



City of Bellaire  
Adopted Budget  
For the fiscal year ending  
September 30, 2017 (FY 2017)





FY 2017

# City of Bellaire

Adopted Budget – FY 2017

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**City of Bellaire**  
**Fiscal Year 2016-2017**  
**Budget Cover Page**  
**Budget Adopted September 19, 2016**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,443,276, which is an 8.43 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 \$402,290.

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

**FOR:**

- Roman F. Reed
- Trisha S. Pollard
- Gus E. Pappas
- Andrew S. Friedberg
- Pat McLaughlan
- Michael Fife
- David R. Montague

**AGAINST:** none

**PRESENT** and not voting: none

**ABSENT:** none

**Property Tax Rate Comparison**

	<b>2016-2017</b>	<b>2015-2016</b>
Property Tax Rate:	\$0.3874/100	\$0.3805/100
Effective Tax Rate:	\$0.3665/100	\$0.3600/100
Effective Maintenance & Operations Tax Rate:	\$0.2409/100	\$0.2316/100
Rollback Tax Rate:	\$0.3924/100	\$0.3805/100
Debt Rate:	\$0.1323/100	\$0.1304/100

Total debt obligation for City of Bellaire secured by property taxes: \$77,310,000



**Andrew S. Friedberg, Mayor**

**City Council**

Roman F. Reed, Mayor Pro Tem

Trisha S. Pollard

Gus E. Pappas

Pat McLaughlan

Michael Fife

David R. Montague

**Paul A. Hofmann**

**City Manager**

**Diane K. White**

**Assistant City Manager**

**Terrence Beaman**

**Chief Financial Officer**

**Budget Adopted September 19, 2016**

# *The City Council of the City of Bellaire, Texas,*

## **IS DEDICATED TO:**

### **RESIDENTIAL/COMMERCIAL SAFETY FOCUS AREA:**

Providing a safe and secure community, as well as to enhance the quality of life, for its residents and corporate citizens.

### **PUBLIC INFRASTRUCTURE AND FACILITIES FOCUS AREA:**

Ensuring that the existing public infrastructure and facilities are reviewed, evaluated, and maintained to the highest possible standard for its residents and corporate citizens and that the acquisition of new public infrastructure and facilities, if appropriate, will be considered with the best interests of Bellaire's residents and corporate citizens in mind.

### **RESIDENTIAL AND RECREATIONAL FOCUS AREA:**

Taking a proactive role in the long-term development of cultural and recreational areas and implementation of community character enhancements to ensure that Bellaire is the most desirable city in the area.

### **BUDGET AND FINANCE FOCUS AREA:**

Ensuring the continued development of sound fiscal policies and effective budget oversight.

### **COMMERCIAL REDEVELOPMENT FOCUS AREA:**

Proactively seeking ways to enhance economic viability of the Bellaire business community in concert with the Comprehensive Plan.





FY 2017

# Budget Introduction

## CITY PROFILE

### **Mission Statement**

The City of Bellaire is dedicated to outstanding quality service and facilities to ensure an open, progressive, and secure community.

### **Location**

The City of Bellaire, Texas (the "City" or "Bellaire") is located in southwest Harris County, Texas and is entirely surrounded by the cities of Southside Place, West University Place, and Houston. 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.

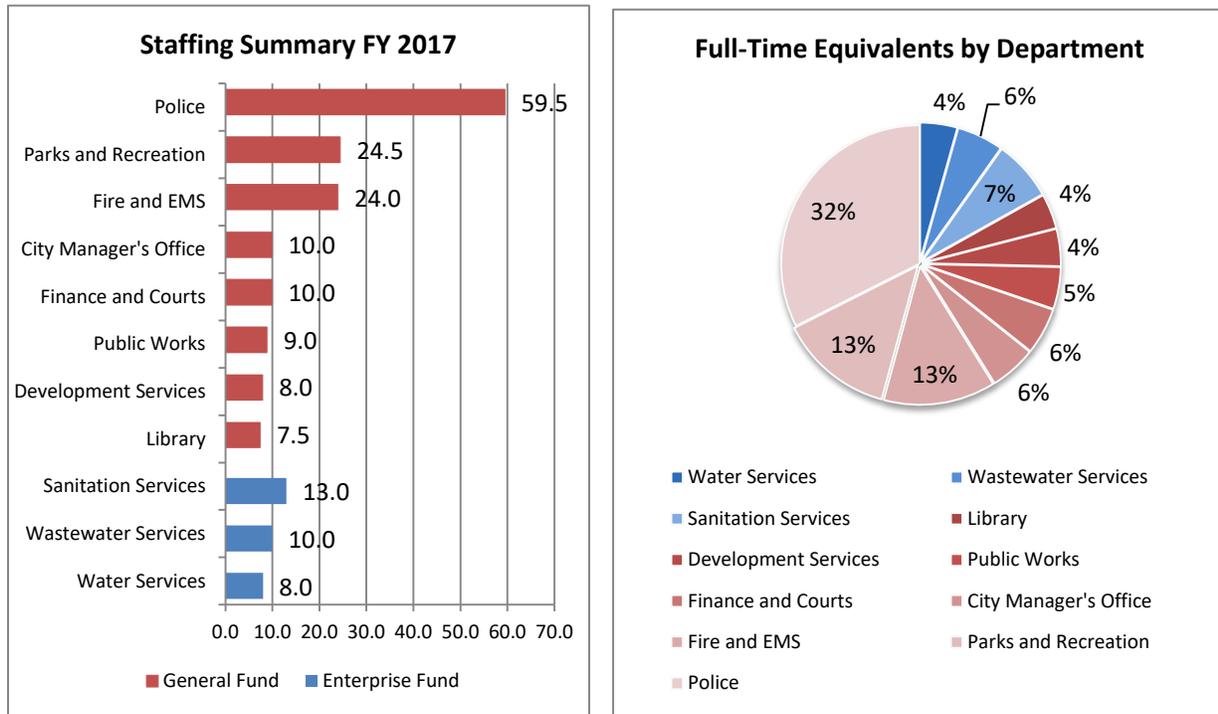
### **Services Provided**

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.

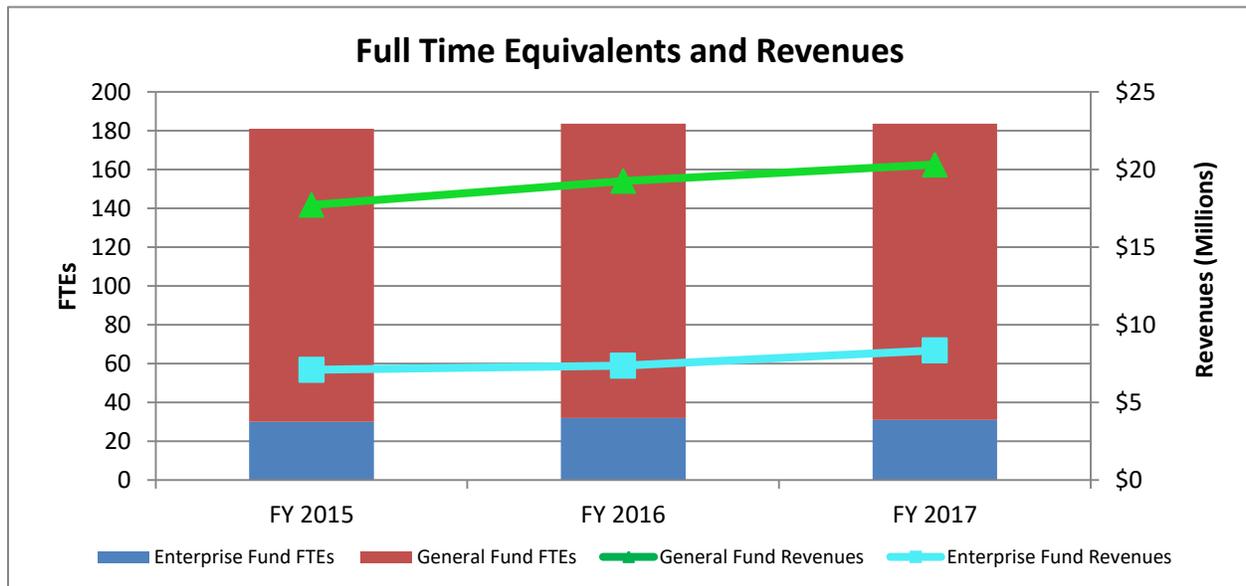
### **Staffing (excludes seasonal employees)**

The City has 183.5 full-time equivalents (FTEs), including 152.5 FTEs in the General Fund and 31.0 FTEs in the Enterprise Fund. The Police Department has the largest number of FTEs

(32%) followed by the Parks, Recreation, and Facilities Department, and the Fire Department (both 13%).



The same number of FTE positions overall are budgeted for FY 2017 as FY 2016; however, there was one FTE transferred from Wastewater Services to Finance so the Enterprise Fund reflects a decrease of one FTE and the General Fund reflects an increase of one FTE. As the chart below illustrates, FTEs have been increasing at a slower rate than revenues.



## COMMUNITY OVERVIEW

Bellaire is a relatively affluent community. Median household income is nearly 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**

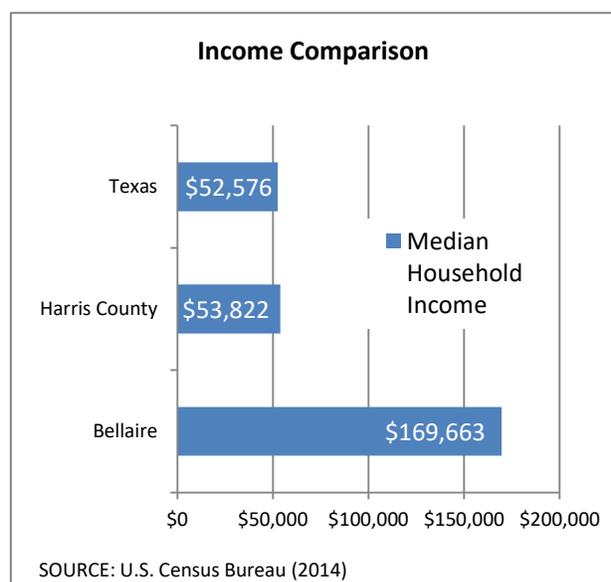
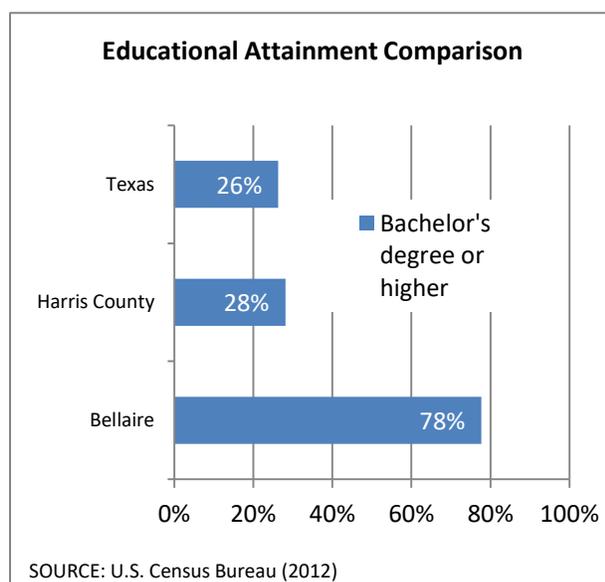
The 2000 census estimated Bellaire’s population as 15,642, and the 2010 census estimated Bellaire’s population as 16,855. The most recent U.S. Census Bureau estimate of population in Bellaire is 17,849, which was as of July 2013. The Texas State Data Center had a more conservative estimate of 17,186 at January 2013. This 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. A recent available Regional Growth Forecast from the Houston-Galveston Area Council, as of fourth quarter 2014, projects Bellaire surpassing the 19,000 population mark by 2040. 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.

Year	Population
2000	15,642
2010	16,855
2013	17,849

SOURCE: U.S. Census Bureau

## **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. Just over three-quarters of all residents in Bellaire have a bachelor’s degree or better which almost triples the State of Texas (26.3 percent) and more than doubles Harris County (28.1 percent) averages of residents with a bachelor’s degree or higher.

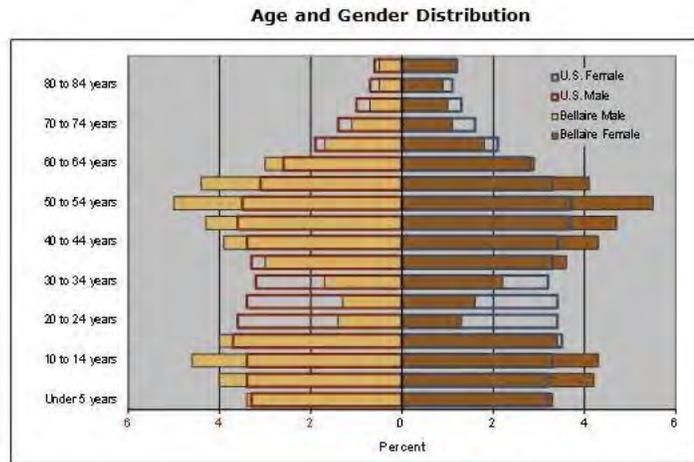


Level of education, skills, and transportation access all factor into the “employability” of individuals, which, in turn, determines one’s income earning potential. The median household

and per capita income levels of Bellaire residents based on U.S. Census Bureau estimates through 2014 relative to Harris County and the State of Texas are shown in the *Income Comparison* chart above. Bellaire’s median household income (\$169,663) far exceeds the county, state, and national amounts (\$53,482).

## Age Distribution

The age distribution of the local population is another key factor that shapes an area’s labor force, as well as the particular outlook and service needs of residents. The age distribution in Bellaire as of Census 2010 indicated a significantly older population (median age of 41.6 years) than the rest of Texas (33.6 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 as well as those in the age 65-84 cohorts. On the other hand, the proportion of Bellaire’s population in their prime earning years, including age cohorts between 40 and 64 years, exceeded national rates as of Census 2010. Similarly, the percentage of children in age cohorts 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.

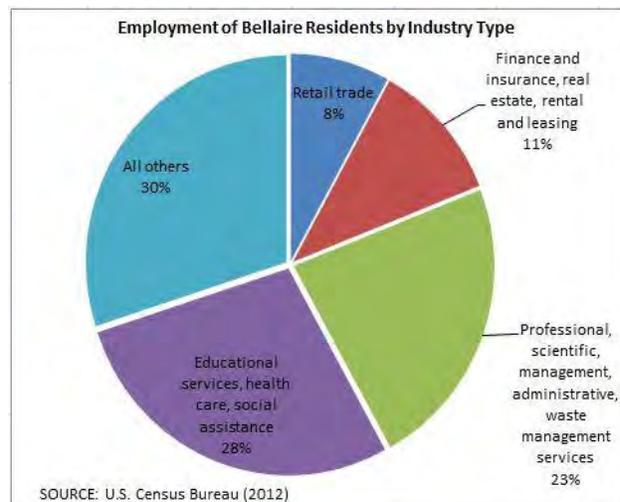


SOURCE: U.S. Census Bureau (2010)

## Employment Profile

The distribution displayed in the *Employment of Bellaire Residents by Industry Type* chart (below right), confirms that educational services, health care, and social assistance (28 percent); professional, scientific, management, administrative, and waste management services (23 percent); and finance and insurance, real estate, and rental and leasing services (11 percent) offered the most significant employment opportunities to local residents among all industry types based on U.S. Census Bureau estimates through 2012. Of the 13 industry sectors considered in the census data, these three constituted 62 percent of the total employment of the local population.

Other occupational data from the Census Bureau show that 72 percent of these positions were management, business, science and arts occupations while another 19 percent were sales and office. Taken together, these occupation types accounted for just over 90 percent of the workforce.



SOURCE: U.S. Census Bureau (2012)

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 2014 population of 2.239 million. Bellaire residents have access to the Houston museums, performing arts, professional sporting events (including baseball, football, and basketball), 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. The Houston metropolitan area's economy is based on petrochemicals, shipping, refining, chemicals, space exploration, manufacturing, education, medical, and tourism. Beginning around April 2015, Houston has seen increased unemployment and an economic slowdown due to a decrease in oil prices. However, due to a petrochemical construction boom, health care, and a strong nationwide economy that supports the metropolitan area, Houston's economy will still grow but at a much slower pace than in previous years.

While a number of large employers, as well as retail and service type businesses, are located within the City, Bellaire is primarily a residential community. Many of the 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, Hobby and George Bush Intercontinental, are easily accessible to Bellaire residents and business travelers.

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.

Bellaire is a mature, zoned 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 September 2015. Large mature oak trees cascade over many 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.

## **Major Initiatives**

In November 2005, voters approved two separate bond referenda totaling \$50.00 million to be spent over a ten-year period on infrastructure and facility improvements. With an additional obligation of \$5.00 million in pay-as-you-go funding, the City's "Rebuild Bellaire" capital improvement program totaled \$55.00 million. The program provided for \$43.50 million in funding for major street and drainage improvements throughout the City and \$11.50 million for facilities replacement and renovation. The facilities included the new Bellaire Family Aquatic Center, Bellaire Fire Station, and renovations to the Bellaire Library and City Hall. The City has this debt in tranches including the most recent issuance of \$7.10 million in 2015 for infrastructure improvements. There remains authority of \$1.56 million for facilities which is projected to be issued in 2017.

In November 2013, voters approved three bond referenda totaling \$16.50 million. \$11.00 million was approved for improvements to City Hall, Civic Center, Police Station, and Municipal Court facilities. An additional \$5.00 million was approved for capital improvements to Evelyn's Park and an additional \$0.50 million was approved for ground and facilities improvements to the Nature Discovery Center in Russ Pitman Park. The City authorized issuance \$5.50 million in 2014 for construction of Evelyn's Park and improvements to the Nature Discovery Center in Russ Pitman Park. The remaining authority of \$11.00 million for facilities is projected to be issued in 2017.

On November 8, 2016, Bellaire residents will vote on three separate bond propositions collectively referred to as "Bonds for Better Bellaire 2016". 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 would be in addition to the \$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. 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.

## **Community Developments**

Evelyn's Park Conservancy Board ("Board") was formed in 2011 pursuant to the 2010 memorandum of understanding between the City and the Jerry and Maury Rubenstein Foundation ("Foundation"). The Board directs the planning, fundraising, and development of a park (Evelyn's Park) on land donated by the Foundation to the City. The vision for Evelyn's

Park, developed through input from Bellaire residents, includes a tranquil and beautifully landscaped park plan with walking trails, a children's garden and play area, a small lake and stream, a modest food amenity, and an event lawn. The Evelyn's Park Ground Breaking Celebration took place June 18, 2015. Phase One of Evelyn's Park will include the Live Oak Entry Plaza, a great lawn, event lawn, several gardens, walking trails, a catering kitchen, and a café. Evelyn's Park is expected to open to the public in 2017.

With the support of Bellaire City Council and its Planning and Zoning Commission, H-E-B has committed to re-invest in the community by building a newly designed store at its current location, 5130 Cedar. City Council approved a release of right of way and easement to facilitate the replacement of the current H-E-B grocery with a store that will more than double the size of the current store. Shoppers will also enjoy expanded parking in the two-story garage equipped with elevators and "travelators" to easily transfer purchases to a vehicle. This project is reflective of the City's efforts over the last several years to encourage commercial redevelopment through targeted changes in the zoning code, to attract new and renewed businesses that will improve Bellaire's commercial areas and better serve the needs of residents. The current store opened in 1994. Construction will begin in early 2017 with a grand opening of the new store scheduled for fall 2017.

Construction of residential homes began in a new residential subdivision, Alder Circle, which will add an estimated \$6.5 million to the tax rolls with an estimated completion date in 2017.

Bellaire High School and Condit Elementary School were included in the Houston Independent School District's ("HISD") 2012 \$1.89 billion bond program approved by the voters November 6, 2012. The old Condit Elementary school was torn down and a new building was erected in the summer of 2016. A new building for Bellaire High School is planned that will incorporate the recently completed science classroom and laboratory wing.

Bellaire High School is currently located on a 17 acre site in a residential area of Bellaire. The school has attendance in excess of 3,500 students and the building is too small for a school of its size. As noted earlier, HISD issued bonds in 2012 to rebuild the school, but numerous delays have prevented the rebuilding from proceeding yet.

In July 2016 Chevron, the City's top employer and property tax payer, announced they would be vacating their Bellaire facility and consolidating their operations into their downtown Houston offices. Chevron is expected to begin marketing their 28.14 acre Bellaire campus, which includes a ten story office building erected in 1977, for sale in late 2016. The property is currently zoned as Technical Research Park, the only such zoning district in the City.

### **Long-Term Financial Planning**

The City employs a comprehensive five-year capital improvement plan that is integrated into the five-year fiscal forecast. Both are updated annually. 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 City approved an increase of \$0.0069 in the total property tax rate for FY 2017 (tax year 2016). The increase was split with an increase of \$0.0050 from the General rate and an increase of \$0.00192 from the Debt Service rate. Tax rates for the past and current fiscal

years were apportioned as follows (tax rates are the amount of tax levied for each \$100 of assessed valuation):

<b>Fund</b>	<b>FY 2015</b>	<b>Change</b>	<b>FY 2016</b>	<b>Change</b>	<b>FY 2017</b>
General	\$ 0.2532	\$(0.0031)	0.2501	\$ 0.0050	\$ 0.2551
Debt Service	0.1404	(0.0100)	0.1304	0.0019	0.1323
<b>Total Tax Rate</b>	<b>\$ 0.3936</b>	<b>\$(0.0131)</b>	<b>\$ 0.3805</b>	<b>\$ 0.0069</b>	<b>\$ 0.3874</b>

Payments for bond principal and interest, which include associated fees, totaled \$6,578,526 and \$6,823,026 in FY 2015 and FY 2016, respectively and are projected to be approximately \$7,310,967 in FY 2017. Property tax revenues are the main source of resources available for debt service, however, in addition, the Enterprise Fund annually transfers \$950,000 to the Debt Service Fund to cover debt service requirements on bond proceeds used for enterprise infrastructure.

### **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 proposed debt service tax rate for FY 2017 of \$0.1323 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. 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](http://www.bellairetx.gov/comp).

Elements of the *Comprehensive Plan* feed into the development of *City Council Priorities*. *City Council Priorities* have a 5-year planning horizon focusing on safety, infrastructure and facilities, residential and recreational, budget and finance, and commercial redevelopment. The *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 5-year planning horizon focusing on capital improvement projects. The *Capital Improvement Plan* is included at page 127.

Elements of *City Council Priorities* and the *Capital Improvement Plan* feed into the development of the *Fiscal Forecast*. The *Fiscal Forecast* has a 5-year planning horizon focusing on major assumptions and overall forecasting of cash flows.

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 3-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](http://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.



## 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 similar to 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

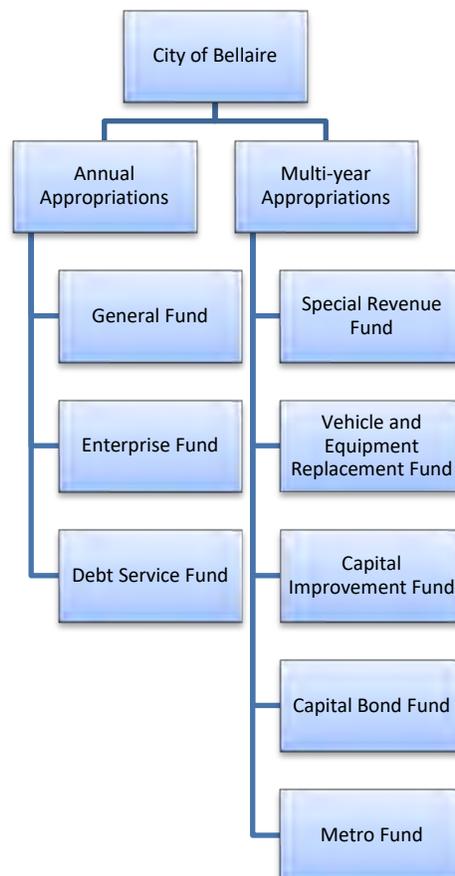
The City maintains one type of proprietary fund – an enterprise fund which is used to report business-type activities to external customers.

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 similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general 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, and (3) changes in pension liability or deferred inflows of resources and deferred outflows or resources related to pensions.

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 of 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 in order 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.

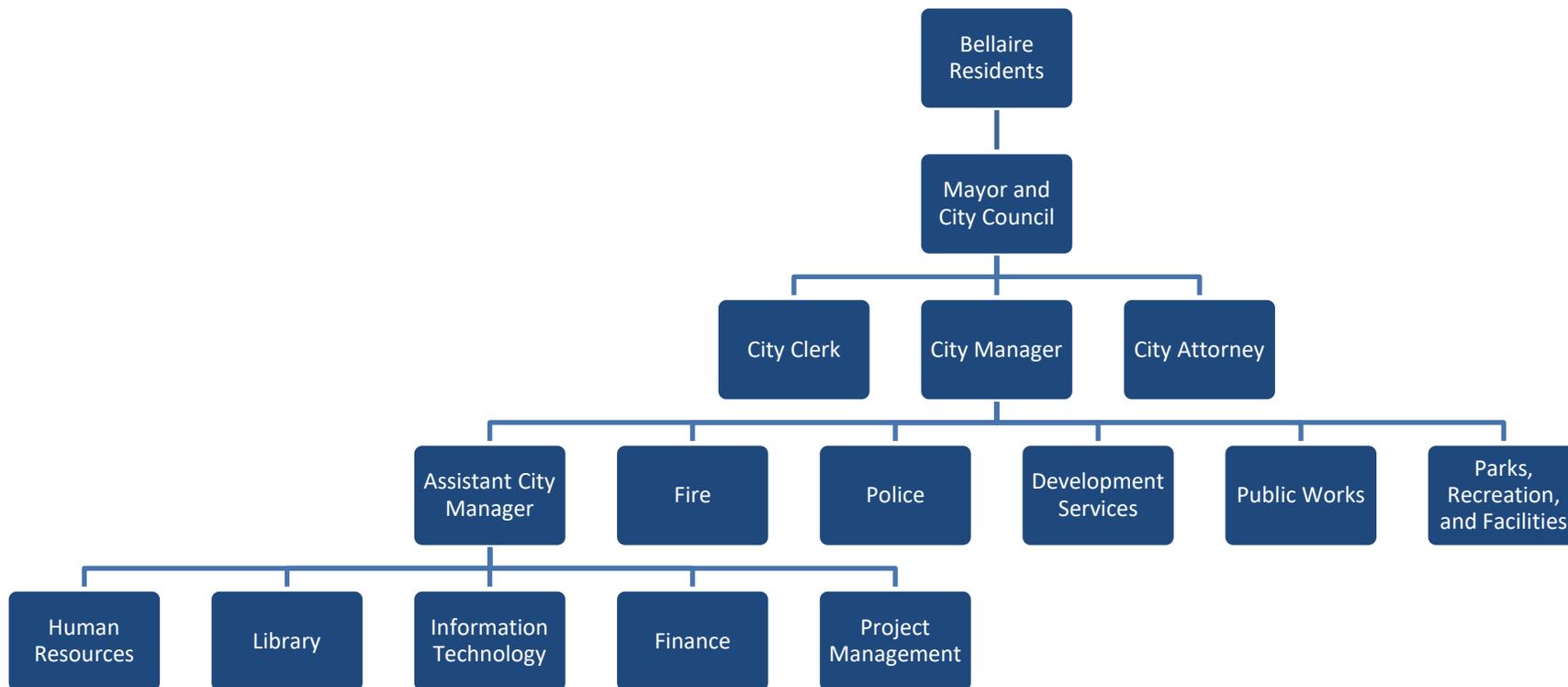
## **REGULATORY DEVELOPMENTS**

House Bill 1378, passed during the 2015 legislative session, amends Chapter 140 of the Local Government Code, adding a requirement for every political subdivision, including cities, to annually report various figures related to its amount of debt. A city can satisfy the reporting requirement in one of two ways: (1) compile the requisite debt information in a self-created report that is posted to the city's website; or (2) complete the state comptroller's online debt reporting form and either: (a) upload it to the comptroller's website; or (b) post to the city's website. The state comptroller's website indicates that deadlines for reporting will be: (1) within 210 days of the end of the city's fiscal year in 2016; and (2) within 180 days of the end of the most recently completed fiscal year after 2016. The City expects to fully comply with the new reporting requirements.



FY 2017

# City of Bellaire Organizational Chart





FY 2017

## Budget Process

### **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 manner in which 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 takes into account 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 late spring, the Finance Department develops revenue projections based on the current revenue policy, observed trends, and anticipated events. A budget manual is distributed to all department Directors. The budget manual outlines goals for the upcoming budget year. Each department receives target allocation numbers for non-personnel expenditures. Budgeted personnel expenditures are developed by Human Resources.

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 develops guidance for the City Manager to ensure the budget supports *City Council Priorities*.

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.

Once the Finance Department receives all department budgets and department summary pages, the budget team - which consists of the Chief Financial Officer, Assistant City Manager, and the City Manager - meets with department Directors to discuss details of their respective department budget, requested enhancements, and any capital replacement needs such as new vehicles and/or equipment.

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**

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 City's Core Management Team. 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 of funding as long as the net difference of the respective department is zero (\$0). City Council can authorize all changes to the budget at departmental and/or fund level.

### **FY 2017 Budget Calendar:**

March 31	Staff Retreat
April 12	Present CIP to Planning and Zoning Commission
April 25	Distribute Budget Packet to Department Heads
May 5	Council Pre-Budget Workshop
June 6	Budget Packets Due
July 14	File Budget With City Clerk
July 18	Call Public Hearing
July 18	Present Proposed Budget to City Council
August 2	Notice of Public Hearing Published
August 15	Hold Public Hearing
August 16	Budget Workshop #1
August 29	Budget Workshop #2
September 19	Present Proposed Budget to City Council
September 19	Adopt Budget



FY 2017

# Budget Overview

The FY 2017 Budget for the City of Bellaire has been adopted by the City Council on September 19, 2016 and is effective October 1, 2016.

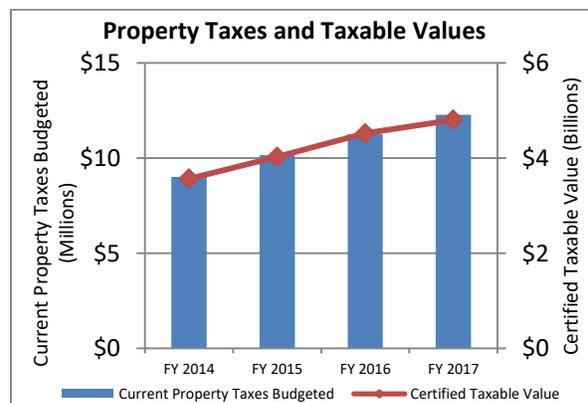
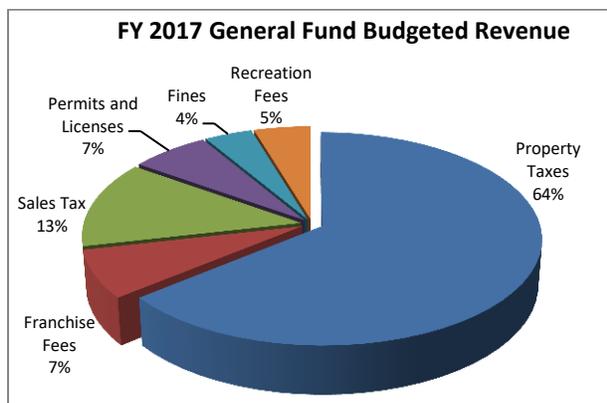
## Budget Comparison - Revenues

The table below presents the total adopted revenues for the General Fund, Enterprise Fund, and Debt Service Fund for FY 2014 through FY 2017. The General Fund revenues include transfers from the Enterprise Fund of \$500,000 in FY 2014 and FY 2015, and \$624,000 in FY 2016 and FY 2017. The Debt Service Fund revenues include transfers from the Enterprise Fund of \$950,000 in each year presented. *(Amounts in the table are shown in millions.)*

	General	Enterprise	Debt Service
FY 2017 Adopted Budget	\$20.31	\$8.35	\$7.31
FY 2016 Adopted Budget	\$19.05	\$7.75	\$6.84
FY 2015 Adopted Budget	\$17.38	\$7.47	\$6.59
FY 2014 Adopted Budget	\$15.99	\$7.49	\$6.02

## General Fund Budgeted Revenue - \$20.31 Million

Property tax is the General Fund’s largest revenue source (64%), followed by sales tax (13%), and franchise fees and permits (both 7%). The budget for property tax revenue has increased in recent years primarily as a result in increasing taxable values of real property.



The City approved an increase of \$0.0050 in the total General property tax rate for FY 2017 (tax year 2016), increasing the General property tax rate to \$0.2551 in FY 2017. *(Tax rates are the amount of tax levied for each \$100 of assessed valuation.)* This rate increase combined with a rise in assessed taxable values results in an increase in budgeted current property taxes in the General Fund to \$12.23 million in FY 2017, an increase of \$0.98 million over FY 2016. Permits and licenses are budgeted to increase \$0.18 million due mainly to permitting fees associated with building the new H-E-B grocery store which is planned to occur during FY 2017.

Annually the Enterprise fund makes a transfer to the General Fund to reimburse the General Fund for overhead expenses. The amount of the transfer increased from \$500,000 in FY 2015 to \$624,000 in FY 2016. The FY 2017 transfer is also budgeted for \$624,000.

Property tax revenues are estimated for FY 2017 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 permits takes into account the expected one-time increase related to the construction of the new H-E-B grocery store.

### **Enterprise Fund Budgeted Revenue - \$8.35 Million**

Water sales are the Enterprise Fund's largest revenue source (50%), followed by wastewater sales (26%), and solid waste fees (23%).

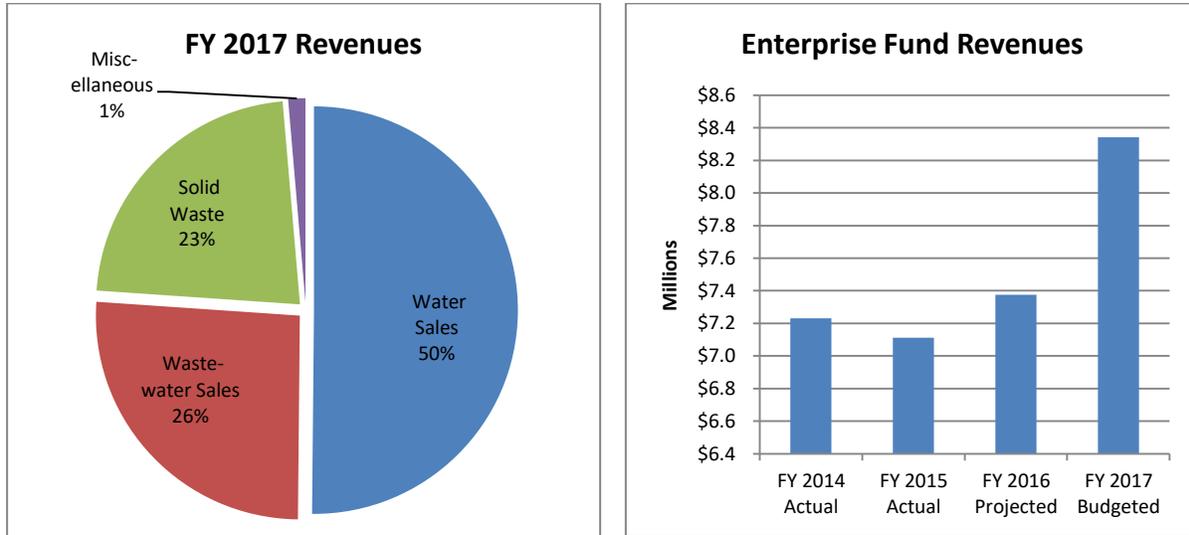
The last water and sewer rate increase took place in 2006 - over 10 years ago. Costs have increased since that time and the Enterprise Fund's ending fund balance has trended downward. This trend was no longer sustainable, as it would result in the near future in a negative fund balance if not addressed. The City conducted a thorough water and wastewater rate analysis which was completed in March 2016 and served as a starting point for developing new water and sewer rates. The analysis confirmed the need for an immediate adjustment in water and sewer rates and furthermore, highlighted the necessity that the adjustment be fairly significant. Several public meetings were held to discuss the need for increased water and sewer rates and to solicit input from City Council and the public.

Initially City staff proposed an FY 2017 water and sewer rate increase of approximately 25% because it was needed to meet the Enterprise Fund's minimum fund balance requirement of 60-days of working capital. However, based on public feedback and direction received from City Council, City staff modified its proposal to stagger implementation over a five-year period with rate increase of approximately 17.5% in FY 2017, 13.5% in FY 2018, and 7% in FYs 2019, 2020, and 2021. On September 12, 2016 City Council passed an ordinance increasing FY 2017 water

and sewer rates by approximately 17.5%. Future year rate increases will be reviewed and considered annually by City Council.

When deciding to stagger the rate increases, City Council acknowledged the Enterprise Fund would be unable to meet the 60-day requirement and authorized a temporary reduction to a 30-day requirement until the planned rate implementation is complete in FY 2021.

As a result of the FY 2017 rate increase, Enterprise Fund total revenues are budgeted to increase from \$7.75 million (projected actual is \$7.38 million) in FY 2016 to \$8.35 million in FY 2017.

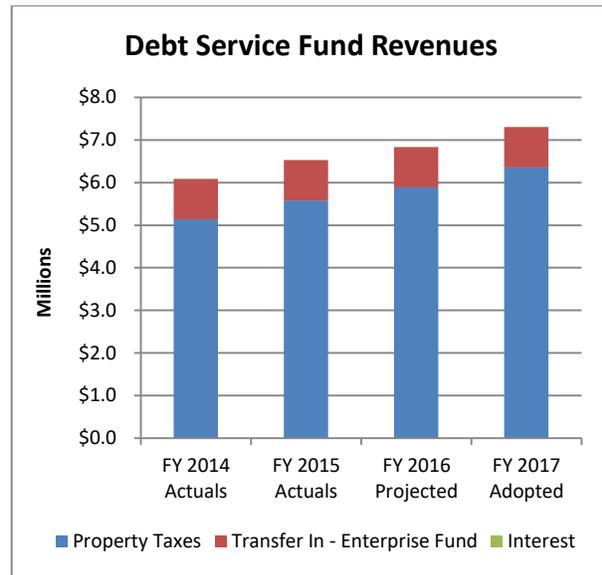
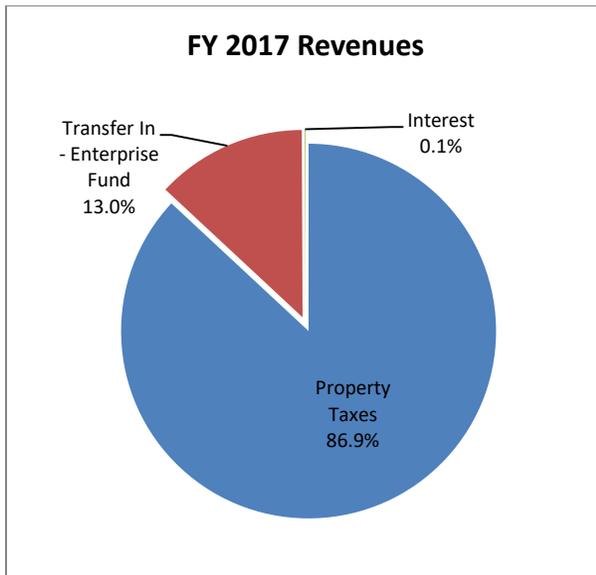


Enterprise Fund revenue sources are estimated based on historical trends and the new rate structure.

**Debt Service Fund Budgeted Revenue - \$7.31 Million**

Property tax revenues are the main source of resources available for debt service, however, in addition, the Enterprise Fund annually transfers \$950,000 to the Debt Service Fund to cover debt service requirements on bond proceeds used for enterprise infrastructure. The City approved an increase of \$0.00192 in the Debt Service property tax rate, increasing the debt service property tax rate to \$0.1323 in FY 2017. *(Tax rates are the amount of tax levied for each \$100 of assessed valuation.)* This rate increase combined with a rise in assessed taxable values results in an increase in budgeted revenue in the Debt Service Fund to \$7.31 million in FY 2017. Budgeted revenues are sufficient to cover budgeted expenses.

Property tax revenues are estimated for FY 2017 based on the certified tax roll, the anticipated property tax rate, and the City’s historical collection rate.



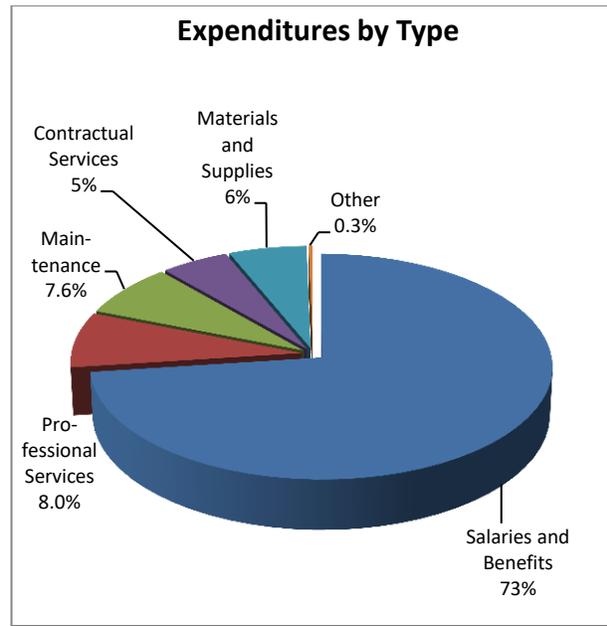
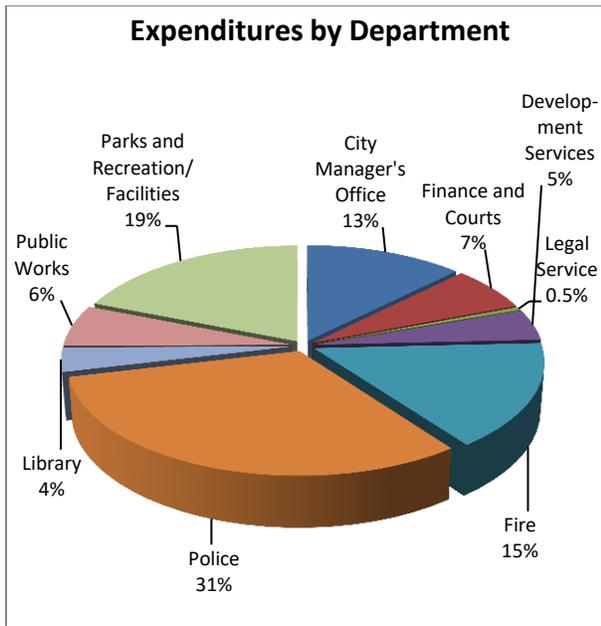
### Budget Comparison – Expenditures – Operating Funds

The table below presents the total adopted expenditures for the General Fund, Enterprise Fund, and Debt Service Fund for FY 2014 through FY 2017. Amounts shown exclude transfers except the Enterprise Fund expenses include transfers to the General Fund of \$500,000 in FY 2014 and FY 2015, and \$624,000 in FY 2016 and FY 2017. *(Amounts in the table are shown in millions.)*

	General	Enterprise	Debt Service	Total
FY 2017 Adopted Budget	\$19.47	\$6.95	\$7.31	\$33.73
FY 2016 Adopted Budget	\$18.04	\$6.70	\$6.84	\$31.58
FY 2015 Adopted Budget	\$16.92	\$6.93	\$6.59	\$30.44
FY 2014 Adopted Budget	\$15.51	\$6.69	\$6.04	\$28.24

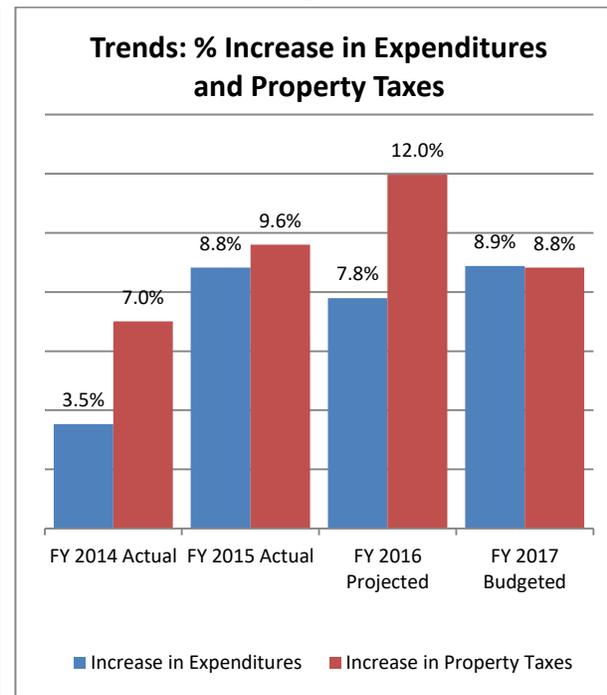
### General Fund Operating Budget - \$19.47 Million

The adopted FY 2017 General Fund budget presents operating expenditures of \$19.47 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 73% (excluding transfers).

