Cost of Item	\$ 10.00
Paperback Books - Cataloged	\$ 0.20	Cost of Item	Cost of Item	\$ 10.00
Magazines	\$ 0.20	Twice the Cost of Current Issue	Twice the Cost of Current Issue	\$ 5.00

Non-Book and Equipment				
	Daily Charge	Maximum Fine	Replacement Fee	Processing Fee
Videocassettes	\$ 1.00	Cost of item. If not known, \$10.00	Cost of item. If not known, \$25.00	\$ 10.00
Audio Books (Includes Playaway)	\$ 0.20	Cost of Item. If not known, \$30.00	Cost of item. If not known, \$30.00	\$ 10.00
DVD	\$ 1.00	Cost of Item	Cost of Item	\$ 10.00
16 mm and 8 mm Projectors	\$ 10.00	Cost of item. If not known, \$300.00	Cost of item. If not known, \$300.00	\$ 10.00
Slide Projector	\$ 10.00	Cost of item. If not known, \$300.00	Cost of item. If not known, \$300.00	\$ 10.00
Videocassette Player	\$ 10.00	Cost of item. If not known, \$300.00	Cost of item. If not known, \$300.00	\$ 10.00
Data Projector	\$ 25.00	Cost of Item	Cost of Item	\$ 10.00
Filmstrip Projector	\$ 0.25	Cost of item. If not known, \$25.00	Cost of item. If not known, \$25.00	\$ 10.00
Cassette Player	\$ 0.25	Cost of item. If not known, \$25.00	Cost of item. If not known, \$25.00	\$ 10.00
Preloaded Tablet	\$ 1.00	Cost of item. If not known, \$100.00	Cost of item. If not known, \$100.00	\$ 10.00
Playaway View	\$ 0.20	Cost of item, If not known, \$99.00	Cost of item. If not known, \$99.00	\$ 10.00
Playaway Bookpacks	\$ 0.20	Cost of item. If not known, \$99.00	Cost of Item. If not known, \$99.00	\$ 10.00

FY 2020 FEES

Miscellaneous Charges			
Photocopying	B&W	\$	0.10 Per Page
	Color	\$	0.25 Per Page
Printing From Computer	B&W	\$	0.10 Per Page
	Color	\$	0.25 Per Page
Printing From Microfilm		\$	0.25 Per Page
Send & Receive Faxes		\$	1.00 Per Page - Local
		\$	2.00 Per Page - Long Distance
		\$	3.00 Per Page - International
Typewriter		\$	1.00 Per Hour / Part of an Hour
Postage for Interlibrary Loan		\$	3.00 Per Item
Returned Item Fee		\$	35.00
Replacement Library Borrower Cards		\$	1.00

Material that is damaged beyond normal wear and tear will be assessed a mending fee, or charged a replacement fee. Items with multiple parts that have one or more pieces missing making the item unusable will be charged replacement costs for the item. Damaged material or damaged pages are assessed a fee by the Library Director or Assistant Library Director on each item, dependent on damage and possible repair.

Miscellaneous Charges			
Lost or Damaged Items May Include:			
Videocassette Boxes		\$	1.00
Plastic Book Jacket		\$	1.00
Missing Liner or Cover Information from Videos, DVD's or Audiobooks		\$	1.00
Plastic Bags (AV Kits)		\$	1.00
Videocassette Case		\$	1.00
Playaway Backpack Cases		\$	7.00
DVD Cases		\$	1.00 Plus Cost of Barcodes
Preloaded Tablet Cases		\$	10.00 Plus Cost of Barcodes
Replacement Audiotapes (if available)		\$	8.00
Missing Barcode		\$	1.00

FY 2020 FEES

Development Services

All Permits		
Processing Fee	\$	30.00
Work Begun w/o Permit		Twice required fee
Permit Refund	\$	25.00

Contractor Registration		
Builder	\$	85.00
Irrigation/Drainage	\$	85.00
Mechanical	\$	85.00
Electrical	Master	\$ 85.00
	Journeyman	\$ 45.00
	Apprentice	\$ 10.00

Food Dealer/Health Inspection		
Consulting Fee/Hour	\$	95.00
Plan Review	\$	95.00
Permit reinstatement		Half Original
Food Dealer's Permit	No Seating	\$ 160.00
	Seating	\$ 210.00
	Institutional/Grocery	\$ 260.00
	Church	\$ 225.00
	Mobile Unit	\$ 125.00
	Temporary	\$ 50.00

Commercial and Multi-Family Construction		
Less than \$10,000	\$	140.00
\$10,000 to \$24,999		\$159.00 for the first \$10,000 plus \$21.73 for each additional \$1,000
\$25,000 to \$49,999.99		\$485.00 for the first \$25,000 plus \$12.48 for each additional \$1,000
\$50,000 to \$99,999.99		\$797.00 for the first \$50,000 plus \$8.66 for each additional \$1,000
\$100,000 to \$499,999.99		\$1,230.00 for the first \$100,000 plus \$6.94 for each additional \$1,000
\$500,000 to \$999,999.99		\$4,005.00 for the first \$500,000 plus \$5.83 for each additional \$1,000
\$1,000,000 and Up		\$6,943.00 for the first \$1,000,000 plus \$4.78 for each additional \$1,000
Commercial and Multi-Family Construction Plan Review Fee		65% of Permit Fee

Drainage Review		
Commercial		Actual Cost Plus 10%
Residential	Initial and As-Built Plus 1 Resub Each	\$ 160.00
	Additional Submittals	\$ 80.00

Certificate of Occupancy		
Commercial	\$	100.00
Residential	\$	50.00
Temporary		Same as Regular

FY 2020 FEES

Residential, non Multi-Family, Construction		
120 square feet or less	\$	70.00
121 to 500 square feet	\$70 for the first 120 square feet plus \$0.95 per square foot for each square foot above 120 square feet	
501 to 1,000 square feet	\$200 for the first 250 square feet plus \$0.95 per square foot for each square foot above 250 square feet	
1,001 to 2,000 square feet	\$610 for the first 500 square feet plus \$0.62 per square foot for each square foot above 500 square feet	
2,001 - 3,000 square feet	\$1,000 for the first 1,000 square feet plus \$0.55 per square foot for each square foot above 1,000 square feet	
3,001 - 4,000 square feet	\$1,350 for the first 1,500 square feet plus \$0.55 per square foot for each square foot above 1,500 square feet	
4,001 - 5,000 square feet	\$1,850 for the first 2,000 square feet plus \$0.48 per square foot for each square foot above 2,000 square feet	
5,001 square feet and above	\$2,600 for the first 2,500 square feet plus \$0.48 per square foot for each square foot above 2,500 square feet	
Residential Plan Review Fee	50% of Permit Fee	

FY 2020 FEES

Fire Marshal Review			
Plan Review		\$	50.00
Reinspection		\$	50.00
After Hours Inspection	Weekdays		\$105/hour, two hour minimum
	Weekends		\$150/hour, two hour minimum

Other/General Permits			
Fence (New/Repair)		\$	50.00
Residential Re-Roof (Non-Structural)		\$	50.00
House Moving		\$	350.00
Addressing Fee		\$	50.00
Return Item Fee		\$	35.00

<i>Signs</i>	Application Fee	\$	30.00
	Permit Fee		\$1.75 per square foot of sign face
	Minimum Fee	\$	25.00
	Site Inspection Fee	\$	60.00
	Electronic Message Display	\$	30.00
	Banner Permit		\$20.00 per sign face

<i>Demolition</i>	Commercial		\$170, plus \$100 per additional story
	Residential	\$	175.00

	New Construction	\$	200.00
	Remodel/ Addition	\$	100.00
	Re-inspection Fee	\$	35.00
	Desirable Tree Removal/ Each	\$	50.00

Garage Sales		\$	15.00
Estate Sales		\$	25.00
Special Events		\$	75.00
Elevator	Commercial	\$	60.00
	Residential	\$	25.00

Board/Commission Related Fees			
Plats and Replats			\$650 plus \$15 per lot
Minor Replat (no streets & less than 4 lots)			\$295 plus \$15 per lot
Amending Plats	\$		275.00
Vacating Plats	\$		275.00
Consultant Review (Legal, Engineering, Arborist etc.)			Actual cost plus 10%
Request to Rezone	\$		900.00
Zoning Text Amendment (each)	\$		900.00
Zoning Verification Letter	\$		50.00
Specific Use Permit	\$		900.00
Planned Development	\$		1,200.00
PD - Residential Amend minor (less than 4 lots)	\$		800.00
ZBOA Action Request (each)	\$		295.00
B&SC Action Request (each)	\$		295.00
Board/Commission/Council item rescheduling			\$150.00 plus legal notice fees if required
Sign Posting Fee (non refundable)	\$		175.00
Legal Notice Required (per notice, Boards and Council)	\$		125.00
Cost of mailing public hearing notices (per notice, Boards and Council)			Applicant is responsible for the City's actual out-of-pocket expenses related to mailing notices.
Plat Recordation			Actual cost plus \$50.00 handling fee

FY 2020 FEES

Plumbing Fees		
Residential Sewer Tap	\$	1,000.00
Residential Water Tap	\$	1,000.00
Sprinkler Meter	\$	1,000.00
Plumbing Issuing Fee	\$	30.00
Fixtures Or Traps-Each	\$	10.00
Connect To Existing Sewer and/or City Sewer	\$	30.00
Sewer Replacement	\$	30.00
New Sewer Line	\$	30.00
Partial Sewer Replacement	\$	30.00
Disconnect And Plug Sewer	\$	35.00
Hose Bibb W/Vacuum Breaker	\$	10.00
Water Service Line-New	\$	20.00
Water Line Replacement	\$	20.00
Water Heater And/or Vent	\$	20.00
T&P Valve Only	\$	20.00
Water Treatment Equip.-New	\$	25.00
Replacement	\$	25.00
Grease Trap	\$	60.00
Foundation Watering System	\$	-
Lawn Sprinkler System	\$	50.00
Gas Piping System (1-5 Outlets)	\$	20.00
Additional Outlets	\$	5.00
Gas Piping Re-Inspection	\$	26.00
Temporary Gas Connection	\$	30.00
GTO	\$	30.00
Gas Meter Relocation	\$	30.00
Swimming Pool H2O Line	\$	20.00
Yard Lights	\$	15.00
Bar-B-Q Grills	\$	15.00
<i>Fire System Related</i>		
Fire Protection Sprinkler System (per floor)	Residential	\$ 80.00
	Commercial	\$ 105.00
<i>Standpipe System</i>		
1-25 Hose Connections	\$	125.00
Each Additional Connection	\$	5.00
Hydro Test	\$	50.00
<i>Drainage Related</i>		
Runoff To Storm Water Drainage System	\$	35.00
Connect Down Spouts-Each	\$	8.00
Catch Basins-Each	\$	15.00
Connect To City Storm Drain System	\$	4.00
Gutter Installation	\$	35.00
<i>Other</i>		
Minimum Fee	\$	45.00
Re-Inspection Fee	\$	52.00
Other	\$	40.00