There is a trend of increasing expenditures in the General Fund which correlates to increasing revenues, especially increasing property taxes which accounts for the majority of General Fund revenues. The trend and the relationship are illustrated in the following charts.



Proposed increases to the base and enhancements of the General Fund service levels beyond last year include:

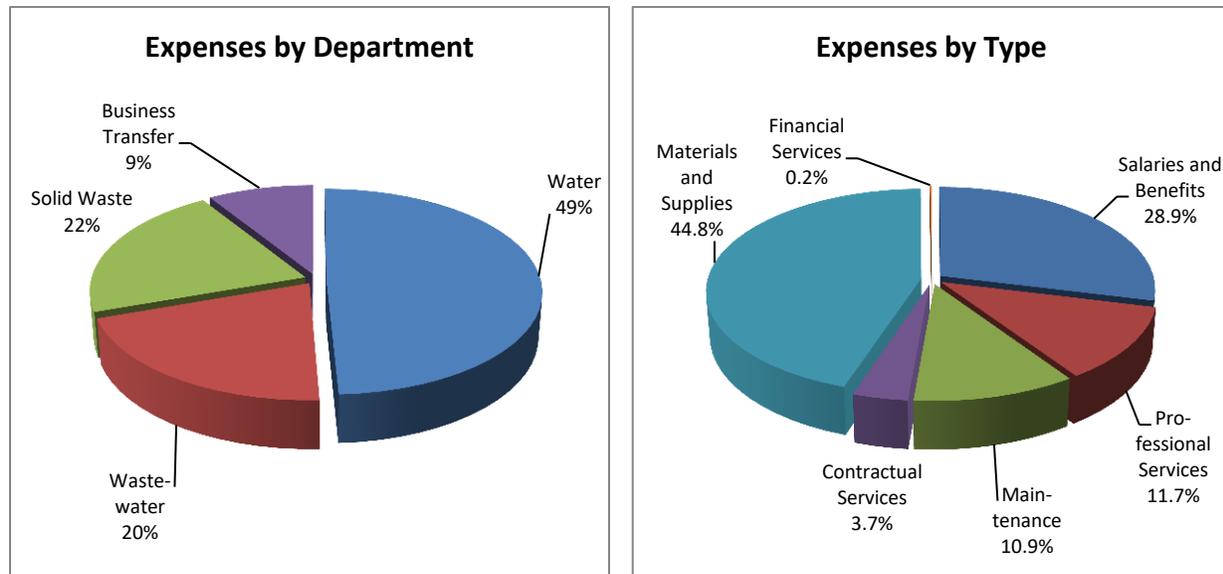
- 1) Larvicide application once per month June - September to supplement the current pesticide fogging to better control the mosquito population. - \$18,000
- 2) Addition of seasonal color (three seasonal change-outs annually) to eight new locations. - \$44,684
- 3) Implementation of a web based service used by the Development Services department's customers to submit plans, permit requests, etc. - \$4,000
- 4) New City of Bellaire career specific website to increase online visibility and strengthen our City image to aide in recruiting. Endorsed unanimously by the Premier Employer Team. - \$15,200
- 5) New software which would allow for improved input of inbound service orders, efficient dispatch of work orders to be completed, accurate tracking of resource management, and tracking of job status/completion/follow-up. This is an integrated tool that captures all service related activities by address, service unit, and cost center. Cost includes a one-time license fee, implementation fee, training, and travel expenses. - \$21,425
- 6) Subscription for up to ten (10) users of a geographic information system (GIS) online cloud service. This full featured GIS software will allow for data collection, analyzing, and graphing onto maps. This cloud based subscription service will allow various staff members from any department to access GIS data, reports, and maps. GIS products can be made available to the public for convenient online access. As a cloud-based subscription, the City will not have to invest in costly server hardware or ongoing software license fees and upgrade expenses. - \$5,000
- 7) Public Works site planning for future facility. - \$10,000
- 8) A 1.5% market adjustment for all City non-public safety employees along with keeping in place the City's Pay Plan for 3.5% step increases for all eligible employees - \$175,618
- 9) Increase in Fire Department FY 2017 salaries and benefits over FY 2016 due to the 75th percentile adjustment. - \$405,310
- 10) Increase in Police Department FY 2017 salaries and benefits over FY 2016 due to the 75th percentile adjustment. - \$450,529

The City's CIP (see separate section related to current year CIP projects later in this document) includes projects that will affect the FY 2017 budgeted operating expenditures in the General

Fund. Some projects will increase maintenance costs because of additional structures to maintain. The opening of Evelyn’s Park, included as a project in the FY 2016 CIP budget, will result in increased costs for maintenance and utilities. Consideration of the foregoing matters has been taken into account when developing the budget.

### **Enterprise Fund Operating Budget - \$6.95 Million**

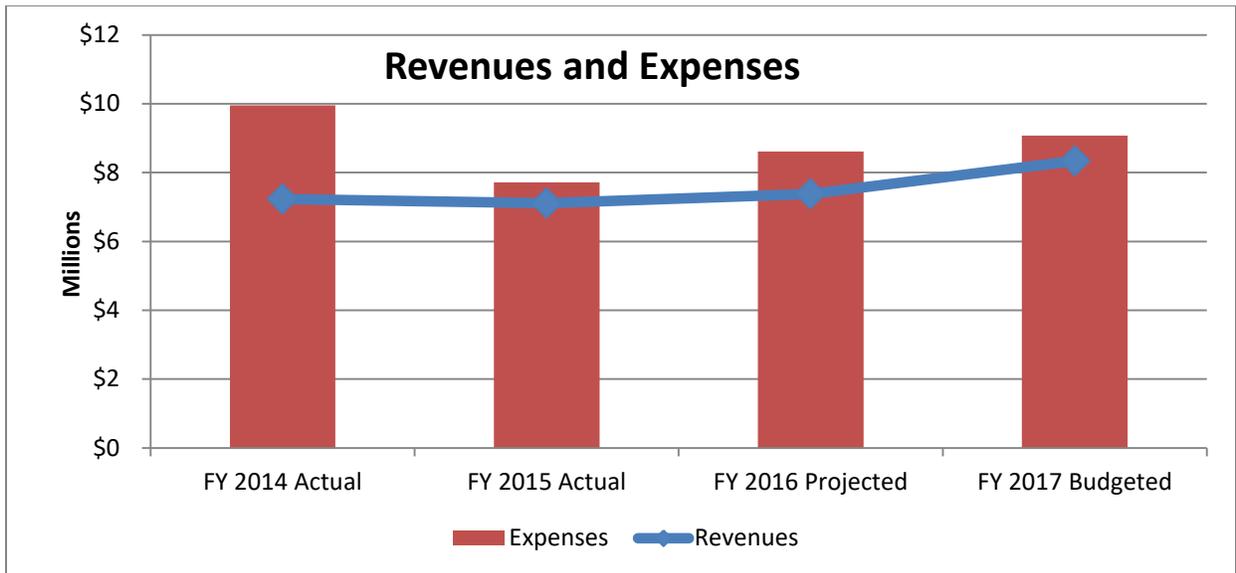
The adopted FY 2017 Enterprise Fund budget presents operating expenses of \$6.95 million allocated as follows:



The City’s Enterprise Fund provides for the City’s water production and distribution and surface water, 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 transfer out of 9% 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 Consumer Price Index (CPI).

FY 2017 Enterprise Fund operating expenses are budgeted at \$6.95 million, which are less than budgeted revenues of \$8.34 million, however, the Enterprise Fund also has budgeted transfers out of \$2.12 million resulting in total FY 2017 budgeted expenses of \$9.08 million. As discussed in the *Enterprise Fund Budgeted Revenue - \$8.35 Million* section above, water and sewer rates have not increased in over a decade and 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 FY 2017.

The *Revenues and Expenses* chart below illustrates the trend in both revenues and expenses (including transfers) from FY 2014 through the FY 2017 budget.



As illustrated in the chart, expenses have been exceeding revenues. To address the annual deficit, the City is implementing changes in the water rates as discussed in the *Enterprise Fund Budgeted Revenue - \$8.35 Million* section earlier. Also illustrated in the chart are the relatively higher expenses in FY 2014 as compared to other years. This is mainly a result of a significantly higher transfer to the Capital Improvement Fund in 2014 (\$1,997,000) as compared to the other years presented (FY 2015 – FY 2017 average \$680,000). The FY 2014 CIP budget included \$1,648,000 for drilling a new central water well for ground water production.

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

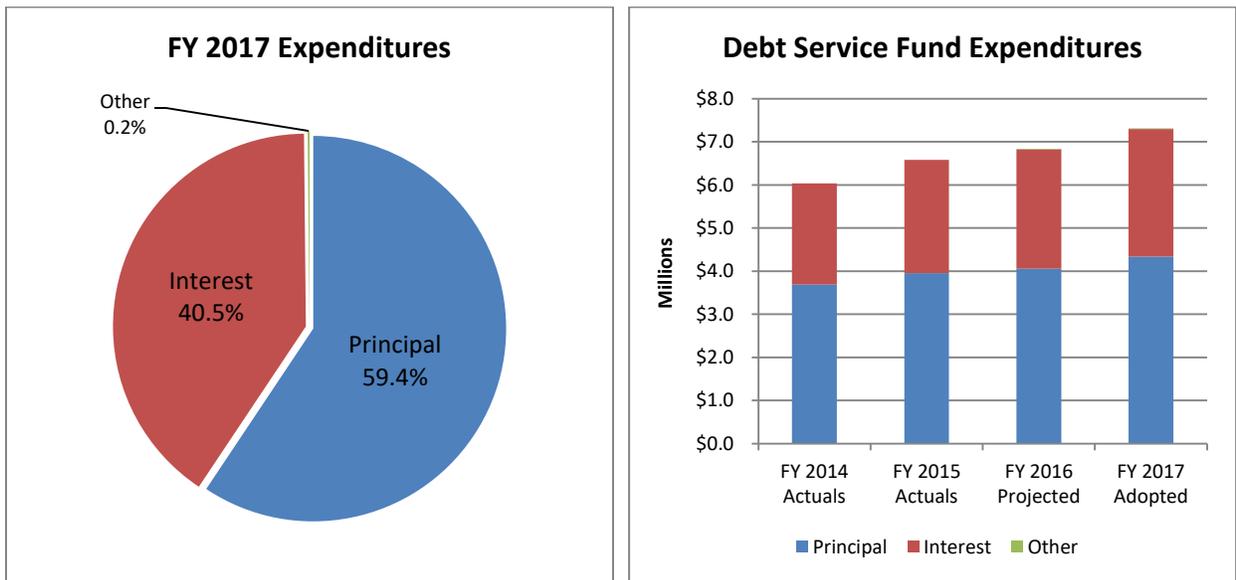
- 1) A 1.5% market adjustment for all non-public safety City employees along with keeping in place the City’s Pay Plan for 3.5% step increases for all eligible employees. \$67,260
- 2) Increase to base over last year includes a 10% increase in the amount budgeted for the purchase of water from the City of Houston.

The City’s CIP (see separate section related to current year CIP projects later in this document) includes projects that will affect the FY 2017 budgeted operating expenses in the Enterprise Fund. Some projects are expected to result in lower maintenance costs or operational efficiencies. For example, new water meters with automated metering will reduce the cost of gathering meter readings. Improvements to the wastewater treatment plant are expected to result in lower maintenance costs. Consideration of the foregoing matters has been taken into account when developing the budget.

**Debt Service Fund Operating Budget - \$7.31 Million**

Payments for bond principal and interest, which include associated fees, totaled \$6,578,526 and \$6,823,026 in FY 2015 and FY 2016, respectively, and are projected to be approximately \$7,310,967 in FY 2017. Property tax revenues are the main source of resources available for

debt service, however, in addition, the Enterprise Fund annually transfers \$950,000 to the Debt Service Fund to cover debt service requirements on bond proceeds used for enterprise infrastructure.



### Budget Comparison - Expenditures - CIP

The table below presents the total adopted expenditures for the Capital Improvement Fund, Capital Bond Fund, and Metro Fund for FY 2014 - FY 2017. (Amounts in the table are shown in millions.)

	Capital Improvement Fund	Capital Bond Fund	Metro Fund	Total
FY 2017 Adopted Budget	\$1.95	\$43.61	\$1.20	\$46.76
FY 2016 Adopted Budget	\$2.51	\$12.94	\$1.20	\$16.65
FY 2015 Adopted Budget	\$1.39	\$15.83	\$1.52	\$18.74
FY 2014 Adopted Budget	\$2.47	\$16.40	\$1.63	\$20.50

### Capital Improvement Plan (CIP) Projects - \$46.76 Million

City Council approved appropriations for \$46.76 million in capital improvements including municipal facilities, wastewater treatment system upgrades and collection line replacement water lines, streets and drainage, parks and pools, and sidewalks. These projects are funded by many resources including current revenues, debt, and METRO Mobility funds.

The FY 2017 CIP budget is significantly higher than FY 2016 due to planned projects in the Capital Bond Fund, specifically projects anticipated to be funded by Bonds for Better Bellaire 2016. (See *Major Initiatives* section in the *Introduction* document and *Appendix K – Bonds for Better Bellaire 2016*.) Bonds for Better Bellaire 2016 includes \$53.98 million in new bond proceeds with \$31.05 million appropriated in FY 2017.

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 FY 2017 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 FY 2017 and future years depending on the length of the projects.

Projects with FY 2017 appropriations are summarized below by fund.

### ***Capital Improvement Fund (funded with current revenues)***

**Bellaire Family Aquatic Center Pool Area** - \$150,000 – 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.

**Playgrounds, Shade Structures & Park Amenities** - \$100,000 - Provides annual funding to address replacement and/or purchase of new playground equipment, shade structures and park amenities.

**Signage** - \$50,000 - Park Signage Master Plan- Includes all signage used in City of Bellaire Parks.

**Community Pathways Master Plan** - \$75,000 - City-Wide Pathways Master Plan to coordinate with the City's nodes and parks as well as surrounding pedestrian and bike systems.

**Pavement Management Program** - \$800,000 - The City of Bellaire's Pavement Management Program is geared toward improving the overall quality of the roadway systems by repairing pavement failures and distresses. The City's goal is to bring the streets maintained by the City up to an acceptable level of service and keep them there through an aggressive and comprehensive maintenance program. The total pavement management program budget is \$2,000,000 with \$1,200,000 funded in the Metro Fund and \$800,000 funded in the Capital Improvement Fund.

**Decorative Standard for Major Streets** - \$75,000 - This project will look to combine goals of better street lighting, additional trail lighting, use of light-emitting diode (LED) lighting options,

and a decorative standard for major streets throughout the City. The initial project will focus on Newcastle St. Future phases may focus on other major streets and high-traffic areas. A different decorative standard for lower-traffic/residential streets may be chosen to follow this project with common design considerations in mind. An element of customization will be explored to potentially tie in with other City projects. This project is in collaboration with CenterPoint Energy.

**Flood Plain Hazard Mitigation Plan** - \$50,000 - The existing Flood Hazard Mitigation Plan will be revised to update the flood risks and identify mitigation efforts. This plan would identify possible future projects to reduce flood risk.

**City-wide SCADA** – \$150,000 - With the completion of Phase I, the City will have completed a Needs Assessment, some minor upgrades and repairs, and a Supervisory Control and Data Acquisition (SCADA) System Master Plan. This Master Plan will outline the next phases of the SCADA System Upgrades Project. Phase II is scheduled to begin in FY 2016 and end in FY 2017. This phase will address SCADA connections to the three City water plants, the three remote lift stations, and the City wastewater treatment plant. Phase III is tentatively scheduled for FY 2020 and will see further upgrades to the City's SCADA System such as connectivity to other City infrastructure, and performing equipment upgrades. Additional phases may be identified in future years.

**Rehabilitation of the Renwick Ground Storage Tank** - \$400,000 - This project involves the blasting and recoating of the 1,000,000 gallon water storage tank on Renwick. A recent inspection indicated that this tank is in need of this rehabilitation work in order to preserve the functionality of the tank. Design and preliminary work took place in FY 2016, and the construction phase will be part of the FY 2017 budget.

**Water and Wastewater System Upgrades** - \$100,000 - This project addresses immediate high-level maintenance requirements for both the water and wastewater systems.

### ***Capital Bond Fund (funded with debt)***

Below are the project funds appropriated in the FY 2017 budget for the Capital Bond Fund. The City anticipates issuing bonds to fund these projects. (See *Appendix K – Bonds for Better Bellaire 2016*.) The bond authority sought by the City as outlined in Appendix K would be issued in stages over multiple years and is therefore greater than the amounts discussed below and budgeted as FY 2017 appropriations. The new bond authority sought for municipal buildings (\$5.60 million) is less than the amounts discussed below as Bellaire residents have previously approved \$12.56 million of bond authority for the project.

**New Municipal Buildings** - \$18,160,000 - Construction of the new City Hall / Civic Center and new Police Department / Municipal Court.

**Streets, Drainage and Sidewalks** - \$9,000,000 - Complete street and related drainage infrastructure replacement, and design and construction of sidewalks throughout the City.

**Water Line Improvements** - \$3,500,000 - Includes approximately 55,000 linear feet of water line replacement distributed over three years. The annual projects will be developed using a prioritization derived from the most recent condition assessment as well as operational issues along the way. FY 2017 includes Design and Construction.

**Wastewater Line Improvements** - \$150,000 - Includes approximately 4,500 linear feet of wastewater line replacement spread over a five year period which began in FY 2016. The annual projects will be developed using a prioritization derived from the most recent condition assessment as well as operational issues along the way.

**Water Meter Installation and Improvements to Wastewater Treatment Plant** - \$12,800,000 - Upgrades all water meters in the City and includes incorporating an automated metering infrastructure. Additionally, provides wastewater system upgrades, including improvements to the aeration system, digesters, main lift station, disinfection system, return activated sludge pumps, and flow control.

***Metro Fund (funded with METRO Mobility funds)***

**Pavement Management Program** - \$1,200,000 - The City of Bellaire's Pavement Management Program is geared toward improving the overall quality of the roadway systems by repairing pavement failures and distresses. The City's goal is to bring the streets maintained by the City up to an acceptable level of service and keep them there through an aggressive and comprehensive maintenance program. The total pavement management program budget is \$2,000,000 with \$1,200,000 funded in the Metro Fund and \$800,000 funded in the Capital Improvement Fund.



FY 2017

## Consolidated Financial Schedule

### Description

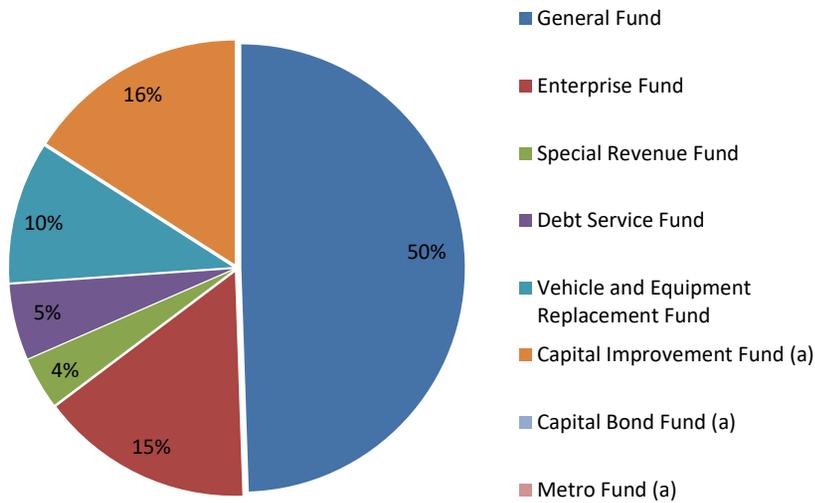
In order to provide an overview of the total resources budgeted by the City, the following Consolidated Financial Schedule presents a summary of major revenues and expenditures, as well as other financing sources and uses for each fund and a consolidated total for all funds for FY 2017. For comparative purposes, it also presents consolidated totals for FY 2016 projected amounts and FY 2015 actual amounts.

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 ("CAFR") 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 fund financial statements included in the CAFR (see the BASIS OF BUDGETING section of the *Introduction* document) 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 CAFR 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.

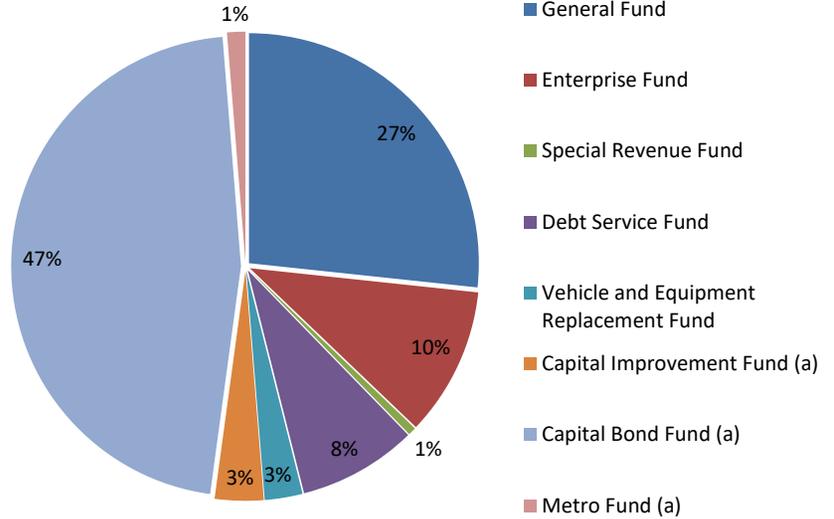
CONSOLIDATED FINANCIAL SCHEDULE											
FY 2017 Adopted										FY 2016 Projected	FY 2015 Actuals
	General Fund	Enterprise Fund	Special Revenue Fund	Debt Service Fund	Vehicle and Equipment Replacement Fund	Capital Improvement Fund (a)	Capital Bond Fund (a)	Metro Fund (a)	CONSOLIDATED TOTAL ALL FUNDS	CONSOLIDATED TOTAL ALL FUNDS	CONSOLIDATED TOTAL ALL FUNDS
<b>Beginning Fund Balance</b>	\$ 4,678,607	\$ 1,444,328	\$ 351,737	\$ 514,125	\$ 962,277	\$ 1,507,251	\$ -	\$ -	\$ 9,458,324	\$ 11,570,631	\$ 19,165,715
Property Taxes	12,331,714	-	-	6,355,967	-	-	-	-	18,687,681	17,214,918	15,696,585
Franchise Fees	1,410,000	-	60,000	-	-	-	-	-	1,470,000	1,463,729	1,459,679
Sales Taxes	2,545,300	-	-	-	-	-	-	-	2,545,300	2,486,989	2,391,335
Permits and Licenses	1,261,550	-	-	-	-	-	-	-	1,261,550	1,177,550	921,021
Fines and Forfeitures	765,000	-	61,000	-	-	-	-	-	826,000	804,770	740,811
Charges for Services	1,288,850	8,228,591	-	-	-	-	-	-	9,517,441	8,617,644	8,333,735
Investment Income	35,000	8,500	-	5,000	-	-	-	-	48,500	53,300	44,741
Intergovernmental Revenue	-	-	50,000	-	-	-	-	1,200,000	1,250,000	1,250,000	1,100,000
Other	45,032	113,552	6,000	-	-	-	-	-	164,584	206,300	449,929
<b>Total Revenues</b>	<b>19,682,446</b>	<b>8,350,643</b>	<b>177,000</b>	<b>6,360,967</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>	<b>35,771,056</b>	<b>33,275,200</b>	<b>31,137,837</b>
Transfers From Other Funds	624,000	-	-	950,000	1,529,000	1,700,000	-	-	4,803,000	4,952,000	2,520,000
Bonds Proceeds	-	-	-	-	-	-	43,610,000	-	43,610,000	-	10,500,000
<b>Total Resources</b>	<b>24,985,053</b>	<b>9,794,971</b>	<b>528,737</b>	<b>7,825,092</b>	<b>2,491,277</b>	<b>3,207,251</b>	<b>43,610,000</b>	<b>1,200,000</b>	<b>93,642,380</b>	<b>49,797,831</b>	<b>63,323,553</b>
General Government	4,744,310	-	33,704	-	-	-	-	-	4,778,014	4,533,413	4,146,482
Public Safety	9,208,619	-	6,150	-	-	-	-	-	9,214,769	8,086,559	7,739,572
Public Works	1,199,142	-	-	-	-	-	-	-	1,199,142	1,104,645	1,121,331
Culture and Recreation	4,414,679	-	64,700	-	-	-	-	-	4,479,379	4,145,233	3,763,840
Utilities	-	6,953,734	-	-	-	-	-	-	6,953,734	6,587,224	5,909,032
Capital Projects	-	-	-	-	1,110,000	1,950,000	43,610,000	1,200,000	47,870,000	4,556,853	20,409,138
Debt Service	-	-	-	7,310,967	-	-	-	-	7,310,967	6,836,026	6,578,526
Contingency	(100,000)	-	-	-	-	-	-	-	(100,000)	161,553	-
<b>Total Expenditures</b>	<b>19,466,750</b>	<b>6,953,734</b>	<b>104,554</b>	<b>7,310,967</b>	<b>1,110,000</b>	<b>1,950,000</b>	<b>43,610,000</b>	<b>1,200,000</b>	<b>81,706,005</b>	<b>36,011,506</b>	<b>49,667,922</b>
Transfers Out	2,057,000	2,122,000	-	-	-	-	-	-	4,179,000	4,328,000	2,085,000
<b>Total Uses</b>	<b>21,523,750</b>	<b>9,075,734</b>	<b>104,554</b>	<b>7,310,967</b>	<b>1,110,000</b>	<b>1,950,000</b>	<b>43,610,000</b>	<b>1,200,000</b>	<b>85,885,005</b>	<b>40,339,506</b>	<b>51,752,922</b>
<b>Ending Fund Balance</b>	<b>\$ 3,461,303</b>	<b>\$ 719,237</b>	<b>\$ 424,183</b>	<b>\$ 514,125</b>	<b>\$ 1,381,277</b>	<b>\$ 1,257,251</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,757,375</b>	<b>\$ 9,458,325</b>	<b>\$ 11,570,631</b>

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

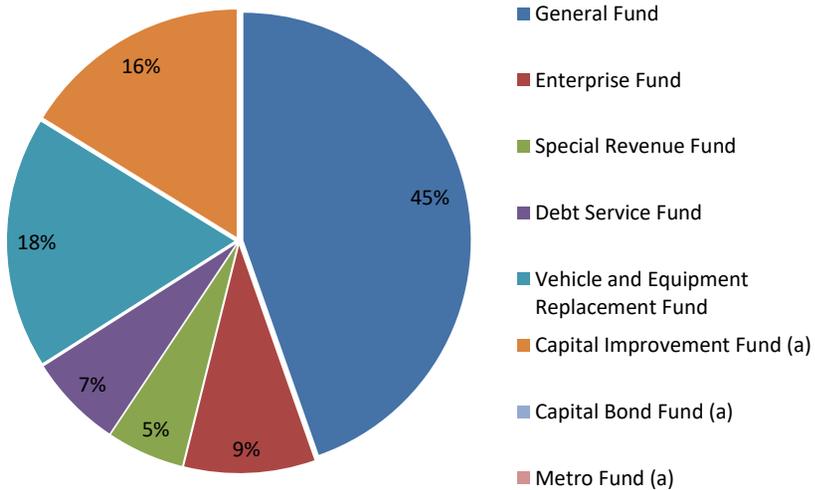
### FY 2017 Beginning Balance by Fund



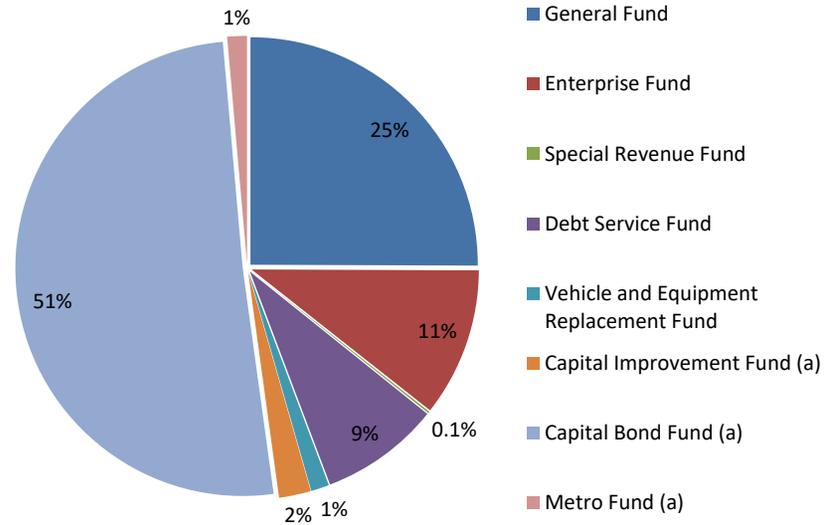
### FY 2017 Resources by Fund



### FY 2017 Ending Balance by Fund



### FY 2017 Uses by Fund



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



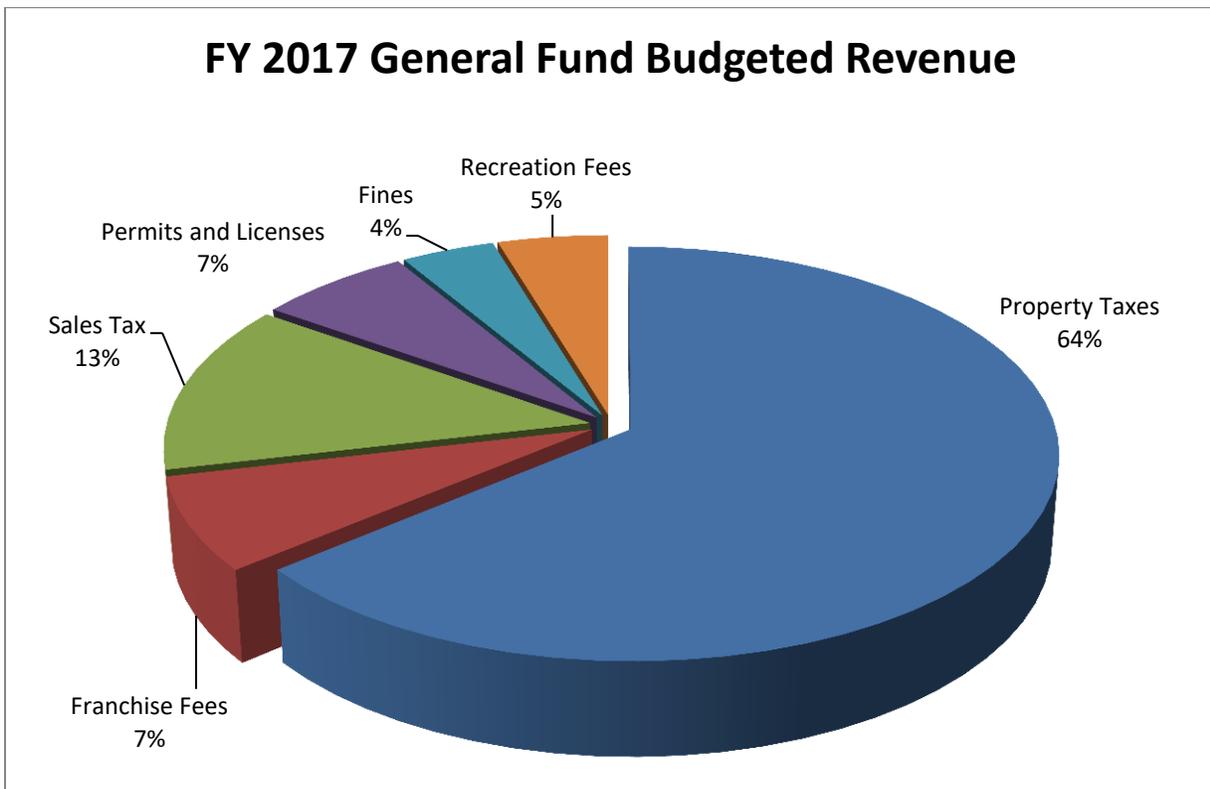
FY 2017

# General Fund

## Description

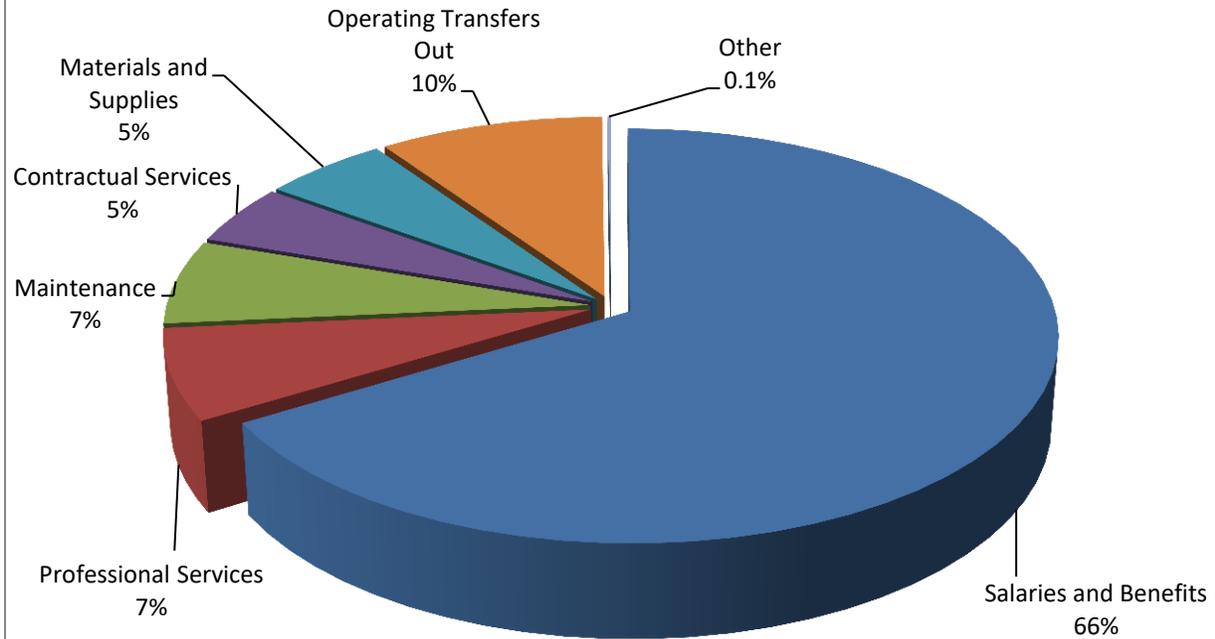
The General Fund is the accounting entity for the City’s basic municipal services, which include: City Manager’s Office, Finance and Courts, Development Services, Fire, Police, Parks, Recreation, and Facilities, Library, and Public Works. The FY 2017 General Fund operating budget is \$21,523,750.

Property tax is the General Fund’s largest revenue source, followed by sales tax, and franchise fees. Total budgeted revenue for FY 2017 is \$20,306,446.



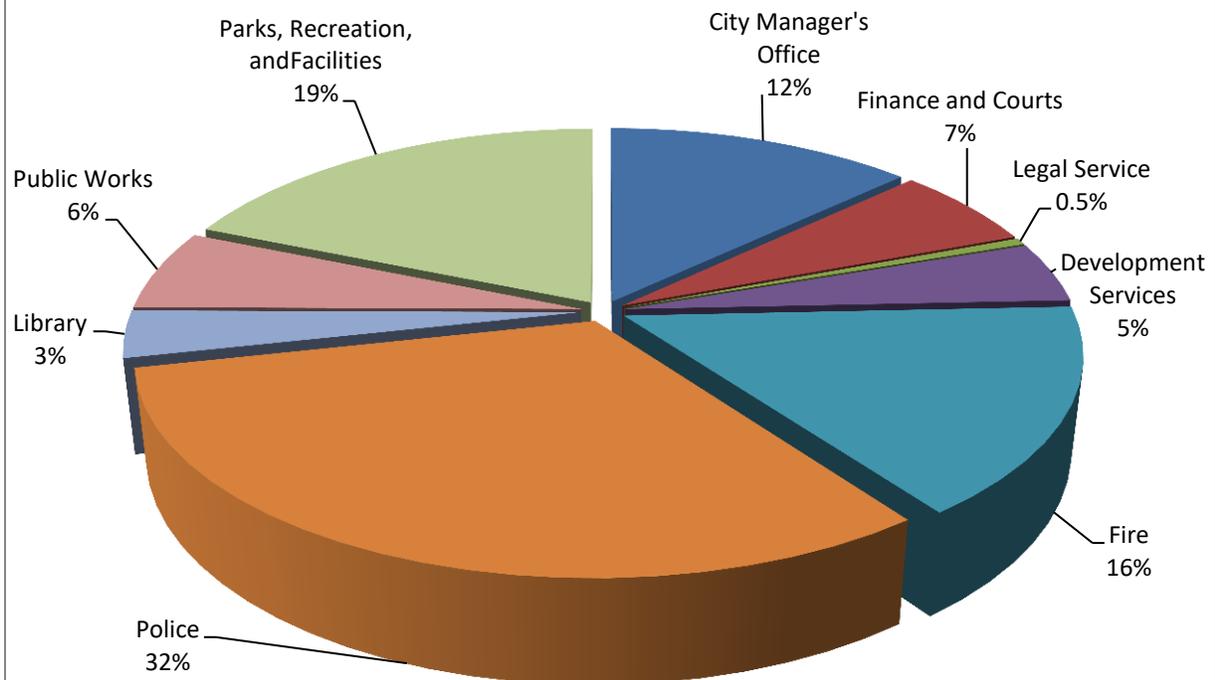
Salaries and benefits are the General Fund’s largest expenditure constituting 66% of all budgeted expenditures. The next largest expenditure is for transfers to other funds totaling 10% of total budgeted expenditures. Budgeted transfers to other funds include \$1,007,000 to the Vehicle and Equipment Replacement Fund and \$1,050,000 to the Capital Improvement Fund, \$800,000 of which is earmarked for pavement maintenance.

### FY 2017 General Fund Budgeted Expenditures by Type



Public safety accounts for nearly half of all budgeted expenditures with Police at 32% of total budgeted expenditures and Fire at 16% of all budgeted expenditures. Community enrichment, including the Library and Parks, Recreation, and Facilities accounts for 22% of total budgeted expenditures.