FY 2020 FEES

Electrical Fees		
Electrical Issuing Fee	\$	30.00
Temporary Sawpole	\$	35.00
Reconnect	\$	40.00
Other	\$	40.00
Electric Dryer	\$	5.00
Range Outlet	\$	5.00
Range Table Top	\$	5.00
Range Oven	\$	5.00
Garbage Disposal	\$	5.00
Dishwasher	\$	5.00
Window A/C Receptacle	\$	5.00
Microwave	\$	4.00
<i>Electric Water Heater</i>		
(>1500 watts)	\$	6.00
<i>Electric Water Heater</i>		
(<1500 watts)	\$	8.00
KW: 0-5 Per KW	\$	4.00
Over 5 KW Add Per KW	\$	2.00
Sign: Per Ballast	\$	5.00
Sign: Per Transformer	\$	8.00
Motion Picture Machines	\$	15.00
Commercial Sound Equipment	\$	4.00
X-Ray Machine	\$	10.00
Minimum Permit Fee	\$	45.00
Re-Inspection Fee	\$	50.00
Other	\$	40.00

HVAC Fees		
HVAC Issuing Fee	\$	30.00
Heating (per 100 kBTU or part thereof)	\$	30.00
Air Conditioning per unit	\$	30.00
Air Conditioning (per ton or part thereof)	\$	10.00
Cooling Tower per unit	\$	30.00
Cooling Tower (per ton or part thereof)	\$	10.00
Change Out Heating and/or Cooling (Large Commercial)	\$	35.00
Change Out Cooling Tower	\$	100.00
Ventilating System (2,000 CFM & Higher)	\$	45.00
Minimum Fee	\$	45.00
Re-Inspection Fee	\$	50.00
Other	\$	40.00

FY 2020 FEES

Utilities

Water/Sewer Rates

Monthly Base Charges – Based on Water Meter Size

Meter Size	Base Water Rate	Base Sewer Rate
5/8 & 3/4 – Inch	\$ 7.93	\$ 8.25
1 – Inch	\$ 19.83	\$ 8.25
1 ½ - Inch	\$ 39.69	\$ 8.25
2 – Inch	\$ 63.45	\$ 8.25
2 ½ - Inch	\$ 95.18	\$ 8.25
3 – Inch	\$ 118.97	\$ 8.25
4 – Inch	\$ 198.28	\$ 8.25
6 – Inch	\$ 396.57	\$ 8.25
8 – Inch	\$ 634.50	\$ 8.25

Volumetric Rates – Per 1,000 Gallons (in addition to monthly base charges)

Volume Consumed	Base Water Rate	Base Sewer Rate
0 – 2,000	\$ 1.90	\$ 3.18
2,001 – 4,000	\$ 2.54	\$ 3.18
4,001 – 6,000	\$ 3.18	\$ 3.18
6,001 – 8,000	\$ 3.49	\$ 3.18
8,001 – 10,000	\$ 4.13	\$ 3.18
10,001 – 15,000	\$ 4.76	\$ 3.18
15,001 – 20,000	\$ 5.08	\$ 3.18
20,000+	\$ 5.71	\$ 3.18

Winter Averaging – for Residential Customers

Water consumption for the three highest months of November, December, January, and February will be totaled and an average consumption for those three months will be calculated. That average usage will then become the "winter average" on which the sewer volumetric charge is based for the next twelve months.

Other Utility Fees

New Service Fee	\$ 35.00
Reconnect Fee	\$ 35.00
Recycling Fee	\$ 2.50
Sanitation Fee	\$ 20.51
Returned Item Fee	\$ 35.00
Late Fee	10% of past due balance
Recycling Bin	\$ 10.00
Roll of Garbage Bags	
Excess Garbage Sticker	\$ 1.00

Records Management (City Hall)

Fees

See: Texas Administrative Code, Title 1, Administration, Part 3, Office of the Attorney General, Chapter 70, Cost of Copies of Public Information, Rule §70.3, Charges for Providing Copies of Public Information.

City of Bellaire

COMPREHENSIVE FINANCIAL MANAGEMENT POLICY STATEMENT

Comprehensive Financial Management Policy Statement (CFMPS) assembles all of the City's financial policies in one document. Financial policies are statements of principles or goals adopted by the governing body. Bellaire's CFMPS provides guidelines for operational and long range planning, ensuring that the City is financially able to meet its immediate and long-term service objectives. The City intends for this document to guide its fiscal management and will make best efforts to comply.

- I. **Accounting, Auditing and Financial/Fiscal Reporting and Monitoring:** Maintain accounting practices that conform to generally accepted accounting principles and comply with prevailing federal, state, and local statutes and regulations. Prepare and present regular reports that analyze and evaluate the City's financial performance and economic condition.
- II. **Financial Consultants:** The City will employ the assistance of qualified financial advisors and consultants as needed in the administration and management of the City's financial functions. These areas include but are not limited to audit services, debt administration, and delinquent tax collections. The principal factors in the selection of these consultants will include experience/expertise, ability to perform the services, references, methodology and price.
- III. **Budget and Long Range Financial Planning:** Establish guidelines for budgeting to ensure a financially sound City and establish a long-range financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets.
- IV. **Revenues and Resources:** Maintain a balanced and diverse revenue stream that minimizes the City's exposure to economic cycles and risk.
- V. **User Fees:** Design, maintain, and administer a fee structure for fee-based services that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.
- VI. **Expenditures and Services (non-capital):** Identify and set priorities for services, establish appropriate service levels and administer the expenditure of available resources to help ensure fiscal stability and the effective and efficient delivery of services.
- VII. **Fund Balance/Working Capital:** Maintain the fund balance and net assets of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its ability to withstand emergencies or economic fluctuations.
- VIII. **Capital Expenditures and Improvements:** Annually review and monitor the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

- IX. **Debt:** Establish guidelines for debt financing that will minimize the impact of debt payments on current revenues and protect the City's creditworthiness.
- X. **Cash Management/Investments:** Invest the City's operating cash in a manner that will ensure its absolute safety of principal, provide for the necessary liquidity needs of the City, and optimize yield relative to those constraints.
- XI. **Grants:** Seek, apply for and effectively administer federal, state and local grants, to support the City's priorities and policy objectives.

I. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

Maintain accounting practices that conform to generally accepted accounting principles and comply with prevailing federal, state, and local statutes and regulations. Prepare and present regular reports that analyze and evaluate the City's financial performance and economic condition.

A. Accounting Practices and Principles

The City will maintain accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local government. All city financial documents, except monthly interim financial reports, including official statements accompanying debt issues, Comprehensive Annual Financial Reports and continuing disclosure statements will meet standards. Monthly interim financial reports are on a modified accrual basis and will be reported as budgeted. At year-end the general ledger and financials will be converted to full accrual basis.

B. Financial and Management Reports

Monthly Financial Reports will be prepared and reviewed by the City Manager and will be made available for the City Council and public review.

Quarterly reports will be prepared and presented to the City Council that explain key economic and fiscal developments, note significant deviations from the budget, report on the status of the City's strategic and capital improvement projects, and when required, outline any remedial actions necessary to maintain the City's financial position.

C. Annual Audit

Pursuant to State law, the City shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit and filed with the City Clerk within 180 days after the last day of the fiscal year. The audit shall be performed by a certified public accounting (CPA) firm, licensed to practice in the State of Texas. The audit firm shall provide a management letter to the City prior to the filing of the audit. The audit firm shall also provide a Single Audit of Federal and State grants, when necessary. An official Comprehensive Annual Financial Report (CAFR) shall be issued no later than six (6) months following the end of the fiscal year. The Chief Financial Officer shall be responsible for establishing a process to ensure timely resolution of audit recommendations.

D. Audit Finance Board (Chapter 2, Article VII, Division 3, Sec. 2-120 Audit Finance Board)

The Mayor shall appoint three council members and the City Council shall appoint a citizen member to serve on the Audit Finance Board. The role of the board is to advise the city council concerning audits of the city and any auditing matters as may be referred to it by the Chief Financial Officer of the City and/or the City Council. The Audit Finance Board shall be responsible for the following:

- Recommending an auditor to city council during those years in which an auditor must be appointed by the City.
- Reviewing the audit of the city prior to submission to the city council

- Assisting the auditor and city staff with the presentation of the audit to city council
- Providing a communication link between the auditor and city council regarding any major issues/concerns/findings that may arise.

E. Annual Financial Disclosure

As required by the Securities and Exchange Commission (SEC) Rule 15c2-12, the City, with support of the City's financial advisor and bond counsel, will provide certain annual financial information to various information repositories through disclosure documents that include the necessary information within six months of fiscal year end. The City will also provide timely notices, not in excess of ten business days after the occurrence of a material event as defined in Rule 15c2-12, paragraph (b)(5)(i)(c).

F. Signature of Checks

All checks shall have two signatures. Three persons shall be authorized to sign checks: the City Manager, the Chief Financial Officer, and the Assistant City Manager. Signatures shall be affixed to all City checks via facsimile signatures, made with a secure laser check printing system, or through handwritten signatures affixed to each check.

G. Compliance with Council Policy Statements

Policy statements adopted by City Council are guidelines, and occasionally exceptions may be appropriate and required. Exceptions to stated policies will be specifically identified and the need for the exception will be documented and explained to City Council and/or the City Manager.

II. FINANCIAL CONSULTANTS

The City will employ the assistance of qualified financial advisors and consultants as needed in the administration and management of the City's financial functions. These areas include but are not limited to audit services, debt administration, and delinquent tax collections. The principal factors in the selection of these consultants will include experience/expertise, ability to perform the services, references, methodology and price.

A. Selection of Auditors

At least every five years, the City shall request proposals from qualified firms, including the current auditors if their past performance has been satisfactory. The City Council shall select an independent firm of certified public accountants to perform an annual audit of the accounts and records, and render an opinion on the financial statements of the City.

- It is the City's preference to rotate auditor firms every five years to ensure that the City's financial statements are reviewed and audited from an objective, impartial, and unbiased point of view. The rotation of the audit firm will be based upon the proposals received, the qualifications of the firm, the firm's ability to perform a quality audit and price.

- However, if through the proposal and review process, management and the Audit Finance Board select the current audit firm, then, it is the City's preference that the lead audit partner be rotated as well as the lead reviewer after a maximum of five years.
- Annually, the independent auditor will provide a letter of engagement to the City Council for annual audit services.

B. Arbitrage

Arbitrage calculation and reporting shall be contracted out to a qualified firm.

- The Chief Financial Officer and the Arbitrage Consultant shall complete a risk assessment of positive arbitrage on each bond issue annually to determine the necessity for a calculation of positive/negative arbitrage in the current year.
- All bond issues, in accordance with arbitrage regulations, shall have each fifth year and final arbitrage calculations completed.