### FY 2017 General Fund Budgeted Expenditures by Department



## GENERAL FUND SUMMARY

	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
<b>Beginning Fund Balance</b>	\$ 4,623,252	\$ 5,175,257	\$ 5,604,047	\$ 4,678,607
<b>Revenues</b>				
Current Property Taxes	10,057,896	11,257,339	11,256,892	12,227,674
Delinquent Taxes	(760)	32,000	-	32,000
Penalty and Interest, Other	62,921	70,000	75,000	72,040
Franchise Fees	1,393,224	1,397,000	1,396,607	1,410,000
Sales Tax	2,391,335	2,454,118	2,486,989	2,545,300
Permits and Licenses	921,021	1,082,550	1,177,550	1,261,550
Fines	702,806	766,500	764,500	765,000
Recreation Fees	1,006,053	904,200	921,700	903,900
Investment Income	37,373	28,000	47,500	35,000
Public Safety	476,078	385,100	426,036	384,950
Miscellaneous	169,004	46,300	82,060	45,032
Business Enterprise Transfer	500,000	624,000	624,000	624,000
<b>Total Revenues</b>	<b>17,716,952</b>	<b>19,047,107</b>	<b>19,258,834</b>	<b>20,306,446</b>
Total Available Resources	22,340,204	24,222,364	24,862,881	24,985,053
<b>Expenditures</b>				
City Manager's Office	2,035,533	2,391,824	2,352,015	2,460,875
Finance and Courts	1,079,359	1,153,645	1,118,849	1,290,601
Legal Service	124,278	100,000	100,000	100,000
Development Services	844,985	895,092	870,381	892,834
Fire	2,576,792	2,727,055	2,734,574	3,041,250
Police	5,103,539	5,398,444	5,351,985	6,167,369
Library	654,337	676,833	635,172	696,822
Public Works	1,121,331	1,126,345	1,104,645	1,199,142
Parks and Recreation/Facilities	3,046,004	3,489,860	3,449,100	3,717,857
Non-Departmental: Contingency	-	78,000	161,553	(100,000)
<b>Total Expenditures</b>	<b>16,586,157</b>	<b>18,037,098</b>	<b>17,878,274</b>	<b>19,466,750</b>
<b>Transfers Out</b>				
Pavement Maintenance Program	-	800,000	800,000	800,000
Capital Improvement Program	150,000	440,000	440,000	250,000
Vehicle and Equipment Replacement Fund	-	1,066,000	1,066,000	1,007,000
<b>Total Transfers Out</b>	<b>150,000</b>	<b>2,306,000</b>	<b>2,306,000</b>	<b>2,057,000</b>
Total Expenditures and Transfers Out	16,736,157	20,343,098	20,184,274	21,523,750
<b>Ending Fund Balance</b>	<b>\$ 5,604,047</b>	<b>\$ 3,879,266</b>	<b>\$ 4,678,607</b>	<b>\$ 3,461,303</b>
60 Day Fund Balance Requirement	\$ 2,764,360	\$ 3,006,183	\$ 2,979,712	\$ 3,244,458
Over/(Under) 60 Day Requirement	\$ 2,839,688	\$ 873,083	\$ 1,698,895	\$ 216,845

**GENERAL FUND COMBINED REVENUE DETAIL**

	<b>FY 2015</b>		<b>FY 2016</b>		<b>FY 2016</b>		<b>FY 2017</b>
	<b>Actuals</b>		<b>Adopted</b>		<b>Projected</b>		<b>Adopted</b>
Property Taxes	\$ 10,057,896	\$	11,257,339	\$	11,256,892	\$	12,227,674
Delinquent Taxes	(760)		32,000		-		32,000
Penalty and Interest	54,188		60,000		60,000		58,000
Taxes - Other	8,733		10,000		15,000		14,040
<b>Total Property Taxes</b>	<b>10,120,057</b>		<b>11,359,339</b>		<b>11,331,892</b>		<b>12,331,714</b>
Electricity Franchise Fees	823,552		824,000		823,607		830,000
Gas Franchise Fees	121,292		130,000		130,000		115,000
Telephone Franchise Fees	116,103		115,000		115,000		125,000
Cable Television Franchise Fees	332,277		328,000		328,000		340,000
<b>Total Franchise Fees</b>	<b>1,393,224</b>		<b>1,397,000</b>		<b>1,396,607</b>		<b>1,410,000</b>
<b>Sales Tax</b>	<b>2,391,335</b>		<b>2,454,118</b>		<b>2,486,989</b>		<b>2,545,300</b>
Food Dealer Permits	19,377		23,000		19,010		22,500
Plumbing and Gas Permits	92,019		118,000		118,000		118,000
Electrical Permits	55,854		71,000		71,000		71,000
Building Permits	409,002		415,000		480,000		525,000
Air and Heat Permits	41,168		47,000		47,000		50,000
Moving/Demolition Permits	17,944		21,000		21,000		16,000
Sign Permits	7,630		12,500		12,500		12,500
Garage Sale Permits	2,878		-		2,000		1,800
Curb Cut Permits	5,882		9,250		9,250		8,500
Elevator Permits	955		-		350		-
Tree Removal Permits	20,395		31,000		31,000		23,000
<b>Total Permits</b>	<b>673,103</b>		<b>747,750</b>		<b>811,110</b>		<b>848,300</b>
Appeal/Public Hearing Fees	11,255		12,100		12,100		8,000
Contract Registration Fees	67,490		79,000		100,000		100,000
Residential Inspection Fees	9,548		12,500		12,500		9,750
Commercial Inspection Fees	5,382		6,200		9,500		7,500
Cab Registration Fees	50		-		-		-
Drainage Review Fees	12,975		17,000		17,000		12,000
Plan Check Fees	139,412		205,000		210,000		273,000
Dumpster Sign Fees	500		100		400		100
<b>Total Fees</b>	<b>246,612</b>		<b>331,900</b>		<b>361,500</b>		<b>410,350</b>
Liquor and Beer Licenses	1,126		2,600		4,500		2,600
Itinerant Merchant Licenses	180		300		440		300
<b>Total Licenses</b>	<b>1,306</b>		<b>2,900</b>		<b>4,940</b>		<b>2,900</b>
<b>SE Regional Advisory Council Fire (SETRAC) Grant</b>	<b>3,391</b>		<b>2,800</b>		<b>2,236</b>		<b>2,800</b>

**GENERAL FUND COMBINED REVENUE DETAIL**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
Rentals - Gym	\$ 7,410	\$ 5,000	\$ 7,500	\$ 7,500
Rentals - Civic Center	16,872	13,000	18,000	18,000
Rentals - Tennis Court	8,853	6,000	7,700	7,700
Rentals - Aquatic Center	2,435	2,000	2,000	2,000
Rentals - Park Facilities	2,723	1,200	1,800	1,200
<b>Total Rentals</b>	<b>38,293</b>	<b>27,200</b>	<b>37,000</b>	<b>36,400</b>
Admission - Evergreen Pool	31,828	20,000	20,000	20,000
Admission - Bellaire Pool	206,935	130,000	130,000	130,000
Swim Lessons	40,542	40,000	48,000	40,000
Pool Rentals	24,334	30,000	30,000	30,000
Swim Team	35,138	30,000	33,000	30,000
Annual Swim Passes	83,489	80,000	80,000	80,000
Aquatics Vending	1,256	-	-	-
<b>Total Aquatics Fees</b>	<b>423,521</b>	<b>330,000</b>	<b>341,000</b>	<b>330,000</b>
Programs - Leisure Classes	158,432	150,000	135,000	135,000
Programs - Teen	1,842	5,000	5,400	5,000
Programs - Special Events	17,897	11,500	13,500	13,000
Programs - L.I.F.E.	7,606	6,000	6,000	6,000
<b>Total Program Fees</b>	<b>185,778</b>	<b>172,500</b>	<b>159,900</b>	<b>159,000</b>
Athletics - Leagues	74,850	65,000	67,000	67,000
Athletics - Organization Fees	-	5,000	5,000	5,000
Athletics - Camps	264,207	280,000	285,000	280,000
Athletics - Tennis/Golf	4,584	8,000	10,000	10,000
<b>Total Athletics Fees</b>	<b>343,640</b>	<b>358,000</b>	<b>367,000</b>	<b>362,000</b>
Recreation Center	895	500	800	500
Recreation Memberships	12,316	15,000	15,000	15,000
Recreation Center Vending	1,610	1,000	1,000	1,000
<b>Parks Other Fees</b>	<b>14,821</b>	<b>16,500</b>	<b>16,800</b>	<b>16,500</b>
<b>Total Recreation Fees</b>	<b>1,006,053</b>	<b>904,200</b>	<b>921,700</b>	<b>903,900</b>
Permits - Alarm	31,100	19,500	24,000	19,500
Permits - False Alarm	-	5,000	5,000	5,000
Fees - Wrecker	28,150	32,800	32,800	32,650
Ambulance Fees	362,465	290,000	290,000	290,000
Rescue Billing - MVA	30,774	15,000	52,000	15,000
Police Child Safety Program	20,197	20,000	20,000	20,000
<b>Total Public Safety Fees</b>	<b>472,687</b>	<b>382,300</b>	<b>423,800</b>	<b>382,150</b>
<b>Copy Fees</b>	<b>7,049</b>	<b>4,500</b>	<b>4,500</b>	<b>3,232</b>

**GENERAL FUND COMBINED REVENUE DETAIL**

	<b>FY 2015</b>		<b>FY 2016</b>		<b>FY 2016</b>		<b>FY 2017</b>
	<b>Actuals</b>		<b>Adopted</b>		<b>Projected</b>		<b>Adopted</b>
Municipal Court Fines	\$ 677,856	\$	740,000	\$	740,000	\$	739,200
Library Fines	24,950		26,500		24,500		25,800
<b>Total Fines</b>	<b>702,806</b>		<b>766,500</b>		<b>764,500</b>		<b>765,000</b>
Interest On Investments	33,394		28,000		47,500		35,000
Gain/(Loss) On Investments	3,979		-		-		-
Service Fee Credit Card	4,218		4,500		4,500		4,500
<b>Total Investment Revenue</b>	<b>41,590</b>		<b>32,500</b>		<b>52,000</b>		<b>39,500</b>
Miscellaneous Revenue	9,503		15,000		15,000		15,000
Insurance Reimbursements	48,604		10,000		39,454		10,000
Animal Impoundment Fees	2,300		1,800		1,800		1,800
Return Check Fees	210		500		500		500
FEMA Reimbursements	96,120		-		11,306		-
<b>Total Miscellaneous Revenue</b>	<b>156,737</b>		<b>27,300</b>		<b>68,060</b>		<b>27,300</b>
Surplus Equipment Sales	1,000		10,000		5,000		10,000
Business Enterprise Transfers	500,000		624,000		624,000		624,000
<b>Total Other Financing Sources</b>	<b>501,000</b>		<b>634,000</b>		<b>629,000</b>		<b>634,000</b>
<b>Total General Fund Revenue</b>	<b>\$ 17,716,952</b>	\$	<b>19,047,107</b>	\$	<b>19,258,834</b>	\$	<b>20,306,446</b>

**GENERAL FUND COMBINED EXPENDITURE DETAIL**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 7,687,753	\$ 8,455,825	\$ 8,172,982	\$ 9,163,528
105	Incentive Pay	93,415	93,616	211,779	297,142
110	Part Time Employees	525,556	683,443	664,743	707,395
120	Overtime	205,994	171,364	201,055	154,310
125	Call Out Pay	357	1,000	1,000	1,000
130	Longevity	67,194	59,600	58,110	60,896
140	Sick Leave Buy Back	42,885	50,585	42,456	47,180
150	Car Allowance	5,400	5,400	5,400	5,400
	<b>Total Salaries</b>	<b>8,628,554</b>	<b>9,520,833</b>	<b>9,357,525</b>	<b>10,436,851</b>
<b>Benefits</b>					
210	Group Health Insurance	1,143,127	1,142,990	1,092,201	1,154,888
211	Health Savings Account	-	102,050	84,500	100,311
215	Group Dental Insurance	23,300	26,270	25,315	24,975
217	Group Life Insurance	31,434	34,202	33,617	35,991
220	Disability Insurance	16,980	19,413	20,372	21,240
230	Medicare/Social Security	141,108	167,293	157,654	193,615
240	Retirement Contributions	1,817,843	1,873,415	1,891,294	2,087,294
250	Unemployment Compensation	962	-	-	-
260	Workers Compensation	117,686	133,671	145,994	148,440
	<b>Total Benefits</b>	<b>3,292,439</b>	<b>3,499,304</b>	<b>3,450,947</b>	<b>3,766,754</b>
	<b>Total Salaries and Benefits</b>	<b>11,920,994</b>	<b>13,020,137</b>	<b>12,808,472</b>	<b>14,203,605</b>
<b>Professional Services</b>					
310	Tax Assessing/Collection	139,747	144,087	144,087	145,000
311	Juror Costs	600	600	600	600
312	Election Services	7,763	23,700	28,000	53,420
313	Employee Screening	6,085	9,080	9,100	10,000
320	Instructor Pay	103,253	124,500	118,500	126,500
321	Legal and Audit	133,019	139,385	132,885	139,750
322	Medical Aid	165	1,485	485	1,485
323	Engineers, Architects, Arborists, Planners	259,625	310,039	335,000	311,000
324	Other Professional	60,109	71,290	101,317	92,550
325	Judges and Prosecutors	154,800	156,400	156,400	156,400
326	Elected Officials Compensation	-	4,500	4,500	-
340	Information Technology	313,084	363,790	363,790	399,490
342	Trash Hauls	8,701	9,900	9,900	9,900
343	Other Technical Services	42,987	67,500	63,013	67,500
344	Contract Labor	60,677	43,000	73,000	43,000
	<b>Total Professional Services</b>	<b>1,290,614</b>	<b>1,469,256</b>	<b>1,540,577</b>	<b>1,556,595</b>

## GENERAL FUND COMBINED EXPENDITURE DETAIL

Acct Code	Description	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
<b>Maintenance</b>					
410	Information Technology Maintenance	\$ 5,457	\$ 5,000	\$ 5,000	\$ 5,000
411	Vehicle Maintenance	122,602	125,828	124,928	128,218
412	Communication Maintenance	26,326	36,595	35,595	19,104
413	Machinery and Equipment Maintenance	50,390	41,130	38,000	43,119
420	Building Maintenance	345,165	307,127	284,727	326,923
421	HVAC Maintenance	105,709	105,495	105,495	108,305
422	Ground Maintenance	58,554	130,000	144,000	130,000
424	Pool Maintenance	46,651	107,000	107,000	107,000
425	Park Maintenance	245,284	410,900	376,800	518,543
426	Fire Range Maintenance	8,431	4,000	4,000	2,000
430	Paving Maintenance	19,698	30,000	30,000	35,000
431	Storm Sewer Maintenance	5,733	5,000	5,000	8,000
438	Traffic Signal Maintenance	43,169	20,000	30,000	35,000
461	Rental of Equipment	12,019	13,388	14,254	15,138
	<b>Total Maintenance</b>	<b>1,095,188</b>	<b>1,341,463</b>	<b>1,304,799</b>	<b>1,481,350</b>
<b>Contractual Services</b>					
510	Risk Management	148,304	156,350	156,350	172,837
520	Communications	283,200	283,320	281,737	312,325
522	Postage	8,477	15,850	13,520	14,845
530	Advertisements and Official Notices	5,210	13,850	9,900	10,800
540	Special Events	49,751	96,500	96,500	138,000
541	Senior Activities	11,336	10,500	10,500	10,500
542	Programs - Athletics	34,994	48,500	48,500	48,800
543	Programs - Library	2,263	2,150	2,150	2,450
544	Programs - Recreation	5,558	6,500	6,500	8,000
545	Programs - Wellness	-	-	5,000	5,000
550	Dues and Fees	20,762	26,581	26,309	28,521
551	Permits and Licenses	27,157	30,623	30,166	32,467
552	Rental - Facilities	-	-	430	470
560	Travel Mileage Allowance	13,659	18,100	18,100	19,600
570	Education and Training	133,682	189,364	176,633	205,879
	<b>Total Contractual Services</b>	<b>744,353</b>	<b>898,188</b>	<b>882,295</b>	<b>1,010,494</b>
<b>Materials and Supplies</b>					
600	Office Supplies	31,486	38,160	37,160	41,535
601	Information Technology Supplies	40,475	41,700	41,700	47,965
602	Small Tools and Minor Equipment	48,157	49,641	55,212	54,891
603	Janitorial and Cleaning Supplies	7,696	10,200	9,900	10,200
604	First Aid Supplies	1,146	3,220	3,220	3,220
605	Vehicles Supplies	2,767	11,421	3,350	3,650
606	Community Education Supplies	2,151	4,500	4,500	4,500
610	Operating Supplies	101,379	114,297	120,725	173,625
612	Chemicals	43,695	43,425	47,921	48,625

**GENERAL FUND COMBINED EXPENDITURE DETAIL**

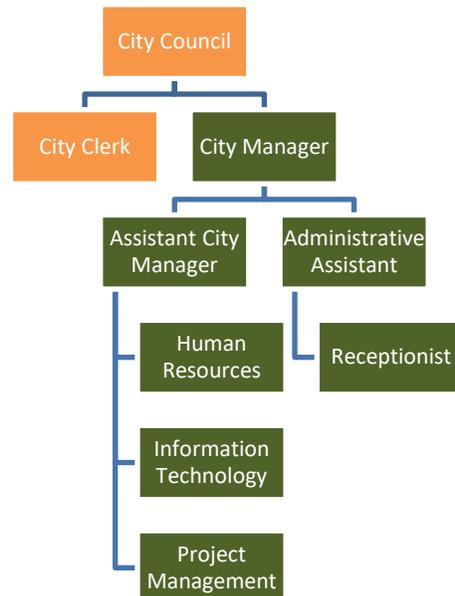
<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
613	Traffic Signs and Street Markers	\$ 11,657	\$ 12,000	\$ 12,000	\$ 16,000
614	EMS - Medical Supplies	27,174	26,854	25,854	27,354
620	Natural Gas	34,459	38,300	31,500	35,175
621	Electricity	346,106	335,300	363,000	361,000
625	Fuel	136,378	183,845	114,400	137,300
640	Adult/Reference Books	22,220	23,760	23,760	27,280
641	Children's/Youth Books	18,351	19,440	19,440	22,320
642	Periodicals	3,702	4,500	3,900	4,000
643	Audio-Visual	10,577	12,300	12,300	12,400
644	Subscriptions	2,859	3,985	3,985	4,005
650	Uniforms/Wearing Apparel	84,893	97,006	99,286	105,661
651	Prisoner Support	5,566	4,000	4,000	7,000
652	Dog Pound	1,300	3,000	2,500	3,000
660	Elected Officials Activities	-	1,200	1,200	1,200
661	Council Meeting Meals	2,304	2,000	1,500	1,500
699	Disaster Related Expenses	21,133	-	-	-
	<b>Total Materials and Supplies</b>	<b>1,007,632</b>	<b>1,084,054</b>	<b>1,042,313</b>	<b>1,153,406</b>
	<b>Hardware and Software</b>				
623	Hardware and Software	116,255	89,000	86,686	115,225
	<b>Total Hardware and Software</b>	<b>116,255</b>	<b>89,000</b>	<b>86,686</b>	<b>115,225</b>
	<b>Financial Services</b>				
710	Banking Charges	-	3,800	232	3,800
711	Credit Card Fees	39,509	42,200	40,500	42,275
	<b>Total Financial Services</b>	<b>39,509</b>	<b>46,000</b>	<b>40,732</b>	<b>46,075</b>
	<b>Capital Outlay</b>				
905	Machinery and Equipment	44,526	11,000	10,847	-
906	Vehicles	327,086	-	-	-
	<b>Total Capital Outlay</b>	<b>371,612</b>	<b>11,000</b>	<b>10,847</b>	<b>-</b>
	General Fund Grand Total	16,586,157	17,959,098	17,716,721	19,566,750
740	Operating Transfers Out	150,000	2,306,000	2,306,000	2,057,000
745	Contingency	-	78,000	161,553	(100,000)
	<b>Total General Fund Expenditures</b>	<b>\$ 16,736,157</b>	<b>\$ 20,343,098</b>	<b>\$ 20,184,274</b>	<b>\$ 21,523,750</b>



FY 2017

## City Manager's Office (Combined)

### Reporting Relationships



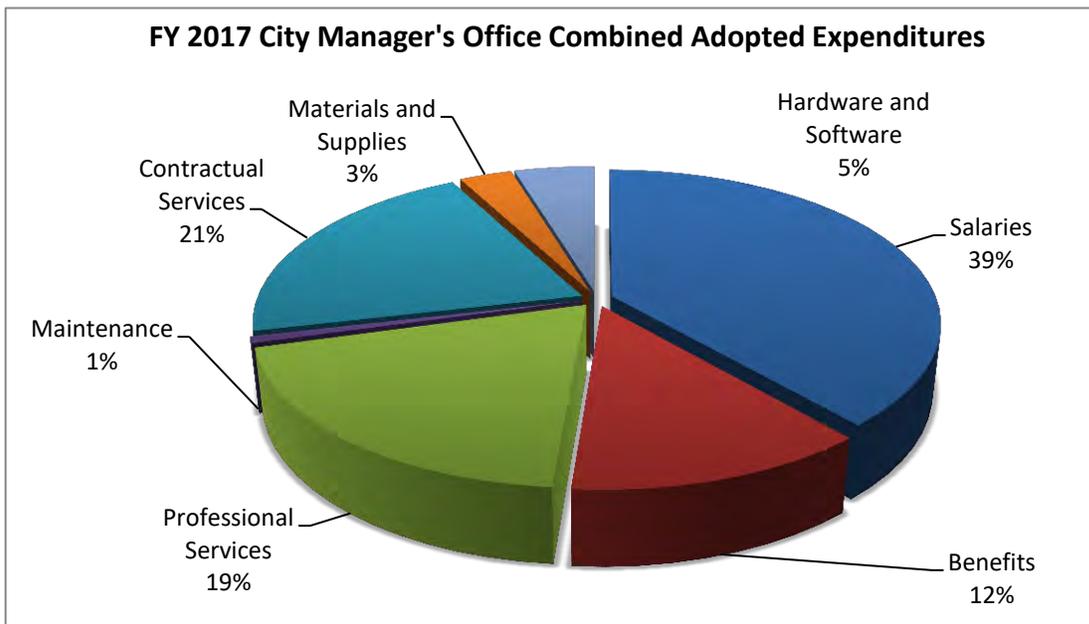
For budgeting purposes the City Manager's Office consists of the centralized administrative functions of the City Manager's Office, including Human Resources, the City Clerk, Information Technology, and Project Management.

### Base Level Services

- 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
- 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
- Public information coordination
- 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

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

Expenditure Summary	FY 2015	FY 2016	FY 2016	FY 2017
	Actuals	Adopted	Projected	Adopted
Salaries	\$ 798,384	\$ 983,120	\$ 941,658	\$ 951,093
Benefits	287,893	335,488	315,341	310,852
Professional Services	310,852	421,640	440,160	476,480
Maintenance	29,982	37,013	37,013	17,013
Contractual Services	440,975	466,603	466,880	514,857
Materials and Supplies	51,192	58,960	64,277	75,355
Hardware and Software	116,255	89,000	86,686	115,225
<b>Total Expenditures</b>	<b>\$ 2,035,533</b>	<b>\$ 2,391,824</b>	<b>\$ 2,352,015</b>	<b>\$ 2,460,875</b>



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

Acct Code	Description	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
<b>Salaries</b>					
100	Regular Employees	\$ 786,436	\$ 960,249	\$ 917,003	\$ 922,413
110	Part Time Employees	701	9,289	12,289	14,500
120	Overtime	44	-	-	-
130	Longevity	3,144	3,740	3,650	3,900
140	Sick Leave Buy Back	2,657	4,442	3,316	4,880
150	Car Allowance	5,400	5,400	5,400	5,400
	<b>Total Salaries</b>	<b>798,384</b>	<b>983,120</b>	<b>941,658</b>	<b>951,093</b>
<b>Benefits</b>					
210	Group Health Insurance	91,859	95,091	83,147	79,270
211	Health Savings Account	-	7,800	7,800	7,800
215	Group Dental Insurance	1,663	1,876	1,854	1,850
217	Group Life Insurance	2,902	3,962	3,291	3,346
220	Disability Insurance	1,601	2,007	1,898	2,020
230	Medicare/Social Security	10,979	14,144	12,967	14,611
240	Retirement Contributions	177,050	208,434	202,010	199,555
260	Workers Compensation	1,839	2,174	2,374	2,400
	<b>Total Benefits</b>	<b>287,893</b>	<b>335,488</b>	<b>315,341</b>	<b>310,852</b>
<b>Professional Services</b>					
312	Election Services	7,763	23,700	28,000	53,420
313	Employee Screening	6,085	9,080	9,100	10,000
324	Other Professional	10,300	50,770	64,970	44,770
326	Elected Official Compensation	-	4,500	4,500	-
340	Information Technology	283,714	333,590	333,590	368,290
344	Contract Labor	2,990	-	-	-
	<b>Total Professional Services</b>	<b>310,852</b>	<b>421,640</b>	<b>440,160</b>	<b>476,480</b>
<b>Maintenance</b>					
410	Information Technology Maintenance	5,457	5,000	5,000	5,000
412	Communication Maintenance	21,859	30,000	30,000	10,000
461	Rental of Equipment	2,666	2,013	2,013	2,013
	<b>Total Maintenance</b>	<b>29,982</b>	<b>37,013</b>	<b>37,013</b>	<b>17,013</b>

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

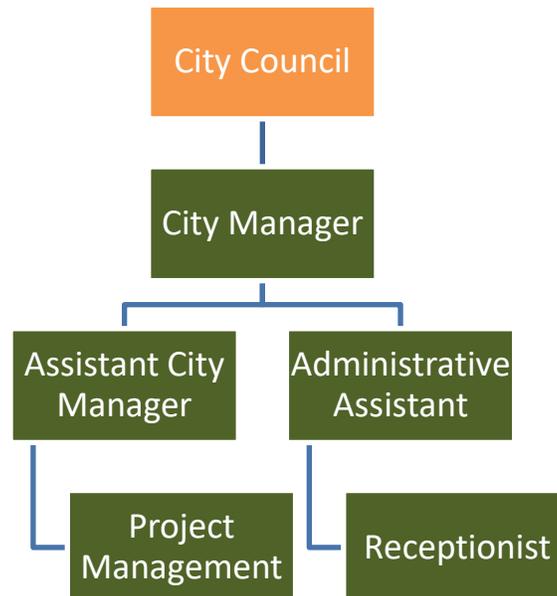
Acct Code	Description	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
<b>Contractual Services</b>					
510	Risk Management	\$ 148,304	\$ 156,350	\$ 156,350	\$ 172,837
520	Communications	265,080	262,640	263,517	293,600
522	Postage	536	750	750	250
530	Advertisements and Official Notices	3,041	7,700	4,700	4,700
545	Wellness Programs	-	-	5,000	5,000
550	Dues and Fees	8,663	8,870	9,070	9,215
551	Permits and Licenses	494	-	-	-
560	Travel Mileage Allowance	762	300	300	300
570	Education and Training	14,096	29,993	27,193	28,955
<b>Total Contractual Services</b>		<b>440,975</b>	<b>466,603</b>	<b>466,880</b>	<b>514,857</b>
<b>Materials and Supplies</b>					
600	Office Supplies	3,793	6,900	5,900	10,170
601	Information Technology Supplies	24,151	25,000	25,000	31,225
602	Small Tools	50	-	-	-
610	Operating Supplies	20,696	22,500	29,017	29,950
644	Subscriptions	23	760	760	660
650	Uniforms/Wearing Apparel	175	600	900	650
660	Elected Officials Activities	-	1,200	1,200	1,200
661	Council Meeting Meals	2,304	2,000	1,500	1,500
<b>Total Materials and Supplies</b>		<b>51,192</b>	<b>58,960</b>	<b>64,277</b>	<b>75,355</b>
<b>Hardware and Software</b>					
623	Hardware and Software	116,255	89,000	86,686	115,225
<b>Total Hardware and Software</b>		<b>116,255</b>	<b>89,000</b>	<b>86,686</b>	<b>115,225</b>
<b>Department Total</b>		<b>\$ 2,035,533</b>	<b>\$ 2,391,824</b>	<b>\$ 2,352,015</b>	<b>\$ 2,460,875</b>



FY 2017

## City Manager's Office

### Reporting Relationships



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 Project Management. 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

- 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
- Develop special project work plans and schedules based upon the project/study goals and objectives

**CITY MANAGER'S OFFICE - 1010**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 402,261	\$ 495,187	\$ 473,409	\$ 470,984
110	Part Time Employees	701	9,289	9,289	10,000
130	Longevity	1,584	1,808	1,808	1,880
140	Sick Leave Buy Back	2,657	3,570	3,140	4,880
150	Car Allowance	5,400	5,400	5,400	5,400
	<b>Total Salaries</b>	<b>412,603</b>	<b>515,254</b>	<b>493,046</b>	<b>493,144</b>
<b>Benefits</b>					
210	Group Health Insurance	50,071	47,490	42,116	37,958
211	Health Savings Account	-	2,600	3,250	3,250
215	Group Dental Insurance	790	790	940	925
217	Group Life Insurance	1,294	1,950	1,720	1,572
220	Disability Insurance	750	942	994	988
230	Medicare/Social Security	5,629	7,625	6,750	7,692
240	Retirement Contributions	91,921	107,381	104,868	102,381
260	Workers Compensation	965	1,121	1,224	1,225
	<b>Total Benefits</b>	<b>151,421</b>	<b>169,899</b>	<b>161,862</b>	<b>155,991</b>
<b>Professional Services</b>					
324	Other Professional	-	29,800	47,000	29,800
	<b>Total Professional Services</b>	<b>-</b>	<b>29,800</b>	<b>47,000</b>	<b>29,800</b>
<b>Maintenance</b>					
461	Rental of Equipment	2,666	2,013	2,013	2,013
	<b>Total Maintenance</b>	<b>2,666</b>	<b>2,013</b>	<b>2,013</b>	<b>2,013</b>
<b>Contractual Services</b>					
520	Communications	2,087	2,160	2,640	3,120
522	Postage	486	250	250	250
550	Dues and Fees	7,263	7,570	7,570	7,545
560	Travel Mileage Allowance	762	-	-	-
570	Education and Training	5,106	9,865	7,865	9,990
	<b>Total Contractual Services</b>	<b>15,704</b>	<b>19,845</b>	<b>18,325</b>	<b>20,905</b>
<b>Materials and Supplies</b>					
600	Office Supplies	964	1,000	1,500	1,500
602	Small Tools and Minor Equipment	50	-	-	-
610	Operating Supplies	7,039	7,000	12,000	6,850
650	Uniforms/Wearing Apparel	-	450	750	500
660	Elected Officials Activities	-	1,200	1,200	1,200
661	Council Meeting Meals	2,304	2,000	1,500	1,500
	<b>Total Materials and Supplies</b>	<b>10,357</b>	<b>11,650</b>	<b>16,950</b>	<b>11,550</b>
<b>Department Total</b>		<b>\$ 592,751</b>	<b>\$ 748,461</b>	<b>\$ 739,196</b>	<b>\$ 713,403</b>



FY 2017

## Human Resources

### 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.

### Reporting Relationships



### Base Level Services

- Full Cycle Recruitment – acquisition, onboarding, performance, employee relations and retention, internal and external transitions, and retention
- Salary and benefits administration
- Risk management – workers compensation and safety
- Health and wellness programming and activities
- Assist departments with training and development opportunities and activities
- Leave administration – short term disability, long term disability, family medical leave, shared leave, workers compensation, administrative leave
- Policies and procedures administration and records management
- Employee recognition – events, awards, programs, and activities

**HUMAN RESOURCES - 1011**

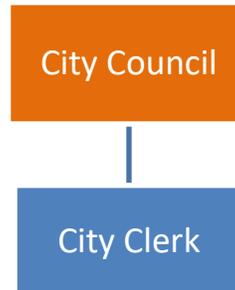
Acct Code	Description	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
<b>Salaries</b>					
100	Regular Employees	\$ 109,414	\$ 178,415	\$ 156,137	\$ 153,314
110	Part Time Employees	-	-	3,000	-
130	Longevity	124	352	262	296
	<b>Total Salaries</b>	<b>109,538</b>	<b>178,767</b>	<b>159,399</b>	<b>153,610</b>
<b>Benefits</b>					
210	Group Health Insurance	11,433	19,450	13,062	13,594
211	Health Savings Account	-	1,950	1,300	1,300
215	Group Dental Insurance	280	493	343	370
217	Group Life Insurance	458	862	420	625
220	Disability Insurance	242	457	250	363
230	Medicare/Social Security	1,529	2,588	2,350	2,227
240	Retirement Contributions	23,138	38,767	34,350	32,919
260	Workers Compensation	211	404	441	445
	<b>Total Benefits</b>	<b>37,291</b>	<b>64,971</b>	<b>52,516</b>	<b>51,843</b>
<b>Professional Services</b>					
313	Employee Screening	6,085	9,080	9,100	10,000
324	Other Professional	6,491	8,470	8,470	8,470
340	Information Technology	10,890	19,890	19,890	35,090
344	Contract Labor	2,990	-	-	-
	<b>Total Professional Services</b>	<b>26,457</b>	<b>37,440</b>	<b>37,460</b>	<b>53,560</b>
<b>Contractual Services</b>					
520	Communications	480	480	877	480
530	Advertisements and Official Notices	150	3,000	-	-
545	Wellness Programs	-	-	5,000	5,000
550	Dues and Fees	1,110	550	750	880
551	Permits and Licenses	494	-	-	-
570	Education and Training	2,764	8,928	8,928	8,000
	<b>Total Contractual Services</b>	<b>4,998</b>	<b>12,958</b>	<b>15,555</b>	<b>14,360</b>
<b>Materials and Supplies</b>					
600	Office Supplies	134	400	200	400
610	Operating Supplies	13,517	15,500	15,500	21,000
644	Subscriptions	23	375	375	375
650	Uniforms/Wearing Apparel	175	150	150	150
	<b>Total Materials and Supplies</b>	<b>13,850</b>	<b>16,425</b>	<b>16,225</b>	<b>21,925</b>
<b>Department Total</b>		<b>\$ 192,133</b>	<b>\$ 310,561</b>	<b>\$ 281,155</b>	<b>\$ 295,298</b>



FY 2017

City Clerk

## Reporting Relationships



The City Clerk is appointed by the City Council.

## Base Level Services

- 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
- Serves as custodian of the official records of the City Council, maintaining records as required by state law, and responding to requests for public information as necessary
- Responsible for administering all City elections
- Coordinates the recruitment, application, and appointment process for Boards and Commissions
- 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)
- 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
- Responsible for processing applications for alcoholic beverage licenses or permits and solicitor permits

**CITY CLERK - 1012**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 118,273	\$ 123,838	\$ 122,192	\$ 124,500
110	Part Time Employees	-	-	-	4,500
130	Longevity	856	904	904	952
140	Sick Leave Buy Back	-	872	176	-
	<b>Total Salaries</b>	<b>119,129</b>	<b>125,614</b>	<b>123,272</b>	<b>129,952</b>
<b>Benefits</b>					
210	Group Health Insurance	7,458	6,905	6,869	6,797
211	Health Savings Account	-	650	650	650
215	Group Dental Insurance	198	198	189	185
217	Group Life Insurance	475	475	476	475
220	Disability Insurance	252	252	280	277
230	Medicare/Social Security	1,715	1,819	1,755	2,163
240	Retirement Contributions	26,769	26,909	26,650	26,884
260	Workers Compensation	287	280	306	310
	<b>Total Benefits</b>	<b>37,154</b>	<b>37,488</b>	<b>37,175</b>	<b>37,741</b>
<b>Professional Services</b>					
312	Election Services	7,763	23,700	28,000	53,420
324	Other Professional	3,809	12,500	9,500	6,500
326	Elected Officials Compensation	-	4,500	4,500	-
	<b>Total Professional Services</b>	<b>11,572</b>	<b>40,700</b>	<b>42,000</b>	<b>59,920</b>
<b>Contractual Services</b>					
510	Risk Management	148,304	156,350	156,350	172,837
522	Postage	50	500	500	-
530	Advertisements and Official Notices	2,063	4,700	4,700	4,700
550	Dues and Fees	290	750	750	790
560	Travel Mileage Allowance	-	300	300	300
570	Education and Training	2,725	6,900	6,900	6,265
	<b>Total Contractual Services</b>	<b>153,432</b>	<b>169,500</b>	<b>169,500</b>	<b>184,892</b>
<b>Materials and Supplies</b>					
600	Office Supplies	2,695	5,500	4,200	8,270
601	Information Technology Supplies	-	-	-	6,225
610	Operating Supplies	140	-	1,517	2,100
644	Subscriptions	-	385	385	285
	<b>Total Materials and Supplies</b>	<b>2,835</b>	<b>5,885</b>	<b>6,102</b>	<b>16,880</b>
<b>Department Total</b>		<b>\$ 324,122</b>	<b>\$ 379,187</b>	<b>\$ 378,049</b>	<b>\$ 429,385</b>



FY 2017

## Information Technology

### Why Statement

Information Technology provides a secure infrastructure, excellent management oversight, and support in the delivery of information technology products and services to all City end users in an efficient and qualified manner.

### Reporting Relationships



### Base Level Services

- Provide all network, software, hardware, and telecommunication support to the City's end users and other designated parties
- Develop an annual strategic plan, which combines the information technology service plan and supports individual project plans
- Monitors industry standards, legislative rulings, and vendor recommendations to maintain a secure, current, and viable technological platform for all users' training and education
- Maintain a continuous education and training schedule to remain abreast of the ever changing and evolving field

**INFORMATION TECHNOLOGY - 1013**

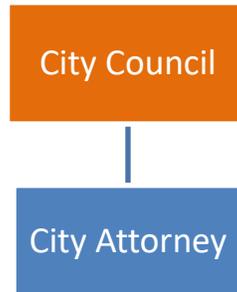
<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 156,489	\$ 162,809	\$ 165,265	\$ 173,615
120	Overtime	44	-	-	-
130	Longevity	580	676	676	772
	<b>Total Salaries</b>	<b>157,113</b>	<b>163,485</b>	<b>165,941</b>	<b>174,387</b>
<b>Benefits</b>					
210	Group Health Insurance	22,897	21,246	21,100	20,921
211	Health Savings Account	-	2,600	2,600	2,600
215	Group Dental Insurance	395	395	382	370
217	Group Life Insurance	675	675	675	674
220	Disability Insurance	356	356	374	392
230	Medicare/Social Security	2,106	2,112	2,112	2,529
240	Retirement Contributions	35,222	35,377	36,142	37,371
260	Workers Compensation	376	369	403	420
	<b>Total Benefits</b>	<b>62,027</b>	<b>63,130</b>	<b>63,788</b>	<b>65,277</b>
<b>Professional Services</b>					
340	Information Technology	272,824	313,700	313,700	333,200
	<b>Total Professional Services</b>	<b>272,824</b>	<b>313,700</b>	<b>313,700</b>	<b>333,200</b>
<b>Maintenance</b>					
410	Information Technology Maintenance	5,457	5,000	5,000	5,000
412	Communication Maintenance	21,859	30,000	30,000	10,000
	<b>Total Maintenance</b>	<b>27,316</b>	<b>35,000</b>	<b>35,000</b>	<b>15,000</b>
<b>Contractual Services</b>					
520	Communications	262,513	260,000	260,000	290,000
530	Advertisements and Official Notices	828	-	-	-
570	Education and Training	3,500	4,300	3,500	4,700
	<b>Total Contractual Services</b>	<b>266,841</b>	<b>264,300</b>	<b>263,500</b>	<b>294,700</b>
<b>Materials and Supplies</b>					
601	Information Technology Supplies	24,151	25,000	25,000	25,000
	<b>Total Materials and Supplies</b>	<b>24,151</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Hardware and Software</b>					
623	Hardware and Software	116,255	89,000	86,686	115,225
	<b>Total Hardware and Software</b>	<b>116,255</b>	<b>89,000</b>	<b>86,686</b>	<b>115,225</b>
	<b>Department Total</b>	<b>\$ 926,526</b>	<b>\$ 953,615</b>	<b>\$ 953,615</b>	<b>\$ 1,022,789</b>



FY 2017

Legal

### 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.)

**LEGAL - 1414**

Acct Code	Description	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
321	Legal and Audit	\$ 93,793	\$ 100,000	\$ 93,500	\$ 100,000
324	Other Professional	30,486	-	6,500	-
	<b>Total Professional Services</b>	<b>124,278</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
	 <b>Department Total</b>	 <b>\$ 124,278</b>	 <b>\$ 100,000</b>	 <b>\$ 100,000</b>	 <b>\$ 100,000</b>



FY 2017

## Finance and Courts

### Reporting Relationships



### Base Level Services

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

#### **Accounting**

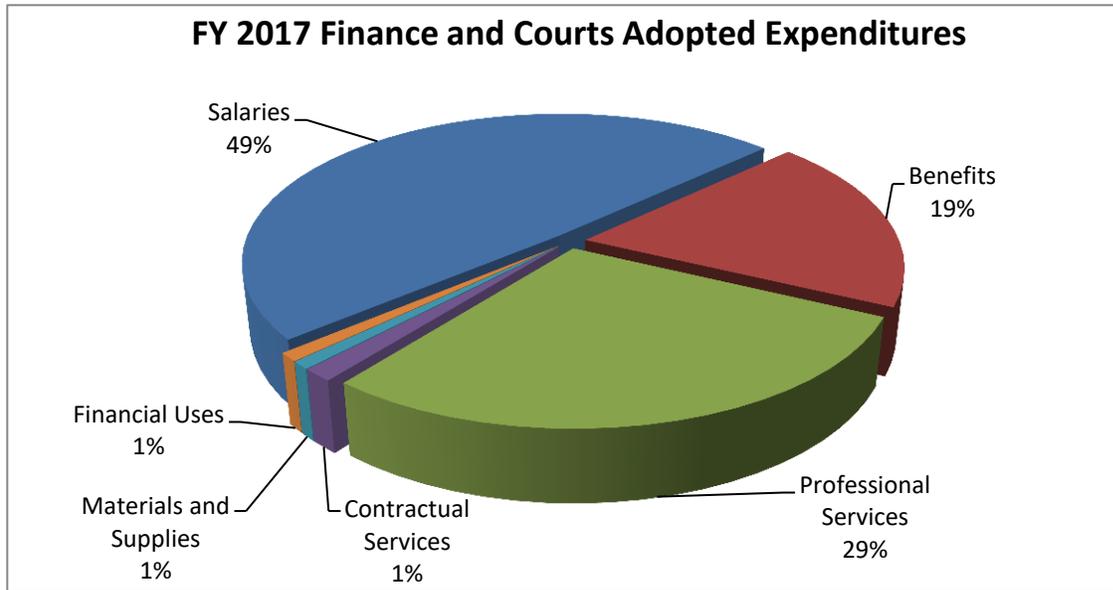
- Ensure all financial transactions are in compliance with City policies and laws to ensure accurate reporting of the City's financial position
- Monitor all purchase transactions for compliance with budget through review and approval of requisitions
- Accurately, timely, and in compliance with laws 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

## **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

## FINANCE AND COURTS - 2012

Expenditure Summary	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
Salaries	\$ 490,331	\$ 549,434	\$ 517,029	\$ 634,464
Benefits	187,870	199,224	204,291	245,342
Professional Services	375,677	368,542	368,672	369,950
Contractual Services	10,613	14,145	11,825	17,770
Materials and Supplies	8,771	10,300	10,300	11,000
Financial Uses	6,096	12,000	6,732	12,075
<b>Total Expenditures</b>	<b>\$ 1,079,359</b>	<b>\$ 1,153,645</b>	<b>\$ 1,118,849</b>	<b>\$ 1,290,601</b>



**FINANCE AND COURTS - 2012**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 472,159	\$ 520,184	\$ 481,453	\$ 599,156
110	Part Time Employees	-	-	13,000	12,000
120	Overtime	11,574	21,764	15,755	15,000
130	Longevity	4,447	4,536	4,529	5,808
140	Sick Leave Buy Back	2,152	2,950	2,292	2,500
	<b>Total Salaries</b>	<b>490,331</b>	<b>549,434</b>	<b>517,029</b>	<b>634,464</b>
<b>Benefits</b>					
210	Group Health Insurance	64,271	61,410	72,316	84,219
211	Health Savings Account	-	6,500	6,175	8,450
215	Group Dental Insurance	1,416	1,482	1,660	1,480
217	Group Life Insurance	1,895	1,974	2,251	2,511
220	Disability Insurance	1,090	1,131	1,500	1,530
230	Medicare/Social Security	6,906	7,788	7,100	9,243
240	Retirement Contributions	111,066	117,759	112,000	136,609
260	Workers Compensation	1,226	1,180	1,289	1,300
	<b>Total Benefits</b>	<b>187,870</b>	<b>199,224</b>	<b>204,291</b>	<b>245,342</b>
<b>Professional Services</b>					
310	Tax Assessing/Collecting	139,747	144,087	144,087	145,000
311	Juror Costs	600	600	600	600
321	Legal and Audit	39,226	39,385	39,385	39,750
324	Other Professional	150	270	400	400
325	Judges and Prosecutors	154,800	156,400	156,400	156,400
340	Information Technology	28,138	27,800	27,800	27,800
344	Contract Labor	13,016	-	-	-
	<b>Total Professional Services</b>	<b>375,677</b>	<b>368,542</b>	<b>368,672</b>	<b>369,950</b>
<b>Contractual Services</b>					
520	Communications	480	480	360	485
522	Postage	3,282	4,000	3,500	4,000
530	Advertisements and Official Notices	468	1,700	1,200	1,600
550	Dues and Fees	639	1,665	1,665	1,685
570	Education and Training	5,745	6,300	5,100	10,000
	<b>Total Contractual Services</b>	<b>10,613</b>	<b>14,145</b>	<b>11,825</b>	<b>17,770</b>

**FINANCE AND COURTS - 2012**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Materials and Supplies</b>					
600	Office Supplies	\$ 7,494	\$ 8,500	\$ 8,500	\$ 8,585
610	Operating Supplies	-	-	-	600
644	Subscriptions	1,277	1,800	1,800	1,815
<b>Total Materials and Supplies</b>		<b>8,771</b>	<b>10,300</b>	<b>10,300</b>	<b>11,000</b>
<b>Other Financial Uses</b>					
710	Banking Charges	-	3,800	232	3,800
711	Credit Card Fees	6,096	8,200	6,500	8,275
<b>Total Other Financial Uses</b>		<b>6,096</b>	<b>12,000</b>	<b>6,732</b>	<b>12,075</b>
<b>Department Total</b>		<b>\$ 1,079,359</b>	<b>\$ 1,153,645</b>	<b>\$ 1,118,849</b>	<b>\$ 1,290,601</b>



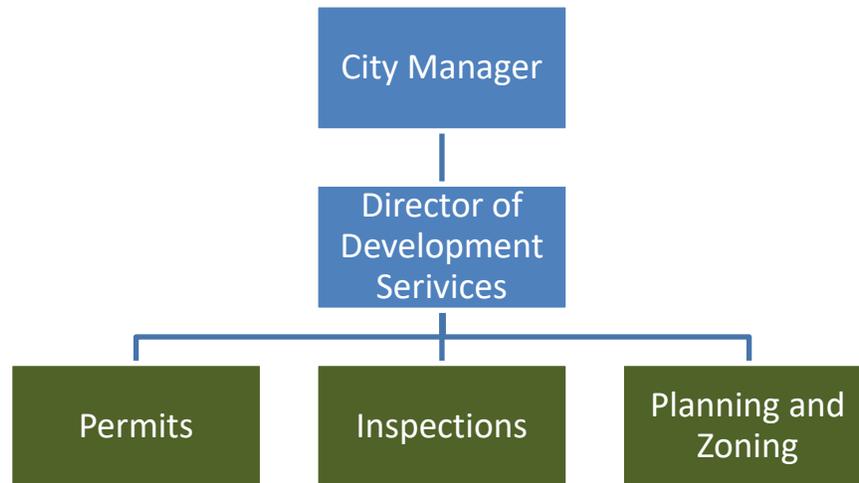
FY 2017

## Development Services

### Why Statement

The Development Services Department provides plan review, permits and inspections, code compliance, development review, and long-range planning services for the 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.