C. Delinquent Tax Collection Attorney

Due to the nature of services and expertise required, the City shall hire a delinquent tax collection attorney to collect delinquent taxes, represent the City in filing bankruptcy claims, foreclose on real property, seize personal property, and represent the City in court cases and property sales.

- If the City chooses to contract directly for delinquent tax collection services, requests for proposals or statements of qualifications are to be solicited at least every five years.
- The City may contract with the same firm used previously if based on the review process, it is determined it offers the best value.

D. Bond Counsel

Bond Counsel to the City has the role of an expert who provides an objective legal opinion concerning the issuance and sale of bonds and other debt instruments. As bond counsel are specialized attorneys who have developed necessary expertise in a broad range of practice areas, the City will always contract such counsel for these services. Generally, bonds are not marketable without an opinion of bond counsel stating that the bonds are valid and binding obligations, stating the sources of payment and security for the bonds and that the bonds are exempt from State and Federal income taxes.

- Due to the complexity of the City's financial structure and the benefits that come with a working historical knowledge of the City, the City prefers to use the same bond counsel for many years.
- His/her contract will be considered annually.
- In order to ensure that the City is still receiving services for fair market value, staff will conduct a survey every five years of bond counsel fees and present a comparison and analysis to the City Manager.

E. Financial Advisory Services

The City issues various types of securities to finance its capital improvement program. Debt structuring and issuance requires a comprehensive list of services associated with municipal transactions, including but not limited to: method of sale; analysis of market conditions; size and structure of the issue; preparation of disclosure documents; coordinating rating agency relations; evaluation of and advice on the pricing of securities; assisting with closing and debt management; calculating debt service schedules; and advising on financial management.

- As financial advisors to governmental entities have developed the necessary expertise in a broad range of services, the City will use a consultant for these services.
- Due to the complexity of the City's financial structure and the benefits that come with a working, historical knowledge of the City, the contract with the Financial Advisor shall be considered evergreen, however with a termination clause.
- In order to ensure that the City is still receiving services for fair market value, staff will conduct a survey every five years of Financial Advisory fees and present a comparison and analysis to the City Manager.

III. BUDGET AND LONG RANGE FINANCIAL PLANNING

Establish guidelines for budgeting to ensure a financially sound City and to establish a long-range financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets.

A. Balanced Budget

The City Manager shall file annually with City Council, a structurally balanced budget for the ensuing fiscal year pursuant to the prevailing state and local law. A structurally balanced budget is defined as a budget in which recurring revenues fund recurring expenditures and adherence to fund balance policies. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. A structurally imbalanced budget proposal shall be accompanied by a plan to return the budget to structural balance and the resulting five year financial forecast that reflects steps to be taken to return the budget to structural balance.

B. Current Funding Basis

The City shall budget and operate on a current funding basis. Revenues and expenditures shall be budgeted on a cash basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues. Recurring expenses will be funded exclusively with recurring revenue sources to facilitate operations on a current funding basis.

C. Use of Non-Recurring Revenues

Non-recurring revenue sources, such as a one-time revenue remittance or fund balance in excess of policy can only be budgeted and used to fund non-recurring expenditures, such as capital purchases or capital improvement projects. This will ensure that recurring expenditures are not funded by non-recurring sources.

D. Tax Rate

The City Manager will recommend a tax rate that the City finances require in order to operate efficiently, yet effectively, and pay its debt service for current and anticipated capital projects. The City shall strive to maintain stable, predictable tax revenues that do not fluctuate from year to year.

The tax rate will be adopted by the City Council in full compliance with Truth in Taxation Requirements, Texas Constitution Article VIII, Sec 21 and the Tax Code Chapter 26.

E. Revenue Forecasting

In order to protect the City from revenue shortfalls and to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends. This approach should reduce the likelihood of actual revenues falling short of budget estimates and should avoid mid-year service changes.

F. Avoidance of Operating Deficits

The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue projections are such that an operating deficit is projected at year end. Corrective actions in order of precedence are as identified in the Fund Balance Policy adopted by Resolution No. 11-15:

1. Budget amendment from Unassigned Fund Balance in excess of 60 day requirement
2. Reduce transfers to Capital Improvement Fund if project timing allows
3. Defer purchase of capital items
4. Reduce budgeted expenditures
5. Increase fees
6. Use of Minimum Unassigned Fund Balance – 60 Day of Normal Operating Expenditures

Excess fund balance, which is a one-time revenue source, may be used to fund an annual operating deficit only with prior approval of a plan to replenish the fund balance if it is brought down below policy level.

G. Five-year Forecast of Revenues and Expenditures

A five-year forecast of revenues and expenditures shall be prepared in conjunction with the annual budget process for the following funds:

- General Fund
- Debt Service Fund
- Enterprise Fund

The forecast assesses long-term financial implications of current and proposed policies, programs, and assumptions that develop appropriate strategies to achieve the City's goals. The forecast will provide an understanding of available funding, evaluate financial risk, assess the likelihood that services can be sustained, assess the level at which capital investment can be made, identify future commitments and resource demands, and identify the key variables that may cause change in the level of revenue. The

forecast will be used to identify anticipated financial issues so that a plan can be developed to correct anticipated issues before they become reality.

H. Budget Amendment or Adjustment

Under the provisions of State Law and the City's Code of Ordinances (Art. V. The Budget Sec.2 (d) Annual Budget and Art. VII. Finance Administration Sec.5 Transfer of Appropriations) the budget may be amended or adjusted.

Amendment of the budget involves an addition to or reduction of existing appropriations. At the request of the City Manager, the City Council may by resolution transfer unencumbered appropriation balance from one department to another or increase total appropriations with the identified funding source.

Adjustment of the budget involves a reallocation of existing appropriations between general classifications of expenditures within a department and does not change the budget total. No City Council action is needed as State Law and our Code of Ordinances allows budget adjustments to be done administratively.

IV. REVENUES AND RESOURCES

The City will maintain a balanced and diverse revenue stream that minimizes the City's exposure to economic cycles and risk.

A. User Fees

For services that benefit specific users (private/individual or mixed services), the City shall establish and collect fees to recover the cost of those services.

B. Property and Sales Tax

Where services provide a general public benefit, the City shall finance those services through property and sales taxes.

C. Administrative Services Charges

The City shall establish a method to determine annually the administrative services charges due the General Fund from the Enterprise Fund for overhead and staff support. Where appropriate, the Enterprise Fund shall pay the General fund for direct services rendered.

D. Enterprise Fund Transfer for funding of Capital Improvement Projects

Annually during the budget and capital improvement development process, the amount to be transferred from the Enterprise Fund for capital funding will be determined and budgeted accordingly.

E. Enterprise Fund Transfer to the Debt Service Fund

When debt is issued for Enterprise projects, the amount will be determined and an annual allocation of debt service will be calculated and transferred from the Enterprise Fund to the Debt Service Fund for debt payment.

F. Water/Wastewater Revenue Billings

Water and wastewater revenues are billed in arrears, as customer meters are read monthly for the previous month's water usage. At year end, revenue is accrued to adjust revenues to full accrual basis but during the year, revenues are recorded on a cash basis.

G. Revenue Collections

The City shall maintain high collection rates for all revenues by monitoring monthly receivables. The City shall follow an aggressive, consistent, yet reasonable approach to collecting revenues to the fullest extent allowed by law for all delinquent taxpayers and others overdue in payments to the City.

H. Write-off of Uncollectible Receivables (excludes court fines and warrants)

Receivables shall be considered for write-off as follows:

- Undeliverable mail – accounts that remain outstanding for 6 months and all steps have been exhausted
- The release or extinguishment, in whole or in part, of any indebtedness, liability, or obligation as authorized by state law
- Accounts outstanding for 3 years, identified as uncollectible, and all attempts to collect have been taken
- The write-off of uncollected accounts is a bookkeeping entry only and does not release the debtor from any debt owed to the City.

I. Use of One-time or Unpredictable Revenues

The City will use one-time revenue for non-recurring expenditures and will exercise caution with the use of unpredictable revenues for recurring expenditures.

V. USER FEES

Design, maintain, and administer a fee structure for fee-based services that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Council shall determine the appropriate cost recovery level and establish the fees. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.

1. In determining a charge or fee each department should identify what factors are to be taken into account when pricing services. They should determine whether the City intends to recover the full cost of providing services. If the full cost of a service is not recovered, then an explanation of the department's rationale for this deviation should be provided.
2. The full cost of providing a service should be calculated in order to provide a basis for setting the charge or fee. Full cost incorporates direct and indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities.
3. Charges and fees should be reviewed and updated periodically based on factors such as the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.
4. User Fees – General Fund
 - a. For services that benefit specific users (private/individual or mixed services), the City shall establish and collect fees to recover the costs of those services. Where services provide a general public benefit, the City shall finance those services through property and sales taxes.
 - b. Costs of Services are defined as full-cost; direct, indirect, and overhead.
 - c. Factors in setting of fees shall include but not be limited to: market and competitive pricing, effect on demand for services, and impact on users, which may result in recovering something less than full cost.
5. User Fees – Enterprise Funds
 - a. Utility rates and other fund user fees shall be set at levels sufficient to cover operating expenditures (direct and indirect), meet debt obligations and debt service coverage, provide pay-as-you-go funding for capital improvements, and provide adequate levels of working capital.
 - b. The City shall seek to eliminate all forms of subsidization to the Enterprise Fund from the General Fund.
 - c. The Five-Year Forecast shall serve as the basis for rate increase considerations.
 - d. If necessary, the Five-Year Forecast shall be built around smaller rate increases annually versus higher rate increases periodically.

Once a fee has been proposed for a particular service, the fee will be compared to market, evaluated for potential effects on users such as low-income households, market demands of service, etc. A fee will then be recommended to the City Manager and City Council based on all information gathered through the fee evaluation.

VI. EXPENDITURES AND SERVICES (non-capital)

Identify and set priorities for services, establish appropriate service levels and administer the expenditure of available resources to help ensure fiscal stability and the effective and efficient delivery of service

A. Annual Expenditures

The City will only propose operating expenditures which can be supported from on-going operating revenues. Before the City undertakes any agreements that would create fixed on-going expenses, the cost implications of such agreements will be fully determined for current and future years. Capital expenditures may be funded from onetime revenues, but the operating budget expenditure impacts of capital expenditures will be reviewed for compliance with this policy provision.

B. Departmental Service Plans

Each department will on a three year cycle prepare a service plan. The service plan will define services, service levels, and describe the resources necessary to provide current (base) level of service. A three year projection of resources needed to provide those services will be prepared. Any anticipated changes in services or service levels will be listed. Every effort shall be made to link services to Council priorities. Service plans developed in a given year will be presented to the City Council prior to the development of the City Manager's proposed annual budget.

C. Maintenance of Capital Assets

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to maintain service levels.

D. The City will assess administrative services provided by the General Fund to the Enterprise Fund. The cost of the service provided will be budgeted as a transfer to/transfer from each budget year.

E. Purchasing

The City shall conduct its purchasing and procurement functions efficiently and effectively, fully complying with applicable State laws and City ordinances. Staff shall make every effort to capitalize on savings available through competitive processes and "best value" purchasing.

VII. FUND BALANCE/WORKING CAPITAL

Maintain the fund balance and net assets of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its ability to withstand emergencies or economic fluctuations. (City of Bellaire Fund Balance Policy)

A. The City will strive to maintain in the General Fund a minimum unassigned fund balance equal to 60 days of normal operating expenditures. This amount is projected each year at the end of the fiscal year, recognizing that fund balance levels can fluctuate from month to month in normal course of operations. During each budget process, the level of unassigned fund balance will be reviewed and if based on current economic and financial conditions a change is determined to be in the best interest of the City, it will be proposed during the budget process for City Council approval.

B. The City will strive to maintain working capital sufficient to provide for reserves for emergencies and revenue shortfalls in the Enterprise Fund. The reserve will be a minimum of 60 days of normal

operating expenditures in funds that have major infrastructure or assets. Funds without major infrastructure or assets will have no minimum balance requirement.

C. Debt Service Funds

The City shall maintain sufficient reserves in its Debt Service Fund, which shall equal or exceed the requirements dictated by its bond ordinances.

VIII. CAPITAL EXPENDITURES AND IMPROVEMENTS

Annually review and monitor the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

A. Capitalization Threshold for Tangible Capital Assets

Tangible capital items should be capitalized only if they have an estimated useful life of at least four years following the date of acquisition or significantly extend the useful life of the existing asset and cannot be consumed, unduly altered, or materially reduced in value immediately by use and have a cost of not less than \$10,000 for any individual item.

The capitalization threshold of \$10,000 will be applied to individual items rather than to a group of similar items. (i.e.: desks, chairs, etc.)

Computer software, regardless of cost, will not be capitalized.

B. Five-Year Capital Improvement Plan (CIP)

The City shall annually prepare a five-year capital improvement plan based on the needs for capital improvements and equipment, the status of the City's infrastructure, replacement and renovation needs, and potential new projects. For every project identified in the plan, a project scope and project justification will be provided. Also, project costs shall be estimated, funding sources identified and annual operation and maintenance costs computed.

Citizens, Parks and Recreation Advisory Board and the Planning and Zoning Commission will be provided opportunities to review the list of CIP projects for the Five-Year Capital Improvement Plan and may suggest additions and/or changes to the plan as appropriate before it is presented to City Council. Pursuant to the City Charter, the Planning and Zoning Commission makes recommendations to the City Manager and the City Council on the City's Five-Year Capital Improvement Plan.

The City Manager is charged with recommending a Capital Improvement Plan to City Council. Projects submitted, either by staff, through a neighborhood or citizen request, or through joint participation, will be reviewed in conjunction with the entire capital improvement program and submitted to City Council for final consideration. The Five-Year Capital Improvement Plan shall be filed and adopted with the annual budget.

The Five-Year CIP shall be limited to the affordability limits identified in the long-range financial plans of the City, taking into consideration available cash, bond issuances, operating costs, etc.

Projects that are requested but cannot be funded in the Five Year CIP may be included in the CIP for future reference as an appendix of unfunded requests.

Annually, through the budget process and at year-end, projects are to be reviewed and if identified as complete will be closed by Finance and any remaining funds closed to fund balance, which can then be re-appropriated during the next fiscal year capital budget. Funds remaining from bond proceeds will only be used in accordance with the legal use of those funds.

Appropriations for capital projects are for the life of the project; therefore re-appropriation of capital funding for budgeted projects will not be necessary.

C. Replacement of Capital Assets on a Regular Schedule (Fleet and Technology)

The City shall annually prepare a schedule for the replacement of its fleet and high technology capital assets. Funding for the replacement of these assets will be accomplished through the use of an annual depreciation structure charged to each participating fund at 100% of annual depreciation based on lifecycle or useful life of the asset. Within the resources available each fiscal year, the City shall replace these assets according to the Vehicle and Equipment and Technology Replacement Policies.

D. Capital Expenditure Financing

The City recognizes that there are three basic methods of financing its capital requirements: Funding from current revenues; funding from fund balance as allowed by the Fund Balance Policy; or funding through the issuance of debt. Types of debt and guidelines for issuing debt are set forth in the Debt Policy Statements, below.

E. Capital Improvements/Project Reporting

Capital project status reports shall be updated monthly and included in each quarterly reporting by the City Manager to the City Council.

IX. DEBT

Establish guidelines for debt financing that will minimize the impact of debt payments on current revenues and protect the City's creditworthiness.

A. Use of Debt Financing

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligations, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to acquire capital assets and refinance existing debt obligations. In deliberations to issue debt, the City will first consider whether it is prudent to finance such assets from other available sources including current revenues or fund balance. Such deliberations will consider the effect on the City's fund balance policy and liquidity, particularly in the context of prudent financial management and credit rating implications. When possible, the City will pay cash for capital expenditures and

improvements within the financial affordability of each fund versus issuing debt. Debt maturing beyond the current fiscal year will not be used to fund current operating expenditures. The City, when appropriate, may issue short-term obligations maturing within the current fiscal year for cash flow management purposes.

B. Debt Financing

1. Affordability

The City shall use an objective analytical approach to determine whether it can afford to issue new general-purpose debt, both General Obligation bonds and Certificates of Obligation. This process shall compare standards of affordability to the current values for the City. For tax-backed debt, such standards of affordability may include debt per capita, debt as a percent of taxable value, taxable value per capita, and tax rate. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether or not to issue new debt shall be based on these costs and benefits, current conditions of the municipal bond market, City's ability to "afford" new debt as determined by the aforementioned standards and a review of the project's cash requirements as determined by the project's proposed timeline.

2. Debt Capacity

The City shall complete an annual debt capacity assessment to ensure that proposed debt is affordable and contributes to the financial strength of the City. The debt capacity is the upper limit on the dollar amount of capital improvements that the City can afford to fund from debt.

Debt capacity calculations for long-term planning shall assume market rates or higher for the average annual interest costs at the time the capacity is determined. The analysis shall not assume future refunding of any outstanding bonds and shall consider debt service requirements on both current and proposed debt.

For tax supported debt, maximum capacity shall be determined by an amount of annual debt service that the City can absorb within the current or proposed tax rate allocation for debt based on assumed growth in assessed valuation.

For revenue debt, maximum capacity shall be determined by the amount of annual debt service that the City can absorb within a proposed rate structure that has been reviewed with City Council and which can support the proposed debt within the additional bonds test as defined in the revenue bond covenants. The City shall not exceed debt capacity as defined through bond covenants or fall below bond coverage ratios for additional revenue bonds. The City may choose to maintain target coverage margins in excess of legal requirements under bond covenants.

Factors that will be included in the annual debt capacity determination shall include:

- Existing debt obligations
- Evaluation of revenue and expenditure trends
- Debt per capita

- Debt to assessed value ratio
- Taxable value per capita
- Statutory or constitutional requirements
- Market factors such as interest rates, credit ratings or market status

C. General Obligation Bonds (GO)

General Obligation bonds require voter approval except refunding bonds.

1. General Obligation bonds must be issued to accomplish projects identified in the bond referendum and associated material.
2. General Obligation bonds must be issued for projects that are in accordance with the wording in the bond propositions.

D. Certificates of Obligation and Tax Notes

Certificates of Obligation may be issued without voter approval to finance any public works project or capital improvement, as permitted by State law. Should the City's capital funding evaluation support the issuance of Certificate of Obligations, they shall be issued only after determining the City's ability to assume additional debt based on the standards identified above.

Circumstances in which Certificates or Tax Notes might be issued include, but are not limited to the following:

- The City may issue CO's when there is insufficient funding on a general obligation bond-financed capital improvement;
- The City may issue CO's when "emergency" (urgent, unanticipated) conditions require a capital improvement to be funded rapidly;
- The City may issue CO's for projects when there is no other funding source available and the project is determined to be in the best interest of the City.
- The City may issue CO's or Tax Notes for projects to comply with regulatory mandates.

E. Revenue Bonds

For the City to issue revenue bonds, revenues, as defined in the ordinance authorizing the revenue bonds in question shall be established and maintained to provide debt service coverage at least to comply fully with all bond covenants. Annual adjustments to the City's rate structures for enterprise funds shall be considered during the budget process and will be made as necessary to maintain the coverage factor. The City may choose to maintain target coverage margins in excess of legal requirements under bond covenants.

F. Debt Structures

The City shall normally issue bonds with a life not to exceed 25 years for general obligation bonds and revenue bonds, but in no case longer than the useful life of the asset.

1. The City shall seek level or declining debt repayment schedules.
2. The City shall seek to retire its debt with as short an average life as possible.

3. There should be no debt structures that include increasing debt service levels in years beyond the first and second year, except as special situations may warrant.
4. There shall be no “balloon” bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term.
5. There shall always be at least interest paid in the first fiscal year after a bond sale and principal payments starting generally no later than the second fiscal year after the bond issue.

G. Refunding

The City’s financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the net present value savings of a particular refunding should exceed 3.0% of the refunded maturities unless (1) a debt restructuring is necessary or (2) bond covenant revisions are necessary to facilitate the ability to provide services or to issue additional debt.

H. Interest Earnings on Debt Proceeds

The expenditure of interest earnings on debt issued will be limited to funding changes to the bond financed Capital Improvement Plan in compliance with the voted propositions, cost overruns on bond projects, or be applied to debt service payments on the bonds issued.

I. Bond Elections

Timing of general obligation bond elections shall generally be determined by the inventory of current authorized, unissued bonds remaining to be sold and the Five-Year Capital Improvement Program. The total dollar amount of bond election propositions recommended to the voters may not exceed the City's estimated ability to issue the bonds within a 10-year period.

An analysis showing how the new debt combined with current debt impacts the City’s tax rate and debt capacity will accompany every future bond issue proposal.

J. Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated sale. The City may utilize a negotiated process when the issue is, or contains, a refinancing that is dependent on market/interest rate timing. The City may issue certain issues as direct placements to state or federal agencies. Except for direct placements to state or federal agencies, the City shall award the bonds based on a true interest cost (TIC) basis.

K. Rating Agency Presentations

Full disclosure of operations and open lines of communications shall be maintained with the rating agencies. City staff, with the assistance of financial advisors, 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 Investor Services, Standard and Poor's, and Fitch Inc., as recommended by the City's financial advisor.

L. Bond Ratings

The City will prudently manage the General and Enterprise Fund and attempt to issue and structure debt to help maintain or increase the current bond ratings.