### Reporting Relationships



### Base Level Services

#### 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
- Inspect food establishments for compliance with state health code regulations

### **Inspections**

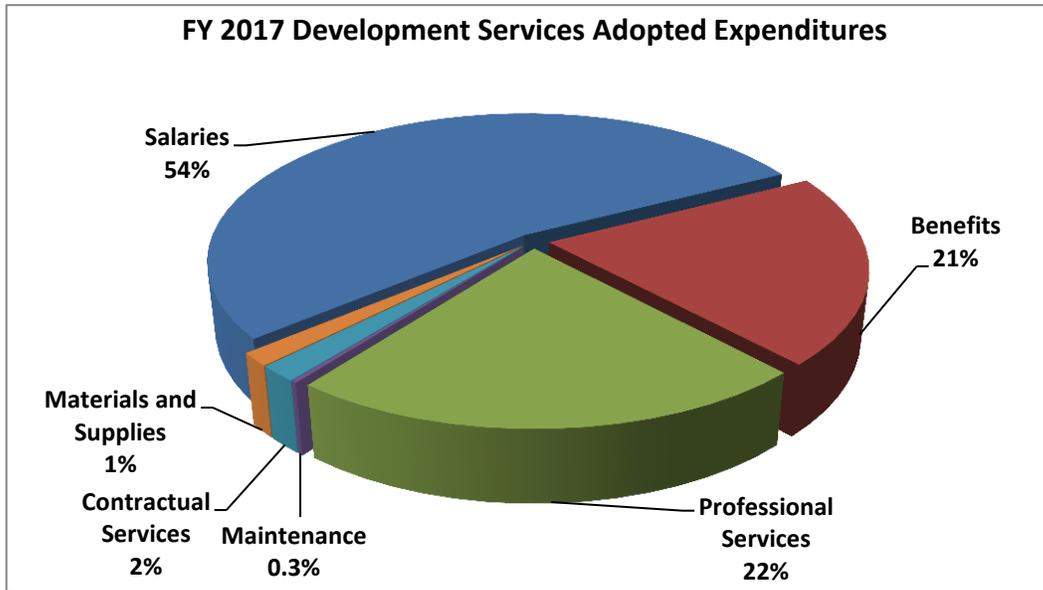
- Review all construction plans for compliance with adopted building codes and City ordinances
- Inspect all building projects for compliance with adopted building codes and City ordinances
- Investigate citizen complaints concerning building code and ordinance violations at construction sites

### **Planning and Zoning**

- Implement 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
- Respond to community concerns and/or complaints relating to code compliance and economic development
- Manage department and support other departments as required

## DEVELOPMENT SERVICES - 3016

Expenditure Summary	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
Salaries	\$ 469,326	\$ 474,772	\$ 435,595	\$ 477,889
Benefits	180,883	186,021	177,226	183,885
Professional Services	173,100	202,839	227,000	200,600
Maintenance	1,955	2,500	1,600	2,250
Contractual Services	9,697	14,175	14,175	15,425
Materials and Supplies	10,024	14,785	14,785	12,785
<b>Total Expenditures</b>	<b>\$ 844,985</b>	<b>\$ 895,092</b>	<b>\$ 870,381</b>	<b>\$ 892,834</b>



**DEVELOPMENT SERVICES - 3016**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 464,245	\$ 465,421	\$ 425,908	\$ 467,813
110	PT Employees	-	3,000	6,000	6,000
130	Longevity	3,116	2,584	1,692	2,076
140	Sick Leave Buy Back	1,966	3,767	1,995	2,000
	<b>Total Salaries</b>	<b>469,326</b>	<b>474,772</b>	<b>435,595</b>	<b>477,889</b>
<b>Benefits</b>					
210	Group Health Insurance	62,394	67,135	65,527	62,380
211	Health Savings Account	-	5,200	3,900	5,200
215	Group Dental Insurance	1,423	1,580	1,909	1,480
217	Group Life Insurance	1,714	1,813	1,200	2,134
220	Disability Insurance	979	1,032	1,150	1,238
230	Medicare/Social Security	6,665	6,538	6,200	7,301
240	Retirement Contributions	105,708	101,130	95,600	102,412
260	Workers Compensation	2,001	1,593	1,740	1,740
	<b>Total Benefits</b>	<b>180,883</b>	<b>186,021</b>	<b>177,226</b>	<b>183,885</b>
<b>Professional Services</b>					
323	Planners & Engineers	171,900	200,039	225,000	198,000
324	Other Professional	1,200	2,800	2,000	2,600
	<b>Total Professional Services</b>	<b>173,100</b>	<b>202,839</b>	<b>227,000</b>	<b>200,600</b>
<b>Maintenance</b>					
411	Vehicle Maintenance	1,955	2,500	1,600	2,250
	<b>Total Maintenance</b>	<b>1,955</b>	<b>2,500</b>	<b>1,600</b>	<b>2,250</b>
<b>Contractual Services</b>					
520	Communications	1,920	1,920	-	-
522	Postage	1,278	2,250	1,920	1,920
530	Advertisements and Official Notices	798	2,700	2,250	2,250
550	Dues and Fees	1,196	1,650	2,700	2,700
551	Permits and Licenses	391	430	1,650	1,685
552	Rental - Facilities	-	-	430	470
570	Education and Training	4,114	5,225	5,225	6,400
	<b>Total Contractual Services</b>	<b>9,697</b>	<b>14,175</b>	<b>14,175</b>	<b>15,425</b>
<b>Materials and Supplies</b>					
600	Office Supplies	3,266	3,860	3,860	3,860
610	Operating Supplies	3,857	6,025	6,025	6,025
625	Fuel	1,975	4,000	4,000	1,800
644	Subscriptions	125	-	-	-
650	Uniforms/Wearing Apparel	801	900	900	1,100
	<b>Total Materials and Supplies</b>	<b>10,024</b>	<b>14,785</b>	<b>14,785</b>	<b>12,785</b>
<b>Department Total</b>		<b>\$ 844,985</b>	<b>\$ 895,092</b>	<b>\$ 870,381</b>	<b>\$ 892,834</b>



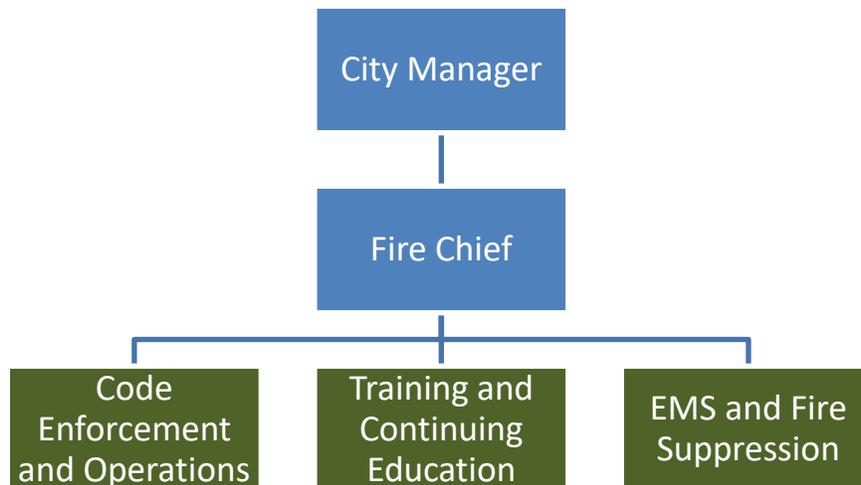
FY 2017

Fire

### 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.

### Reporting Relationships



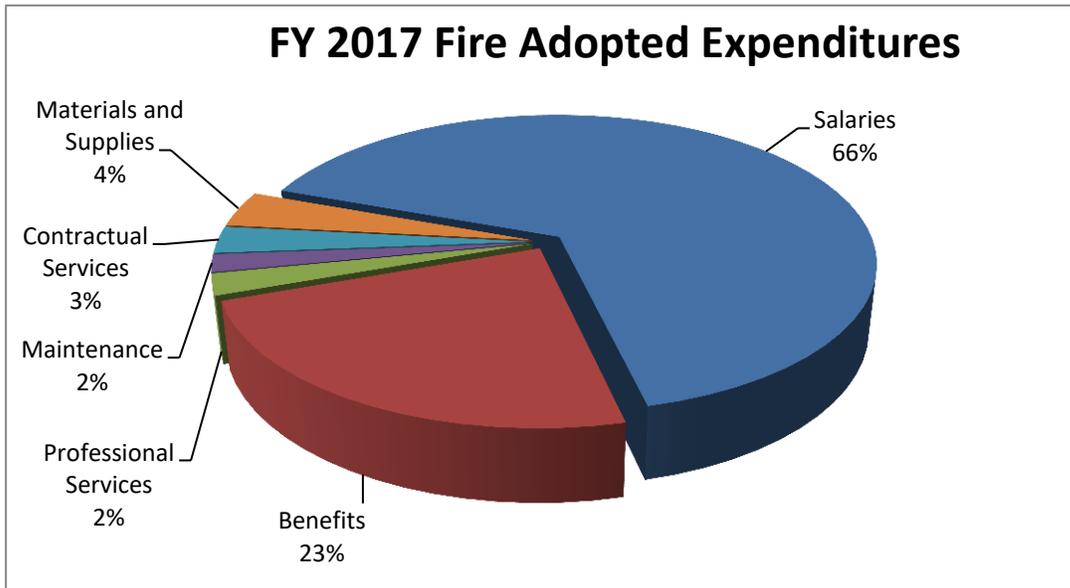
### Base Level Services

- Management of administration, special services, fire and Emergency Medical Services (EMS) response, training, and volunteers
- Fire response
- EMS response with advanced life support ambulance
- Fire code inspection of commercial occupancies within Bellaire
- Building and fire sprinkler plan review of all new buildings
- Public education on hazards of fire
- Training of volunteers to meet state fireman and Fire Marshal Association guidelines

**FIRE - 4040**

**Expenditure Summary**

	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
Salaries	\$ 1,642,102	\$ 1,748,392	\$ 1,785,045	\$ 2,000,584
Benefits	635,714	637,340	642,498	706,225
Professional Services	43,152	69,985	64,498	69,985
Maintenance	49,750	57,788	54,658	58,055
Contractual Services	67,130	89,167	81,725	88,265
Materials and Supplies	92,234	124,383	106,150	118,136
Capital Outlay	46,710	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,576,792</b>	<b>\$ 2,727,055</b>	<b>\$ 2,734,574</b>	<b>\$ 3,041,250</b>



**FIRE - 4040**

Acct Code	Description	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
<b>Salaries</b>					
100	Regular Employees	1,458,786	1,527,526	1,578,652	1,729,055
105	Incentive Pay	26,226	28,500	69,863	84,420
110	Part Time Employees	65,032	102,375	60,500	99,995
120	Overtime	68,043	62,600	50,000	60,010
130	Longevity	11,380	11,244	11,219	12,104
140	Sick Leave Buy Back	12,636	16,147	14,811	15,000
	<b>Total Salaries</b>	<b>1,642,102</b>	<b>1,748,392</b>	<b>1,785,045</b>	<b>2,000,584</b>
<b>Benefits</b>					
210	Group Health Insurance	217,836	205,747	201,557	202,315
211	Health Savings Account	-	20,150	16,900	18,200
215	Group Dental Insurance	4,383	4,543	4,363	4,255
217	Group Life Insurance	6,079	5,988	6,281	6,296
220	Disability Insurance	3,192	3,341	3,569	3,656
230	Medicare/Social Security	25,077	25,827	26,358	35,208
240	Retirement Contributions	354,946	345,212	354,492	407,295
260	Workers Compensation	24,202	26,532	28,978	29,000
	<b>Total Benefits</b>	<b>635,714</b>	<b>637,340</b>	<b>642,498</b>	<b>706,225</b>
<b>Professional Services</b>					
322	Medical Aid	165	1,485	485	1,485
340	Information Technology	-	1,000	1,000	1,000
343	Other Technical Services	42,987	67,500	63,013	67,500
	<b>Total Professional Services</b>	<b>43,152</b>	<b>69,985</b>	<b>64,498</b>	<b>69,985</b>
<b>Maintenance</b>					
411	Vehicle Maintenance	29,994	33,328	33,328	33,468
412	Communication Maintenance	4,273	6,330	5,330	6,228
413	Machinery and Equipment Maintenance	15,483	18,130	16,000	18,359
	<b>Total Maintenance</b>	<b>49,750</b>	<b>57,788</b>	<b>54,658</b>	<b>58,055</b>
<b>Contractual Services</b>					
520	Communications	3,840	3,840	3,840	3,840
522	Postage	214	2,600	2,300	2,600
550	Dues and Fees	3,989	6,121	4,500	5,666
551	Permits and Licenses	195	1,085	1,085	245
570	Education and Training	58,892	75,521	70,000	75,914
	<b>Total Contractual Services</b>	<b>67,130</b>	<b>89,167</b>	<b>81,725</b>	<b>88,265</b>

**FIRE - 4040**

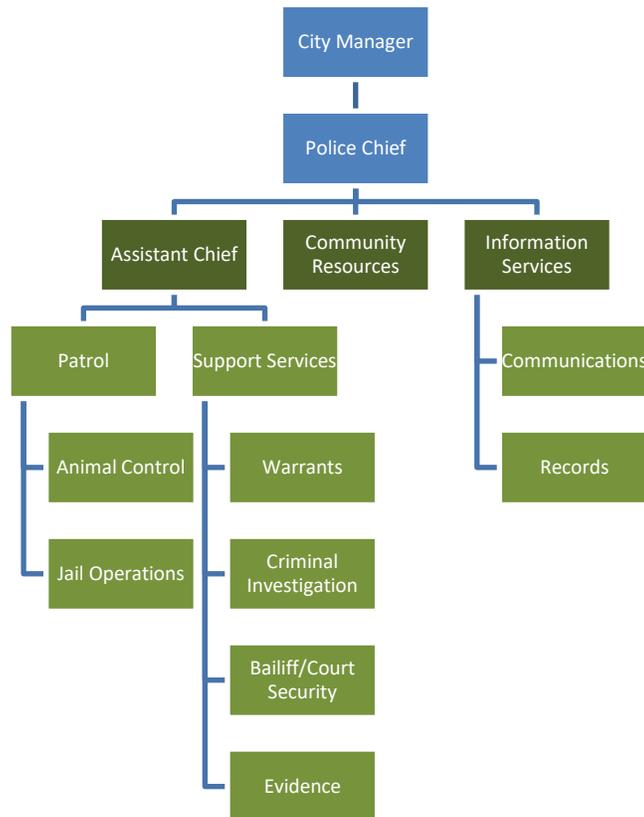
Acct Code	Description	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
<b>Materials and Supplies</b>					
600	Office Supplies	\$ 1,983	\$ 2,300	\$ 2,300	\$ 2,300
602	Small Tools and Minor Equipment	7,441	7,075	9,846	14,575
603	Janitorial and Cleaning Supplies	-	1,500	1,500	1,500
605	Vehicle Supplies	778	8,721	950	950
610	Operating Supplies	16,248	26,402	23,722	26,541
612	Chemicals	1,959	2,075	2,277	2,075
614	EMS - Medical Supplies	27,174	26,854	25,854	27,354
625	Fuel	13,621	22,755	15,000	14,250
644	Subscriptions	1,435	1,425	1,425	1,530
650	Uniforms/Wearing Apparel	21,595	25,276	23,276	27,061
<b>Total Materials and Supplies</b>		<b>92,234</b>	<b>124,383</b>	<b>106,150</b>	<b>118,136</b>
<b>Capital Outlay</b>					
906	Vehicles	46,710	-	-	-
<b>Total Capital Outlay</b>		<b>46,710</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Department Total</b>		<b>\$ 2,576,792</b>	<b>\$ 2,727,055</b>	<b>\$ 2,734,574</b>	<b>\$ 3,041,250</b>



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.

Reporting Relationships

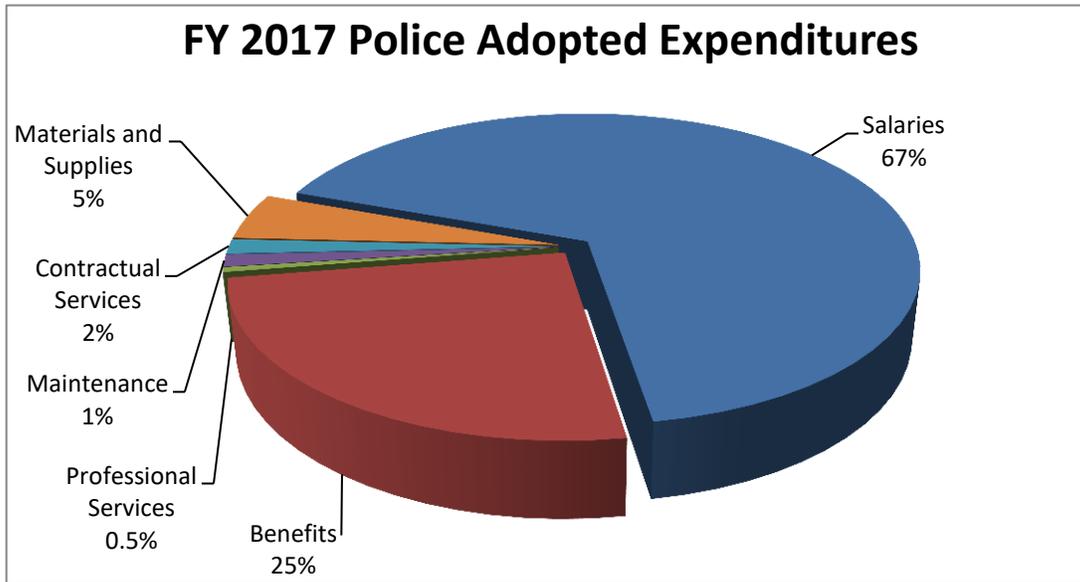


Base Level Services

- 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
- Serve as a community resource though 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

**POLICE - 5045**

Expenditure Summary	FY 2015	FY 2016	FY 2016	FY 2017
	Actuals	Adopted	Projected	Adopted
Salaries	\$ 3,234,793	\$ 3,555,909	\$ 3,549,887	\$ 4,126,534
Benefits	1,295,370	1,380,048	1,376,201	1,542,699
Professional Services	18,823	13,700	23,700	30,750
Maintenance	89,809	75,390	75,390	77,361
Contractual Services	62,700	85,781	85,491	93,481
Materials and Supplies	240,800	287,616	241,316	296,544
Capital Outlay	161,245	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,103,539</b>	<b>\$ 5,398,444</b>	<b>\$ 5,351,985</b>	<b>\$ 6,167,369</b>



**POLICE - 5045**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 2,958,780	\$ 3,328,530	\$ 3,205,944	\$ 3,753,008
105	Incentive Pay	67,189	64,116	141,916	212,722
110	Part Time Employees	59,090	52,000	52,000	60,000
120	Overtime	109,703	75,000	116,000	65,000
130	Longevity	28,221	22,600	22,048	23,804
140	Sick Leave Buy Back	11,811	13,663	11,979	12,000
	<b>Total Salaries</b>	<b>3,234,793</b>	<b>3,555,909</b>	<b>3,549,887</b>	<b>4,126,534</b>
<b>Benefits</b>					
210	Group Health Insurance	460,570	463,368	429,400	471,287
211	Health Savings Account	-	36,400	30,875	39,211
215	Group Dental Insurance	9,238	10,864	10,035	10,360
217	Group Life Insurance	12,514	13,610	14,325	14,992
220	Disability Insurance	6,632	7,898	8,286	8,705
230	Medicare/Social Security	39,527	50,292	45,445	62,757
240	Retirement Contributions	712,690	739,548	774,413	870,387
250	Unemployment Compensation	962	-	-	-
260	Workers Compensation	53,236	58,068	63,422	65,000
	<b>Total Benefits</b>	<b>1,295,370</b>	<b>1,380,048</b>	<b>1,376,201</b>	<b>1,542,699</b>
<b>Professional Services</b>					
324	Other Professional	16,223	13,700	23,700	30,750
344	Contract Labor	2,600	-	-	-
	<b>Total Professional Services</b>	<b>18,823</b>	<b>13,700</b>	<b>23,700</b>	<b>30,750</b>
<b>Maintenance</b>					
411	Vehicle Maintenance	59,078	60,000	60,000	60,000
412	Communication Maintenance	194	265	265	2,876
413	Machinery and Equipment Maintenanc	16,706	4,000	4,000	5,260
426	Firing Range Maintenance	8,431	4,000	4,000	2,000
461	Rental of Equipment	5,400	7,125	7,125	7,225
	<b>Total Maintenance</b>	<b>89,809</b>	<b>75,390</b>	<b>75,390</b>	<b>77,361</b>
<b>Contractual Services</b>					
520	Communications	5,160	6,240	6,240	6,240
522	Postage	1,297	1,000	1,000	1,000
550	Dues and Fees	1,876	2,790	2,500	2,790
551	Permits and Licenses	6,238	6,951	6,951	8,151
560	Travel Mileage Allowance	9,286	15,800	15,800	16,300
570	Education and Training	38,843	53,000	53,000	59,000
	<b>Total Contractual Services</b>	<b>62,700</b>	<b>85,781</b>	<b>85,491</b>	<b>93,481</b>

**POLICE - 5045**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Materials and Supplies</b>					
600	Office Supplies	\$ 9,141	\$ 10,000	\$ 10,000	\$ 10,020
601	Information Technology Supplies	16,324	15,500	15,500	15,540
602	Small Tools and Minor Equipment	26,137	31,516	31,516	26,066
604	First Aid Supplies	417	500	500	500
605	Vehicle Supplies	1,703	2,000	2,000	2,000
606	Community Education Supplies	2,151	4,500	4,500	4,500
610	Operating Supplies	33,745	29,770	29,770	67,618
612	Chemicals	-	200	200	200
625	Fuel	89,987	130,000	80,000	99,500
650	Uniforms/Wearing Apparel	54,330	56,630	60,830	60,600
651	Prisoners Support	5,566	4,000	4,000	7,000
652	Dog Pound	1,300	3,000	2,500	3,000
<b>Total Materials and Supplies</b>		<b>240,800</b>	<b>287,616</b>	<b>241,316</b>	<b>296,544</b>
<b>Capital Outlay</b>					
906	Vehicles	161,245	-	-	-
<b>Total Capital Outlay</b>		<b>161,245</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Department Total</b>		<b>\$ 5,103,539</b>	<b>\$ 5,398,444</b>	<b>\$ 5,351,985</b>	<b>\$ 6,167,369</b>



FY 2017

## Parks, Recreation, and Facilities

### Reporting Relationships

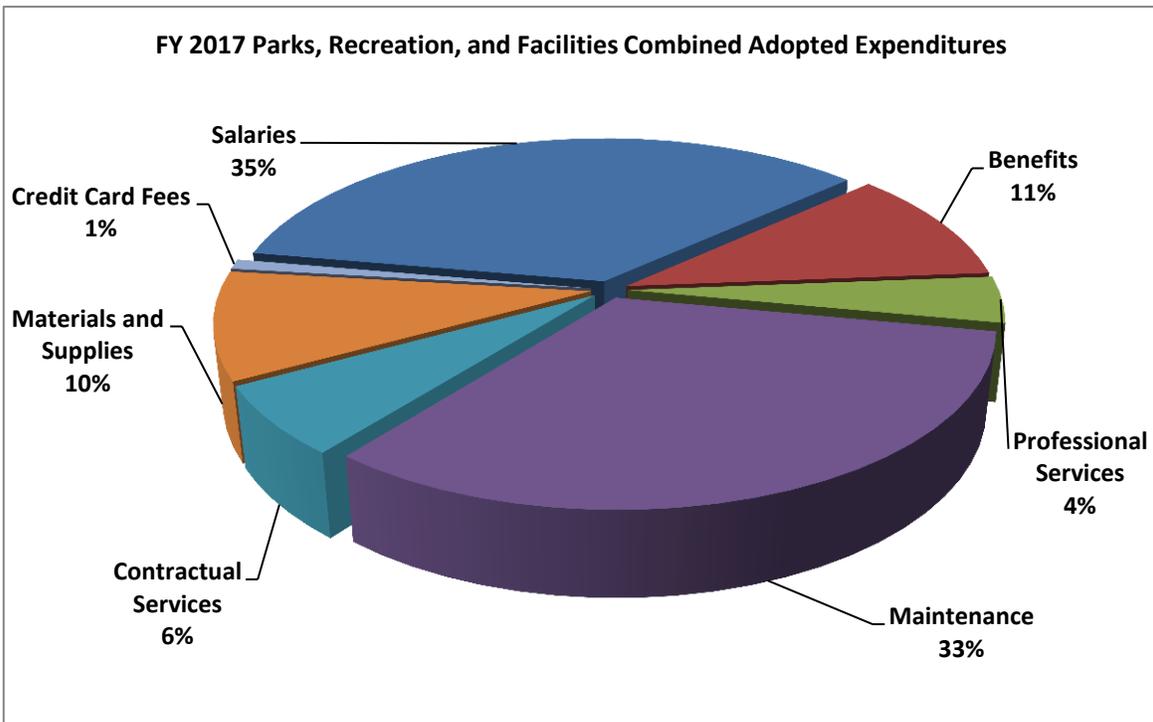


### Base Level Services

- Manages the divisions of Operations, Programs, and Administrative Services
- Assists in planning, design, and construction of all capital improvement related park projects
- Centralized special events planning
- Operation of existing parks, recreation, aquatics, and athletic services
- Provides oversight of community recreational, athletic, and leisure programming, including Bellaire L.I.F.E. senior programming
- Maintenance of all public facilities

## PARKS, RECREATION, AND FACILITIES COMBINED EXPENDITURES

Expenditure Summary	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
Salaries	\$ 1,214,168	\$ 1,301,892	\$ 1,299,348	\$ 1,318,805
Benefits	379,388	382,621	383,041	389,975
Professional Services	127,597	155,300	149,300	158,300
Maintenance	821,573	1,084,072	1,041,572	1,215,821
Contractual Services	122,747	192,385	188,817	234,890
Materials and Supplies	325,238	328,590	342,175	366,066
Credit Card Fees	33,413	34,000	34,000	34,000
Capital Outlay	21,881	11,000	10,847	-
<b>Total Expenditures</b>	<b>\$ 3,046,004</b>	<b>\$ 3,489,860</b>	<b>\$ 3,449,100</b>	<b>\$ 3,717,857</b>



**PARKS, RECREATION, AND FACILITIES COMBINED EXPENDITURES**

Acct Code	Description	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
<b>Salaries</b>					
100	Regular Employees	\$ 801,486	\$ 776,441	\$ 774,513	\$ 793,153
110	Part Time Employees	391,230	505,254	502,154	502,900
120	Overtime	4,799	6,500	9,300	9,300
130	Longevity	8,338	5,852	5,824	5,652
140	Sick Leave Buy Back	8,315	7,845	7,557	7,800
	<b>Total Salaries</b>	<b>1,214,168</b>	<b>1,301,892</b>	<b>1,299,348</b>	<b>1,318,805</b>
<b>Benefits</b>					
210	Group Health Insurance	121,907	118,244	116,094	118,184
211	Health Savings Account	-	12,350	10,400	11,700
215	Group Dental Insurance	2,545	2,764	2,539	2,590
217	Group Life Insurance	3,241	3,293	3,459	3,426
220	Disability Insurance	1,711	1,808	2,025	2,024
230	Medicare/Social Security	41,519	50,466	50,240	50,303
240	Retirement Contributions	183,047	169,472	171,827	174,848
260	Workers Compensation	25,419	24,224	26,457	26,900
	<b>Total Benefits</b>	<b>379,388</b>	<b>382,621</b>	<b>383,041</b>	<b>389,975</b>
<b>Professional Services</b>					
320	Instructor Pay	103,253	124,500	118,500	126,500
324	Other Professional	1,200	1,500	1,500	1,500
340	Information Technology	1,232	1,400	1,400	2,400
342	Trash Hauls	8,701	9,900	9,900	9,900
344	Contract Labor	13,211	18,000	18,000	18,000
	<b>Total Professional Services</b>	<b>127,597</b>	<b>155,300</b>	<b>149,300</b>	<b>158,300</b>
<b>Maintenance</b>					
411	Information Technology Maintenance	1,841	5,000	5,000	5,500
413	Machinery and Equipment Maintenance	17,353	17,400	16,400	17,400
420	Building Maintenance	345,165	307,127	284,727	326,923
421	HVAC Maintenance	105,709	105,495	105,495	108,305
422	Grounds Maintenance	58,554	130,000	144,000	130,000
424	Pool Maintenance	46,651	107,000	107,000	107,000
425	Parks Maintenance	245,284	410,900	376,800	518,543
461	Rental of Equipment	1,016	1,150	2,150	2,150
	<b>Total Maintenance</b>	<b>821,573</b>	<b>1,084,072</b>	<b>1,041,572</b>	<b>1,215,821</b>

**PARKS, RECREATION, AND FACILITIES COMBINED EXPENDITURES**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Contractual Services</b>					
520	Communications	\$ 5,835	\$ 7,200	\$ 6,780	\$ 6,720
522	Postage	1,257	1,800	1,800	1,800
530	Advertisements and Official Notices	903	750	750	1,250
540	Programs - Special Events	49,751	96,500	96,500	138,000
541	Programs - Senior Activities	11,336	10,500	10,500	10,500
542	Programs - Athletics	34,994	48,500	48,500	48,800
544	Programs - Recreation/Pool	5,558	6,500	6,500	8,000
550	Dues and Fees	3,005	4,260	4,379	4,410
551	Permits and Licenses	1,069	1,700	1,643	1,700
560	Travel Mileage Allowance	820	-	-	-
570	Education and Training	8,219	14,675	11,465	13,710
<b>Total Contractual Services</b>		<b>122,747</b>	<b>192,385</b>	<b>188,817</b>	<b>234,890</b>
<b>Materials and Supplies</b>					
600	Office Supplies	3,248	3,500	3,500	3,500
601	Information Technology Supplies	-	1,200	1,200	1,200
602	Small Tools and Minor Equipment	8,896	6,200	9,000	9,200
603	Janitorial and Cleaning Supplies	7,696	8,700	8,400	8,700
604	First Aid Supplies	593	2,400	2,400	2,400
605	Vehicle Supplies	51	300	100	300
610	Operating Supplies	23,286	25,700	27,691	38,991
612	Chemicals	41,571	40,850	45,144	45,850
620	Natural Gas	34,459	38,300	31,500	35,175
621	Electricity	193,497	186,800	199,000	201,000
625	Fuel	6,034	5,590	5,400	8,750
650	Uniforms/Wearing Apparel	5,908	9,050	8,840	11,000
<b>Total Materials and Supplies</b>		<b>325,238</b>	<b>328,590</b>	<b>342,175</b>	<b>366,066</b>
<b>Credit Card Fees</b>					
711	Credit Card Fees	33,413	34,000	34,000	34,000
<b>Total Credit Card Fees</b>		<b>33,413</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>
<b>Capital Outlay</b>					
905	Machinery and Equipment	21,881	11,000	10,847	-
<b>Total Capital Outlay</b>		<b>21,881</b>	<b>11,000</b>	<b>10,847</b>	<b>-</b>
<b>Department Total</b>		<b>\$ 3,046,004</b>	<b>\$ 3,489,860</b>	<b>\$ 3,449,100</b>	<b>\$ 3,717,857</b>

**FACILITIES - 6015**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 115,868	\$ 125,072	\$ 121,457	\$ 125,291
110	Part Time Employees	7,117	-	2,900	2,900
120	Overtime	1,627	2,000	1,800	1,800
130	Longevity	1,754	1,676	1,648	1,744
140	Sick Leave Buy Back	1,295	698	513	600
	<b>Total Salaries</b>	<b>127,660</b>	<b>129,446</b>	<b>128,318</b>	<b>132,335</b>
<b>Benefits</b>					
210	Group Health Insurance	23,248	23,774	23,615	23,408
211	Health Savings Account	-	2,600	2,600	2,600
215	Group Dental Insurance	461	593	593	555
217	Group Life Insurance	458	521	521	499
220	Disability Insurance	242	346	346	288
230	Medicare/Social Security	1,780	1,827	1,827	2,099
240	Retirement Contributions	26,409	27,177	27,177	27,738
260	Workers Compensation	2,248	3,133	3,422	3,500
	<b>Total Benefits</b>	<b>54,846</b>	<b>59,971</b>	<b>60,101</b>	<b>60,687</b>
<b>Professional Services</b>					
342	Trash Hauls	5,514	6,400	6,400	6,400
	<b>Total Professional Services</b>	<b>5,514</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>
<b>Maintenance</b>					
411	Information Technology Maintenance	94	1,000	1,500	1,500
420	Building Maintenance	312,970	305,127	282,127	324,323
421	HVAC Maintenance	105,709	105,495	105,495	108,305
461	Rental of Equipment	151	400	400	400
	<b>Total Maintenance</b>	<b>418,925</b>	<b>412,022</b>	<b>389,522</b>	<b>434,528</b>
<b>Contractual Services</b>					
520	Communications	1,160	1,440	1,440	1,440
550	Dues and Fees	405	90	100	200
560	Travel Mileage Allowance	515	-	-	-
570	Education and Training	1,858	2,300	2,290	2,400
	<b>Total Contractual Services</b>	<b>3,938</b>	<b>3,830</b>	<b>3,830</b>	<b>4,040</b>

**FACILITIES - 6015**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Materials and Supplies</b>					
602	Small Tools and Minor Equipment	\$ 2,374	\$ 1,500	\$ 2,500	\$ 1,500
603	Janitorial and Cleaning Supplies	5,169	4,500	4,500	4,500
610	Operating Supplies	4,409	4,800	4,800	4,800
612	Chemicals	238	650	50	650
620	Natural Gas	12,305	13,300	13,300	12,775
621	Electricity	157,959	154,000	164,000	166,000
625	Fuel	472	590	400	500
650	Uniforms/Wearing Apparel	885	1,000	790	1,000
<b>Total Materials and Supplies</b>		<b>183,811</b>	<b>180,340</b>	<b>190,340</b>	<b>191,725</b>
<b>Department Total</b>		<b>\$ 794,695</b>	<b>\$ 792,009</b>	<b>\$ 778,511</b>	<b>\$ 829,715</b>

**ADMINISTRATION - 6030**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 316,584	\$ 234,621	\$ 227,566	\$ 248,515
110	Part Time Employees	1,006	-	-	-
120	Overtime	548	1,000	1,000	1,000
130	Longevity	3,817	1,272	1,272	1,388
140	Sick Leave Buy Back	3,976	2,969	2,969	3,000
	<b>Total Salaries</b>	<b>325,931</b>	<b>239,862</b>	<b>232,807</b>	<b>253,903</b>
<b>Benefits</b>					
210	Group Health Insurance	33,110	28,736	23,509	28,245
211	Health Savings Account	-	2,600	975	2,600
215	Group Dental Insurance	734	592	425	555
217	Group Life Insurance	1,231	975	1,080	1,101
220	Disability Insurance	653	514	614	640
230	Medicare/Social Security	4,608	3,349	3,202	3,682
240	Retirement Contributions	74,007	51,198	49,022	54,411
260	Workers Compensation	2,726	2,386	2,606	2,700
	<b>Total Benefits</b>	<b>117,068</b>	<b>90,350</b>	<b>81,433</b>	<b>93,934</b>
<b>Contractual Services</b>					
520	Communications	1,360	1,920	1,500	1,440
522	Postage	779	1,200	1,200	1,200
530	Advertisements and Official Notices	459	750	300	750
550	Dues and Fees	310	1,260	1,260	900
570	Education and Training	1,564	5,100	3,400	3,900
	<b>Total Contractual Services</b>	<b>4,473</b>	<b>10,230</b>	<b>7,660</b>	<b>8,190</b>
<b>Materials and Supplies</b>					
600	Office Supplies	3,248	3,500	3,500	3,500
610	Operating Supplies	581	500	1,000	1,000
	<b>Total Materials and Supplies</b>	<b>3,829</b>	<b>4,000</b>	<b>4,500</b>	<b>4,500</b>
<b>Department Total</b>		<b>\$ 451,300</b>	<b>\$ 344,442</b>	<b>\$ 326,400</b>	<b>\$ 360,527</b>

**MAINTENANCE - 6031**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 154,757	\$ 183,654	\$ 188,030	\$ 193,355
120	Overtime	1,904	2,500	2,500	2,500
130	Longevity	1,632	1,880	1,880	2,072
140	Sick Leave Buy Back	2,535	2,652	2,635	2,700
	<b>Total Salaries</b>	<b>160,828</b>	<b>190,686</b>	<b>195,045</b>	<b>200,627</b>
<b>Benefits</b>					
210	Group Health Insurance	29,407	35,055	38,451	39,343
211	Health Savings Account	-	3,900	3,900	3,900
215	Group Dental Insurance	576	790	751	740
217	Group Life Insurance	555	827	811	813
220	Disability Insurance	292	435	492	507
230	Medicare/Social Security	2,119	2,620	2,541	2,909
240	Retirement Contributions	35,548	40,449	43,000	42,994
260	Workers Compensation	6,057	3,897	4,256	4,300
	<b>Total Benefits</b>	<b>74,552</b>	<b>87,973</b>	<b>94,202</b>	<b>95,506</b>
<b>Professional Services</b>					
342	Trash Hauls	3,187	3,500	3,500	3,500
344	Contract Labor	13,211	18,000	18,000	18,000
	<b>Total Professional Services</b>	<b>16,398</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>
<b>Maintenance</b>					
411	Information Technology Maintenance	1,747	3,000	3,000	3,000
413	Machinery and Equipment Maintenance	159	1,500	1,500	1,500
420	Building Maintenance	29	-	-	-
422	Grounds Maintenance	58,554	130,000	144,000	130,000
425	Parks Maintenance	245,284	410,900	376,800	518,543
461	Rental of Equipment	864	750	1,750	1,750
	<b>Total Maintenance</b>	<b>306,637</b>	<b>546,150</b>	<b>527,050</b>	<b>654,793</b>
<b>Contractual Services</b>					
520	Communications	1,555	1,920	1,920	1,920
530	Advertisements and Official Notices	444	-	450	500
550	Dues and Fees	90	250	250	350
560	Travel Mileage Allowance	305	-	-	-
551	Permits and Licenses	-	50	-	50
570	Education and Training	512	3,000	3,000	3,000
	<b>Total Contractual Services</b>	<b>2,905</b>	<b>5,220</b>	<b>5,620</b>	<b>5,820</b>

**MAINTENANCE - 6031**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Materials and Supplies</b>					
602	Small Tools and Minor Equipment	\$ 2,195.74	\$ 1,500.00	\$ 1,800.00	\$ 3,000.00
603	Janitorial and Cleaning Supplies	1,172	1,000	700	1,000
604	First Aid Supplies	7	100	100	100
605	Vehicle Supplies	51	300	100	300
610	Operating Supplies	511	1,000	3,000	3,000
612	Chemicals	362	200	94	200
625	Fuel	5,562	5,000	5,000	8,250
650	Uniforms/Wearing Apparel	913	1,050	1,050	1,500
	<b>Total Materials and Supplies</b>	<b>10,773</b>	<b>10,150</b>	<b>11,844</b>	<b>17,350</b>
<b>Department Total</b>		<b>\$ 572,094</b>	<b>\$ 861,679</b>	<b>\$ 855,261</b>	<b>\$ 995,596</b>

**RECREATION - 6032**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 103,240	\$ 103,351	\$ 106,738	\$ 112,130
110	Part Time Employees	69,022	95,033	92,033	92,000
130	Longevity	464	268	268	364
	<b>Total Salaries</b>	<b>172,726</b>	<b>198,652</b>	<b>199,039</b>	<b>204,494</b>
<b>Benefits</b>					
210	Group Health Insurance	16,329	13,809	13,732	13,594
211	Health Savings Account	-	1,300	1,300	1,300
215	Group Dental Insurance	379	395	376	370
217	Group Life Insurance	391	402	479	496
220	Disability Insurance	204	212	272	288
230	Medicare/Social Security	6,997	9,434	9,434	8,669
240	Retirement Contributions	21,615	22,457	22,457	24,108
260	Workers Compensation	1,353	4,223	4,612	4,700
	<b>Total Benefits</b>	<b>47,267</b>	<b>52,232</b>	<b>52,662</b>	<b>53,525</b>
<b>Professional Services</b>					
320	Instructor Pay	82,610	100,000	92,000	100,000
340	Information Technology	1,232	1,400	1,400	2,400
	<b>Total Professional Services</b>	<b>83,842</b>	<b>101,400</b>	<b>93,400</b>	<b>102,400</b>
<b>Maintenance</b>					
411	Vehicle Maintenance	-	1,000	500	1,000
413	Machinery and Equipment Maintenance	1,796	2,400	1,400	2,400
	<b>Total Maintenance</b>	<b>1,796</b>	<b>3,400</b>	<b>1,900</b>	<b>3,400</b>
<b>Contractual Services</b>					
520	Communications	920	960	960	960
522	Postage	478	600	600	600
540	Programs - Special Events	49,751	96,500	96,500	138,000
541	Programs - Senior Activities	11,336	10,500	10,500	10,500
544	Programs - Recreation/Pool	3,139	3,500	3,500	3,500
550	Dues and Fees	713	715	715	700
551	Permits and Licenses	925	1,500	1,500	1,500
570	Education and Training	1,438	1,765	1,765	1,800
	<b>Total Contractual Services</b>	<b>68,700</b>	<b>116,040</b>	<b>116,040</b>	<b>157,560</b>
<b>Materials and Supplies</b>					
601	Information Technology Supplies	-	1,200	1,200	1,200
610	Operating Supplies	10,213	11,800	13,500	24,800
650	Uniforms/Wearing Apparel	1,189	2,000	2,000	2,000
	<b>Total Materials and Supplies</b>	<b>11,403</b>	<b>15,000</b>	<b>16,700</b>	<b>28,000</b>

**RECREATION - 6032**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Credit Card Fees</b>					
711	Credit Card Fees	\$ 33,413	\$ 34,000	\$ 34,000	\$ 34,000
	<b>Total Credit Card Fees</b>	<b>33,413</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>
<b>Capital Purchases</b>					
905	Machinery and Equipment	-	11,000	10,847	-
	<b>Total Capital Purchases</b>	<b>-</b>	<b>11,000</b>	<b>10,847</b>	<b>-</b>
	<b>Department Total</b>	<b>\$ 419,146</b>	<b>\$ 531,724</b>	<b>\$ 524,588</b>	<b>\$ 583,379</b>

**AQUATICS - 6033**

Acct Code	Description	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
<b>Salaries</b>					
100	Regular Employees	\$ 70,150	\$ 72,891	\$ 72,264	\$ 53,242
110	Part Time Employees	225,677	302,685	299,685	300,000
120	Overtime	721	1,000	4,000	4,000
130	Longevity	672	720	720	-
140	Sick Leave Buy Back	509	1,526	1,440	1,500
	<b>Total Salaries</b>	<b>297,728</b>	<b>378,822</b>	<b>378,109</b>	<b>358,742</b>
<b>Benefits</b>					
210	Group Health Insurance	11,125	9,965	9,888	6,797
211	Health Savings Account	-	1,300	975	650
215	Group Dental Insurance	197	197	197	185
217	Group Life Insurance	304	304	304	254
220	Disability Insurance	161	161	161	147
230	Medicare/Social Security	18,664	24,186	24,186	23,802
240	Retirement Contributions	16,242	15,838	17,371	12,588
260	Workers Compensation	9,077	7,240	7,908	8,000
	<b>Total Benefits</b>	<b>55,771</b>	<b>59,191</b>	<b>60,990</b>	<b>52,423</b>
<b>Professional Services</b>					
320	Instructor Pay	10,590	12,500	12,500	12,500
324	Other Professional	1,200	1,500	1,500	1,500
	<b>Total Professional Services</b>	<b>11,790</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
<b>Maintenance</b>					
413	Machinery and Equipment Maintenance	12,428	10,500	10,500	10,500
420	Building Maintenance	32,166	2,000	2,600	2,600
424	Pool Maintenance	46,651	107,000	107,000	107,000
	<b>Total Maintenance</b>	<b>91,245</b>	<b>119,500</b>	<b>120,100</b>	<b>120,100</b>
<b>Contractual Services</b>					
520	Communications	480	480	480	480
544	Programs - Recreation/Pool	2,419	3,000	3,000	4,500
550	Dues and Fees	-	345	345	350
570	Education and Training	1,760	1,500	-	1,600
	<b>Total Contractual Services</b>	<b>4,659</b>	<b>5,325</b>	<b>3,825</b>	<b>6,930</b>

**AQUATICS - 6033**

Acct Code	Description	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
<b>Materials and Supplies</b>					
602	Small Tools and Minor Equipment	\$ 4,326	\$ 3,200	\$ 4,700	\$ 4,700
603	Janitorial and Cleaning Supplies	1,354	3,200	3,200	3,200
604	First Aid Supplies	336	2,000	2,000	2,000
610	Operating Supplies	7,572	7,600	5,391	5,391
612	Chemicals	40,972	40,000	45,000	45,000
620	Natural Gas	22,154	25,000	18,200	22,400
621	Electricity	35,538	32,800	35,000	35,000
650	Uniforms/Wearing Apparel	2,920	5,000	5,000	6,500
	<b>Total Materials and Supplies</b>	<b>115,172</b>	<b>118,800</b>	<b>118,491</b>	<b>124,191</b>
<b>Department Total</b>		<b>\$ 576,365</b>	<b>\$ 695,638</b>	<b>\$ 695,515</b>	<b>\$ 676,386</b>

**ATHLETICS - 6034**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 40,886	\$ 56,852	\$ 58,458	\$ 60,620
110	Part Time Employees	88,408	107,536	107,536	108,000
130	Longevity	-	36	36	84
	<b>Total Salaries</b>	<b>129,295</b>	<b>164,424</b>	<b>166,030</b>	<b>168,704</b>
<b>Benefits</b>					
210	Group Health Insurance	8,690	6,905	6,899	6,797
211	Health Savings Account	-	650	650	650
215	Group Dental Insurance	197	197	197	185
217	Group Life Insurance	302	264	264	263
220	Disability Insurance	160	140	140	154
230	Medicare/Social Security	7,352	9,050	9,050	9,142
240	Retirement Contributions	9,226	12,353	12,800	13,009
260	Workers Compensation	3,957	3,345	3,653	3,700
	<b>Total Benefits</b>	<b>29,885</b>	<b>32,904</b>	<b>33,653</b>	<b>33,900</b>
<b>Professional Services</b>					
320	Instructor Pay	10,053	12,000	14,000	14,000
	<b>Total Professional Services</b>	<b>10,053</b>	<b>12,000</b>	<b>14,000</b>	<b>14,000</b>
<b>Maintenance</b>					
413	Machinery and Equipment Maintenance	2,970	3,000	3,000	3,000
	<b>Total Maintenance</b>	<b>2,970</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Contractual Services</b>					
520	Communications	360	480	480	480
542	Programs - Athletics	34,994	48,500	48,500	48,800
550	Dues and Fees	1,487	1,600	1,709	1,910
551	Permits and Licenses	143	150	143	150
570	Education and Training	1,087	1,010	1,010	1,010
	<b>Total Contractual Services</b>	<b>38,072</b>	<b>51,740</b>	<b>51,842</b>	<b>52,350</b>
<b>Materials and Supplies</b>					
604	First Aid Supplies	250	300	300	300
	<b>Total Materials and Supplies</b>	<b>250</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Capital Outlay</b>					
905	Machinery and Equipment	21,881	-	-	-
	<b>Total Capital Outlay</b>	<b>21,881</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Department Total</b>		<b>\$ 232,404</b>	<b>\$ 264,368</b>	<b>\$ 268,825</b>	<b>\$ 272,254</b>



FY 2017

Library

### Reporting Relationships

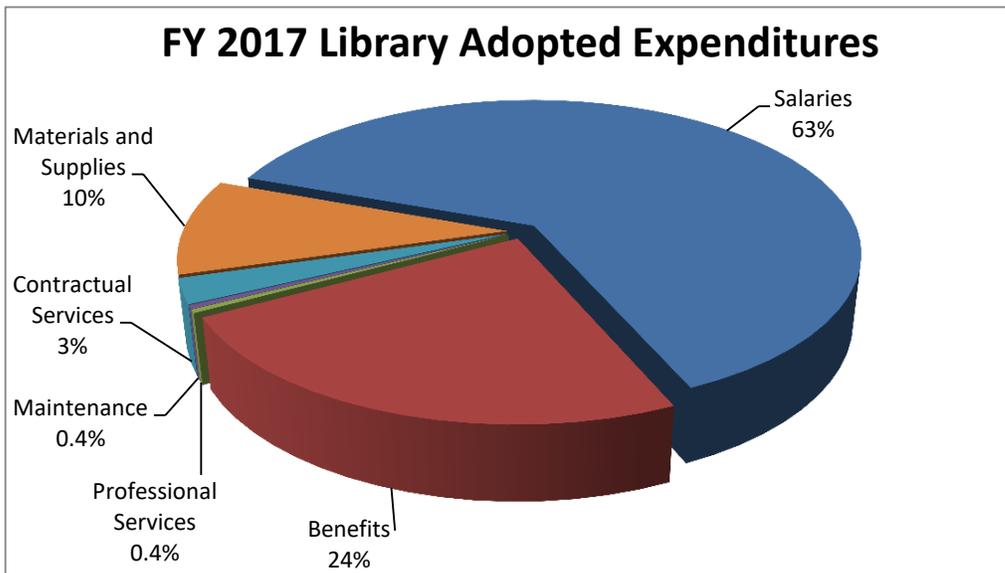


### Base Level Services

- Manage the library resources of the City of Bellaire
- Assemble, preserve, organize, and circulate collections: books and related educational, historical, and recreational materials
- Provide public access to technology with computers, printers, scanners, and basic office machinery
- Serve the community as a center of reliable information, providing assistance to those gathering materials and facts within the library, and referring individuals and organizations to other resources when necessary

**LIBRARY - 7035**

Expenditure Summary	FY 2015	FY 2016	FY 2016	FY 2017
	Actuals	Adopted	Projected	Adopted
Salaries	\$ 409,966	\$ 424,463	\$ 398,468	\$ 438,100
Benefits	167,391	167,768	153,299	165,256
Professional Services	550	2,250	2,247	2,530
Maintenance	2,466	2,700	2,566	2,850
Contractual Services	15,526	15,832	15,382	18,166
Materials and Supplies	58,439	63,820	63,210	69,920
<b>Total Expenditures</b>	<b>\$ 654,337</b>	<b>\$ 676,833</b>	<b>\$ 635,172</b>	<b>\$ 696,822</b>



**LIBRARY - 7035**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 392,183	\$ 406,790	\$ 379,509	\$ 417,688
110	Part Time Employees	9,503	11,525	12,800	12,000
130	Longevity	5,812	6,148	6,159	6,012
140	Sick Leave Buy Back	2,468	-	-	2,400
	<b>Total Salaries</b>	<b>409,966</b>	<b>424,463</b>	<b>398,468</b>	<b>438,100</b>
<b>Benefits</b>					
210	Group Health Insurance	67,389	62,416	54,650	58,438
211	Health Savings Account	-	6,500	3,900	3,900
215	Group Dental Insurance	1,383	1,383	1,177	1,295
217	Group Life Insurance	1,570	1,582	1,510	1,236
220	Disability Insurance	916	923	1,004	878
230	Medicare/Social Security	5,238	5,646	5,094	7,096
240	Retirement Contributions	89,976	88,391	84,952	91,313
260	Workers Compensation	918	927	1,012	1,100
	<b>Total Benefits</b>	<b>167,391</b>	<b>167,768</b>	<b>153,299</b>	<b>165,256</b>
<b>Professional Services</b>					
324	Other Professional	550	2,250	2,247	2,530
	<b>Total Professional Services</b>	<b>550</b>	<b>2,250</b>	<b>2,247</b>	<b>2,530</b>
<b>Maintenance</b>					
413	Machinery and Equipment Maintenance	-	100	100	100
461	Rental of Equipment	2,466	2,600	2,466	2,750
	<b>Total Maintenance</b>	<b>2,466</b>	<b>2,700</b>	<b>2,566</b>	<b>2,850</b>
<b>Contractual Services</b>					
522	Postage	157	250	250	275
543	Programs - Library	2,263	2,150	2,150	2,450
550	Dues and Fees	995	1,025	995	1,055
551	Permits and Licenses	9,837	10,257	9,837	10,486
570	Education and Training	2,274	2,150	2,150	3,900
	<b>Total Contractual Services</b>	<b>15,526</b>	<b>15,832</b>	<b>15,382</b>	<b>18,166</b>
<b>Materials and Supplies</b>					
600	Office Supplies	784	1,100	1,100	1,100
602	Small Tools and Minor Equipment	32	50	50	50
604	First Aid/Medical	15	20	20	20
610	Operating Supplies	2,630	2,500	2,500	2,500
640	Adult/Reference Books	22,220	23,760	23,760	27,280
641	Children's/Youth Books	18,351	19,440	19,440	22,320
642	Periodicals	3,702	4,500	3,900	4,000
643	Audio-Visual	10,577	12,300	12,300	12,400
650	Uniforms/Wearing Apparel	128	150	140	250
	<b>Total Materials and Supplies</b>	<b>58,439</b>	<b>63,820</b>	<b>63,210</b>	<b>69,920</b>
<b>Department Total</b>		<b>\$ 654,337</b>	<b>\$ 676,833</b>	<b>\$ 635,172</b>	<b>\$ 696,822</b>



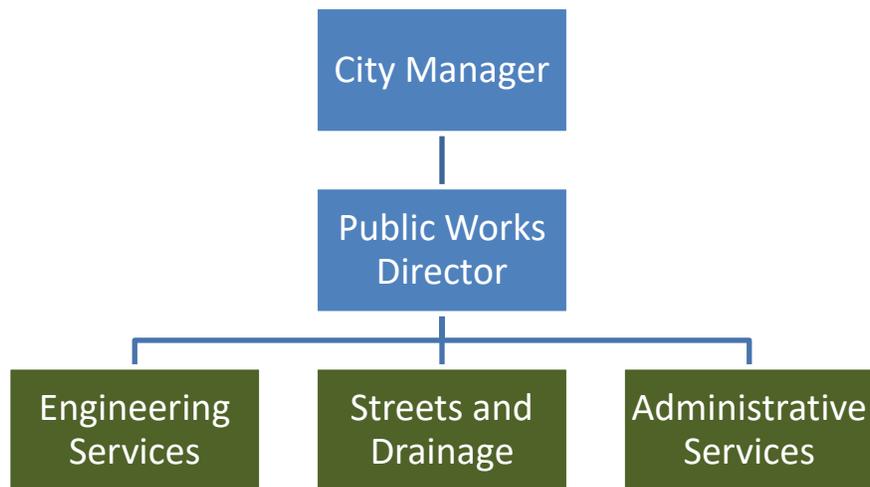
FY 2017

## Public Works

### Why Statement

The Streets and Drainage Division is responsible for maintenance and operation of streets, drainage, and traffic control systems in a manner that will provide safe and efficient movement of traffic and flow of storm water through the City's storm drainage collection system.

### Reporting Relationships

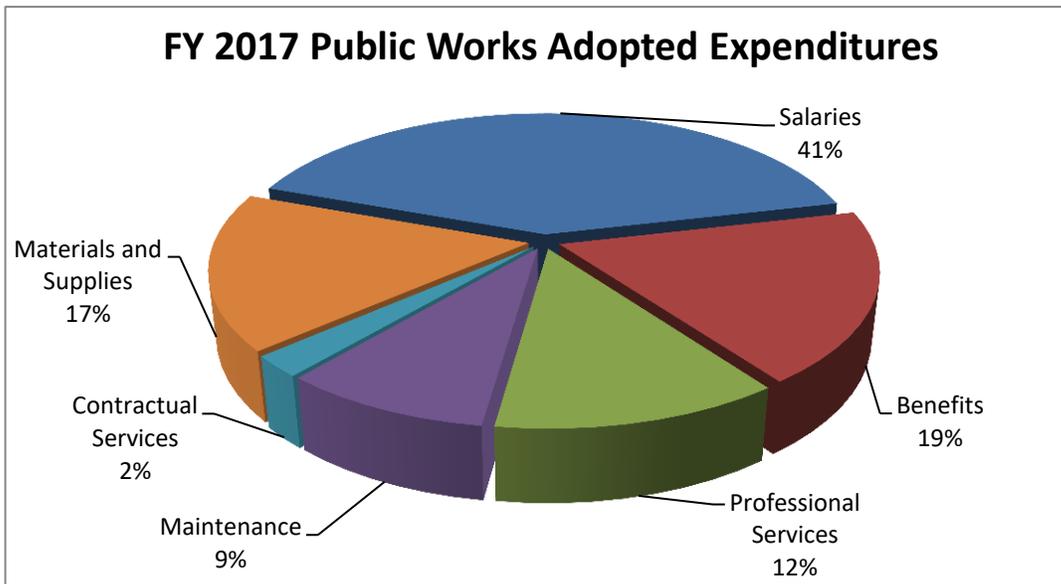


### Base Level Services

- Minor patching and repair to the City streets
- **Minor repairs to the City's** storm drainage system
- Cleaning the streets of accumulated dirt, debris, and leaves using the City-owned street sweeper
- Cleaning storm sewer inlets of accumulated debris
- Maintaining the City's traffic control devices, e.g., STOP signs, speed limit signs, etc.
- Simple repairs and scheduled preventive maintenance of City vehicles and equipment
- Oversight of private contractors which maintain and repair the City's 18 traffic signals

**PUBLIC WORKS - 8051**

Expenditure Summary	F Y2015	FY 2016	FY 2016	FY 2017
	Actuals	Adopted	Projected	Adopted
Salaries	\$ 369,483	\$ 482,851	\$ 430,495	\$ 489,382
Benefits	157,932	210,794	199,050	222,520
Professional Services	116,585	135,000	165,000	148,000
Maintenance	99,654	82,000	92,000	108,000
Contractual Services	14,966	20,100	18,000	27,640
Materials and Supplies	199,802	195,600	200,100	203,600
Capital Outlay	141,775	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,100,198</b>	<b>\$ 1,126,345</b>	<b>\$ 1,104,645</b>	<b>\$ 1,199,142</b>



**PUBLIC WORKS - 8051**

<b>Acct Code</b>	<b>Description</b>	<b>F Y2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 353,679	\$ 470,684	\$ 410,000	\$ 481,242
105	Incentive Pay	-	1,000	-	-
110	Part Time Employees	-	-	6,000	-
120	Overtime	11,830	5,500	10,000	5,000
125	Call Out Pay	357	1,000	1,000	1,000
130	Longevity	2,736	2,896	2,989	1,540
140	Sick Leave Buy Back	881	1,771	506	600
	<b>Total Salaries</b>	<b>369,483</b>	<b>482,851</b>	<b>430,495</b>	<b>489,382</b>
<b>Benefits</b>					
210	Group Health Insurance	56,901	69,579	69,510	78,795
211	Health Savings Account	-	7,150	4,550	5,850
215	Group Dental Insurance	1,251	1,778	1,778	1,665
217	Group Life Insurance	1,519	1,980	1,300	2,050
220	Disability Insurance	859	1,273	940	1,189
230	Medicare/Social Security	5,196	6,592	4,250	7,096
240	Retirement Contributions	83,360	103,469	96,000	104,875
260	Workers Compensation	8,846	18,973	20,722	21,000
	<b>Total Benefits</b>	<b>157,932</b>	<b>210,794</b>	<b>199,050</b>	<b>222,520</b>
<b>Professional Services</b>					
323	Engineering Services	87,724	110,000	110,000	113,000
324	Other Professional	-	-	-	10,000
344	Contract Labor	28,860	25,000	55,000	25,000
	<b>Total Professional Services</b>	<b>116,585</b>	<b>135,000</b>	<b>165,000</b>	<b>148,000</b>
<b>Maintenance</b>					
411	Vehicle Maintenance	29,734	25,000	25,000	27,000
413	Machinery and Equipment Maintener	848	1,500	1,500	2,000
430	Paving Maintenance	19,698	30,000	30,000	35,000
431	Storm Sewer Maintenance	5,733	5,000	5,000	8,000
438	Traffic Signal Maintenance	43,169	20,000	30,000	35,000
461	Rental of Equipment	472	500	500	1,000
	<b>Total Maintenance</b>	<b>99,654</b>	<b>82,000</b>	<b>92,000</b>	<b>108,000</b>
<b>Contractual Services</b>					
520	Communications	885	1,000	1,000	1,440
522	Postage	456	3,200	2,000	3,000
530	Advertisements and Official Notice	-	1,000	1,000	1,000
550	Dues and Fees	400	200	500	1,000
551	Permits and Licenses	8,933	10,200	9,000	10,200
560	Travel Mileage Allowance	2,791	2,000	2,000	3,000
570	Education and Training	1,501	2,500	2,500	8,000
	<b>Total Contractual Services</b>	<b>14,966</b>	<b>20,100</b>	<b>18,000</b>	<b>27,640</b>

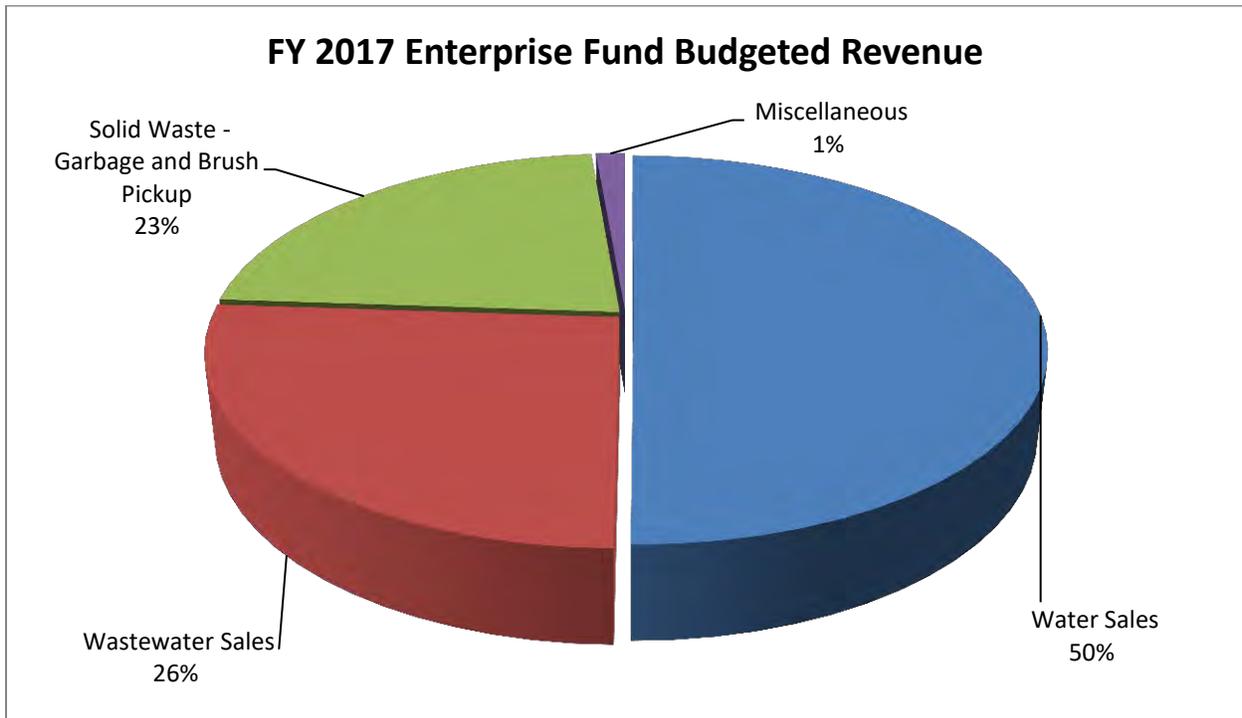
**PUBLIC WORKS - 8051**

<b>Acct Code</b>	<b>Description</b>	<b>F Y2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Materials and Supplies</b>					
600	Office Supplies	\$ 1,777	\$ 2,000	\$ 2,000	\$ 2,000
602	Small Tools and Minor Equipment	5,602	4,800	4,800	5,000
604	First Aid Supplies	121	300	300	300
605	Vehicle Supplies	235	400	300	400
610	Operating Supplies	917	1,400	2,000	1,400
612	Chemicals	165	300	300	500
613	Traffic Signs and Street Markers	11,657	12,000	12,000	16,000
621	Electricity	152,609	148,500	164,000	160,000
625	Fuel	24,762	21,500	10,000	13,000
650	Uniforms/Wearing Apparel	1,956	4,400	4,400	5,000
	<b>Total Materials and Supplies</b>	<b>199,802</b>	<b>195,600</b>	<b>200,100</b>	<b>203,600</b>
<b>Capital Outlay</b>					
905	Machinery and Equipment	22,645	-	-	-
906	Vehicles	119,130	-	-	-
	<b>Total Capital Outlay</b>	<b>141,775</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Department Total</b>	<b>\$ 1,100,198</b>	<b>\$ 1,126,345</b>	<b>\$ 1,104,645</b>	<b>\$ 1,199,142</b>



Description

The Enterprise Fund accounts for the operations of the City’s water, wastewater, and solid waste (including recycling) services. Water sales for the Enterprise Fund make up 50% of total budgeted revenue. Wastewater and solid waste services make up 26% and 23%, 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.



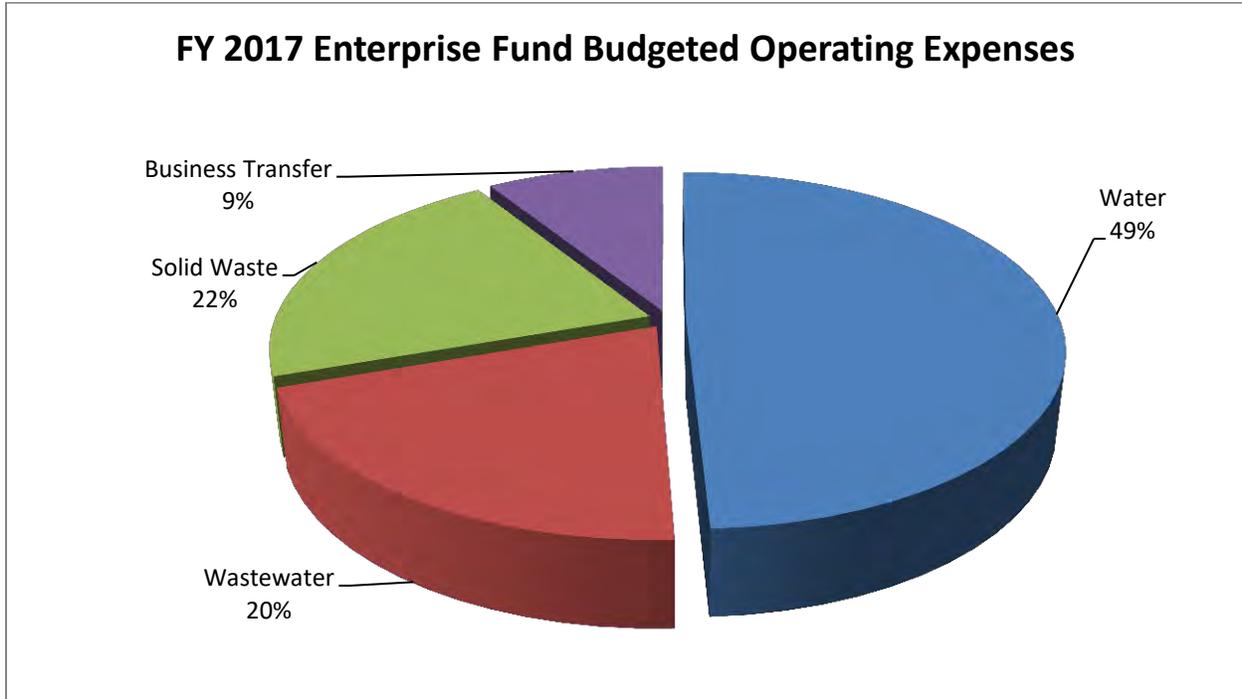
Large-scale capital improvements that benefit the Enterprise Fund, such as SCADA, system improvements, wastewater plant upgrades, water and wastewater line improvements, water meter replacements, and other utility infrastructure improvements are included in the Capital Improvement Plan. The Enterprise Fund has FY 2017 budgeted transfers of \$650,000 to the Capital Improvement Fund to fund capital improvement projects.

In recognition of the costs incurred by the Debt Service Fund in the past on behalf of the Enterprise Fund, an annual contribution of \$950,000 toward the retirement of debt is transferred from the Enterprise Fund to the Debt Service Fund.

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 FY 2017 transfer is budgeted for \$522,000.

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

Water acquisition is the largest budgeted expense at 49% of total budgeted operating expenses. Solid waste and wastewater expenses are 22% and 20%, respectively.



## ENTERPRISE FUND SUMMARY

	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 3,154,676</b>	<b>\$ 2,089,955</b>	<b>\$ 2,675,743</b>	<b>\$ 1,444,328</b>
<b>Revenues</b>				
Water Sales	3,236,488	3,683,900	3,463,408	4,183,494
Wastewater Sales	2,184,372	2,270,000	2,171,100	2,163,437
Solid Waste - Garbage and Brush Pickup	1,430,744	1,675,500	1,635,400	1,881,660
Miscellaneous	259,718	108,700	105,100	113,552
<b>Total Revenues</b>	<b>7,111,322</b>	<b>7,738,100</b>	<b>7,375,008</b>	<b>8,342,143</b>
<b>Operating Expenses</b>				
Water Production	450,901	499,985	515,674	518,463
Water Distribution	524,337	584,449	583,685	609,261
Utility Billing	334,348	267,470	266,095	278,855
Surface Water	1,707,622	1,833,300	1,833,270	2,020,961
<b>Total Water Expenses</b>	<b>3,017,207</b>	<b>3,185,204</b>	<b>3,198,724</b>	<b>3,427,540</b>
Wastewater Collection	312,895	579,321	455,629	611,299
Wastewater Treatment	853,495	877,399	913,483	803,848
<b>Total Wastewater Expenses</b>	<b>1,166,390</b>	<b>1,456,720</b>	<b>1,369,112</b>	<b>1,415,147</b>
Solid Waste - Garbage & Brush Pickup	1,225,435	1,399,122	1,395,388	1,487,047
<b>Total Solid Waste Expenses</b>	<b>1,225,435</b>	<b>1,399,122</b>	<b>1,395,388</b>	<b>1,487,047</b>
<b>Business Enterprise Transfer to General Fund</b>	<b>500,000</b>	<b>624,000</b>	<b>624,000</b>	<b>624,000</b>
<b>Total Operating Expenses</b>	<b>5,909,032</b>	<b>6,665,046</b>	<b>6,587,224</b>	<b>6,953,734</b>
<b>Revenues Over (Under) Operating Expenses</b>	<b>1,202,290</b>	<b>1,073,054</b>	<b>787,784</b>	<b>1,388,409</b>
<b>Non-Operating Revenues</b>				
Transfer In	125,000	-	-	-
Interest Income	3,777	8,500	2,800	8,500
<b>Total Non-Operating Revenues</b>	<b>128,777</b>	<b>8,500</b>	<b>2,800</b>	<b>8,500</b>
<b>Non-Operating Expenses</b>				
Contingency	-	39,100	-	-
Transfer to Debt Service Fund	950,000	950,000	950,000	950,000
Transfer to Capital Improvement Program	860,000	530,000	530,000	650,000
Transfer to Vehicle and Equipment Replacement	-	542,000	542,000	522,000
<b>Total Non-Operating Expenses</b>	<b>1,810,000</b>	<b>2,061,100</b>	<b>2,022,000</b>	<b>2,122,000</b>
<b>Total Expenses</b>	<b>7,719,032</b>	<b>8,726,146</b>	<b>8,609,224</b>	<b>9,075,734</b>
<b>Ending Fund Balance</b>	<b>\$ 2,675,743</b>	<b>\$ 1,110,410</b>	<b>\$ 1,444,328</b>	<b>\$ 719,237</b>
Working Capital	\$ 2,670,089	\$ 1,690,543	\$ 1,438,673	\$ 713,582
30/60 Day Working Capital Balance Requirement*	\$ 984,839	\$ 1,117,358	\$ 1,097,871	\$ 579,478
Over (Under) 30/60 Day Requirement*	\$ 1,685,250	\$ 573,185	\$ 340,802	\$ 134,104

\* 60 Day Working Capital Requirement reduced to 30 Day Working Capital Requirement for FY 2017.

**ENTERPRISE FUND COMBINED EXPENSE DETAIL**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 839,282	\$ 1,166,496	\$ 1,000,335	\$ 1,167,422
105	Incentive pay	-	7,200	5,100	-
120	Overtime	80,855	39,600	58,500	51,650
125	Call Out Pay	9,001	9,100	9,100	2,500
130	Longevity	9,789	7,532	7,701	6,592
140	Sick Leave Buy Back	2,283	3,213	3,268	1,700
	<b>Total Salaries</b>	<b>941,211</b>	<b>1,233,141</b>	<b>1,084,004</b>	<b>1,229,864</b>
<b>Benefits</b>					
210	Group Health Insurance	180,502	235,262	212,698	245,779
211	Health Savings Account	-	22,100	19,078	21,358
215	Group Dental Insurance	4,330	6,323	5,968	5,735
217	Group Life Insurance	3,771	5,322	5,124	5,107
220	Disability Insurance	1,987	3,583	3,392	2,959
230	Medicare/Social Security	13,259	18,213	17,350	17,793
240	Retirement Contributions	212,151	256,046	228,742	262,966
250	Unemployment Compensation	4,419	-	-	-
260	Workers Compensation	25,915	31,926	34,523	34,720
	<b>Total Benefits</b>	<b>446,335</b>	<b>578,775</b>	<b>526,875</b>	<b>596,417</b>
	<b>Total Salaries and Benefits</b>	<b>1,387,545</b>	<b>1,811,916</b>	<b>1,610,879</b>	<b>1,826,281</b>
<b>Professional Services</b>					
323	Engineers, Architects, Arborists, Planners	33,693	80,400	80,400	74,700
324	Other Professional	438	1,000	1,000	1,000
340	Information Technology	6,000	6,000	6,000	6,060
341	Meter Reading	75,565	76,800	75,700	77,500
342	Trash Hauls	288,968	341,200	347,200	360,000
343	Other Technical Services	50,067	61,500	59,900	63,200
344	Contract Labor	315,690	110,700	257,100	156,690
	<b>Total Professional Services</b>	<b>770,420</b>	<b>677,600</b>	<b>827,300</b>	<b>739,150</b>
<b>Maintenance</b>					
410	Information Technology Maintenance	-	2,500	2,300	1,720
411	Vehicle Maintenance	213,792	211,200	198,100	196,800
413	Machinery and Equipment Maintenance	4,100	9,500	10,000	11,500
414	Other Maintenance	-	5,500	5,500	4,500
415	Generator Maintenance	-	40,000	33,000	26,000
420	Building Maintenance	59,400	74,000	74,000	44,500
421	HVAC Maintenance	-	3,600	3,600	3,600
422	Ground Maintenance	1,433	21,000	10,000	8,500
433	Sanitary Sewer	29,562	33,000	33,000	33,000
434	Water Main Maintenance	111,126	145,000	135,000	183,792
435	Water Well Maintenance	80,086	85,000	85,000	62,440
436	Lift Station Maintenance	48,860	37,000	37,000	37,000
437	Treatment Plant Maintenance	69,523	69,700	76,200	60,000
461	Rental of Equipment	16,346	12,800	12,800	14,900
	<b>Total Maintenance</b>	<b>634,228</b>	<b>749,800</b>	<b>715,500</b>	<b>688,252</b>

**ENTERPRISE FUND COMBINED EXPENSE DETAIL**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Contractual Services</b>					
510	Risk Management	\$ 57,340	\$ 75,950	\$ 75,372	\$ 76,700
520	Communications	25,756	27,280	41,485	26,800
522	Postage	40,060	40,000	40,000	40,400
530	Advertisements and Official Notices	712	3,700	1,200	3,700
550	Dues and Fees	50	400	400	400
551	Permits and Licenses	52,262	62,500	62,450	60,600
560	Travel Mileage Allowance	2,636	3,700	4,868	6,800
570	Education and Training	4,082	11,800	11,800	16,820
	<b>Total Contractual Services</b>	<b>182,897</b>	<b>225,330</b>	<b>237,575</b>	<b>232,220</b>
<b>Materials and Supplies</b>					
600	Office Supplies	6,698	8,000	9,700	8,450
601	Information Technology Supplies	-	4,800	3,800	4,920
602	Small Tools and Minor Equipment	28,143	39,200	34,000	37,500
603	Janitorial and Cleaning	552	1,000	700	800
604	First Aid Supplies	1,180	1,900	1,900	1,900
605	Vehicles Supplies	5,008	8,800	8,800	7,800
610	Operating Supplies	10,643	9,400	10,900	10,000
611	Garbage Bags	5,538	85,000	85,000	100,000
612	Chemicals	57,675	57,200	56,700	57,900
618	Recycling Bins/Supplies	19,485	16,000	16,000	25,500
620	Natural Gas	296	400	400	300
621	Electricity	404,912	387,000	410,000	455,000
625	Fuel	79,266	112,800	88,600	98,900
650	Uniforms/Wearing Apparel	7,587	13,100	13,700	15,200
660	Surface Water Purchases	1,560,932	1,650,000	1,650,000	1,837,861
661	Ground Water Credits	135,740	170,800	170,770	170,800
699	Disaster Related Expenses	79,990	-	-	-
	<b>Total Materials and Supplies</b>	<b>2,403,644</b>	<b>2,565,400</b>	<b>2,560,970</b>	<b>2,832,831</b>
<b>Financial Services</b>					
710	Banking Charges	-	1,000	1,000	1,000
711	Credit Card Fees	9,396	10,000	10,000	10,000
	<b>Total Financial Services</b>	<b>9,396</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
<b>Capital Outlay</b>					
905	Machinery and Equipment	20,902	-	-	-
	<b>Total Capital Outlay</b>	<b>20,902</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Enterprise Fund Sub Totals</b>		<b>5,409,032</b>	<b>6,041,046</b>	<b>5,963,224</b>	<b>6,329,734</b>
740	Transfers Out	2,310,000	2,646,000	2,646,000	2,746,000
745	Contingency	-	39,100	-	-
	Audit Entries	1,586,116	-	-	-
<b>Total Enterprise Fund Expenses</b>		<b>\$ 9,305,148</b>	<b>\$ 8,726,146</b>	<b>\$ 8,609,224</b>	<b>\$ 9,075,734</b>

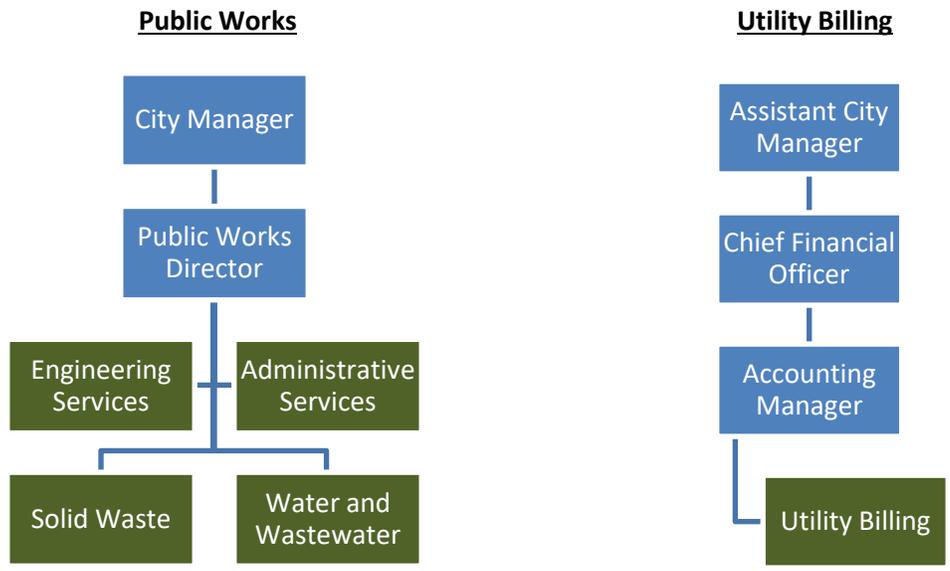


Why Statement

Solid Waste Division:

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.