M. Lease/Purchase Agreements

The City will use lease/purchase agreements when it is cost-efficient and provides for more attractive terms than other alternatives.

N. The City will comply with its continuing disclosure obligations to inform the Municipal Securities Rulemaking Board through the EMMA website (Electronic Municipal Market Access) of any and all continuing disclosure documents and annual financial statements.

X. CASH MANAGEMENT AND INVESTMENTS

Invest the City's operating cash in a manner that will ensure its absolute safety of principal, provide for the necessary liquidity needs of the City, and optimize yield relative to those constraints.

A. Investment Management

1. All aspects of cash/investment management shall be designed to ensure safety and integrity of the City's financial assets.
2. Cash/Investment management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. (See City Investment Policy and Investment Strategy)
3. The City will utilize competitive bidding practices wherever practical, affording no special advantage to any individual or corporate member of the financial or investment community.
4. The City will only do business with City authorized, as approved by the City Council, broker/dealers and/or financial institutions and who have executed a written certification of their review of the City's Investment Policy.
5. The City shall design and establish policies relating to a variety of cash/investment management issues, such as the eligibility and selection of various broker/dealers, safekeeping requirements, collateral requirements, delivery versus payment requirements, weighted average maturity requirements and such other aspects of the program, which necessitate standard setting in pursuit of appropriate prudence and enhanced protection of assets. (See Investment Policy)
6. Investments of the City shall be made with the exercise of judgment and care which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment.

B. Investment Strategy

The City of Bellaire maintains a consolidated portfolio in which it pools its funds for investment purposes. The City's investment program seeks to achieve safety of principal, adequate liquidity to

meet cash needs, and reasonable yield commensurate with the preservation of principal and liquidity. Refer to the City's Investment Strategy as adopted by City Council annually for detail.

C. Interest Income

Interest earned from investments shall be distributed to the funds from which the funds were provided.

D. Arbitrage Investments and Reporting

The City's investment position as it relates to arbitrage is as follows: Investments on bond proceeds will be made with safety of principal and liquidity in mind, but with a competitive rate of return. Bond proceeds will be invested in separate instruments and not commingled with other investment purchases. Arbitrage rebate calculations will be performed as required on all debt issues and funds set aside annually for any positive arbitrage. Arbitrage will be rebated to the Internal Revenue Service, as necessary.

E. Depository

The City of Bellaire will select its official bank depository through a formal bidding process in order to provide the City with the most comprehensive, flexible, and cost-effective banking services available. The City will at a minimum, bid depository services every five years.

F. Collateralization of Deposits

1. The City of Bellaire shall have pledged collateral held at an independent third-party institution and evidenced by a written receipt.
2. The value of the pledged collateral should be marked to market monthly and shall be at least 103 percent of par or market value of the investments, whichever is greater.
3. Substitutions of collateral shall meet the requirements of the collateral agreement and have prior written approval. Collateral shall not be released until the replacement collateral has been received.
4. The pledge of collateral shall comply with the City's Investment Policy.

XI. GRANTS

The City will seek, apply for, and effectively administer federal, state and local grants, to support the City's priorities and policy objectives.

A. Grant Guidelines

The City shall apply and facilitate the application for only those grants that are consistent with the objectives and high priority needs identified by Council and City Management.

Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs.

The potential for incurring ongoing costs, to include assumptions of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.

B. Grant Review

All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the City's goals. If there is a cash match requirement, the source of funding shall be identified prior to application.

The City Manager shall approve all grant submissions and City Council shall approve all grant acceptances over \$25,000 and any grant acceptance regardless of the dollar amount if a budget adjustment is required.

C. Grant Termination and/or Reduced Grant Funding

In the event of reduced grant funding, City resources will be substituted only after all program priorities and alternatives are considered during the budget process, unless the City is obligated through the terms of the grant to maintain the positions.

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available, and it is determined that the program no longer supports City goals and/or is no longer in the best interest of the City, unless the City has obligated itself through the terms of the grant to maintain the positions.

Sec. 2-10. Investment policy:

(a) **Policy statement.** It is the policy of the city to invest public funds in a manner that will ensure the preservation of capital, meet the daily cash flow needs of the city, conform to all applicable state statutes and city ordinances governing the investment of public funds, and provide reasonable investment returns.

The Texas Public Funds Investment Act, V.T.C.A., Government Code Ch. 2256 as amended (the "Act") prescribes that each city shall adopt rules to govern its investment practices and to define the authority of the investment officers. This policy addresses the methods, procedures, and practices established to ensure effective and judicious fiscal management of the city's funds worthy of the public trust.

(b) **Scope.** This investment policy shall apply to all financial assets and funds under control of the city, other than those expressly excluded herein or by applicable law or valid agreement. The city commingles its funds into one pooled investment fund for efficiency and maximum investment opportunity, except for monies held in demand and time deposits as provided under Chapter 105 of the Local Government Code or as stipulated by applicable laws, bond covenants or contracts. The funds are defined in the city's Comprehensive Annual Financial Report ("CAFR") and include the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, and any new funds created by the city unless specifically exempted by the city council and this policy.

This Policy shall not supersede the restrictions on investment and use applicable to any specific fund and, in the event of any conflict between this policy and the requirements of any fund subject hereto, the specific requirement applicable to such fund shall be followed as well as all other provisions of this policy other than those in conflict.

The overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The investment officers and city staff shall recognize that the investment activities of the city are a matter of public record.

(c) **Objectives and strategy.** The city strives to invest funds in a manner where the rate of return is secondary to safety and liquidity. To accomplish this, the city's principal investment objectives in order of priority are as follows: 1) suitability, 2) preservation and safety of principal, 3) liquidity, 4) marketability, 5) diversification, and 6) yield.

(1) *Suitability.* Each investment must be in conformance with all federal regulations, state statutes, and other legal requirements-including the city charter, city ordinances, and this investment policy.

(2) *Preservation and safety of principal.* Investments shall be handled in a manner that seeks to ensure the preservation of capital and the protection of investment

principal in the overall portfolio. All participants in the investment process shall act responsibly as custodians of the public trust.

(3) *Liquidity.* The city's investment portfolio will remain sufficiently liquid to enable the city to meet operating requirements that might be reasonably anticipated. Liquidity shall be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets.

(4) *Marketability.* The city's policy is to buy and hold investments until maturity; however, marketability is of great importance should the need arise to liquidate an investment before maturity.

(5) *Diversification.* Investments shall be diversified by type and maturity to eliminate the risk of loss resulting from the concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. Portfolio maturities should be laddered in a way that protects interest income from the volatility of market and avoids the concentration of assets in a specific maturity sector. The majority of the city's funds will be invested in maturities of 12 months or less targeted to the projected cash flow needs of the city. Investments with maturities in excess of 12 months can be made to match specific cash flow requirements (e.g., funds held for future capital projects may be invested to meet anticipated cash flow requirements). The stated maturity of any investment in the city's portfolio will not exceed 36 months and the weighted average maturity of the city's portfolio will not exceed 365 days.

(6) *Yield.* The city's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the city's risk constraints and the cash flow characteristics of the portfolio. Given this strategy, the basis used to determine whether reasonable yields are being achieved shall be the average yield of the current three-month U.S. Treasury Bill or such other index that most closely matches the average maturity of the portfolio.

(d) **Authorization.** Authority to manage the investment program is derived from the Act, specifically; section 2256.005(f)-(h). Management responsibility for the investment program is hereby delegated to the chief financial officer including responsibility for all investment transactions and the related system of controls to regulate the activities of subordinate officials. The chief financial officer and the assistant director of finance shall serve as the investment officers of the city and shall invest city funds in legally authorized and adequately secured investments in accordance with this policy and the Act. In the event the position of chief financial officer becomes vacant, the city manager shall serve as an investment officer during such vacancy. The city investment officers shall be bonded.

(e) **Responsibility and control.** Investments shall be made with judgment and care, under prevailing circumstances that a person of prudence, discretion, and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of capital and the income to be derived.

In determining whether investment decisions were made exercising prudence, consideration shall be given to the following: the investment of all funds, or funds under the city's control, taken as a whole, rather than the prudence of a single investment; and whether the investment decision is consistent with the written investment policy of the city at that time.

The chief financial officer shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures shall address safekeeping, repurchase agreements, wire transfer agreements, collateral/depository agreements, banking services contracts, and explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the chief financial officer.

(f) **Ethics and conflicts of interest.** In addition to any other requirements of law, investment officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. An investment officer who has a personal business relationship with a business organization offering to engage in an investment transaction with the city or who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the city shall file a statement disclosing that relationship with the city and the Texas Ethics Commission. An investment officer has a personal business relationship with a business organization if the investment officer owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization, the investment officer receives funds from the business organization exceeding 10 percent of the investment officer's gross income for the previous year, or the investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.

(g) **Investment training.** The City shall provide periodic training in investments for the investment officers through courses and seminars offered by professional organizations and associations in order to ensure the quality and capability of the City's investment officers making investments decisions in compliance with the Act. The investment officers shall attend at least one training session relating to the investment officer's responsibilities under the Act within 12 months after taking office or assuming the duties of investment officer. Further, the investment officers shall attend an investment training session not less than once in a two-year period that begins on the first day of

the city's fiscal year and consists of the two consecutive fiscal years after that date, and receive not less than 10 hours of instruction relating to investment responsibilities under the Act from an independent source approved by the governing body of the city. The designated training may be sponsored by the Government Finance Officers Association of Texas, the Government Treasurer's Organization of Texas, the Texas Municipal League, or the University of North Texas. Training must include education in investment controls, security risks, strategy risks, market risks, diversification of the investment portfolio, and compliance with the Act.

(h) **Authorized investments.** Authorized investments include the following:

- (1) Obligations of the United States or its agencies and instrumentalities;
- (2) Direct obligations of the state or its agencies and instrumentalities;
- (3) Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the state or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States;
- (4) Certificates of deposit issued by a depository institution that has its main office or branch office in the state that are for the full amount of the principal and accrued interest that are guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor or the National Credit Union Share Insurance Fund or its successor, secured by an obligation issued directly by a federal agency or instrumentality, including any mortgage backed securities not disallowed by the Act, having a market value of not less than the principal and accrued interest of the certificates, or secured in any other manner and amount provided by the Act;
- 5) Fully collateralized repurchase agreements with a defined termination date of 90 days or less, secured by a combination of cash and an authorized investment, pledged to the city, held in the city's name and deposited at the time the investment is made with the city or with a third party selected and approved by the city. A repurchase agreement is a simultaneous agreement to buy, hold for a specified time, and sell back at a future date at a market value at the time the funds are disbursed of not less than the principal amount of the funds disbursed. The repurchase agreement shall be placed through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in the state only after a master repurchase agreement has been executed between the city and the securities dealer or the financial institution;

(6) An investment pool to the extent and manner provided by law if the city by rule, ordinance, order or resolution authorizes investment in the particular pool and if the investment pool has furnished to the chief financial officer an offering circular or similar disclosure document conforming to the requirements of the Act. To maintain eligibility, an investment pool must furnish to the city a confirmation of all investment transactions and a monthly report conforming to the requirements of the Act. Further, the investment pool must be continuously rated no lower than AAA or AAA-m or its equivalent by at least one nationally recognized rating service; and

(7) Such other investments as permitted by the Act and not specifically prohibited by this policy.