Reporting Relationships



Base Level Services

Engineering and Administrative Services

- Oversees the outside consultant (James Andrews of AARK Engineers LLC) the City utilizes as the City Engineer
- 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 recycling materials

## **Water and Wastewater**

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

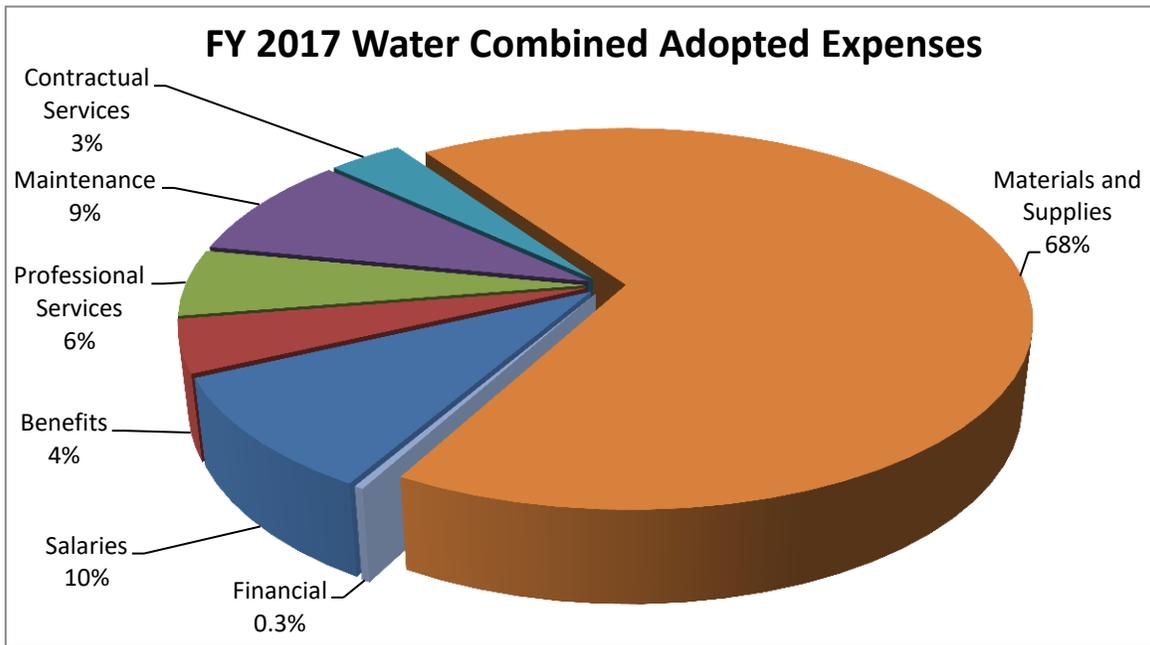
## **Utility Billing**

- 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

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

**Expense Summary**

	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
Salaries	\$ 283,706	\$ 328,695	\$ 315,247	\$ 331,189
Benefits	122,740	154,859	152,602	151,888
Professional Services	210,892	180,900	208,700	193,960
Maintenance	231,436	285,200	271,000	302,152
Contractual Services	106,100	113,650	125,705	120,120
Materials and Supplies	1,972,947	2,110,900	2,114,470	2,317,231
Financial	9,396	11,000	11,000	11,000
<b>Total Expenses</b>	<b>\$ 2,937,218</b>	<b>\$ 3,185,204</b>	<b>\$ 3,198,724</b>	<b>\$ 3,427,540</b>



**UTILITY BILLING - 2060/2067**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 82,205	\$ 84,688	\$ 85,946	\$ 90,289
120	Overtime	51	1,500	200	3,922
130	Longevity	744	840	840	936
	<b>Total Salaries</b>	<b>83,000</b>	<b>87,028</b>	<b>86,986</b>	<b>95,147</b>
<b>Benefits</b>					
210	Group Health Insurance	14,916	13,810	13,800	13,594
211	Health Savings Account	-	1,300	1,300	1,300
215	Group Dental Insurance	395	395	375	370
217	Group Life Insurance	375	383	383	382
220	Disability Insurance	198	201	201	222
230	Medicare/Social Security	1,178	1,259	1,240	1,380
240	Retirement Contributions	18,633	18,402	17,900	20,390
260	Workers Compensation	203	192	210	300
	<b>Total Benefits</b>	<b>35,898</b>	<b>35,942</b>	<b>35,409</b>	<b>37,938</b>
	<b>Total Personnel &amp; Benefits</b>	<b>118,898</b>	<b>122,970</b>	<b>122,395</b>	<b>133,085</b>
<b>Professional Services</b>					
340	Information Technology	6,000	6,000	6,000	6,060
341	Meter Reading	75,565	76,800	75,700	77,500
	<b>Total Professional Services</b>	<b>81,565</b>	<b>82,800</b>	<b>81,700</b>	<b>83,560</b>
<b>Maintenance</b>					
410	Information Technology Maintenance	-	1,700	1,500	1,720
	<b>Total Maintenance</b>	<b>-</b>	<b>1,700</b>	<b>1,500</b>	<b>1,720</b>
<b>Contractual Services</b>					
522	Postage	40,009	40,000	40,000	40,400
570	Education and Training	-	2,000	1,500	2,020
	<b>Total Contractual Services</b>	<b>40,009</b>	<b>42,000</b>	<b>41,500</b>	<b>42,420</b>
<b>Materials and Supplies</b>					
600	Office Supplies	4,490	5,000	6,500	5,050
601	Information Technology Supplies	-	2,000	1,500	2,020
	<b>Total Materials and Supplies</b>	<b>4,490</b>	<b>7,000</b>	<b>8,000</b>	<b>7,070</b>
<b>Financial Services</b>					
710	Banking Charges	-	1,000	1,000	1,000
711	Credit Card Fees	9,396	10,000	10,000	10,000
	<b>Total Financial Services</b>	<b>9,396</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
	<b>Department Total</b>	<b>\$ 254,358</b>	<b>\$ 267,470</b>	<b>\$ 266,095</b>	<b>\$ 278,855</b>

**WATER PRODUCTION - 8061**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ -	\$ 35,234	\$ 28,742	\$ 36,292
105	Incentive	-	300	300	-
120	Overtime	-	1,000	4,300	1,576
125	Call Out/On Call Pay	-	500	500	-
130	Longevity	-	-	-	164
	<b>Total Salaries</b>	<b>-</b>	<b>37,034</b>	<b>33,842</b>	<b>38,032</b>
<b>Benefits</b>					
210	Group Health Insurance	-	6,845	6,845	9,814
211	Health Savings Account	-	650	650	1,300
215	Group Dental Insurance	-	198	198	185
217	Group Life Insurance	-	150	150	121
220	Disability Insurance	-	150	150	70
230	Medicare/Social Security	-	511	511	551
240	Retirement Contributions	-	7,656	6,500	8,150
260	Workers Compensation	-	891	973	1,000
	<b>Total Benefits</b>	<b>-</b>	<b>17,051</b>	<b>15,977</b>	<b>21,191</b>
<b>Professional Services</b>					
323	Engineers, Architects, Arborists, Planners	5,665	20,100	20,100	20,100
343	Other Technical Services	22,989	22,000	22,000	25,300
344	Contract Labor	27,444	7,300	7,300	8,300
	<b>Total Professional Services</b>	<b>56,098</b>	<b>49,400</b>	<b>49,400</b>	<b>53,700</b>
<b>Maintenance</b>					
411	Vehicle Maintenance	-	-	-	1,000
415	Generator Maintenance	-	15,000	11,000	15,000
420	Building Maintenance	12,969	2,000	2,000	2,000
435	Water Well Maintenance	80,086	85,000	85,000	62,440
461	Rental of Equipment	8,820	3,200	3,200	3,200
	<b>Total Maintenance</b>	<b>101,875</b>	<b>105,200</b>	<b>101,200</b>	<b>83,640</b>
<b>Contractual Services</b>					
510	Risk Management	2,168	3,000	2,422	3,000
520	Communications	24,356	20,300	34,505	20,300
530	Advertisements and Official Notices	175	2,500	-	2,500
550	Dues and Fees	-	-	100	-
551	Permits and Licenses	16,639	17,000	17,000	19,000
560	Travel Mileage Allowance	-	-	228	1,500
570	Education and Training	395	500	1,000	3,000
	<b>Total Contractual Services</b>	<b>43,732</b>	<b>43,300</b>	<b>55,255</b>	<b>49,300</b>

**WATER PRODUCTION - 8061**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Materials and Supplies</b>					
600	Office Supplies	\$ 235	\$ 600	\$ 600	\$ 500
601	Information Technology Supplies	-	700	200	700
602	Small Tools and Minor Equipment	5,574	9,600	7,600	9,000
605	Vehicles Supplies	-	300	300	300
610	Operating Supplies	78	100	100	200
612	Chemicals	5,285	6,400	5,900	6,400
621	Electricity	238,025	230,000	245,000	254,000
625	Fuel	-	-	-	1,000
650	Uniforms/Wearing Apparel	-	300	300	500
	<b>Total Materials and Supplies</b>	<b>249,197</b>	<b>248,000</b>	<b>260,000</b>	<b>272,600</b>
	<b>Department Total</b>	<b>\$ 450,901</b>	<b>\$ 499,985</b>	<b>\$ 515,674</b>	<b>\$ 518,463</b>

**WATER DISTRIBUTION - 8062**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 168,225	\$ 190,493	\$ 174,042	\$ 188,065
105	Incentive Pay	-	3,400	3,400	-
120	Overtime	25,679	4,800	11,000	8,169
125	Call Out Pay	4,219	3,000	3,000	-
130	Longevity	2,584	2,824	2,977	1,776
140	Sick Leave Buy Back	-	116	-	-
	<b>Total Salaries</b>	<b>200,706</b>	<b>204,633</b>	<b>194,419</b>	<b>198,010</b>
<b>Benefits</b>					
210	Group Health Insurance	31,177	37,584	37,584	37,121
211	Health Savings Account	-	3,900	3,250	2,879
215	Group Dental Insurance	725	988	988	925
217	Group Life Insurance	625	896	896	968
220	Disability Insurance	330	543	543	561
230	Medicare/Social Security	2,825	3,533	3,533	2,871
240	Retirement Contributions	45,425	49,446	49,446	42,434
260	Workers Compensation	5,736	4,976	4,976	5,000
	<b>Total Benefits</b>	<b>86,842</b>	<b>101,866</b>	<b>101,216</b>	<b>92,759</b>
<b>Professional Services</b>					
323	Engineers, Architects, Arborists, Planners	20,438	20,100	20,100	20,100
343	Other Technical Services	2,800	6,600	5,000	6,600
344	Contract Labor	49,992	22,000	52,500	30,000
	<b>Total Professional Services</b>	<b>73,229</b>	<b>48,700</b>	<b>77,600</b>	<b>56,700</b>
<b>Maintenance</b>					
411	Vehicle Maintenance	14,700	22,100	22,100	22,000
413	Machinery and Equipment Maintenance	924	3,000	3,000	3,000
414	Other Maintenance	-	5,000	5,000	4,000
434	Water Main & Paving Maintenance	111,126	145,000	135,000	183,792
461	Rental of Equipment	2,812	3,200	3,200	4,000
	<b>Total Maintenance</b>	<b>129,561</b>	<b>178,300</b>	<b>168,300</b>	<b>216,792</b>
<b>Contractual Services</b>					
510	Risk Management	8,855	12,050	12,050	12,000
520	Communications	259	500	500	500
530	Advertisements and Official Notices	175	200	200	200
550	Dues and Fees	-	100	-	100
560	Travel Mileage Allowance	1,415	500	1,200	800
570	Education and Training	706	2,500	2,500	2,500
	<b>Total Contractual Services</b>	<b>11,409</b>	<b>15,850</b>	<b>16,450</b>	<b>16,100</b>

**WATER DISTRIBUTION - 8062**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Materials and Supplies</b>					
600	Office Supplies	\$ 619	\$ 600	\$ 700	\$ 700
601	Information Technology Supplies	-	700	700	700
602	Small Tools and Minor Equipment	5,115	9,400	9,400	9,400
603	Janitorial & Cleaning Supplies	307	500	500	200
604	First Aid Supplies	234	300	300	300
605	Vehicles Supplies	176	300	300	300
610	Operating Supplies	741	1,000	1,000	1,000
612	Chemicals	-	500	500	1,000
625	Fuel	14,349	19,500	10,000	13,000
650	Uniforms/Wearing Apparel	1,048	2,300	2,300	2,300
<b>Total Materials and Supplies</b>		<b>22,589</b>	<b>35,100</b>	<b>25,700</b>	<b>28,900</b>
<b>Department Total</b>		<b>\$ 524,337</b>	<b>\$ 584,449</b>	<b>\$ 583,685</b>	<b>\$ 609,261</b>

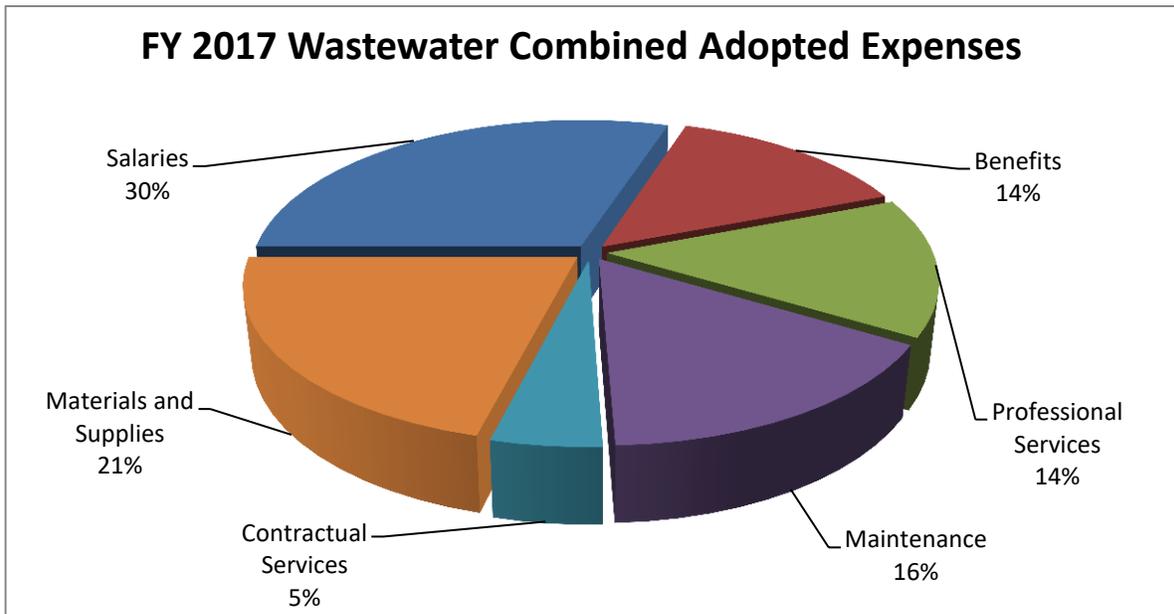
**SURFACE WATER - 8063**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Contractual Services</b>					
551	Permits and Licenses	\$ 10,950	\$ 12,500	\$ 12,500	\$ 12,300
	<b>Total Contractual Services</b>	<b>10,950</b>	<b>12,500</b>	<b>12,500</b>	<b>12,300</b>
<b>Materials and Supplies</b>					
660	Water Purchases	1,560,932	1,650,000	1,650,000	1,837,861
661	Ground Water Credits	135,740	170,800	170,770	170,800
	<b>Total Materials and Supplies</b>	<b>1,696,672</b>	<b>1,820,800</b>	<b>1,820,770</b>	<b>2,008,661</b>
	<b>Department Total</b>	<b>\$ 1,707,622</b>	<b>\$ 1,833,300</b>	<b>\$ 1,833,270</b>	<b>\$ 2,020,961</b>

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

**Expense Summary**

	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
Salaries	\$ 319,931	\$ 474,000	\$ 372,249	\$ 424,496
Benefits	154,494	208,720	167,123	199,861
Professional Services	172,564	169,700	226,600	204,190
Maintenance	217,970	284,600	278,500	224,600
Contractual Services	43,006	66,500	66,740	64,300
Materials and Supplies	258,425	253,200	257,900	297,700
<b>Total Expenses</b>	<b>\$ 1,166,390</b>	<b>\$ 1,456,720</b>	<b>\$ 1,369,112</b>	<b>\$ 1,415,147</b>



**WASTEWATER COLLECTION - 8064**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 94,520	\$ 227,557	\$ 131,800	\$ 229,424
105	Incentive Pay	-	300	300	-
120	Overtime	5,334	16,000	7,000	9,564
125	Call Out Pay	1,991	4,000	2,500	2,500
130	Longevity	916	480	496	784
140	Sick Leave Buy Back	-	528	528	600
	<b>Total Salaries</b>	<b>102,760</b>	<b>248,865</b>	<b>142,624</b>	<b>242,872</b>
<b>Benefits</b>					
210	Group Health Insurance	32,064	51,393	33,321	47,198
211	Health Savings Account	-	5,200	3,250	4,736
215	Group Dental Insurance	741	1,383	1,176	1,110
217	Group Life Insurance	564	1,006	905	948
220	Disability Insurance	296	813	691	548
230	Medicare/Social Security	1,413	3,555	3,022	3,485
240	Retirement Contributions	23,141	49,446	28,096	51,512
260	Workers Compensation	4,875	4,160	4,544	4,600
	<b>Total Benefits</b>	<b>63,094</b>	<b>116,956</b>	<b>75,005</b>	<b>114,137</b>
<b>Professional Services</b>					
323	Engineers, Architects, Arborists, Planners	-	20,100	20,100	22,000
343	Other Technical Services	5,902	6,600	6,600	5,000
344	Contract Labor	63,090	29,100	80,000	71,890
	<b>Total Professional Services</b>	<b>68,992</b>	<b>55,800</b>	<b>106,700</b>	<b>98,890</b>
<b>Maintenance</b>					
411	Vehicle Maintenance	13,501	13,000	13,000	12,000
413	Machinery and Equipment Maintenance	1,181	4,000	4,000	5,000
433	Sanitary Sewer Maintenance	29,562	33,000	33,000	33,000
436	Lift Station Maintenance	-	37,000	37,000	37,000
461	Rental of Equipment	2,788	3,200	3,200	4,200
	<b>Total Maintenance</b>	<b>47,032</b>	<b>90,200</b>	<b>90,200</b>	<b>91,200</b>
<b>Contractual Services</b>					
510	Risk Management	9,700	13,200	13,200	14,000
520	Communications	221	500	500	-
551	Permits and Licenses	222	400	400	400
560	Travel Mileage Allowance	635	2,500	2,500	2,500
570	Education and Training	1,475	2,800	2,800	2,800
	<b>Total Contractual Services</b>	<b>12,253</b>	<b>19,400</b>	<b>19,400</b>	<b>19,700</b>

**WASTEWATER COLLECTION - 8064**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Materials and Supplies</b>					
600	Office Supplies	\$ 561	\$ 600	\$ 600	\$ 800
601	Information Technology Supplies	-	700	700	700
602	Small Tools and Minor Equipment	3,772	9,600	6,400	9,000
604	First Aid Supplies	298	600	600	600
605	Vehicles Supplies	-	500	500	500
610	Operating Supplies	317	500	2,000	1,000
612	Chemicals	-	600	600	500
621	Electricity	-	22,000	-	22,000
625	Fuel	12,428	9,700	7,000	6,000
650	Uniforms/Wearing Apparel	1,387	3,300	3,300	3,400
<b>Total Materials and Supplies</b>		<b>18,764</b>	<b>48,100</b>	<b>21,700</b>	<b>44,500</b>
<b>Department Total</b>		<b>\$ 312,895</b>	<b>\$ 579,321</b>	<b>\$ 455,629</b>	<b>\$ 611,299</b>

**WASTEWATER TREATMENT - 8065**

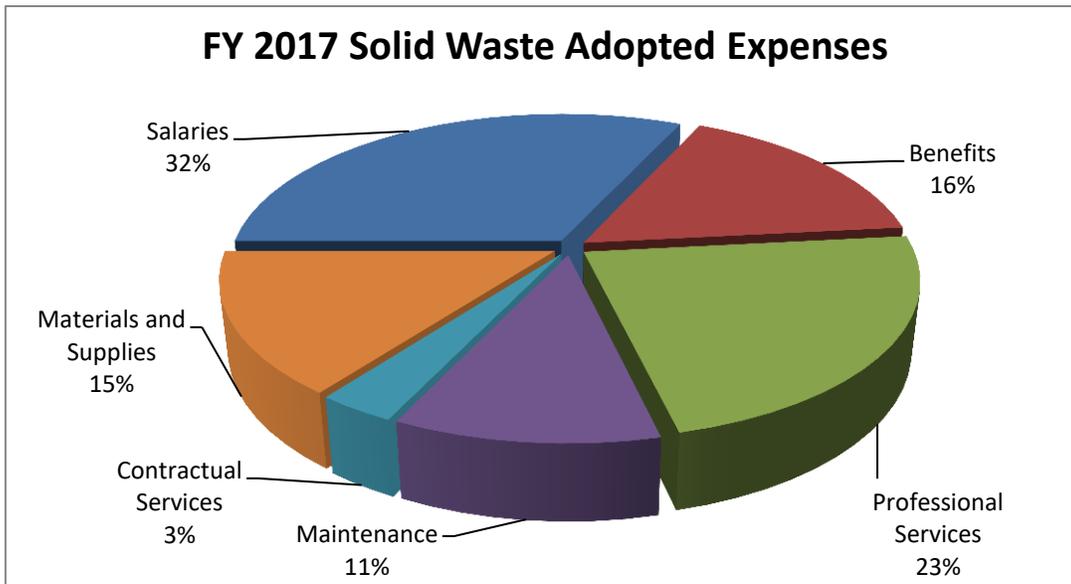
<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 189,064	\$ 207,923	\$ 213,013	\$ 173,665
105	Incentive Pay	-	2,100	-	-
120	Overtime	22,928	11,000	11,000	7,543
125	Call Out Pay	2,402	1,100	2,600	-
130	Longevity	1,212	1,372	1,372	416
140	Sick Leave Buy Back	1,565	1,640	1,640	-
	<b>Total Salaries</b>	<b>217,171</b>	<b>225,135</b>	<b>229,625</b>	<b>181,624</b>
<b>Benefits</b>					
210	Group Health Insurance	33,915	35,989	35,989	36,494
211	Health Savings Account	-	2,600	2,600	2,693
215	Group Dental Insurance	741	790	790	740
217	Group Life Insurance	883	939	939	785
220	Disability Insurance	467	496	496	456
230	Medicare/Social Security	3,050	3,125	3,125	2,634
240	Retirement Contributions	48,931	45,179	45,179	38,922
260	Workers Compensation	3,413	2,646	3,000	3,000
	<b>Total Benefits</b>	<b>91,400</b>	<b>91,764</b>	<b>92,118</b>	<b>85,724</b>
<b>Professional Services</b>					
323	Engineers, Architects, Arborists, Planners	7,590	20,100	20,100	12,500
342	Trash Hauls	59,554	60,200	66,200	60,000
343	Other Technical Services	18,376	26,300	26,300	26,300
344	Contract Labor	18,051	7,300	7,300	6,500
	<b>Total Professional Services</b>	<b>103,572</b>	<b>113,900</b>	<b>119,900</b>	<b>105,300</b>
<b>Maintenance</b>					
410	Information Technology Maintenance	-	800	800	-
411	Vehicle Maintenance	770	2,100	3,000	1,800
413	Machinery and Equipment Maintenance	1,996	2,000	2,500	3,000
415	Generator Maintenance	-	25,000	22,000	11,000
420	Building Maintenance	46,431	67,000	67,000	42,500
421	HVAC Maintenance	-	3,600	3,600	3,600
422	Ground Maintenance	1,433	21,000	10,000	8,500
436	Lift Station Maintenance	48,860	-	-	-
437	Treatment Plant Maintenance	69,523	69,700	76,200	60,000
461	Rental of Equipment	1,926	3,200	3,200	3,000
	<b>Total Maintenance</b>	<b>170,938</b>	<b>194,400</b>	<b>188,300</b>	<b>133,400</b>

**WASTEWATER TREATMENT - 8065**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Contractual Services</b>					
510	Risk Management	\$ 3,809	\$ 5,200	\$ 5,200	\$ 5,200
520	Communications	480	5,500	5,500	5,500
522	Postage	52	-	-	-
530	Advertisements and Official Notices	-	700	700	700
550	Dues and Fees	50	300	300	300
551	Permits and Licenses	24,396	32,400	32,400	28,400
560	Travel Mileage Allowance	570	500	740	1,000
570	Education and Training	1,395	2,500	2,500	3,500
	<b>Total Contractual Services</b>	<b>30,753</b>	<b>47,100</b>	<b>47,340</b>	<b>44,600</b>
<b>Materials and Supplies</b>					
600	Office Supplies	407	600	700	800
601	Information Technology Supplies	-	700	700	800
602	Small Tools and Minor Equipment	13,269	9,600	9,600	8,600
603	Janitorial and Cleaning	179	200	200	300
605	Vehicles Supplies	-	200	200	200
610	Operating Supplies	191	300	300	300
612	Chemicals	52,390	49,700	49,700	50,000
620	Natural Gas	296	400	400	300
621	Electricity	166,887	135,000	165,000	179,000
625	Fuel	5,138	5,600	6,600	9,900
650	Uniforms/Wearing Apparel	904	2,800	2,800	3,000
	<b>Total Materials and Supplies</b>	<b>239,662</b>	<b>205,100</b>	<b>236,200</b>	<b>253,200</b>
	<b>Department Total</b>	<b>\$ 853,495</b>	<b>\$ 877,399</b>	<b>\$ 913,483</b>	<b>\$ 803,848</b>

## SOLID WASTE - 8066

Expense Summary	FY 2015 Actuals	FY 2016 Adopted	FY 2016 Projected	FY 2017 Adopted
Salaries	\$ 337,573	\$ 430,446	\$ 396,508	\$ 474,179
Benefits	169,101	215,196	207,150	244,668
Professional Services	386,964	327,000	392,000	341,000
Maintenance	184,821	180,000	166,000	161,500
Contractual Services	33,791	45,180	45,130	47,800
Materials and Supplies	92,282	201,300	188,600	217,900
Capital Outlay	20,902	-	-	-
<b>Total Expenses</b>	<b>\$ 1,225,435</b>	<b>\$ 1,399,122</b>	<b>\$ 1,395,388</b>	<b>\$ 1,487,047</b>



**SOLID WASTE - 8066**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Salaries</b>					
100	Regular Employees	\$ 305,268	\$ 420,601	\$ 366,792	\$ 449,687
105	Incentive Pay	-	1,100	1,100	-
120	Overtime	26,864	5,300	25,000	20,876
125	Call Out Pay	390	500	500	-
130	Longevity	4,333	2,016	2,016	2,516
140	Sick Leave Buy Back	719	929	1,100	1,100
	<b>Total Salaries</b>	<b>337,573</b>	<b>430,446</b>	<b>396,508</b>	<b>474,179</b>
<b>Benefits</b>					
210	Group Health Insurance	68,431	89,641	85,159	101,558
211	Health Savings Account	-	8,450	8,028	8,450
215	Group Dental Insurance	1,728	2,569	2,441	2,405
217	Group Life Insurance	1,324	1,948	1,851	1,903
220	Disability Insurance	697	1,380	1,311	1,102
230	Medicare/Social Security	4,794	6,230	5,919	6,872
240	Retirement Contributions	76,020	85,917	81,621	101,558
250	Unemployment Compensation	4,419	-	-	-
260	Workers Compensation	11,688	19,061	20,820	20,820
	<b>Total Benefits</b>	<b>169,101</b>	<b>215,196</b>	<b>207,150</b>	<b>244,668</b>
<b>Professional Services</b>					
324	Other Professional	438	1,000	1,000	1,000
342	<b>Trash Hauls</b>	229,414	281,000	281,000	300,000
344	Contract Labor	157,113	45,000	110,000	40,000
	<b>Total Professional Services</b>	<b>386,964</b>	<b>327,000</b>	<b>392,000</b>	<b>341,000</b>
<b>Maintenance</b>					
411	Vehicle Maintenance	184,821	174,000	160,000	160,000
413	Machinery and Equipment Maintenan	-	500	500	500
414	Other Maintenance	-	500	500	500
420	Building Maintenance	-	5,000	5,000	-
461	Rental of Equipment	-	-	-	500
	<b>Total Maintenance</b>	<b>184,821</b>	<b>180,000</b>	<b>166,000</b>	<b>161,500</b>
<b>Contractual Services</b>					
510	Risk Management	32,808	42,500	42,500	42,500
520	Communications	440	480	480	500
530	Advertisements and Official Notices	362	300	300	300
551	Permits and Licenses	55	200	150	500
560	Travel Mileage Allowance	15	200	200	1,000
570	Education and Training	111	1,500	1,500	3,000
	<b>Total Contractual Services</b>	<b>33,791</b>	<b>45,180</b>	<b>45,130</b>	<b>47,800</b>

**SOLID WASTE - 8066**

<b>Acct Code</b>	<b>Description</b>	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Materials and Supplies</b>					
600	Office Supplies	\$ 387	\$ 600	\$ 600	\$ 600
602	Small Tools and Minor Equipment	413	1,000	1,000	1,500
603	Janitorial and Cleaning	66	300	-	300
604	First Aid Supplies	647	1,000	1,000	1,000
605	Vehicles Supplies	4,832	7,500	7,500	6,500
610	Operating Supplies	9,314	7,500	7,500	7,500
611	Garbage Bags	5,538	85,000	85,000	100,000
618	Recycling Bins/Supplies	19,485	16,000	16,000	25,500
625	Fuel	47,351	78,000	65,000	69,000
650	Uniforms/Wearing Apparel	4,249	4,400	5,000	6,000
	<b>Total Materials and Supplies</b>	<b>92,282</b>	<b>201,300</b>	<b>188,600</b>	<b>217,900</b>
<b>Capital Outlay</b>					
905	Machinery and Equipment	20,902	-	-	-
	<b>Total Capital Outlay</b>	<b>20,902</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Department Total</b>	<b>\$ 1,225,435</b>	<b>\$ 1,399,122</b>	<b>\$ 1,395,388</b>	<b>\$ 1,487,047</b>



FY 2017

## Special Revenue Fund

### 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 Education and Government Channel (PEG) Fees** – The City has a municipal channel and is eligible to receive funds that can be used to enhance public education. The City receives a PEG Fee (Reference Chapter 66-Utilities Code) on certain franchise taxes which are dedicated for use to update current web streaming and production equipment for city-wide broadcasting.

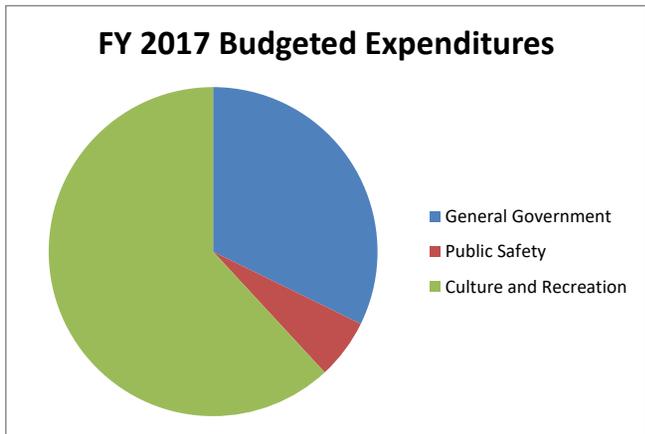
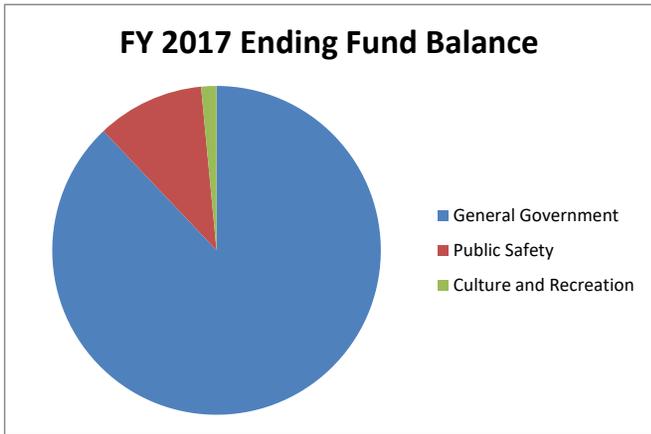
**Public Safety LEOSE** - The Law Enforcement Officer Standards and Education Fund (LEOSE) is an account in the state treasury. The Comptroller of Public Accounts (Comptroller) collects and deposits proceeds from court costs into the account. The General Appropriations Act appropriates to the Comptroller 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.

SPECIAL REVENUE FUND																		
	Fire		Police				Seized Assets	Library			Parks Donations	Court Security	Other Special Revenue			Nature Discovery	Cultural Arts Board	Total
	Contri	LEOSE	Contri	LEOSE	Seized 59	Contri		Memorials	Friends	Court Tech			PEG Fees					
Beginning Fund Balance	\$ 562	\$ 1,695	\$ 2,865	\$ 5,985	\$ 15,395	\$ -	\$ 1,301	\$ 2,690	\$ 8,346	\$ 7,139	\$ -	\$ 85,627	\$ 220,029	\$ -	\$ 103	\$351,737		
<u>FY2017 Revenues</u>																		
Franchise Tax - 1% PEG Fees													60,000			60,000		
Court Fees											18,000	23,000				41,000		
Contributions			1,000				1,000	500								2,500		
Grants																-		
LEOSE		700		2,800												3,500		
Seized Property					20,000											20,000		
Pass-Through Funds														50,000		50,000		
<b>Total Revenues</b>	-	700	1,000	2,800	20,000	-	1,000	500	-	-	18,000	23,000	60,000	50,000	-	177,000		
<u>FY2017 Expenditures</u>																		
Finance Department											18,000	15,704				33,704		
Fire Department		850														850		
Police Department			2,500	2,800												5,300		
PARD Department										1,000						1,000		
Library Department							2,300	3,100	8,300							13,700		
Non-Departmental													-	50,000		50,000		
<b>Total Expenditures</b>	-	850	2,500	2,800	-	-	2,300	3,100	8,300	1,000	18,000	15,704	-	50,000	-	104,554		
<b>Ending Fund Balance</b>	\$ 562	\$ 1,545	\$ 1,365	\$ 5,985	\$ 35,395	\$ -	\$ 1	\$ 90	\$ 46	\$ 6,139	\$ -	\$ 92,923	\$ 280,029	\$ -	\$ 103	\$424,183		





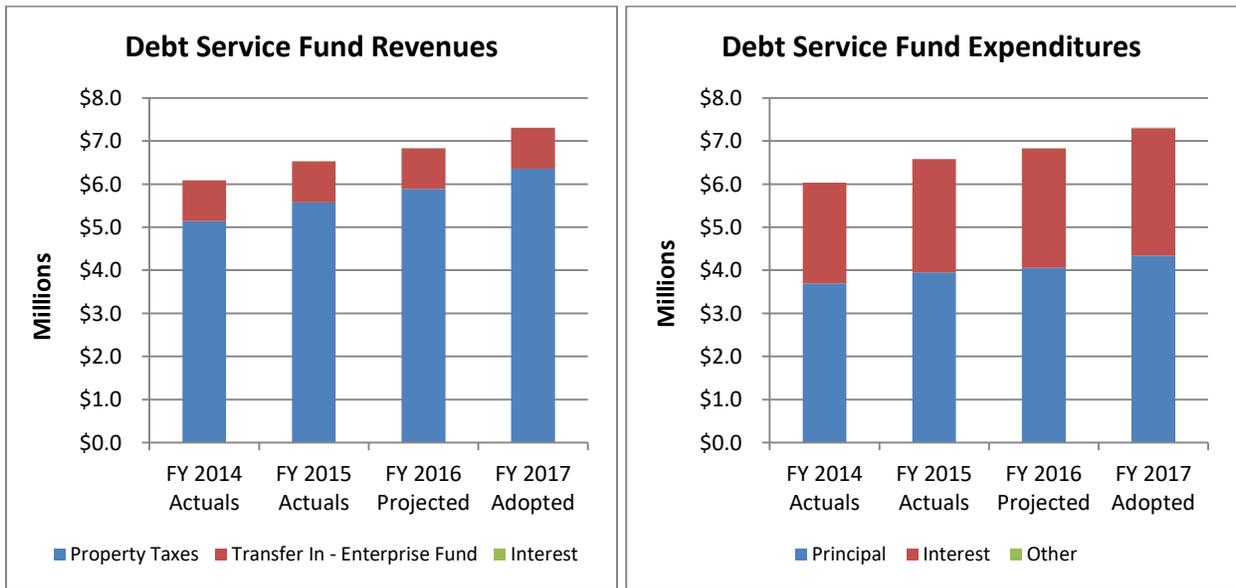
FY 2017

# Debt Service Fund

## Description

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 Debt Service Fund is considered a major fund for reporting purposes. At September 30, 2015, the City had total bonds outstanding of \$81,365,000 all of which is general obligation debt.

In recognition of the cost incurred by the Debt Service Fund in the past on behalf of the Enterprise Fund, an annual contribution of \$950,000 toward the retirement of this debt is transferred from the Enterprise Fund to the Debt Service Fund.

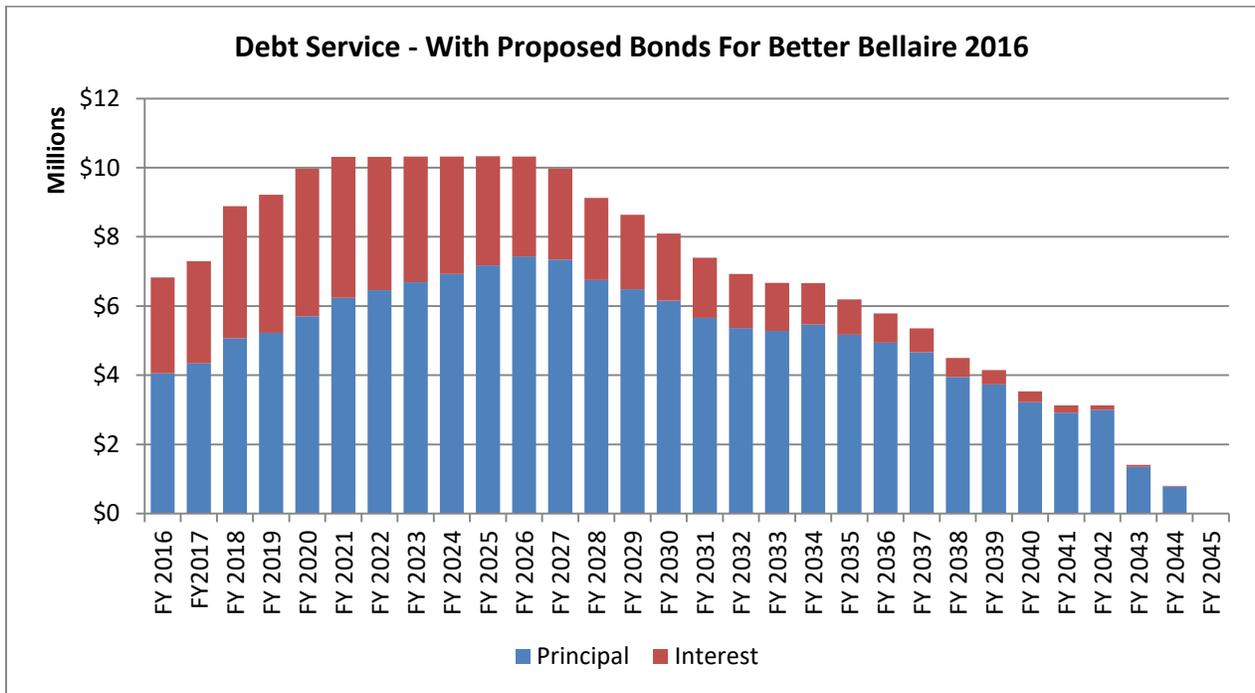
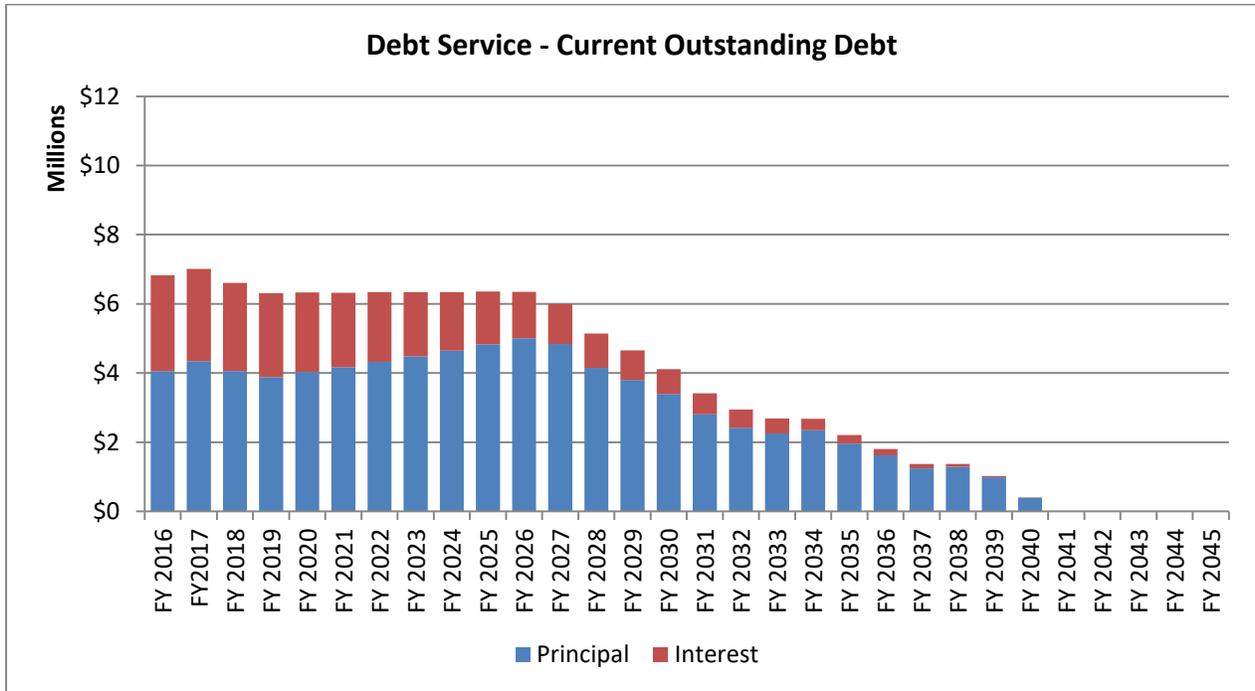


On November 8, 2016, Bellaire residents will vote on three separate bond propositions collectively referred to as “Bonds for Better Bellaire 2016”. Proposition 1 provides \$24.00 million for design and construction of streets and drainage systems and sidewalks. Proposition 2 provides \$5.60 million for new municipal buildings. These funds would be in addition to the \$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. Proposition 3 provides \$24.38 million for water and wastewater improvements, including \$11.00 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. (See *Appendix K – Bonds for Better Bellaire 2016.*)

Issuance of these bonds will increase the current debt service requirements. Based on the City’s current outstanding debt the highest annual debt service requirement would be approximately \$7.01 million in FY 2017. Based on the timing of the proposed issuances of Bonds for Better

Bellaire 2016, the highest annual debt service requirement would increase to approximately \$10.33 million in FY 2025.

Shown below are the projected debt service requirements based on currently outstanding indebtedness and projected debt service requirements based on proposed outstanding indebtedness.



<b>DEBT SERVICE FUND</b>				
	<b>FY 2015 Actuals</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Adopted</b>
<b>Beginning Fund Balance</b>	\$ 562,532	\$ 538,832	\$ 514,125	\$ 514,125
<b>REVENUES</b>				
Current Property Taxes	5,576,528	5,873,026	5,873,026	6,345,967
Delinquent Taxes	-	10,000	10,000	10,000
Interest on Investments	3,591	3,000	3,000	5,000
<b>Total Revenues</b>	<b>5,580,119</b>	<b>5,886,026</b>	<b>5,886,026</b>	<b>6,360,967</b>
Transfer In - Enterprise Fund	950,000	950,000	950,000	950,000
<b>Total Transfer In</b>	<b>950,000</b>	<b>950,000</b>	<b>950,000</b>	<b>950,000</b>
<b>Available Resources</b>	<b>6,530,119</b>	<b>6,836,026</b>	<b>6,836,026</b>	<b>7,310,967</b>
<b>Total Available Resources</b>	<b>7,092,651</b>	<b>7,374,858</b>	<b>7,350,151</b>	<b>7,825,092</b>
<b>EXPENDITURES</b>				
Principal and Interest	6,567,626	6,823,026	6,823,026	7,299,567
Fiscal Agent Fees	4,400	5,750	5,750	6,200
Other - Arbitrage, Refunding Expenses	6,500	7,250	7,250	5,200
<b>Total Expenditures</b>	<b>6,578,526</b>	<b>6,836,026</b>	<b>6,836,026</b>	<b>7,310,967</b>
<b>Available Resources Over/(Under) Expenditures</b>	<b>(48,407)</b>	-	-	-
<b>Ending Fund Balance</b>	\$ 514,125	\$ 538,832	\$ 514,125	\$ 514,125



FY 2017

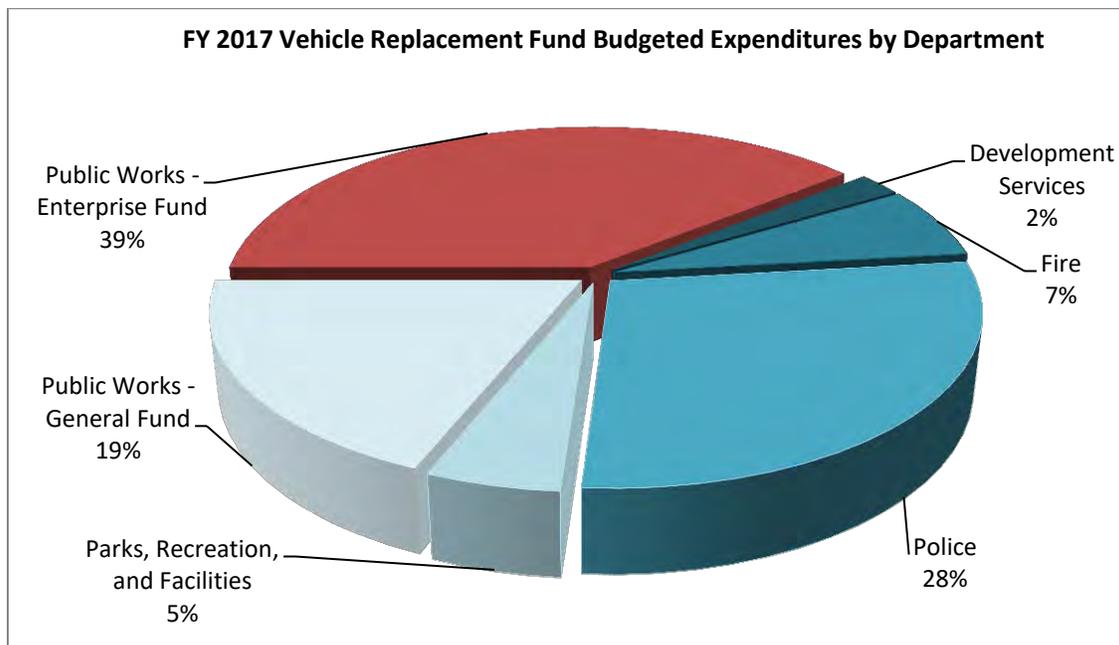
# Vehicle and Equipment Replacement Fund

## 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. 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”) has been developed addressing the various aspects of owning, 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 FY 2017 budget reflects contributions to the Vehicle and Equipment Replacement Fund of \$1,007,000 from the General Fund and \$522,000 from the Enterprise Fund. The FY 2017 budget reflects total expenditures of \$1,110,000 for vehicles and equipment with \$675,000 related to the General Fund and \$435,000 related to the Enterprise Fund.



Funding for the Vehicle and Equipment Replacement Fund supports current year vehicle and equipment purchases as well as a “catch-up” amount for future year purchases. This five year plan is designed to establish full funding in the Vehicle and Equipment Replacement Fund for Solid Waste vehicles and equipment by FY 2030 and for all other vehicles and equipment by FY 2020.