All investment transactions will be completed on a delivery versus payment ("DVP") basis. The investment officers are authorized to solicit bids for investments orally, in writing, electronically, or in any combination of these methods. No investment of city funds shall be authorized unless it conforms to this investment policy and the seller of the investment has executed a Certification Form in favor of the city as set forth in this policy.

When the City invests in an investment that requires a minimum rating, it must establish at the time of the investment procedures to monitor rating changes. If an investment's rating falls below the required minimum rating, it is no longer an authorized investment. The city shall take all prudent measures consistent with this policy to liquidate any investment that does not have the minimum rating.

The city shall verify prior to participation in an investment pool, that the pool's investment policy has established, satisfactory procedures for monitoring investment rating changes sufficient for the City to determine whether investments in the pool have the required minimum rating.

(i) **Prohibited investments.** The following are not authorized investments under this policy:

- (1) Obligations for which the payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and which pays no principal;
- (2) Obligations for which the payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;
- (3) Collateralized mortgage obligations that have a stated final maturity greater than 10 years; and

- (4) Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to changes in a market index.

Further, the city will not invest in derivatives including instruments with embedded features that alter their character or income stream or allow holders to hedge or speculate on a market or spreads between markets that are external to the issuer, or are not correlated on a one-to-one basis to the associated index or market. Prohibited derivatives include arrangements in which an investor has swapped the natural cash flows or some portion of the natural cash flows of an instrument for a different set of cash flows. (e.g., interest rate swaps), over-the-counter exchange traded options or futures (e.g., option contracts or future contracts), inverse floating rate notes, range index notes, non-money market index based notes, dual index notes, index amortizing notes, inverse multi-index bonds, inverse index bonds, and stepped inverse index bonds.

(j) **Investment limits and diversification.** The asset allocation in the portfolio should be flexible and responsive to the outlook for the economy and the securities markets. Risk shall be controlled through portfolio diversification achieved by:

- (1) Limiting investments to avoid over concentration in securities from a specific issuer or business sector, U. S. Treasury securities being the only exception;
- (2) Limiting investment in securities that have higher credit risks;
- (3) Investing in securities with varying maturities; and
- (4) Maintaining the liquidity necessary to meet ongoing obligations.

The following standards shall be applied: the city shall maintain at least 10 percent of the total portfolio in investments maturing in 90 days or less; the city shall invest no more than 50 percent of the portfolio in federal agencies or instrumentalities or in certificates of deposit; and the city may invest any amount of funds in U. S. Treasury securities or in repurchase agreements backed by U. S. Treasury securities.

(k) **Authorized broker/dealers.** The chief financial officer shall maintain a list of security broker/dealers authorized by the investment policy. All broker/dealers shall maintain complete records of all transactions conducted on behalf of the city and shall make those records available for inspection at the city's request. At least annually, the investment officers shall review the list of broker/dealers authorized to engage in investment transactions with the city and shall make a recommendation as part of the annual review of the investment policy. As part of this process, the chief financial officer shall review the quality of service and financial stability of each broker/dealer. The chief financial officer may remove an authorized broker/dealer from the list, if in the opinion

of the chief financial officer, the firm has not performed adequately or its financial condition has become unacceptable. Currently, the following broker/dealers are authorized to engage in investment transactions with the city: FTN Financial; Duncan-Williams, Inc.; Hilltop Securities; SAMCO Capital Markets; and Vining Sparks.

Nothing in this section relieves the city of the responsibility for monitoring the investments made by the city to determine that they are in compliance with this investment policy.

(l) **Investment management.** The investment officers shall exhibit prudence and discretion in the selection and management of securities in order that no individual or group of transactions undertaken shall jeopardize the total capital of the portfolio. The city will not allow speculation (e.g., anticipating an appreciation of capital through changes in market interest rates) in the selection of any investments. The chief financial officer shall monitor financial market indicators, study financial trends, and utilize available educational tools in order to maintain appropriate managerial expertise.

Each investment transaction - exclusive of investment pool transactions - must be based upon competitive quotations received from at least three broker/dealers authorized by this policy. An exception is a new issue debenture or discount note still in the primary market. In this case, the competitive offering process is not possible because competing broker/dealers do not have access to the security or all broker/dealers have access to the security at par. For these types of securities only, investment officers are authorized to purchase the security without seeking competitive offerings if the investment is deemed to be in the best interest of the city.

While the city utilizes a buy and hold strategy, active portfolio management may from time to time dictate the sale of securities to better position the overall portfolio. The chief financial officer must approve the sale of any security prior to maturity. Any sale of a security for less than the book value of the security must be approved by the chief financial officer.

(m) **Reporting.** The investment officers shall submit to each member of the city council an investment report no less than on a quarterly basis signed by each investment officer. The report shall contain sufficient information to provide a comprehensive review of investment activity and current investments and shall address any variations noted from the investment strategy of the city. The report must contain a summary statement of each pooled fund group that states the beginning and ending market value and accrued interest for the period. It must state the maturity date, book value, and market value of each separately invested asset at the end of the reporting period by type of asset and fund type invested and the fund or pooled group which acquired the investment. The chief financial officer may use any generally accepted method to monitor the market price of investments, including, but not limited to, periodic reports from any of the approved broker/dealers (whether or not that broker/dealer actually

sold the security to the City) or nationally recognized business publications that provide daily market valuations on individual securities. Each report shall include a statement of compliance with the city's investment policy and the Act. The annual audit shall include a review of the quarterly reports and a compliance audit of management controls on investments and adherence to the city's established investment policies.

(n) **Internal controls.** A system of internal controls shall be documented in writing and shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and management of the city. Controls deemed most important shall include:

- (1) Control of collusion;
- (2) Separation of duties;
- (3) Separation of transaction authority from accounting and recordkeeping;
- (4) Custodial safekeeping;
- (5) Avoidance of bearer-form securities;
- (6) Clear delegation of authority;
- (7) Specific limitations regarding securities losses;
- (8) Written confirmation of telephone transactions; and
- (9) Limiting the number of authorized investment officials.

These controls shall be reviewed periodically by the city's independent audit firm.

(o) **Depositories.** Consistent with the requirements of the Texas Public Funds Collateral Act, V.T.C.A., Government Code Ch. 2257 as amended ("Public Funds Collateral Act"), the city shall require all depository institution deposits to be federally insured or collateralized with eligible securities. Any financial institution serving the city as a depository institution will be required to sign a depository agreement and a tri-party safekeeping agreement. The safekeeping agreement shall define the city's rights to collateral in case of default, bankruptcy, or closing and shall establish a perfected security interest in compliance with Federal and State regulations.

(p) **Collateral.** Eligible securities for collateralization of deposits are defined by the Public Funds Collateral Act and must meet the constraints of this policy. The market value of the principal portion of collateral pledged for deposits must at all times be equal to or greater than 105 percent of the total amount of deposits plus any accrued interest, less the insurance amount provided by the Federal Deposit Insurance Corporation ("FDIC").

Depository institutions with which the city maintains collateralized deposits shall provide a monthly report of market values for the pledged securities. The chief financial officer shall monitor collateralization levels to verify market values and total collateral positions. If the value of the securities pledged falls below the required collateral level, the depository institution holding the deposit must pledge additional securities no later than the end of the next succeeding business day.

Collateralized deposits may require substitution of securities. Any depository institution requesting substitution of collateral must contact the chief financial officer for approval. Written approval is required before any pledged security is released. The value of the substituted security will be calculated and substitution approved if the substitution maintains the required collateral level.

(q) **Custody and safekeeping.** Investment securities purchased for the city, except investment pool funds and mutual funds, will be on a delivery versus payment basis. To protect against fraud, the cash and investments of the city shall be secured in accordance with third-party custody and safekeeping procedures approved by the city. Securities shall be held in a third-party safekeeping account at a custodian bank. A written safekeeping agreement shall be executed with each custodian bank, such bank being a permitted institution under the Public Funds Collateral Act. Upon receipt of purchased or pledged securities, the custodian bank shall promptly issue and deliver to the city a safekeeping receipt identifying and evidencing receipt of the security. The chief financial officer or their designee shall maintain the original safekeeping receipts. All securities shall be confirmed in the name of the city and shall be held in an account naming the city as the customer. The market value of purchased or pledged securities shall be independently monitored by the custodian bank on a monthly basis and reported directly to the city. At least quarterly, the chief financial officer shall verify that all securities owned by or pledged to the city are documented and held in safekeeping in the city's account. These records shall also be subject to an annual compliance audit of management controls on investments and adherence to the city's established investment policies.

(r) **Certification form.** A written copy of the investment policy shall be provided to any person or organization offering to engage in an investment transaction with the city. Every seller of investments to the city must execute a certificate in favor of the city substantially in the form set out herein below, and the investment officers may not acquire or otherwise obtain any authorized investment from any seller until a signed certification form has been delivered to the city.

(s) **Other policy considerations.** The city is not required to liquidate investments that were authorized investments at the time of purchase.

(t) **Annual review.** The city council shall review this investment policy and investment strategies not less than annually. The city council shall adopt a written instrument by

ordinance or resolution stating that it has reviewed the investment policy and investment strategies and the written instrument so adopted shall record any changes made to either the investment policy or investment strategies.

CERTIFICATION FORM

As required by V.T.C.A., Government Code § 2256.005(k)

CITY OF BELLAIRE, TEXAS (the "City")

The undersigned hereby acknowledges and certifies as follows:

1. The undersigned is a qualified representative of _____, a business organization (the "Organization"), offering to engage in an investment transaction with the City.
2. The Organization has received and reviewed the investment policy of the City.
3. The Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the City and the Organization that are not authorized by the City's investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the entity's entire portfolio or requires an interpretation of subjective investment standards.

Signature

Name

Title

Date

City Council of the City of Bellaire, Texas

Five Year Priorities Plan

City Council Priorities – As of June 17, 2019

This document, adopted by the City Council, identifies key focus areas and strategies as a reference and strategic planning tool for the city staff over the next five years. City Council Priorities are not listed in rank order.

LOCAL AND REGIONAL FLOOD MITIGATION

Improve drainage infrastructure to reduce local flooding, and continue working with partner entities on regional drainage projects and external funding opportunities.

PREMIER PUBLIC WORKS SERVICES

Responsibly manage Public Works infrastructure and analyze Public Works project management for continual process improvement.

PUBLIC SAFETY AND MOBILITY

Provide a safe and secure community by maintaining premier public safety services and safe mobility in and through the City.

BUDGET AND FINANCE

Ensure continued sound fiscal policies and effective budget oversight.

QUALITY OF LIFE

Maintain the characteristics that make Bellaire special (a safe, warm community with attractive neighborhoods, accessibility, and small-town charm) while enhancing cohesion, community-building, quality of life improvements, and beautification opportunities.

COMMERCIAL REDEVELOPMENT

Foster commercial redevelopment to enhance viability of the Bellaire business community, consistent with and supportive of the City's residential character.

PARKS AND FACILITIES

Ensure that public parks and municipal facilities are planned based on the highest standards and that redevelopment, construction, and improvements of new and existing public parks and facilities provide for the betterment of the community.

PREMIER EMPLOYER STATUS

Ensure the City remains a competitive and premier employer, attracting and retaining top talent and providing a safe working environment.

City Council Priorities – As of June 17, 2019

This document, adopted by the City Council, identifies key focus areas and strategies as a reference and strategic planning tool for the city staff over the next five years. City Council Priorities are not listed in rank order.

A. PRIORITY: LOCAL AND REGIONAL FLOOD MITIGATION

Improve drainage infrastructure to reduce local flooding, and continue working with partner entities on regional drainage projects and external funding opportunities.

Strategies:

- Improve drainage infrastructure throughout the City in a concentrated effort to reduce flooding locally.
- Continue working with partner entities on regional drainage projects in a concentrated effort to reduce flooding regionally and, as a result, locally.
- Continue to implement recommendations from the Flood Hazard Mitigation Task Force.

B. PRIORITY: PREMIER PUBLIC WORKS SERVICES

Responsibly manage Public Works infrastructure and analyze Public Works project management for continual process improvement.

Strategies:

- Accelerate street and drainage replacement program, address pavement management issues, enhance green-waste management program, and analyze Public Works project management for continual process improvement.
- Ensure replacement of vulnerable utility lines to minimize service disruptions.
- Ensure safe drinking water and responsible treatment of wastewater.

C. PRIORITY: PUBLIC SAFETY AND MOBILITY

Provide a safe and secure community by maintaining premier public safety services and safe mobility in and through the City.

Strategies:

- Continue to equip and train the City's first responders and public safety services based on best practices, and with the resources they need to provide maximum protection to our citizens.
- Maintain effective community outreach and public safety education programs in the Fire and Police Departments.
- Improve movement in and through the City by providing safe mobility.

D. PRIORITY: BUDGET AND FINANCE

Ensure continued sound fiscal policies and effective budget oversight.

Strategies:

- Continue sound fiscal and budget oversight, manage fund balances, and remain good stewards of taxpayer resources.
- Proactively protect the City's AAA bond rating and prudently manage bond debt, including by pursuing refunding opportunities for existing bond issuances.
- Adequately fund fleet management.

E. PRIORITY: QUALITY OF LIFE

Maintain the characteristics that make Bellaire special (a safe, warm community with attractive neighborhoods, accessibility, and small-town charm) while enhancing cohesion, community-building, quality of life improvements, and beautification opportunities.

Strategies:

- Continue to enhance community outreach programs and proactive dialogue by reaching more residents, including new residents, with messaging opportunities, and explore ways to expand citizen involvement.
- Continue to improve appearances of thoroughfares and aesthetics citywide for better curb appeal and beautification.
- Continue to implement the Comprehensive Plan.
- Utilize existing relationship networks (partners, schools, sports leagues, Bellaire Citizen Academy Ambassadors, Bellaire Business Association, Council-appointed Boards) for information distribution and collaborative projects.

F. PRIORITY: COMMERCIAL REDEVELOPMENT

Foster commercial redevelopment to enhance viability of the Bellaire business community, consistent with and supportive of the City's residential character.

Strategies:

- Embrace development of commercial areas that is complementary of the City's residential character.
- Remain sensitive to and address commercial and institutional impacts on adjacent residential areas.
- Continue proactive dialogue with the business community, including the Bellaire Business Association.
- Ensure consistent and effective code enforcement and code compliance efforts.

G. PRIORITY: PARKS AND FACILITIES

Ensure that public parks and municipal facilities are planned based on the highest standards and that redevelopment, construction, and improvements of new and existing public parks and facilities provide for the betterment of the community.

Strategies:

- Continue support of park development and redevelopment with community partners.
- Continue to plan the rebuilding of the Public Works campus and Library facilities.

H. PRIORITY: PREMIER EMPLOYER STATUS

Ensure the City remains a competitive and premier employer, attracting and retaining top talent and providing a safe working environment.

Strategies:

- Maintain competitive employee benefits and compensation plans, support employee development, succession planning, and career pathing initiatives, and build on safety programs and practices.
- Ensure a renewed focus on internal and external customer service by recognizing that our premier employer staff have a significant role in contributing to quality of life for all residents through the important work that they perform.
- Promote the principles of effective and accountable local government and the role of city employees in a Council – Manager form of government.

City of Bellaire

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CITY OF BELLAIRE, TEXAS
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

Function	2009	2010	2011	2012
Police				
Arrests	1,630	1,080	1,147	1,114
Accident reports	716	614	663	636
Citations	4,707	5,078	6,854	4,974
Offense reports	1,149	989	1,011	627
Calls for service	30,618	29,903	33,815	33,133
Fire				
Emergency responses	1,915	1,782	1,962	1,948
Fire incidents	47	52	45	40
Average response time	3:45	1:40	4:11	4:06
Water				
New accounts	671	747	763	701
Source:				
Surface water	50%	52%	58%	56%
Well water	50%	48%	42%	44%
Average daily consumption				
(millions of gallons)	3.170	3.022	3.577	3.131
Surface water pumped				
(millions of gallons)	575.799	561.480	755.293	767.591
Well water pumped				
(millions of gallons)	566.334	519.013	547.500	485.734
Total consumption (millions of gallons)	1,142.433	1,080.493	1,302.250	1,253.250
Peak daily consumption				
(millions of gallons)	6.228	5.504	7.210	5.862
Sewer				
Average daily sewage treatment				
(millions of gallons)	1.445	1.760	1.620	1.624
Total (millions of gallons)	527.352	642.400	591.475	592.760
Peak daily treatment				
(millions of gallons)	3.965	6.600	5.600	5.800

Source: Various City Departments

2013	2014	2015	2016	2017	2018
908	1,042	1,026	1,066	1,125	1,115
556	628	786	771	717	740
4,796	4,443	3,953	5,833	4,508	4,029
841	1,110	1,021	973	1,080	1,012
28,713	31,570	29,793	31,815	32,732	29,420
1,905	2,057	2,019	2,184	2,266	2,285
49	39	29	26	29	63
4:05	4:06	4:13	6:00	4:50	5:19
769	668	639	611	691	712
47%	58%	48%	52%	52%	58%
53%	42%	52%	48%	48%	42%
3.227	2.777	2.842	3.035	3.033	3.152
549.190	586.787	502.745	537.111	573.869	685.761
628.581	426.920	534.453	505.696	533.468	464.802
1,177.771	1,101.371	1,037.198	1,042.810	1,107.34	1,150.56
6.214	7.809	8.654	2.980	2.960	3.582
1.440	1.572	1.451	1.464	1.345	1.361
525.907	568.334	529.434	534.432	490.925	496.949
3.800	2.200	4.600	4.400	3.200	4.975

City of Bellaire

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CITY OF BELLAIRE, TEXAS
CAPITAL ASSETS STATISTICS BY FUNCTION
Last Ten Fiscal Years

Function	2009	2010	2011	2012
Police				
Stations	1	1	1	1
Patrol units	8	8	8	8
Fire				
Stations	1	1	1	1
Highways and streets				
Streets (miles - centerlines)	67	67	67	67
Streetlights	918	925	925	925
Culture and recreation				
Parks	12	12	12	12
Park acreage in City limits	31.4	31.4	31.4	36.4
Aquatics facilities	2	2	2	2
Baseball/softball diamonds	3	3	3	3
Tennis courts	7	7	7	7
Recreation centers	1	1	1	1
Houston ISD licensed fields	4	4	4	4
Houston ISD acreage	15	15	15	15
Water				
Water mains (miles)	73	73	73	73
Fire hydrants	760	760	760	760
Storage capacity (millions of gallons)	4.23	4.23	4.23	3.23
Sewer				
Sanitary sewers (miles)	70	70	70	70
Storm sewers (miles)	49	49	49	49
Open ditch/creek/canal drainage (miles)	1.32	1.32	1.32	1.32
Treatment capacity (millions of gallons)	4.5	4.5	4.5	4.5

Source: Various City Departments

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
1	1	1	1	1	1
8	8	8	8	8	8
1	1	1	1	1	1
67	67	67	67	67	67
925	1,017	1,061	1,061	1,026	1,026
12	14	15	15	14	14
36.4	46.4	51.0	51.0	121.3	121.3
2	2	2	2	2	2
3	3	3	3	3	3
7	7	7	7	7	7
1	1	1	1	1	1
4	4	4	4	4	4
15	15	15	15	15	15
73	73	73	73	73	73
760	760	760	760	744	755
3.23	3.23	3.23	3.23	3.23	3.23
70	70	70	70	70	70
49	49	49	49	49	49
1.32	1.32	1.32	1.32	1.32	1.32
4.5	4.5	4.5	4.5	4.5	4.5

Description

The *Fiscal Forecast* provides a forward-looking view of the general fund, enterprise fund, and debt service fund operating budgets allowing City officials and others to evaluate the long-term sustainability of the operating budgets, and it provides a starting point for future decision-making regarding the budget by identifying the balance between potential spending needs and the projected revenue outlook. This long-range outlook provides a key tool for financial planning. The *Fiscal Forecast* is updated at least annually, but sometimes more often as revenues and spending outlook become clearer. The City uses the *Fiscal Forecast* as a tool to:

- Identify preliminary spending priorities for future years;
- Identify necessary expenditure adjustments for future years;
- Ensure that both additions and reductions to the budget are sustainable;
- Maintain options to deal with contingencies; and
- Anticipate factors affecting revenues and service needs.

The following *Fiscal Forecasts* of general fund, enterprise fund, and debt service fund project the revenues, expenditures, and fund balances for fiscal years 2020 through 2024. These projections are based upon a series of assumptions about economic conditions, future spending scenarios, and other relevant variables, and do not reflect actions the City will take during this period to close the projected gaps. It sets the stage to identify disparity between future recurring revenues and expenditures to allow time for development of strategies to align financial capacity with long-term service objectives.