Prior to the restructuring of the Vehicle and Equipment Replacement Fund in FY 2016, vehicle and equipment purchases were budgeted at the department level as capital outlays.

<b>VEHICLE AND EQUIPMENT REPLACEMENT FUND</b>				
	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Beginning Fund Balance</b>	\$ 578,546	\$ 419,975	\$ 419,975	\$ 962,277
<b>REVENUES</b>				
General Fund Annual Contribution	-	695,000	695,000	533,500
General Fund Catch-up Contribution	-	371,000	371,000	473,500
Enterprise Annual Contribution	-	520,000	520,000	357,000
Enterprise Fund Catch-up Contribution	-	22,000	22,000	165,000
<b>Total Revenues</b>	<b>-</b>	<b>1,608,000</b>	<b>1,608,000</b>	<b>1,529,000</b>
<b>Total Available Resources</b>	<b>578,546</b>	<b>2,027,975</b>	<b>2,027,975</b>	<b>2,491,277</b>
<b>EXPENDITURES</b>				
General Fund - Development Services	-	25,000	22,986	25,000
General Fund - Fire	-	55,000	40,651	75,000
General Fund - Police	33,571	300,000	256,832	310,000
General Fund - Parks, Recreation, and Facilities	-	50,000	52,157	55,000
General Fund - Streets and Drainage	-	265,000	251,215	210,000
Enterprise Fund - Water and Wastewater	-	230,000	177,793	170,000
Enterprise Fund - Solid Waste	-	290,000	264,064	265,000
Transfers Out	125,000	-	-	-
<b>Total Expenditures</b>	<b>158,571</b>	<b>1,215,000</b>	<b>1,065,698</b>	<b>1,110,000</b>
<b>Current Year Available Resources</b>				
<b>Over/(Under) Current Expenditures</b>	<b>(158,571)</b>	<b>393,000</b>	<b>542,302</b>	<b>419,000</b>
<b>Ending Fund Balance</b>	\$ 419,975	\$ 812,975	\$ 962,277	\$ 1,381,277

**Vehicle and Equipment Replacement Fund  
Budgeted Replacement Vehicles  
FY 2017**

Department	Division	Vehicle Description	Cost
<b>General Fund</b>			
Development Services	Building Inspections	Pickup Truck	\$ 25,000
Fire	Fire Suppression	Lease Payment-2017 Pumper	75,000
Police	Patrol	Patrol Car	55,000
Police	Patrol	Patrol Car	55,000
Police	Command/Assigned	Assigned Vehicles-I	45,000
Police	Command/Assigned	Assigned Vehicles-I	45,000
Police	Command/Assigned	Assigned Vehicles-II	55,000
Police	Command/Assigned	Assigned Vehicles-II	55,000
Parks, Recreation, and Facilities	Facilities-Maintenance	Crew Cab Pickup Truck	27,500
Parks, Recreation, and Facilities	Parks-Maintenance	Crew Cab Pickup Truck	27,500
Public Works	Streets and Drainage	Dump Truck	160,000
Public Works	Streets and Drainage	Pickup Truck	25,000
Public Works	Streets and Drainage	Pickup Truck	25,000
<b>General Fund Total</b>			<b>675,000</b>
<b>Enterprise Fund</b>			
Public Works	Wastewater Collection	Backhoe	80,000
Public Works	Water Distribution	Mini-Excavator	40,000
Public Works	Water Distribution	Pickup Truck	25,000
Public Works	Water Distribution	Pickup Truck	25,000
Public Works	Solid Waste	Garbage Truck	265,000
<b>Enterprise Fund Total</b>			<b>435,000</b>
<b>Total All Funds</b>			<b>\$ 1,110,000</b>



FY 2017

## Capital Improvement Funds

### Description

The Five Year Capital Improvement Plan (CIP) includes all capital project funds, including (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 the 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 2017 Planned Capital Projects

Capital Improvement Fund – The Capital Improvement Fund is funded by transfers from the General Fund and the Enterprise Fund. The General Fund's FY 2017 budget includes \$1,050,000 to be transferred to the Capital Improvement Fund, \$800,000 of which is earmarked for pavement maintenance. The Enterprise Fund's FY 2017 budget includes \$650,000 to be transferred to the Capital Improvement Fund. Total budgeted FY 2017 revenues for the Capital Improvement Fund are \$1,700,000. These revenues, along with some available beginning fund balance, are planned to be expended as follows:

#### ***General Fund Related***

\$800,000	Pavement maintenance
\$150,000	Improvements to the Aquatics Center pool area
\$100,000	Improvements to playground equipment, shade structures, and park amenities
\$75,000	Development of a community pathways master plan
\$75,000	Development of a decorative standard for major streets
\$50,000	Development of a park signage master plan
<u>\$50,000</u>	Updating the flood hazard mitigation plan
\$1,300,000	Budgeted FY 2017 General Fund Related Project Expenditures

The City's FY 2017 planned capital project for pavement maintenance totals \$2,000,000, with \$800,000 planned funding from the Capital Improvement Fund and \$1,200,000 planned funding from the Metro Fund.

***Enterprise Fund Related***

\$400,000	Rehabilitation of Renwick water ground storage tank
\$150,000	City-wide SCADA
<u>\$100,000</u>	Water and wastewater system upgrades
\$650,000	Budgeted FY 2017 Enterprise Fund Related Project Expenditures

Capital Bond Fund – The Capital Bond Fund is funded by bond proceeds and related interest earnings. Total budgeted FY 2017 revenues for the Capital Bond Fund are \$43,610,000. These revenues are planned to be expended as follows:

\$18,160,000	New municipal buildings
\$12,800,000	Water meter installation and improvements to wastewater treatment plant
\$7,000,000	Streets and drainage
\$3,500,000	Water line replacement
\$2,000,000	City-wide sidewalk design and construction
<u>\$150,000</u>	Wastewater line improvements
\$43,610,000	Budgeted FY 2017 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 FY 2017 revenues for the Metro Fund are \$1,200,000. These revenues are planned to be expended as follows:

<u>\$1,200,000</u>	Pavement maintenance
\$1,200,000	Total Budgeted FY 2017 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 project is still underway and has remaining expenditures. The funds appropriated in prior year budgets to fund the expenditures on carry-over projects make up the beginning fund balances of the capital improvement funds.

## FY 2017 Adopted Capital Improvement Projects

### General Fund CIP

<b>Beginning Balance - General Fund Cash</b>	<b>\$ 250,000</b>
<b>Beginning Balance - ReBuild Bellaire Facilities Cash</b>	<b>\$ 751,051</b>
<b>Beginning Balance - ROW Fund Restricted</b>	<b>\$ 351,200</b>
<b>Transfer in From General Fund</b>	<b>\$ 250,000</b>
<b>Transfer in From General Fund for Pavement Maintenance Program</b>	<b>\$ 800,000</b>
<b>METRO Revenue for Pavement Maintenance Program</b>	<b>\$ 1,200,000</b>
<b>Total Resources</b>	<b>\$ 3,602,251</b>

<b>Bellaire Family Aquatic Center Pool Area Improvements</b> - 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
<b>Playgrounds, Shade Structures, and Park Amenities</b> - Provides annual funding to address replacement and/or purchase of new playground equipment, shade structures and park amenities.	\$ 100,000
<b>Park Signage Master Plan</b> - Includes all signage used in City of Bellaire Parks.	\$ 50,000
<b>Community Pathways Master Plan</b> - City-Wide Pathways Master Plan to coordinate with the City's nodes and parks as well as surrounding pedestrian and bike systems.	\$ 75,000
<b>Pavement Management Program</b> - The City of Bellaire's Pavement Management Program is geared toward improving the overall quality of the roadway systems by repairing pavement failures and distresses. The City's goal is to bring the streets maintained by the City up to an acceptable level of service and keep them there through an aggressive and comprehensive maintenance program.	\$ 2,000,000
<b>Decorative Standard for Major Streets</b> - This project will look to combine goals of better street lighting, additional trail lighting, use of LED lighting options, and a decorative standard for major streets throughout the City. The initial project will focus on Newcastle St. Future phases may focus on other major streets and high-traffic areas. A different decorative standard for lower-traffic/residential streets may be chosen to follow this project with common design considerations in mind. An element of customization will be explored to potentially tie in with other City projects. This project is in collaboration with CenterPoint Energy.	\$ 75,000
<b>Flood Plain Hazard Mitigation Plan</b> - The existing Flood Hazard Mitigation Plan will be revised to update the flood risks and identify mitigation efforts. This plan would identify possible future projects to reduce flood risks.	\$ 50,000
<b>Total FY 2017 General Fund CIP</b>	<b>\$ 2,500,000</b>
<b>Ending Balance</b>	<b>\$ 1,102,251</b>

## FY 2017 Adopted Capital Improvement Projects

### Enterprise Fund CIP

<b>Beginning Balance</b>	<b>\$ 155,000</b>
<b>Transfer in From Enterprise Fund</b>	<b>\$ 650,000</b>
<b>Total Resources</b>	<b>\$ 805,000</b>

<p><b>City Wide SCADA</b> - With the completion of Phase I, the City will have completed a Needs Assessment, some minor upgrades and repairs, and a SCADA System Master Plan. This Master Plan will outline the next phases of the SCADA System Upgrades Project. Phase II is scheduled to begin in FY 2016 and end in FY 2017. This phase will address SCADA connections to the 3 City water plants, the 3 remote lift stations, and the City wastewater treatment plant. Phase III is tentatively scheduled for FY 2020 and will see further upgrades to the City's SCADA System such as connectivity to other City infrastructure, and performing equipment upgrades. Additional phases may be identified in future years.</p>	\$ 150,000
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<p><b>Rehabilitation of the Renwick Ground Storage Tank</b> - This project involves the blasting and recoating of the 1,000,000 gallon water storage tank on Renwick. A recent inspection indicated this tank is in need of rehabilitation work in order to preserve the functionality of the tank. Design and preliminary work took place in FY 2016, and the construction phase will be part of the FY 2017 budget.</p>	\$ 400,000
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<p><b>Water and Wastewater System Upgrades</b> - This project addresses immediate high-level maintenance requirements for both the water and wastewater systems.</p>	\$ 100,000
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<b>Total FY 2017 Enterprise Fund CIP</b>	<b>\$ 650,000</b>
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<b>Ending Balance</b>	<b>\$ 155,000</b>
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## FY 2017 Adopted Capital Improvement Projects

### Bond Fund CIP

<b>Existing Bond Authority</b>	<b>\$ 12,560,000</b>
<b>Bonds for Better Bellaire 2016</b>	<b>\$ 31,050,000</b>
<b>Total Resources</b>	<b>\$ 43,610,000</b>
<b>Streets and Drainage</b> - Complete street and related drainage infrastructure replacement.	\$ 7,000,000
<b>Sidewalks</b> - Design and construction of sidewalks throughout the City.	\$ 2,000,000
<b>New Municipal Buildings</b> - Funding for the construction of the new city hall/civic center and new police/municipal courts buildings.	\$ 18,160,000
<b>Water Line Improvements</b> - Includes approximately 55,000 linear feet of water line replacement distributed over three years. The annual projects will be developed using a prioritization derived from the most recent condition assessment as well as operational issues along the way. FY 2017 includes design and construction.	\$ 3,500,000
<b>Wastewater Line Improvements</b> - Includes approximately 4,500 linear feet of wastewater line replacement spread over a five year period which began in FY 2016. The annual projects will be developed using a prioritization derived from the most recent condition assessment as well as operational issues along the way.	\$ 150,000
<b>Water Meter Installation and Improvements to Wastewater Treatment Plant</b> - Upgrades all water meters in the City and includes incorporating an automated metering infrastructure. Additionally, provides wastewater system upgrades, including improvements to the aeration system, digesters, main lift station, disinfection system, return activated sludge pumps, and flow control.	\$ 12,800,000
<b>Total FY 2017 Bond Fund CIP</b>	<b>\$ 43,610,000</b>
<b>Ending Balance</b>	<b>\$ -</b>

### Combined FY 2017 Adopted General Fund CIP, Enterprise Fund CIP, and Bond Fund CIP

<b>Total CIP Resources</b>	<b>\$ 48,017,251</b>
<b>Total CIP Projects</b>	<b>\$ 46,760,000</b>
<b>Total CIP Ending Balances</b>	<b>\$ 1,257,251</b>

<b>Five Year Capital Improvement Plan</b>							
	<b>FY 2017 Adopted</b>	<b>FY 2018 Planned</b>	<b>FY 2019 Planned</b>	<b>FY 2020 Planned</b>	<b>FY 2021 Planned</b>	<b>Beyond FY 2021</b>	<b>Totals</b>
<b>General Fund CIP</b>							
<b>Beginning Balance - General Fund</b>	\$ 250,000	\$ -	\$ -	\$ -	\$ -		
<b>Beginning Balance - Rebuild Bellaire - Cash Facilities Cash</b>	\$ 751,051	\$ 751,051	\$ 751,051	\$ -	\$ -		
<b>Beginning Balance - ROW Fund - Restricted Funds</b>	\$ 351,200	\$ 351,200	\$ 351,200	\$ 351,200	\$ 351,200	\$ 351,200	
<b>Transfer in From General Fund</b>	\$ 250,000	\$ 425,000	\$ 640,000	\$ 300,000	\$ 50,000		
<b>Transfer in From General Fund for Pavement Maintenance Program</b>	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000		
<b>METRO Revenue for Pavement Maintenance Program</b>	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000		
<b>Total Resources</b>	<b>\$ 3,602,251</b>	<b>\$ 3,527,251</b>	<b>\$ 3,742,251</b>	<b>\$ 2,651,200</b>	<b>\$ 2,401,200</b>	<b>\$ 351,200</b>	
<b>Bellaire Family Aquatic Center Pool Area Improvements</b> - Improve 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
<b>Playgrounds, Shade Structures, and Park Amenities</b> - Provides annual funding to address city-wide replacement and/or purchase of new playground equipment, shade structures and park amenities.	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000			\$ 400,000
<b>Park Signage Master Plan</b> - Includes all signage used in City of Bellaire Parks.	\$ 50,000						\$ 50,000
<b>Community Pathways Master Plan</b> - City-Wide Pathways Master Plan to coordinate with the City's nodes and parks as well as surrounding pedestrian and bike systems.	\$ 75,000						\$ 75,000
<b>Pavement Management Program</b> - The City of Bellaire's Pavement Management Program is geared toward improving the overall quality of the roadway systems by repairing pavement failures and distresses. The City's goal is to bring the streets maintained by the City up to an acceptable level of service and keep them there through an aggressive and comprehensive maintenance program.	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000		\$ 10,000,000
<b>Decorative Standard for Major Streets (FY 2017 Newcastle St. Pilot Project)</b> - This project will look to combine goals of better street lighting, additional trail lighting, use of LED lighting options, and a decorative standard for major streets throughout the City. The initial project will focus on Newcastle St. Future phases may focus on other major streets and high-traffic areas. A different decorative standard for lower-traffic/residential streets may be chosen to follow this project with common design considerations in mind. An element of customization will be explored to potentially tie in with other City projects. This project is in collaboration with CenterPoint Energy.	\$ 75,000	\$ 75,000					\$ 150,000
<b>Flood Plain Hazard Mitigation Plan</b> - The existing Flood Hazard Mitigation Plan will be revised to update the flood risks and identify mitigation efforts. This plan would possible future projects to reduce flood risks.	\$ 50,000						\$ 50,000

**The CIP beyond FY 2017 does not appropriate any funds for projects listed; it is a guideline for planning.**

<b>Five Year Capital Improvement Plan</b>							
	<b>FY 2017 Adopted</b>	<b>FY 2018 Planned</b>	<b>FY 2019 Planned</b>	<b>FY 2020 Planned</b>	<b>FY 2021 Planned</b>	<b>Beyond FY 2021</b>	<b>Totals</b>
<b>Impound Lot Relocation and Build Out</b> - Relocate current police department impound lot from Bellaire Town Square to public works service center.		\$ 100,000					\$ 100,000
<b>Park Signage Master Plan Implementation</b> - Estimated annual cost to implement the Master Plan.		\$ 100,000	\$ 100,000	\$ 100,000			\$ 300,000
<b>City-Wide Signage Enhancements Project</b> - This project will authorize a new standard for City signage with the use of a black powder-coated pole and cap. Decorative options for major streets and high-profile areas may be examined for implementation as well. The estimated budget assumes 4,000 poles will be replaced over the course of 4 years with some use of a contractor for large installations. City crews will maintain signs and replace with the new standard as needed for maintenance and assist with large installations when possible.		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 200,000
<b>Park Upgrades after Municipal Facilities Project</b> - Once facilities are completed landscaping and trails will be addressed within the Bellaire Town Square footprint that was impacted by the construction of the new facilities.			\$ 100,000				\$ 100,000
<b>Signature Corner Design</b> - Conceptual Designs have been provided for the corner of S. Rice Avenue and Jessamine. Construction would fall under new bond authority funding. Funded by RBB Cash.			\$ 751,050				\$ 751,050
<b>Permanent Restroom Facility</b> - Provide a permanent restroom facility at Lafayette Park.			\$ 200,000				\$ 200,000
<b>Loftin Park Irrigation System</b> - Irrigation system for the existing trees and turf located within Loftin Park.			\$ 90,000				\$ 90,000
<b>Ware Park</b> - Picnic pavilion design and construction at Ware Park.				\$ 50,000			\$ 50,000
<b>Paseo Park West Expansion</b> with future relocation of transit center. ROW Restricted funding. Resolution 11-10 - Policy for Acquisition and Development of Parkland has the following restriction of use - Resolution reads as follows: ("Development" shall be generally defined to include the purchase, delivery, installation, and other necessary expenditures associated with new park, features/equipment/benches, fields, structures and/or facilities, and infrastructure (such as, but not limited to, pathways, driveways, cabling and wiring, drinking water fountains, water features, lighting, and landscaping). Expenditures associated with the maintenance or replacement of existing park features, equipment, structures, facilities, and/or infrastructure cannot be paid for with or reimbursed from said restricted funds.)						\$ 351,200	\$ 351,200
<b>Total General Fund CIP</b>	<b>\$ 2,500,000</b>	<b>\$ 2,425,000</b>	<b>\$ 3,391,050</b>	<b>\$ 2,300,000</b>	<b>\$ 2,050,000</b>	<b>\$ 351,200</b>	<b>\$ 13,017,250</b>
<b>Total Ending Balance</b>	<b>\$ 1,102,251</b>	<b>\$ 1,102,251</b>	<b>\$ 351,201</b>	<b>\$ 351,200</b>	<b>\$ 351,200</b>	<b>\$ -</b>	

**The CIP beyond FY 2017 does not appropriate any funds for projects listed; it is a guideline for planning.**

<b>Five Year Capital Improvement Plan</b>							
	<b>FY 2017 Adopted</b>	<b>FY 2018 Planned</b>	<b>FY 2019 Planned</b>	<b>FY 2020 Planned</b>	<b>FY 2021 Planned</b>	<b>Beyond FY 2021</b>	<b>Totals</b>
<b>Enterprise Fund CIP</b>							
<b>Beginning Balance</b>	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	
<b>Transfer in From Enterprise Fund</b>	\$ 650,000	\$ 100,000	\$ 100,000	\$ 160,000	\$ 175,000	\$ 910,000	
<b>Total Resources</b>	<b>\$ 805,000</b>	<b>\$ 255,000</b>	<b>\$ 255,000</b>	<b>\$ 315,000</b>	<b>\$ 330,000</b>	<b>\$ 1,065,000</b>	
<b>City-Wide SCADA</b> - With the completion of Phase I, the City will have completed a Needs Assessment, some minor upgrades and repairs, and a SCADA System Master Plan. This Master Plan will outline the next phases of the SCADA System Upgrades Project. Phase II is scheduled to begin in FY 2016 and end in FY 2017. This phase will address SCADA connections to the 3 City water plants, the 3 remote lift stations, and the City wastewater treatment plant. Phase III is tentatively scheduled for FY 2020 and will see further upgrades to the City's SCADA System such as connectivity to other City infrastructure, and performing equipment upgrades. Additional phases may be identified in future years.	\$ 150,000					\$ 250,000	\$ 400,000
<b>Rehabilitation of the Renwick Ground Storage Tank</b> - This project involves the blasting and recoating of the 1,000,000 gallon water storage tank on Renwick. A recent inspection indicated this tank is in need of rehabilitation work in order to preserve the functionality of the tank. Design and preliminary work took place in FY 2016, and the construction phase will be part of the FY 2017 budget.	\$ 400,000						\$ 400,000
<b>Water and Wastewater System Upgrades</b> - This project addresses immediate high-level maintenance requirements for both the water and wastewater systems.	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
<b>Wendell Lift Station and Bellaire Lift Station</b> - Both stations have been evaluated and inspected for possible rehabilitation efforts. Phase I included improvements to the Bellaire Lift Station in FY 2016. Phase II will include improvements to the Wendell Lift Station.				\$ 60,000			\$ 60,000
<b>Central Water Plant Electrical Upgrades</b> - This project will address some remaining electrical equipment items at the Central Plant that are in need of replacement. The main components involved include the electrical bus and motor starters for the booster pumps.					\$ 75,000	\$ 560,000	\$ 635,000
<b>Total Enterprise Fund CIP</b>	<b>\$ 650,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 160,000</b>	<b>\$ 175,000</b>	<b>\$ 910,000</b>	<b>\$ 2,095,000</b>
<b>Total Ending Balance</b>	<b>\$ 155,000</b>	<b>\$ 155,000</b>					

**The CIP beyond FY 2017 does not appropriate any funds for projects listed; it is a guideline for planning.**

<b>Five Year Capital Improvement Plan</b>							
	<b>FY 2017 Adopted</b>	<b>FY 2018 Planned</b>	<b>FY 2019 Planned</b>	<b>FY 2020 Planned</b>	<b>FY 2021 Planned</b>	<b>Beyond FY 2021</b>	<b>Totals</b>
<b>BOND FUND</b>							
<b>Existing Bond Authority</b>	\$ 12,560,000						
<b>Bonds for Better Bellaire 2016</b>	\$ 31,050,000	\$ 10,150,000	\$ 12,650,000	\$ 130,000			
<b>2019 Bond</b>				\$ 8,500,000	\$ 15,500,000	\$ 13,000,000	
<b>Total Resources</b>	<b>\$43,610,000</b>	<b>\$10,150,000</b>	<b>\$12,650,000</b>	<b>\$ 8,630,000</b>	<b>\$15,500,000</b>	<b>\$13,000,000</b>	
<b>Streets and Drainage</b> - Includes complete street and related drainage infrastructure replacement.	\$ 7,000,000	\$ 6,000,000	\$ 7,000,000	\$ 6,000,000	\$ 6,000,000	\$ 8,000,000	\$ 40,000,000
<b>Sidewalks</b> - Design and construction of sidewalks throughout the City.	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 7,000,000
<b>New Municipal Buildings</b> - Funding for the construction of the new city hall/civic center and new police/municipal courts buildings.	\$ 18,160,000						\$ 18,160,000
<b>Water Line Improvements</b> - Includes approximately 55,000 linear feet of water line replacement distributed over three years. The annual projects will be developed using a prioritization derived from the most recent condition assessment as well as operational issues along the way. FY 2017 includes design and construction.	\$ 3,500,000	\$ 3,000,000	\$ 4,500,000				\$ 11,000,000
<b>Wastewater Line Improvements</b> - Includes approximately 4,500 linear feet of wastewater line replacement spread over a five year period which began in FY 2016. The annual projects will be developed using a prioritization derived from the most recent condition assessment as well as operational issues along the way.	\$ 150,000	\$ 150,000	\$ 150,000	\$ 130,000			\$ 580,000
<b>Water Meter Installation and Improvements to Wastewater Treatment Plant</b> - Upgrades all water meters in the City and includes incorporating an automated metering infrastructure. Additionally, provides wastewater system upgrades, including improvements to the aeration system, digesters, main lift station, disinfection system, return activated sludge pumps, and flow control.	\$ 12,800,000						\$ 12,800,000
<b>Library</b> - Design and construction for new Library building.				\$ 500,000	\$ 4,000,000		\$ 4,500,000
<b>Other Parks</b> - Additional needs at other parks in the COB system, including restrooms, lighting, parking lots, and various other amenities.				\$ 1,000,000			\$ 1,000,000
<b>Public Works Building</b> - Funding for land acquisition, design, and construction of a new Public Works Building.					\$ 4,000,000		\$ 4,000,000
<b>Evergreen Park</b> - Per the Evergreen Park Master Plan, this project includes design and construction of the Park.					\$ 500,000	\$ 4,000,000	\$ 4,500,000
<b>Total Bond Fund CIP</b>	<b>\$43,610,000</b>	<b>\$10,150,000</b>	<b>\$12,650,000</b>	<b>\$ 8,630,000</b>	<b>\$15,500,000</b>	<b>\$13,000,000</b>	<b>\$ 103,540,000</b>
<b>Total Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				

**The CIP beyond FY 2017 does not appropriate any funds for projects listed; it is a guideline for planning.**

<b>Five Year Capital Improvement Plan</b>							
	<b>FY 2017 Adopted</b>	<b>FY 2018 Planned</b>	<b>FY 2019 Planned</b>	<b>FY 2020 Planned</b>	<b>FY 2021 Planned</b>	<b>Beyond FY 2021</b>	<b>Totals</b>
<b>UNFUNDED PROJECTS</b>							
Urban Village Transit Infrastructure - Replace and improve streets and drainage.		\$ 5,000,000					\$ 5,000,000
Way finding and Entryway Markers - Provide physical improvement intended to provide visual definition including way finding signage. Including a possible new logo and design color scheme. Allowing both commercial and City service connection.						\$ 300,000	\$ 300,000
Signature Corner Design and Construction - Conceptual Designs have been provided for the corner of S. Rice Avenue and Jessamine						\$ 3,000,000	\$ 3,000,000
Zindler Park - Upgrade / Automate Ball Field Lights & Netting						\$ 500,000	\$ 500,000
Zindler Park - Upgrade / Automate Tennis Court Lighting						\$ 400,000	\$ 400,000
Zindler Park - Rec. Center Renovation Design - Programming and design of key improvements to the Bellaire Recreation Center Building				\$ 120,000			\$ 120,000
Zindler Park - Rec Center Renovation Construction					\$ 800,000		\$ 800,000
Zindler Park - Concession Stand Renovation			\$ 50,000				\$ 50,000
Holly Street Esplanade - Additional amenities and plantings for the Holly Street Esplanade Project						\$ 250,000	\$ 250,000
Community Pathways Master Plan Implementation - Pathways master plan implementation			\$ 1,500,000				\$ 1,500,000
Feld Park Renovation Design - Park improvements including parking lot, sidewalks and paths, fencing and sports fields/courts				\$ 150,000			\$ 150,000
Feld Park Construction - Park improvements including parking lot, sidewalks and paths, fencing and sports fields/courts					\$ 900,000		\$ 900,000
Mulberry Park - Replace Tennis Fencing, Upgrade / Automate Lighting					\$ 400,000		\$ 400,000

**The CIP beyond FY 2017 does not appropriate any funds for projects listed; it is a guideline for planning.**

<b>Five Year Capital Improvement Plan</b>							
	<b>FY 2017 Adopted</b>	<b>FY 2018 Planned</b>	<b>FY 2019 Planned</b>	<b>FY 2020 Planned</b>	<b>FY 2021 Planned</b>	<b>Beyond FY 2021</b>	<b>Totals</b>
Mulberry Park - Upgrade / Automate Ball Field Lighting					\$ 500,000		\$ 500,000
Mulberry Park - Restroom Facility		\$ 200,000					\$ 200,000
Mulberry Park - Parking Lot Replacement						\$ 450,000	\$ 450,000
Vic Driscoll Park - Pathway Lighting						\$ 50,000	\$ 50,000
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	\$ 1,000,000
<b>Total Unfunded</b>	<b>\$ -</b>	<b>\$ 5,200,000</b>	<b>\$ 1,550,000</b>	<b>\$ 270,000</b>	<b>\$ 2,600,000</b>	<b>\$ 5,950,000</b>	<b>\$ 15,570,000</b>

**The CIP beyond FY 2017 does not appropriate any funds for projects listed; it is a guideline for planning.**



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FY 2017

## Appendix A - Glossary

**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.

### **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

### **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.

**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 2017)**

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. 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.

## **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-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.

**TRANSFERS**

Authorized exchanges of cash or other resources between funds.

**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.



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FY 2017

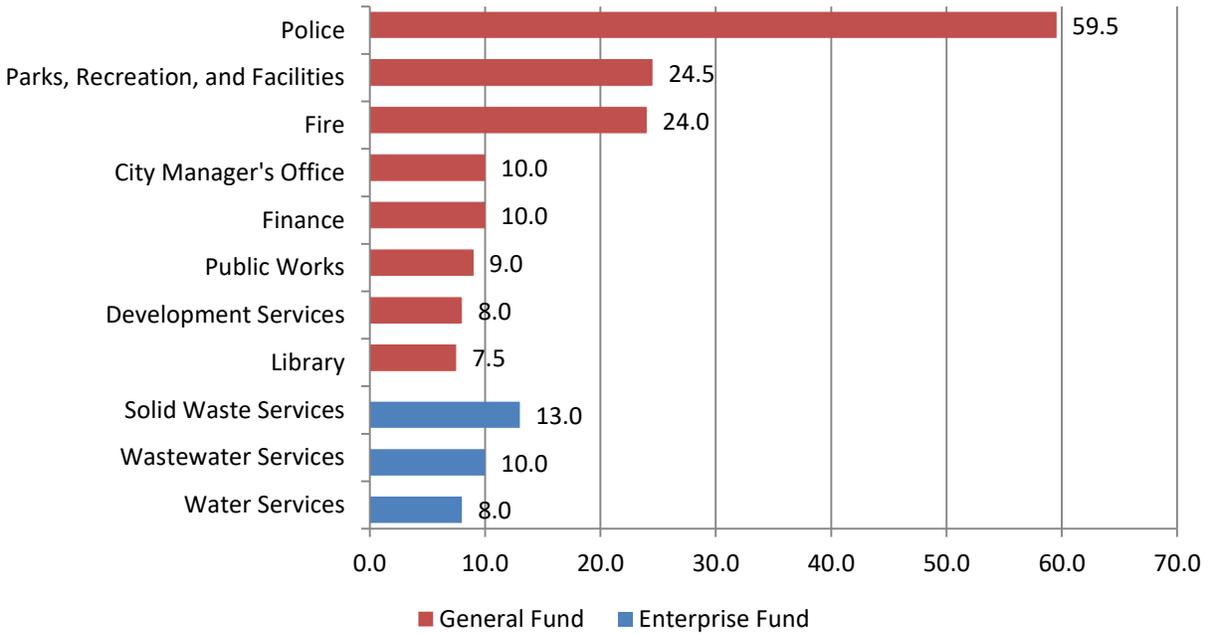
## Appendix B - Staffing Position Summary and Pay Plan



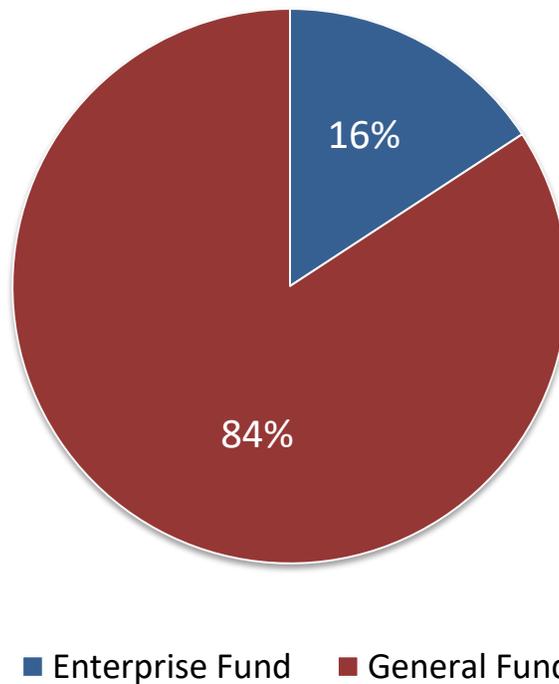
FY 2017

# Staffing Position Summary and Pay Plan

## Full Time Equivalents by Department



## Full-Time Equivalents by Fund



<b>City of Bellaire Staffing Position Summary</b>				
<b>Position</b>	<b>FY 2015 Adopted</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>Grade</b>
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	1.0	1.0	114
Director of Information Technology	1.0	1.0	1.0	114
Project Manager	0.0	1.0	1.0	113
Assistant to the City Manager	1.0	1.0	0.0	112
Senior Human Resources Generalist	0.0	1.0	1.0	110
Administrative Assistant	0.0	0.0	1.0	109
Information Technology Technician	1.0	1.0	1.0	109
Receptionist	1.0	1.0	1.0	102
<b>Total City Manager's Office</b>	<b>8.0</b>	<b>10.0</b>	<b>10.0</b>	
Chief Financial Officer	1.0	1.0	1.0	117
Accounting Manager	1.0	1.0	1.0	113
Finance Manager	1.0	0.0	0.0	112
Purchasing/Contract Coordinator	0.0	0.0	1.0	110
Senior Accountant	0.0	1.0	1.0	110
Court Clerk	1.0	1.0	1.0	109
Payroll Technician	1.0	1.0	1.0	107
Accounts Payable Technician	1.0	1.0	1.0	106
Purchasing Technician	1.0	1.0	1.0	105
Assistant Court Clerks	2.0	2.0	2.0	104
<b>Total Finance</b>	<b>9.0</b>	<b>9.0</b>	<b>10.0</b>	
Director of Development Services	1.0	1.0	1.0	114
Building Official	1.0	1.0	1.0	112
Development Services Manager	1.0	1.0	1.0	112
Building Inspector	2.0	1.0	1.0	109
Zoning/Health Code Enforcement Officer	1.0	1.0	1.0	108
Planning and Zoning Secretary	1.0	1.0	1.0	106
Permit Technician	2.0	2.0	2.0	105
<b>Total Development Services</b>	<b>9.0</b>	<b>8.0</b>	<b>8.0</b>	
Fire Chief	1.0	1.0	1.0	116
Assistant Fire 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
<b>Total Full-time Fire</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	
PT Firefighter/Paramedic	1.0	1.0	1.0	F2
<b>Total Part-time Fire</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	
<b>Total Fire</b>	<b>24.0</b>	<b>24.0</b>	<b>24.0</b>	

<b>City of Bellaire Staffing Position Summary</b>				
<b>Position</b>	<b>FY 2015 Adopted</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>Grade</b>
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 (previously Support Technition)	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	1.0	1.0	0.0	P4
Police Sergeant	3.0	3.0	3.0	P4
Community Resource Officer	1.0	1.0	1.0	P3
Police Detective	2.0	2.0	3.0	P3
Police Detective - Rotating	0.0	0.0	1.0	P3
Police Corporal	3.0	3.0	3.0	P3
Warrant Officer	1.0	1.0	1.0	P3
Motorcycle Officer	2.0	2.0	2.0	P2
Police Officer	22.0	22.0	21.0	P2
<b>Total Full-time Police</b>	<b>56.0</b>	<b>56.0</b>	<b>56.0</b>	
PT Communications Officer	1.5	1.5	1.5	107
PT Court Bailiff	0.5	1.0	1.0	P2
PT Police Officer	1.0	1.0	1.0	P2
<b>Total Part-time Police</b>	<b>3.0</b>	<b>3.5</b>	<b>3.5</b>	
<b>Total Police</b>	<b>59.0</b>	<b>59.5</b>	<b>59.5</b>	
Library Director	1.0	1.0	1.0	114
Librarian	2.0	2.0	2.0	109
Library Support Technician	1.0	1.0	1.0	105
Library Assistant	3.0	3.0	3.0	104
<b>Total Full-time Library</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	
PT Library Assistant	0.5	0.5	0.5	104
<b>Total Part-time Library</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	
<b>Total Library</b>	<b>7.5</b>	<b>7.5</b>	<b>7.5</b>	

<b>City of Bellaire Staffing Position Summary</b>				
<b>Position</b>	<b>FY 2015 Adopted</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>Grade</b>
Director of Public Works	1.0	1.0	1.0	115
Administrative Services Manager	1.0	1.0	1.0	113
Special Projects Manager		0.0	1.0	112
Street and Traffic Superintendent	0.0	1.0	0.0	112
Foreman (Streets)	1.0	0.0	0.0	109
Crew Leader	0.0	0.0	2.0	108
Administrative Secretary	1.0	1.0	1.0	105
Equipment Operator II	1.0	1.0	0.0	105
Equipment Operator I	3.0	3.0	2.0	104
Laborer	1.0	1.0	1.0	101
<b>Total Public Works</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	
Director of Parks, Recreation, and Facilities	1.0	1.0	1.0	115
Assistant Director of Parks, Recreation, and Facilities	1.0	1.0	1.0	113
Project Manager	1.0	0.0	0.0	113
Athletics and Youth Program Superintendent	1.0	1.0	1.0	111
Facilities Superintendent	1.0	1.0	1.0	111
Parks Superintendent	1.0	1.0	1.0	111
Aquatics Supervisor	1.0	1.0	1.0	110
Recreation Supervisor	2.0	2.0	2.0	110
Administrative Assistant	1.0	1.0	1.0	109
Crew Leader (Parks)	1.0	1.0	1.0	108
Crew Leader (Facilities)	1.0	0.0	0.0	108
Parks Maintenance Technician	2.0	2.0	2.0	102
Custodian	1.0	2.0	2.0	101
<b>Total Full-time Parks, Recreation, and Facilities</b>	<b>15.0</b>	<b>14.0</b>	<b>14.0</b>	
PT Lifeguard	6.0	6.0	6.0	n/a
PT Pool Manager	0.5	0.5	0.5	n/a
PT Recreation Aide	3.5	3.5	3.5	n/a
PT Administrative Secretary	0.5	0.5	0.5	105
<b>Total Part-time Parks, Recreation, and Facilities</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>	
<b>Total Parks, Recreation, and Facilities</b>	<b>25.5</b>	<b>24.5</b>	<b>24.5</b>	
<b>Total General Fund Full Time Equivalents</b>	<b>151.0</b>	<b>151.5</b>	<b>152.5</b>	
Utilities Superintendent	1.0	1.0	1.0	112
Plant Operator	1.0	1.0	1.0	107
Utility Billing Technician	1.0	1.0	1.0	107
Utility Collections Technician	1.0	1.0	1.0	107
Laborer	4.0	4.0	4.0	101
<b>Total Water Services</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	

<b>City of Bellaire Staffing Position Summary</b>				
<b>Position</b>	<b>FY 2015 Adopted</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>Grade</b>
Chief Plant Operator	1.0	1.0	1.0	111
Information Coordinator	1.0	1.0	0.0	110
Foreman (Utilities)	1.0	1.0	1.0	109
Plant Operator	2.0	2.0	2.0	107
Administrative Secretary	1.0	1.0	1.0	105
Equipment Operator II	1.0	1.0	1.0	105
Equipment Operator I	3.0	3.0	3.0	104
Laborer	1.0	1.0	1.0	101
<b>Total Wastewater Services</b>	<b>11.0</b>	<b>11.0</b>	<b>10.0</b>	
Solid Waste Superintendent	1.0	1.0	1.0	112
Foreman	0.0	0.0	1.0	109
Crew Leader	0.0	1.0	0.0	108
Equipment Operator II	1.0	0.0	0.0	105
Equipment Operator I	5.0	5.0	5.0	104
Laborer	4.0	6.0	6.0	101
<b>Total Solid Waste Services</b>	<b>11.0</b>	<b>13.0</b>	<b>13.0</b>	
<b>Total Enterprise Fund Full Time Equivalents</b>	<b>30.0</b>	<b>32.0</b>	<b>31.0</b>	
<b>Total Full Time Equivalents</b>	<b>181.0</b>	<b>183.5</b>	<b>183.5</b>	

**City of Bellaire**  
**GENERAL PAY PLAN**  
**FY 2017**

GRADE	JOB TITLE	Pay Frequency	STEPS											
			A	B	C	D	E	F	G	H	I	J	K	L
100.00	Library Shelver	Annual	23,282.84	24,097.74	24,941.16	25,814.10	26,717.59	27,652.71	28,620.56	29,622.27	30,659.05	31,732.12	32,842.75	33,992.27
		Monthly	1,940.24	2,008.14	2,078.43	2,151.17	2,226.47	2,304.39	2,385.05	2,468.52	2,554.92	2,644.34	2,736.90	2,832.69
		Bi-Weekly	895.49	926.84	959.28	992.85	1,027.60	1,063.57	1,100.79	1,139.32	1,179.19	1,220.47	1,263.18	1,307.40
		Hourly	11.19	11.59	11.99	12.41	12.84	13.29	13.76	14.24	14.74	15.26	15.79	16.34
101.00	Custodian Laborer	Annual	24,446.98	25,302.63	26,188.22	27,104.81	28,053.48	29,035.34	30,051.58	31,103.39	32,192.00	33,318.72	34,484.88	35,692.15
		Monthly	2,037.25	2,108.55	2,182.35	2,258.73	2,337.79	2,419.61	2,504.30	2,591.95	2,682.67	2,776.56	2,873.74	2,974.35
		Bi-Weekly	940.27	973.18	1,007.24	1,042.49	1,078.98	1,116.74	1,155.83	1,196.28	1,238.15	1,281.49	1,326.34	1,372.77
		Hourly	11.75	12.16	12.59	13.03	13.49	13.96	14.45	14.95	15.48	16.02	16.58	17.16
102.00	Parks Maintenance Technician Receptionist	Annual	25,914.28	26,821.28	27,760.02	28,731.63	29,737.23	30,778.04	31,855.27	32,970.20	34,124.16	35,318.50	36,554.65	37,834.06
		Monthly	2,159.52	2,235.11	2,313.34	2,394.30	2,478.10	2,564.84	2,654.61	2,747.52	2,843.68	2,943.21	3,046.22	3,152.84
		Bi-Weekly	996.70	1,031.59	1,067.69	1,105.06	1,143.74	1,183.77	1,225.20	1,268.08	1,312.47	1,358.40	1,405.95	1,455.16
		Hourly	12.46	12.89	13.35	13.81	14.30	14.80	15.32	15.85	16.41	16.98	17.57	18.19
103.00		Annual	28,493.96	29,491.25	30,523.45	31,591.77	32,697.48	33,841.89	35,026.36	36,252.28	37,521.11	38,834.35	40,193.55	41,600.32
		Monthly	2,374.50	2,457.60	2,543.62	2,632.65	2,724.79	2,820.16	2,918.86	3,021.02	3,126.76	3,236.20	3,349.46	3,466.69
		Bi-Weekly	1,095.92	1,134.28	1,173.98	1,215.07	1,257.60	1,301.61	1,347.17	1,394.32	1,443.12	1,493.63	1,545.91	1,600.01
		Hourly	13.70	14.18	14.67	15.19	15.72	16.27	16.84	17.43	18.04	18.67	19.32	20.00
104.00	Asst Court Clerk Equip Operator I Library Assistant Police Clerk	Annual	30,445.21	31,510.79	32,613.67	33,755.15	34,936.58	36,159.36	37,424.94	38,734.81	40,090.53	41,493.70	42,945.97	44,449.08
		Monthly	2,537.10	2,625.90	2,717.81	2,812.93	2,911.38	3,013.28	3,118.74	3,227.90	3,340.88	3,457.81	3,578.83	3,704.09
		Bi-Weekly	1,170.97	1,211.95	1,254.37	1,298.27	1,343.71	1,390.74	1,439.42	1,489.80	1,541.94	1,595.91	1,651.77	1,709.58
		Hourly	14.64	15.15	15.68	16.23	16.80	17.38	17.99	18.62	19.27	19.95	20.65	21.37
105.00	Administrative Secretary Library Support Tech Equip Operator II Permit Technician Purchasing Technician	Annual	32,396.46	33,530.33	34,703.89	35,918.53	37,175.68	38,476.83	39,823.52	41,217.34	42,659.95	44,153.04	45,698.40	47,297.84
		Monthly	2,699.70	2,794.19	2,891.99	2,993.21	3,097.97	3,206.40	3,318.63	3,434.78	3,555.00	3,679.42	3,808.20	3,941.49
		Bi-Weekly	1,246.02	1,289.63	1,334.77	1,381.48	1,429.83	1,479.88	1,531.67	1,585.28	1,640.77	1,698.19	1,757.63	1,819.15
		Hourly	15.58	16.12	16.68	17.27	17.87	18.50	19.15	19.82	20.51	21.23	21.97	22.74
106.00	Accts Payable Tech Animal Control Officer Planning & Zoning Secretary	Annual	34,347.70	35,549.87	36,794.12	38,081.91	39,414.78	40,794.29	42,222.10	43,699.87	45,229.36	46,812.39	48,450.83	50,146.60
		Monthly	2,862.31	2,962.49	3,066.18	3,173.49	3,284.56	3,399.52	3,518.51	3,641.66	3,769.11	3,901.03	4,037.57	4,178.88
		Bi-Weekly	1,321.07	1,367.30	1,415.16	1,464.69	1,515.95	1,569.01	1,623.93	1,680.76	1,739.59	1,800.48	1,863.49	1,928.72
		Hourly	16.51	17.09	17.69	18.31	18.95	19.61	20.30	21.01	21.74	22.51	23.29	24.11
107.00	Communications Officer Jail Attendant Utility Billing/Collections Rep Payroll Technician Plant Operator Police Technician Records Technician	Annual	36,298.95	37,569.41	38,884.34	40,245.29	41,653.88	43,111.76	44,620.67	46,182.40	47,798.78	49,471.74	51,203.25	52,995.36
		Monthly	3,024.91	3,130.78	3,240.36	3,353.77	3,471.16	3,592.65	3,718.39	3,848.53	3,983.23	4,122.64	4,266.94	4,416.28
		Bi-Weekly	1,396.11	1,444.98	1,495.55	1,547.90	1,602.07	1,658.14	1,716.18	1,776.25	1,838.41	1,902.76	1,969.36	2,038.28
		Hourly	17.45	18.06	18.69	19.35	20.03	20.73	21.45	22.20	22.98	23.78	24.62	25.48