Assumptions

General Fund

General Fund Revenues and Expenditures for fiscal year 2020 included in the fiscal forecast are based of the adopted budget. For fiscal years 2021 – 2024 the following general assumptions are used:

3.5% - Annual increase in property tax revenue on existing properties

\$200,000 – Annual property tax revenue on new properties

1.0% - Annual increase in sales tax revenue

1.0% - Annual increase in residential permit revenue

2.0% - Annual increase in all other revenues

5.0% - Annual increase in salaries and benefits expenditures

1.0% - Annual increase in all other expenditures

Transfers – CIP and Vehicle and Equipment Replacement transfers commensurate with capital program requirements

Enterprise Fund

Enterprise Fund Revenues and Expenses for fiscal year 2020 included in the fiscal forecast are based of the adopted budget. For fiscal years 2021 – 2024 the following general assumptions are used:

10.0% - Annual increase in water and wastewater revenue for fiscal years 2021 and 2022
3.0% - Annual increase in water and wastewater revenue for fiscal years 2023 and 2024
0.0% - Annual increase in solid waste revenue
0.0% - Annual increase in all other revenues

5.0% - Annual increase in salaries and benefits expenses
1.0% - Annual increase in all other expenses

Transfers – no increases except transfer to debt service fund which increases commensurate with possible debt issuances

Debt Service Fund

Debt Service Fund Revenues and Expenditures for fiscal year 2020 included in the fiscal forecast are based of the adopted budget. For fiscal years 2021 – 2024 the following general assumptions are used:

Annual property tax revenue increases commensurate with debt service requirements on debt issued for General Fund purposes

Annual increases in the transfer in from the Enterprise Fund commensurate with debt service requirements on debt issued for Enterprise Fund purposes

0.0% - Annual increase in all other revenues

Principal and Interest payments are forecast based on current debt repayment schedules and possible debt issuances

0.0% - Annual increase in all other expenditures

**Five-Year Fiscal Forecast
General Fund
FY 2020 - FY 2024**

(in millions)	FY 2019 Projected	FY 2020 Forecast	FY 2021 Forecast	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Beginning Fund Balance	\$3.09	\$5.39	\$5.32	\$4.56	\$4.04	\$3.53
Recurring Revenue	\$20.66	\$21.77	\$22.56	\$23.38	\$24.23	\$25.11
Non-recurring: Hurricane Harvey	\$1.63	-	-	-	-	-
Non-Recurring: BHS permits ^(a)	\$0.83	-	-	-	-	-
Recurring Expenditures	\$20.26	\$21.23	\$22.11	\$22.99	\$23.91	\$24.88
Transfer to VERF ^(b)	\$0.28	\$0.47	\$0.61	\$0.66	\$0.68	\$0.86
Transfer to Capital Improvement Fund	\$0.28	-	\$0.10	\$0.26	\$0.15	\$0.12
Non-recurring Enhancements/Items to Base ^(c)	-	\$0.14	-	-	-	-
Non-recurring Automation Expenditures	-	-	\$0.50	-	-	-
Ending Fund Balance ^(d)	\$5.39	\$5.32	\$4.56	\$4.04	\$3.53	\$2.78
60-Day Reserve Requirement	\$3.38	\$3.56	\$3.68	\$3.83	\$3.99	\$4.15
Over/(Under) 60-Day Reserve	\$2.02	\$1.76	\$0.88	\$0.21	(\$0.45)	(\$1.36)

(a) Permit and fee revenue related to the construction of the new Bellaire High School.

(b) VERF: Vehicle and Equipment Replacement Fund.

(c) FY 2020 Budget Enhancements and Items Added to the Base which are non-recurring (one-time) expenditures.

(d) \$0.50 million of the FY 2020 ending fund balance is earmarked for automation; forecast as FY 2021 non-recurring expenditure.

**Five-Year Fiscal Forecast
Enterprise Fund
FY 2020 - FY 2024**

(in millions)	FY 2019 Projected	FY 2020 Forecast	FY 2021 Forecast	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Beginning Working Capital Balance	\$1.74	\$1.90	\$2.03	\$2.12	\$2.64	\$3.21
Recurring Revenue	\$8.88	\$9.62	\$10.63	\$11.46	\$11.74	\$12.03
Recurring Expense	\$5.92	\$6.22	\$6.80	\$7.16	\$7.18	\$7.20
Transfer to General Fund	\$0.62	\$0.62	\$0.62	\$0.62	\$0.62	\$0.62
Transfer to Debt Service	\$1.97	\$2.15	\$2.25	\$2.36	\$2.57	\$2.78
Transfer to VERF ^(a)	\$0.11	\$0.36	\$0.36	\$0.36	\$0.36	\$0.36
Transfer to Capital Improvement Fund	\$0.10	\$0.14	\$0.50	\$0.44	\$0.44	\$0.44
Ending Working Capital Balance	\$1.90	\$2.03	\$2.12	\$2.64	\$3.21	\$3.83
60-Day Reserve Requirement	\$0.55	\$1.14	\$1.17	\$1.20	\$1.23	\$1.24
Over/(Under) 60-Day Reserve ^(b)	\$1.35	\$0.89	\$0.95	\$1.44	\$1.97	\$2.60

(a) Vehicle and Equipment Replacement Fund

(b) 60-Day Working Capital Requirement reduced to 30-Day Working Capital Requirement for FY 2017 -2019

**Five-Year Fiscal Forecast
Debt Service Fund
FY 2020 - FY 2024**

(in Millions)	FY 2019 Projected	FY 2020 Forecast	FY 2021 Forecast	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Beginning Fund Balance	\$0.54	\$0.63	\$0.63	\$0.63	\$0.63	\$0.63
Recurring Revenue	\$9.38	\$9.75	\$10.08	\$11.02	\$12.10	\$13.14
Recurring Expense	\$9.29	\$9.75	\$10.08	\$11.02	\$12.10	\$13.14
Ending Fund Balance	\$0.63	\$0.63	\$0.63	\$0.63	\$0.63	\$0.63
Estimated Debt Tax Rate (per \$100 assessed)	\$0.1532	\$0.1568	\$0.1552	\$0.1675	\$0.1789	\$0.1889
Increase/(Decrease) in Debt Tax Rate	\$0.0051	\$0.0036	(\$0.0016)	\$0.0123	\$0.0114	\$0.0100

City of Bellaire

ORDINANCE NO. 19-049

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BELLAIRE, TEXAS, ADOPTING THE PROPOSED BUDGET FOR THE CITY OF BELLAIRE, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020 ("FY 2020"), AND APPROPRIATING THE SEVERAL SUMS SET UP THEREIN TO THE OBJECTS AND PURPOSES THEREIN NAMED BY:

1) A RECORD VOTE TO ADOPT FY 2020 BUDGET

AND

2) A VOTE TO RATIFY THE TAX INCREASE REFLECTED IN THE BUDGET.

WHEREAS, the proposed budget, as amended and appended hereto as "Appendix A," for the fiscal year beginning October 1, 2019, and ending September 30, 2020, (the "Budget") was duly presented to the City Council of the City of Bellaire, Texas, by the City Manager, containing estimates of resources and revenues for the fiscal year from all of the various sources, and the projects, operations, activities, and purchases proposed to be undertaken during the fiscal year, together with the estimated costs thereof, and estimated amounts of all other proposed expenditures; and

WHEREAS, a Public Hearing on the budget was duly called by the City Council of the City of Bellaire, Texas, not less than 15 days after the date of such filing with the City Clerk, and notice of said Public Hearing was caused to be given by the City Council and said notice was published in the *Southwest News* on Tuesday, July 23, 2019. and was duly held on Monday, August 12, 2019, according to said notice; **NOW, THEREFORE**,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLAIRE, TEXAS:

1. **THAT** the Budget was duly prepared, filed with the City Clerk more than 30 days prior to the tax levy of the City of Bellaire, Texas, and is thereby available for inspection by any taxpayer.

2. **THAT** a Public Hearing on the Budget was duly called by the City Council of the City of Bellaire, Texas, not less than 15 days after the date of such filing with the City Clerk, and prior to the time the City Council of the City of Bellaire, Texas, levied taxes for such fiscal year (2020) and notice of said Public Hearing was caused to be given by the City Council and said notice was published in the *Southwest News* on Tuesday, July 23, 2019 and was duly held on Monday, August 12, 2019, according to said notice and as required by law.

3. **THAT** all parties desiring to participate and be heard at said Public Hearing having been heard until no more evidence was offered, and such Public Hearing having been concluded.

4. **THAT** the Budget is hereby, in all respects, finally approved and adopted by record vote and a vote made to ratify the tax increase in the attached document is hereby filed with the City Clerk of the City of Bellaire, Texas.

5. **THAT** the several amounts specified for the several purposes named in said Budget be, and they are hereby, appropriated to and for such purposes.

6. **THAT** the City Clerk of the City of Bellaire, Texas, shall file copies of this Ordinance and the Budget with the County Clerk of Harris County, Texas.

PASSED, APPROVED and ADOPTED by a 6-0 vote of the City Council of the City of Bellaire, Texas, this, the 16th day of September 2019.



Andrew S. Friedberg, Mayor
City of Bellaire, Texas

Tracy L. Dutton
Tracy L. Dutton, City Clerk
City of Bellaire, Texas

APPROVED AS TO FORM:

A handwritten signature in blue ink, appearing to read "Alan P. Petrov", written over a horizontal line.

Alan P. Petrov, City Attorney
City of Bellaire, Texas

City of Bellaire

ORDINANCE NO. 19-056

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BELLAIRE, TEXAS, FIXING THE TAX RATE AND TAX LEVY FOR THE CITY OF BELLAIRE, TEXAS, FOR TAX YEAR 2019 (FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020), UPON ALL TAXABLE PROPERTY IN SAID CITY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLAIRE, TEXAS:

1. **THAT** there is hereby levied and shall be assessed and collected for tax year 2019, an ad valorem tax of **\$0.4473 per \$100.00 valuation** on property located within the city limits of the City of Bellaire, Texas, made taxable by law, which said taxes, when collected, shall be apportioned among the funds and departments of the City of Bellaire, and for the purposes hereinafter set forth, as follows, to wit:

\$0.2905	General Fund (For the purpose of paying maintenance and operations expenditures)
\$0.1568	Debt Service Fund (For the purpose of paying the accruing interest and to provide a Sinking Fund for payment of the bonded indebtedness of the City of Bellaire)

2. **THAT THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

3. **THAT THE MAINTENANCE AND OPERATIONS TAX RATE WILL EFFECTIVELY BE RAISED BY 2.36 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$12.40.**

4. THAT THE TOTAL TAX RATE WILL EFFECTIVELY BE RAISED BY 1.64 PERCENT.

5. THAT the Chief Financial Officer is hereby directed to notify the Harris County Tax Assessor-Collector to assess, extend, and enter upon the tax rolls of the City of Bellaire, Texas, for the 2019 tax year, the amounts and rates herein levied, to keep a correct account of same, collect the same, and when so collected, to be distributed in accordance with this ordinance.

PASSED, APPROVED, and ADOPTED this 7th day of October 2019.

SIGNED:



Andrew S. Friedberg
Mayor



APPROVED AS TO FORM:



Alan P. Petrov
City Attorney