**City of Bellaire**  
**GENERAL PAY PLAN**  
**FY 2017**

GRADE	JOB TITLE	Pay Frequency	STEPS											
			A	B	C	D	E	F	G	H	I	J	K	L
108.00	Crew Leader	Annual	40,201.44	41,608.49	43,064.79	44,572.06	46,132.08	47,746.70	49,417.83	51,147.46	52,937.62	54,790.44	56,708.10	58,692.88
	Zoning/Health Code Enf. Officer	Monthly	3,350.12	3,467.37	3,588.73	3,714.34	3,844.34	3,978.89	4,118.15	4,262.29	4,411.47	4,565.87	4,725.68	4,891.07
		Bi-Weekly	1,546.21	1,600.33	1,656.34	1,714.31	1,774.31	1,836.41	1,900.69	1,967.21	2,036.06	2,107.32	2,181.08	2,257.42
		Hourly	19.33	20.00	20.70	21.43	22.18	22.96	23.76	24.59	25.45	26.34	27.26	28.22
109.00	Administrative Assistant	Annual	46,055.18	47,667.11	49,335.46	51,062.20	52,849.38	54,699.10	56,613.57	58,595.05	60,645.88	62,768.48	64,965.38	67,239.17
	Building Inspector	Monthly	3,837.93	3,972.26	4,111.29	4,255.18	4,404.11	4,558.26	4,717.80	4,882.92	5,053.82	5,230.71	5,413.78	5,603.26
	Court Clerk	Bi-Weekly	1,771.35	1,833.35	1,897.52	1,963.93	2,032.67	2,103.81	2,177.45	2,253.66	2,332.53	2,414.17	2,498.67	2,586.12
	Foreman	Hourly	22.14	22.92	23.72	24.55	25.41	26.30	27.22	28.17	29.16	30.18	31.23	32.33
	Librarian													
	IT Technician													
110.00	Aquatics Supervisor	Annual	51,909.95	53,726.80	55,607.23	57,553.49	59,567.86	61,652.73	63,810.58	66,043.95	68,355.49	70,747.93	73,224.11	75,786.95
	Recreation Supervisor	Monthly	4,325.83	4,477.23	4,633.94	4,796.12	4,963.99	5,137.73	5,317.55	5,503.66	5,696.29	5,895.66	6,102.01	6,315.58
	Purchasing/Contract Coordinator	Bi-Weekly	1,996.54	2,066.42	2,138.74	2,213.60	2,291.07	2,371.26	2,454.25	2,540.15	2,629.06	2,721.07	2,816.31	2,914.88
	Senior Accountant	Hourly	24.96	25.83	26.73	27.67	28.64	29.64	30.68	31.75	32.86	34.01	35.20	36.44
	Senior Human Resources Generalist													
111.00	Athletic & Youth Program Supt.	Annual	57,109.49	59,108.32	61,177.12	63,318.32	65,534.46	67,828.16	70,202.15	72,659.22	75,202.30	77,834.38	80,558.58	83,378.13
	Chief Plant Oper	Monthly	4,759.12	4,925.69	5,098.09	5,276.53	5,461.20	5,652.35	5,850.18	6,054.94	6,266.86	6,486.20	6,713.21	6,948.18
	Communications Supervisor	Bi-Weekly	2,196.52	2,273.40	2,352.97	2,435.32	2,520.56	2,608.78	2,700.08	2,794.59	2,892.40	2,993.63	3,098.41	3,206.85
	Facilities Superintendent	Hourly	27.46	28.42	29.41	30.44	31.51	32.61	33.75	34.93	36.15	37.42	38.73	40.09
	Parks Superintendent													
112.00	Building Official	Annual	65,568.67	67,863.57	70,238.80	72,697.16	75,241.56	77,875.01	80,600.64	83,421.66	86,341.42	89,363.37	92,491.08	95,728.27
	Development Services Mgr	Monthly	5,464.06	5,655.30	5,853.23	6,058.10	6,270.13	6,489.58	6,716.72	6,951.80	7,195.12	7,446.95	7,707.59	7,977.36
	Solid Waste/Streets Superintendent	Bi-Weekly	2,521.87	2,610.14	2,701.49	2,796.04	2,893.91	2,995.19	3,100.02	3,208.53	3,320.82	3,437.05	3,557.35	3,681.86
	Special Projects Manager - PW	Hourly	31.52	32.63	33.77	34.95	36.17	37.44	38.75	40.11	41.51	42.96	44.47	46.02
	Utilities Superintendent													
113.00	Admin Svcs Mgr - PW	Annual	75,813.23	78,466.69	81,213.02	84,055.48	86,997.42	90,042.33	93,193.81	96,455.60	99,831.54	103,325.65	106,942.04	110,685.02
	Accounting Manager	Monthly	6,317.77	6,538.89	6,767.75	7,004.62	7,249.79	7,503.53	7,766.15	8,037.97	8,319.30	8,610.47	8,911.84	9,223.75
	Asst. Dir of Parks, Rec & Facil.	Bi-Weekly	2,915.89	3,017.95	3,123.58	3,232.90	3,346.05	3,463.17	3,584.38	3,709.83	3,839.67	3,974.06	4,113.16	4,257.12
	Project Manager - CMO	Hourly	36.45	37.72	39.04	40.41	41.83	43.29	44.80	46.37	48.00	49.68	51.41	53.21
114.00	Dir of Information Technology	Annual	88,008.00	91,088.28	94,276.37	97,576.04	100,991.21	104,525.90	108,184.30	111,970.75	115,889.73	119,945.87	124,143.98	128,489.02
	Dir of Human Resources	Monthly	7,334.00	7,590.69	7,856.36	8,131.34	8,415.93	8,710.49	9,015.36	9,330.90	9,657.48	9,995.49	10,345.33	10,707.42
	Director of Development Services	Bi-Weekly	3,384.92	3,503.40	3,626.01	3,752.92	3,884.28	4,020.23	4,160.93	4,306.57	4,457.30	4,613.30	4,774.77	4,941.89
	Director of Library	Hourly	42.31	43.79	45.33	46.91	48.55	50.25	52.01	53.83	55.72	57.67	59.68	61.77

**City of Bellaire**  
**GENERAL PAY PLAN**  
**FY 2017**

GRADE	JOB TITLE	Pay Frequency	STEPS											
			A	B	C	D	E	F	G	H	I	J	K	L
115.00	Dir of Public Works	Annual	95,812.99	99,166.44	102,637.27	106,229.57	109,947.60	113,795.77	117,778.62	121,900.87	126,167.41	130,583.26	135,153.68	139,884.06
	Dir of Parks, Recreation, and Facilities	Monthly	7,984.42	8,263.87	8,553.11	8,852.46	9,162.30	9,482.98	9,814.89	10,158.41	10,513.95	10,881.94	11,262.81	11,657.00
		Bi-Weekly	3,685.11	3,814.09	3,947.59	4,085.75	4,228.75	4,376.76	4,529.95	4,688.50	4,852.59	5,022.43	5,198.22	5,380.16
		Hourly	46.06	47.68	49.34	51.07	52.86	54.71	56.62	58.61	60.66	62.78	64.98	67.25
116.00	Fire Chief	Annual	102,886.00	106,487.01	110,214.06	114,071.55	118,064.05	122,196.29	126,473.16	130,899.72	135,481.21	140,223.06	145,130.86	150,210.44
		Monthly	8,573.83	8,873.92	9,184.50	9,505.96	9,838.67	10,183.02	10,539.43	10,908.31	11,290.10	11,685.25	12,094.24	12,517.54
		Bi-Weekly	3,957.15	4,095.65	4,239.00	4,387.37	4,540.93	4,699.86	4,864.35	5,034.60	5,210.82	5,393.19	5,581.96	5,777.32
		Hourly	49.46	51.20	52.99	54.84	56.76	58.75	60.80	62.93	65.14	67.41	69.77	72.22
117.00	Asst. City Manager	Annual	109,960.04	113,808.64	117,791.94	121,914.66	126,181.67	130,598.03	135,168.96	139,899.87	144,796.37	149,864.24	155,109.49	160,538.32
	Chief Financial Officer	Monthly	9,163.34	9,484.05	9,815.99	10,159.55	10,515.14	10,883.17	11,264.08	11,658.32	12,066.36	12,488.69	12,925.79	13,378.19
	Police Chief	Bi-Weekly	4,229.23	4,377.26	4,530.46	4,689.03	4,853.14	5,023.00	5,198.81	5,380.76	5,569.09	5,764.01	5,965.75	6,174.55
		Hourly	52.87	54.72	56.63	58.61	60.66	62.79	64.99	67.26	69.61	72.05	74.57	77.18

# City of Bellaire

## FIRE PAY PLAN

FY 2017

GRADE	JOB TITLE	Pay Frequency	STEPS									
			A	B	C	D	E	F	G	H	I	J
F1	Fire Fighter EMT	Annual	51,247.00	53,040.65	54,897.07	56,818.46	58,807.11	60,865.36	62,995.65	65,200.50	67,482.51	69,844.40
		Monthly	4,270.58	4,420.05	4,574.76	4,734.87	4,900.59	5,072.11	5,249.64	5,433.37	5,623.54	5,820.37
		Bi-Weekly	1,971.04	2,040.02	2,111.43	2,185.33	2,261.81	2,340.98	2,422.91	2,507.71	2,595.48	2,686.32
		Fire Hourly	18.59	19.25	19.92	20.62	21.34	22.08	22.86	23.66	24.49	25.34
F2	Fire Fighter Paramedic	Annual	54,756.00	56,672.46	58,656.00	60,708.96	62,833.77	65,032.95	67,309.10	69,664.92	72,103.20	74,626.81
		Monthly	4,563.00	4,722.71	4,888.00	5,059.08	5,236.15	5,419.41	5,609.09	5,805.41	6,008.60	6,218.90
		Bi-Weekly	2,106.00	2,179.71	2,256.00	2,334.96	2,416.68	2,501.27	2,588.81	2,679.42	2,773.20	2,870.26
		Fire Hourly	19.87	20.56	21.28	22.03	22.80	23.60	24.42	25.28	26.16	27.08
F4	Fire Lieutenant	Annual	74,118.00	76,712.13	79,397.05	82,175.95	85,052.11	88,028.93	91,109.95	94,298.79	97,599.25	101,015.23
		Monthly	6,176.50	6,392.68	6,616.42	6,848.00	7,087.68	7,335.74	7,592.50	7,858.23	8,133.27	8,417.94
		Bi-Weekly	2,850.69	2,950.47	3,053.73	3,160.61	3,271.23	3,385.73	3,504.23	3,626.88	3,753.82	3,885.20
		Fire Hourly	26.89	27.83	28.81	29.82	30.86	31.94	33.06	34.22	35.41	36.65
F5	Fire Shift Commander	Annual	81,065.00	83,902.28	86,838.85	89,878.21	93,023.95	96,279.79	99,649.58	103,137.32	106,747.12	110,483.27
		Monthly	6,755.42	6,991.86	7,236.57	7,489.85	7,752.00	8,023.32	8,304.13	8,594.78	8,895.59	9,206.94
		Bi-Weekly	3,117.88	3,227.01	3,339.96	3,456.85	3,577.84	3,703.07	3,832.68	3,966.82	4,105.66	4,249.36
		Fire Hourly	29.41	30.44	31.51	32.61	33.75	34.93	36.16	37.42	38.73	40.09
F6	Assistant Fire Chief / Fire Marshal	Annual	90,288.00	93,448.08	96,718.76	100,103.92	103,607.56	107,233.82	110,987.00	114,871.55	118,892.05	123,053.28
		Monthly	7,524.00	7,787.34	8,059.90	8,341.99	8,633.96	8,936.15	9,248.92	9,572.63	9,907.67	10,254.44
		Bi-Weekly	3,472.62	3,594.16	3,719.95	3,850.15	3,984.91	4,124.38	4,268.73	4,418.14	4,572.77	4,732.82
		Fire Hourly	43.41	44.93	46.50	48.13	49.81	51.55	53.36	55.23	57.16	59.16

**City of Bellaire**  
**POLICE PAY PLAN**  
**FY 2017**

GRADE	JOB TITLE	Pay Frequency	STEPS									
			A	B	C	D	E	F	G	H	I	J
P2	Court Bailiff	Annual	56,011.00	57,971.39	60,000.38	62,100.40	64,273.91	66,523.50	68,851.82	71,261.63	73,755.79	76,337.24
	Police Officer	Monthly	4,667.58	4,830.95	5,000.03	5,175.03	5,356.16	5,543.62	5,737.65	5,938.47	6,146.32	6,361.44
	Police Officer - Motorcycle	Bi-Weekly	2,154.27	2,229.67	2,307.71	2,388.48	2,472.07	2,558.60	2,648.15	2,740.83	2,836.76	2,936.05
		Police Hourly	26.93	27.87	28.85	29.86	30.90	31.98	33.10	34.26	35.46	36.70
P3	Community Resource Officer	Annual	60,058.00	62,160.03	64,335.63	66,587.38	68,917.94	71,330.06	73,826.62	76,410.55	79,084.92	81,852.89
	Police Corporal	Monthly	5,004.83	5,180.00	5,361.30	5,548.95	5,743.16	5,944.17	6,152.22	6,367.55	6,590.41	6,821.07
	Police Detective	Bi-Weekly	2,309.92	2,390.77	2,474.45	2,561.05	2,650.69	2,743.46	2,839.49	2,938.87	3,041.73	3,148.19
	Warrant Officer	Police Hourly	28.87	29.88	30.93	32.01	33.13	34.29	35.49	36.74	38.02	39.35
P4	Police Sergeant	Annual	74,188.00	76,784.58	79,472.04	82,253.56	85,132.44	88,112.07	91,195.99	94,387.85	97,691.43	101,110.63
	Detective Sergeant	Monthly	6,182.33	6,398.72	6,622.67	6,854.46	7,094.37	7,342.67	7,599.67	7,865.65	8,140.95	8,425.89
		Bi-Weekly	2,853.38	2,953.25	3,056.62	3,163.60	3,274.32	3,388.93	3,507.54	3,630.30	3,757.36	3,888.87
		Police Hourly	35.67	36.92	38.21	39.54	40.93	42.36	43.84	45.38	46.97	48.61
P5	Police Lieutenant	Annual	87,652.00	90,719.82	93,895.01	97,181.34	100,582.69	104,103.08	107,746.69	111,517.82	115,420.95	119,460.68
	Mgr Info Services	Monthly	7,304.33	7,559.99	7,824.58	8,098.44	8,381.89	8,675.26	8,978.89	9,293.15	9,618.41	9,955.06
		Bi-Weekly	3,371.23	3,489.22	3,611.35	3,737.74	3,868.56	4,003.96	4,144.10	4,289.15	4,439.27	4,594.64
		Police Hourly	42.14	43.62	45.14	46.72	48.36	50.05	51.80	53.61	55.49	57.43
P6	Assistant Police Chief	Annual	95,873.00	99,228.56	102,701.55	106,296.11	110,016.47	113,867.05	117,852.40	121,977.23	126,246.43	130,665.06
		Monthly	7,989.42	8,269.05	8,558.46	8,858.01	9,168.04	9,488.92	9,821.03	10,164.77	10,520.54	10,888.75
		Bi-Weekly	3,687.42	3,816.48	3,950.06	4,088.31	4,231.40	4,379.50	4,532.78	4,691.43	4,855.63	5,025.58
		Police Hourly	46.09	47.71	49.38	51.10	52.89	54.74	56.66	58.64	60.70	62.82



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FY 2017

## Appendix C - Fee Schedule



FY 2017

## Fee Schedule

### Description

The schedule of proposed FY 2017 fees excludes 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 2017 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	\$ 470.00	\$ 590.00		
Senior Individual Res 35%/Nres 5%	\$ 156.00	\$ 332.50		
Senior Couple Res 35%/Nres 5%	\$ 227.50	\$ 446.50		
Senior Family Res 35%/Nres 5%	\$ 305.50	\$ 560.50		
Pool Rentals	Resident	Non-Resident		
BTSFAC Private 2 hours	\$ 800.00	\$ 1,200.00		
BTSFAC Table Rental - 4 tables 2 hours	\$ 100.00	\$ 200.00		
Evergreen Private 2 hours				
1-50 People	\$ 200.00	\$ 200.00		
51-75 People	\$ 250.00	\$ 250.00		
76-100 People	\$ 300.00	\$ 300.00		
Over 100 People	\$ 350.00	\$ 350.00		
Evergreen Table Rental 2 Hours				
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		
Guard Start	\$ 200.00	\$ 220.00		

## FY 2017 FEES

Recreation Center					
Annual Recreation Center Membership	Resident	Non-Resident			
Individual	\$ 30.00	\$ 40.00			
Couple	\$ 40.00	\$ 50.00			
Family	\$ 50.00	\$ 60.00			
Senior Discount (60 & Up)	10%	5%			
Recreation Center Visitor Day Pass					
	Resident	Non-Resident			
Recreation Center Visitor Day Pass	\$ 10.00	\$ 10.00			
Camp Paseo Per Session	\$ 440.00	\$ 490.00			
Camp Paseo Before Camp	\$ 20.00	\$ 30.00			
Camp Paseo After Camp	\$ 45.00	\$ 60.00			
Post Camp	\$ 150.00	\$ 165.00			
Post Camp Before Camp	\$ 5.00	\$ 10.00			
Post Camp After Camp	\$ 15.00	\$ 20.00			
	Resident Per Day	Non-Resident Per Day	Resident Full Session	Non-Resident Full Session	
Winter Camp	\$ 25.00	\$ 35.00	\$ 175.00	\$ 245.00	
Winter Camp Before Camp	\$ 2.00	\$ 5.00	\$ 10.00	\$ 15.00	
Winter Camp After Camp	\$ 5.00	\$ 10.00	\$ 25.00	\$ 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-	Security Deposit Non-Resident and Non-Bellaire	
City Hall Auditorium	\$ 85.00	\$ 125.00	\$ 15.00	\$ 35.00	\$ 100.00	\$ 200.00	
City Hall Meeting Room	\$ 55.00	\$ 85.00	\$ 15.00	\$ 30.00	\$ 100.00	\$ 200.00	
City Hall Whole Complex	\$ 125.00	\$ 210.00	\$ 30.00	\$ 60.00	\$ 100.00	\$ 200.00	
Centerpoint Energy Community Center	\$ 140.00	\$ 280.00	\$ 50.00	\$ 100.00	\$ 100.00	\$ 200.00	
Rec Center Gymnasium	\$ 175.00	\$ 225.00	\$ 50.00	\$ 75.00	\$ 100.00	\$ 200.00	
Rec Center Meeting Room	\$ 75.00	\$ 105.00	\$ 15.00	\$ 35.00	\$ 100.00	\$ 200.00	
Rec Center Dance Room	\$ 150.00	\$ 200.00	\$ 15.00	\$ 35.00	\$ 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	
Loftin 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 Ppower Per Hour With Rental	\$ 10.00	\$ 20.00	\$ 10.00	\$ 10.00			
Athletic field Per Hour	\$ 25.00	\$ 25.00					
Athletic Field With Lights Per Hour	\$ 35.00	\$ 35.00					
Banner Permit							
Esplanade Banner	\$ 30.00	\$ 30.00					

## FY 2017 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
Paperback Books - Adult - Uncataloged	\$ 0.20	\$ 6.00	\$ 6.00	\$ 1.00
Paperback Books - Children's - Uncataloged	\$ 0.20	\$ 4.00	\$ 4.00	\$ 1.00
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
Cameras	\$ 0.25	Cost of item. If not known, \$30.00	Cost of item. If not known, \$30.00	\$ 10.00
16mm and 8mm Projectors	\$ 10.00	Cost of item. If not know, \$300.00	Cost of item. If not known, \$300.00	\$ 10.00
Slide Projector	\$ 10.00	Cost of item. If not know, \$300.00	Cost of item. If not known, \$300.00	\$ 10.00

## FY 2017 FEES

Non-Book and Equipment				
	Daily Charge	Maximum Fine	Replacement Fee	Processing Fee
Videocassette Projector	\$ 25.00	Cost of item. If not know, \$1,000.00	Cost of item. If not known, \$1,000.00	\$ 10.00
Data Projector	\$ 25.00	Cost of Item	Cost of Item	\$ 10.00
Filmstrip Projector	\$ 0.25	Cost of item. If not know, \$25.00	Cost of item. If not known, \$25.00	\$ 10.00
Cassette Player	\$ 0.25	Cost of item. If not know, \$25.00	Cost of item. If not known, \$25.00	\$ 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

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 Check 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 bindery or 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 on each item, dependent on damage and possible repair.

## FY 2017 FEES

Miscellaneous Charges		
Bindery Fee (if Available)	\$	8.00
Lost or Damaged Items May Include:		
Videocassette Boxes	\$	1.00
Cassette Boxes for Audiobooks	\$	5.00
Camera Case	\$	5.00
Plastic Book Jacket	\$	1.00
Jewel Case (for CD's)	\$	1.00
		Plus Cost of Barcodes
Missing Liner or Cover Information from Videos, DVD's or Audiobooks	\$	1.00
		Plus Cost of Barcodes
Plastic Bags (AV Kits)	\$	1.00
Videocassette Case	\$	1.00
Replacement Audiotapes (if available)	\$	8.00
Missing Barcode	\$	1.00

## FY 2017 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/Hr	\$ 75.00
Plan Review	\$ 75.00
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	\$1230.00 for the first \$100,000 plus \$6.94 for each additional \$1,000
\$500,000 to \$999,999.99	\$4005.00 for the first \$500,000 plus \$5.83 for each additional \$1,000
\$1,000,000 and Up	\$6943.00 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

## FY 2017 FEES

Drainage Review		
Commercial		Actual Cost Plus 10%
<i>Residential</i>	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

Residential, non Multi-Family, Construction		
Less than \$5,000		\$ 60.00
Less than \$10,000		\$ 65.50
\$10,000 to \$24,999.99		\$92.50 for the first \$10,000 plus \$7.14 for each additional \$1,000
\$25,000 to \$49,999.99		\$199.60 for the first \$25,000 plus \$5.16 for each additional \$1,000
\$50,000 to \$99,999.99		\$328.60 for the first \$50,000 plus \$3.58 for each additional \$1,000
\$5,000 to \$99,999		\$65.00 for the first \$1,000 plus \$5.60 for each additional \$1,000
\$100,000 to \$499,999.99		\$602.00 for the first \$100,000 plus \$3.40 for each additional \$1,000
\$500,000 to \$999,999.99		\$1960.00 for the first \$500,000 plus \$2.88 for each additional \$1,000
\$1,000,000 and up		\$3,400.00 for the first \$1,000,000 plus \$2.44 for each additional \$1,000
Residential Plan Review Fee		50% of Permit Fee

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

## FY 2017 FEES

Other/General Permits		
Fence (New/Repair)		\$ 50.00
Residential Re-Roof (Non-Structural)		\$ 50.00
House Moving		\$ 350.00
Addressing Fee		\$ 50.00
<i>Signs</i>	Application Fee	\$ 30.00
	Permit Fee	\$1.75 per sq.ft. 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
	Desireable Tree Removal/ Each	\$ 50.00
Garage Sales		\$ 15.00
Estate Sales		\$ 25.00
Special Events		\$ 75.00
Elevator	Commercial	\$ 60.00
	Residential	\$ 25.00

## FY 2017 FEES

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

## FY 2017 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
Minimum Fee		\$ 45.00
Re-Inspection Fee		\$ 52.00
Other		\$ 40.00

## FY 2017 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 100kBTU 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 2017 FEES

### Utilities

#### Water/Sewer Rates

##### *Monthly Minimum Charge – Based on Water Meter Size*

Meter Size	Base Water Rate	Base Sewer Rate
5/8 & 3/4 – Inch	\$ 6.25	\$ 6.50
1 – Inch	\$ 15.63	\$ 6.50
1 ½ - Inch	\$ 31.25	\$ 6.50
2 – Inch	\$ 50.00	\$ 6.50
2 ½ - Inch	\$ 75.00	\$ 6.50
3 – Inch	\$ 93.75	\$ 6.50
4 – Inch	\$ 156.25	\$ 6.50
6 – Inch	\$ 312.50	\$ 6.50
8 – Inch	\$ 500.00	\$ 6.50

##### *Volumetric Rates – Per 1,000 Gallons*

Volume Consumed	Base Water Rate	Base Sewer Rate
0 – 2,000	\$ 1.50	\$ 2.50
2,001 – 4,000	\$ 2.00	\$ 2.50
4,001 – 6,000	\$ 2.50	\$ 2.50
6,001 – 8,000	\$ 2.75	\$ 2.50
8,001 – 10,000	\$ 3.25	\$ 2.50
10,001 – 15,000	\$ 3.75	\$ 2.50
15,001 – 20,000	\$ 4.00	\$ 2.50
20,000+	\$ 4.50	\$ 2.50

##### *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
Sanatation Fee	\$ 20.51
Returned Check Fee	\$ 35.00
Recycling Bin	\$ 10.00
Roll of Garbage Bags	\$ 5.95
Excess Garbage Sticker	\$ 1.00



FY 2017

## Appendix D – Comprehensive Financial Management Policy Statement

## 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 & 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 & 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.



FY 2017

## Appendix E – Investment Policy

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 finance manager 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 insure the quality and capability of the City's investment officers making investment 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 that local government'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: Coastal Securities, Inc.; Duncan-Williams, Inc.; First Southwest Company; 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: \_\_\_\_\_

(Ord. No. 96-020, 3-18-1996; amended by Ord. No. 98-008)

**State law references:** Public Funds Investment Act, V.T.C.A., Government Code § 2256.001 et seq.



FY 2017

## Appendix F – City Council Priorities



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# City Council of the City of Bellaire, Texas **City Council Priorities**

As of June 20, 2016

**Date of Adoption: March 19, 2012**  
**Revised: June 20, 2016**

**A. RESIDENTIAL/COMMERCIAL SAFETY FOCUS AREA:**

**Statement:**

**The City Council of the City of Bellaire, Texas, is dedicated to providing a safe and secure community, as well as to enhance the quality of life, for its residents and corporate citizens.**

---

**It is a priority of this council to:**

- Ensure that the Bellaire public is fully aware that safety and security are the City's number one priorities.
- Ensure that the Bellaire Police and Fire Departments are provided the resources to remain fully staffed, equipped, trained and ready to respond to provide maximum protection to our citizens.
- Maintain effective community outreach and education programs in the Fire and Police Departments to ensure that citizens are informed and aware of programs and activities designed to enhance the safety of the public.
- Provide a forum for the public to provide feedback with respect to safety and security concerns.
- Examine the potential for developing new policies that will enhance the safety and security of the community.
- Develop a comprehensive community pathways plan and seek public input.

**B. PUBLIC INFRASTRUCTURE AND FACILITIES FOCUS AREA:**

**Statement:**

**The City Council of the City of Bellaire, Texas, is dedicated to ensuring that the existing public infrastructure and facilities are reviewed, evaluated, and maintained to the highest possible standard for its residents and corporate citizens and that the acquisition of new public infrastructure and facilities, if appropriate, will be considered with the best interests of Bellaire's residents and corporate citizens in mind.**

---

**It is a priority of this council to:**

- Proceed with the successor to the Rebuild Bellaire program with a focus on both local and regional drainage issues.
- Ensure that streets, sanitary and storm sewers, and water lines are constructed and maintained using state of the art methods and materials, and that infrastructure failure is analyzed to provide information for continual process improvement.
- Approve and build municipal buildings.

- Systematically replace failing waterlines.

#### **C. RESIDENTIAL AND RECREATIONAL FOCUS AREA:**

##### **Statement:**

**The City Council of the City of Bellaire, Texas, will take a proactive role in the long-term development of cultural and recreational areas and implementation of community character enhancements to ensure that Bellaire is the most desirable city in the area.**

---

##### **It is a priority of this council to:**

- Support and implement Parks Master Plan.
- Remain sensitive to and address commercial/institutional impact on adjacent residential areas.
- Develop, approve, and execute a citywide beautification plan.
- Encourage improvement in the business and residential areas of the City.

#### **D. BUDGET AND FINANCE FOCUS AREA:**

##### **Statement:**

**The City Council of the City of Bellaire, Texas, is dedicated to ensuring the continued development of sound fiscal policies and effective budget oversight.**

---

##### **It is a priority of this council to:**

- Evaluate costs vs. benefits of all City services and programs.
- Maintain competitive employee salary and benefits plan.
- Proactively protect city's AAA bond rating.
- Proactively protect City's asset value.
- Proactively pursue refunding opportunities for existing bond issuances.

**E. COMMERCIAL REDEVELOPMENT FOCUS AREA**

**Statement:**

**The City Council of the City of Bellaire Texas is dedicated to proactively seeking ways to enhance economic viability of the Bellaire business community in concert with the Comprehensive Plan, as approved and adopted on November 16, 2009**

---

**It is a priority of this council to:**

- Draft and adopt ordinances to facilitate the implementation of the Comprehensive Plan.
- Encourage new business development; facilitate business expansion and provide a diverse basis of business opportunities for residents.
- Continue proactive dialogue with the business community.
- Remain sensitive to and address commercial/institutional/municipal impact on adjacent residential areas.
- Continue to recognize the benefits of healthy residential development.
- Look for opportunities to improve the appearance of the downtown area.



FY 2017

## Appendix G – Budget Ordinance

**ORDINANCE NO. 16-054**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BELLAIRE, TEXAS, ADOPTING THE FY 2017 PROPOSED BUDGET FOR THE CITY OF BELLAIRE, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016, AND ENDING SEPTEMBER 30, 2017, AND APPROPRIATING THE SEVERAL SUMS SET UP THEREIN TO THE OBJECTS AND PURPOSES THEREIN NAMED BY:**

**1) A RECORD VOTE TO ADOPT FY 2017 BUDGET**

**AND TO**

**2) VOTE TO RATIFY THE TAX INCREASE REFLECTED IN THE BUDGET.**

**WHEREAS**, the proposed budget, appended hereto as "Appendix A," for the fiscal year beginning October 1, 2016, and ending September 30, 2017, (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 year from all of the various sources, and the projects, operations, activities, and purchases proposed to be undertaken during the 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 hearing was caused to be given by the City Council and said notice was published in the *Southwest News* on Tuesday, July 26, 2016, and Tuesday August 9, 2016 and was duly held on Monday, August 15th, 2016, according to said notice; **NOW, THEREFORE**,

**BE IT ORDAINED BY THE CITY COUNCIL OF THE  
CITY OF BELLAIRE, TEXAS:**

1. THAT the budget of the City of Bellaire, Texas, for the fiscal year beginning October 1, 2016, and ending September 30, 2017 appended hereto as "Appendix A," 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 current fiscal year (2017) and notice of said hearing was caused to be given by the City Council and said notice was published in the *Southwest News* on Tuesday, July 26, 2016, and Tuesday August 9, 2016 and was duly held on Monday, August 15th, 2016, 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 hearing having been concluded.

4. THAT the budget of the City of Bellaire, Texas, appended hereto as "Appendix A," for the fiscal year beginning October 1, 2016, and ending September 30, 2017, and the same is hereby, in all respects, finally approved and adopted by record vote and a vote made to ratify the tax increase in the

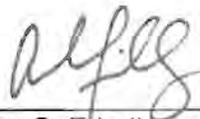
attached document is hereby filed with the City Clerk of the City of Bellaire, Texas.

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 7-0 vote of the City Council of the City of Bellaire, Texas, this, the 19<sup>th</sup> day of September, 2016.

(SEAL)



Andrew S. Friedberg, Mayor  
City of Bellaire, Texas



  
Tracy L. Dutton, City Clerk  
City of Bellaire, Texas

APPROVED AS TO FORM:



Alan P. Petrov, City Attorney  
City of Bellaire, Texas

Ord. No. 16-054



FY 2017

## Appendix H – Tax Rate Ordinance



**ORDINANCE NO. 16-061**

**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 2016 (FISCAL YEAR BEGINNING OCTOBER 1, 2016, AND ENDING SEPTEMBER 30, 2017), 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 2016, an ad valorem tax of **\$0.3874 cents 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:

<b>\$0.2551</b>	<b>General Fund</b> (For the purpose of paying maintenance and operations expenditures)
<b>\$0.1323</b>	<b>Debt Service Fund</b> (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 TOTAL TAX RATE WILL EFFECTIVELY BE RAISED BY 5.70 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY (\$5.00).

4. 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 2016 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 17<sup>th</sup> day of October, 2016.

(SEAL)

ATTEST:

  
Tracy L. Dutton, TRMC  
City Clerk

SIGNED:

  
Andrew Friedberg, Mayor

APPROVED AS TO FORM:

  
Alan P. Petrov, City Attorney



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FY 2017

## Appendix I – Operating Indicators by Function

**CITY OF BELLAIRE, TEXAS**  
**OPERATING INDICATORS BY FUNCTION**  
**Last Ten Years**

Function / Program	Fiscal Year			
	2006	2007	2008	2009
<b>Police</b>				
Arrests	2,470	2,222	1,641	1,630
Accident reports	731	740	647	716
Citations	9,022	8,090	8,636	4,707
Offense reports	2,012	1,450	1,388	1,149
Calls for service	39,279	35,946	38,994	30,618
<b>Fire</b>				
Emergency responses	1,880	2,053	2,042	1,915
Fire incidents	36	11	58	47
Average response time	3:00	3:55	3:47	3:45
<b>Water</b>				
New accounts	1,032	944	802	671
Source:				
Surface water	58%	58%	57%	50%
Well water	42%	42%	43%	50%
Average daily consumption (millions of gallons)	3.060	2.730	2.944	3.170
Number of million gallons of surface water pumped	600.460	612.550	612.640	575.799
Number of million gallons of well water pumped	518.260	476.361	460.038	566.334
Total consumption (millions of gallons)	1,118.720	1,078.911	1,072.678	1,142.433
Peak daily consumption (millions of gallons)	3.632	6.643	6.563	6.228
<b>Sewer</b>				
Average daily sewage treatment (millions of gallons)	1.301	1.347	1.222	1.445
Total consumption (millions of gallons)	474.865	491.650	446.356	527.352
Peak daily consumption (millions of gallons)	2.862	5.122	6.599	3.965

Source: Various City departments

Fiscal Year					
2010	2011	2012	2013	2014	2015
1,080	1,147	1,114	908	1,042	1,026
614	663	636	556	628	786
5,078	6,854	4,974	4,796	4,443	3,953
989	1,011	627	841	1,110	1,021
29,903	33,815	33,133	28,713	31,570	29,793
1,782	1,962	1,948	1,905	2,057	2,019
52	45	40	49	39	29
1:40	4:11	4:06	4:05	4:06	4:13
747	763	701	769	668	639
52%	58%	56%	47%	58%	48%
48%	42%	44%	53%	42%	52%
3.022	3.577	3.434	3.227	2.777	2.842
561.480	755.293	767.591	549.190	586.787	502.745
519.013	547.500	485.734	628.581	426.920	534.453
1,080.493	1,302.793	1,253.250	1,177.771	1,101.371	1,037.198
5.504	7.210	5.862	6.214	7.809	8.654
1.760	1.620	1.624	1.440	1.572	1.451
642.400	591.475	592.760	525.907	568.334	529.434
6.600	5.600	5.800	3.800	2.200	4.600



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FY 2017

## Appendix J – Capital Asset Statistics by Function

**CITY OF BELLAIRE, TEXAS**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
 Last Ten Years

Function / Program	Fiscal Year			
	2006	2007	2008	2009
<b>Police</b>				
Stations	1	1	1	1
Patrol units	8	8	8	8
Fire stations	1	1	1	1
<b>Other public works</b>				
Streets (miles - centerlines)	67	67	67	67
Streetlights	918	918	918	918
<b>Parks and recreation</b>				
Parks	12	12	12	12
Parks acreage in City limits	31.4	31.4	31.4	31.4
Aquatics facilities	2	2	2	2
Baseball / softball diamonds	3	3	3	3
Tennis courts	7	7	7	7
Recreation center	1	1	1	1
Houston Independent School District licensed fields	4	4	4	4
Houston Independent School District acreage	15	15	15	15
<b>Water</b>				
Water mains (miles)	73	73	73	73
Fire hydrants	760	760	760	760
Storage capacity (millions of gallons)	4.23	4.23	4.23	4.23
<b>Sewer</b>				
Sanitary sewers (miles)	72	70	70	70
Storm sewers (miles)	40	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

Fiscal Year						
2010	2011	2012	2013	2014	2015	
1	1	1	1	1	1	1
8	8	8	8	8	8	8
1	1	1	1	1	1	1
67	67	67	67	67	67	67
925	925	925	925	1,017	1,061	
12	12	12	12	14	15	
31.4	31.4	36.4	36.4	46.4	51.0	
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	760	760	
4.23	4.23	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	



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FY 2017

## Appendix K – Bonds for Better Bellaire 2016



## Bond Election 2016

# Bonds for Better Bellaire 2016

On November 8, 2016, the City of Bellaire will hold a bond election to allow residents to vote on the funding mechanism for three separate propositions.

### **Proposition 1 – Streets, Drainage and Sidewalks**

**\$24.00 million**

- This program will continue the work of the Bellaire Millennium Renewal (2000) and Rebuild Bellaire (2005) bond programs to design and construct streets and drainage systems with sidewalks on at least one side of the street
- Projects will address replacement of streets and drainage systems in order to reduce the occurrence of flooding and improve street conditions
- Streets and drainage systems to be replaced are identified based upon relative priority as determined by condition

### **Proposition 2 - New Municipal Buildings**

**\$5.60 million**

- Includes new city hall/civic center and police/municipal court building
- Maintains campus approach to Bellaire Town Square (Bellaire-Zindler Park)
- Allows for long range plans for a new library to be incorporated
- Supports desires expressed by citizens in multiple public meetings, including building locations and overall site planning
- Developed with guidance from two citizens' ad hoc advisory committees which address layout, adjacencies, and design aesthetics
- Allows larger and improved police work and training spaces and accommodates construction cost escalation

### **Proposition 3 - Water and Wastewater Improvements Program**

**\$24.38 million**

- The advanced age and deterioration of water lines, meters, and facilities has led to a decrease in the overall efficiency of the system and rising maintenance costs
- Over 40% of utility lines are between 40 and 70 years old, 67% of water meters are over 15 years old, and the wastewater treatment plant is over 40 years old
- Water lines scheduled for upgrade are those identified as the most critically in need of replacement
- System and financial efficiency will be improved with upgrades to the wastewater treatment plant and the replacement of water meters and aging water and wastewater lines

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[www.bellairetx.gov/bonds2016](http://www.bellairetx.gov/bonds2016)



## Program Background

Over the last century Bellaire residents have suffered from numerous severe storms. Recent major storms, such as the 2015 Memorial Day event and the 2016 Tax Day event, continue to highlight the need for proactive drainage improvements that go beyond a typical storm event (commonly referred to as a 2-year storm event). Additionally, the City must consider issues outside our city limits which negatively impact citizens when a flood event occurs, such as the limited capacity of Brays Bayou.

Ongoing engineering studies have identified streets in need of rehabilitation, and some are beyond maintenance and in need of reconstruction. The 2013 Pavement Assessment categorized approximately 70 lane miles (44% of the City's total roadways) of Bellaire streets as unacceptable.

A condition assessment and inventory of sidewalks was completed in 2013 to determine the location of gaps in the City's sidewalk network. Within block lengths that include portions of sidewalks, approximately 30,000 linear feet of sidewalk gaps were identified. This study did not include gaps on street block lengths without sidewalks.

## Basis for Program

The program will continue the City's practice to design and construct streets and drainage concurrently in one project with sidewalks to be installed on at least one side of the street. Prioritization of streets will be based on adequacy of the existing drainage system, the pavement condition, the lots served by street reconstruction and drainage improvements, traffic, and open ditch systems.

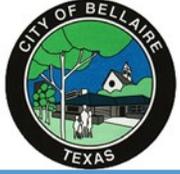
## Proposed Budget

The total budget for replacing streets, drainage and sidewalks is \$24.00 million. Over 3-4 years, \$24.00 million has been allocated to cover street replacement projects with drainage and sidewalk improvements included.

## Proposed Schedule

Design of the first project will begin once funding is received and construction will follow thereafter. Approximately one street/drainage/sidewalk project for multiple locations can be anticipated. Affected residents will be notified prior to each project's commencement.

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## Project Background

The New Municipal Buildings Project maintains the City's long-standing campus approach to civic buildings. The construction of the new city hall/civic center and police/municipal court facilities are included in this project.

In November 2013, Bellaire residents voted to support an \$11.00 million General Obligation Bond to finance the design and construction of the new municipal buildings: city hall, civic center, police station, and municipal courts. Responding to continued input from Bellaire citizens, City Council adjusted the original site plan and reconfigured the location and compatibility of the buildings and services.

## Basis for Project

The configuration of the new two-story facilities will improve Bellaire citizens' access to services while enhancing the overall appearance of the campus. The senior activities program will be provided new and improved facilities which will be available for numerous program offerings. Customers of Development Services and Utility Billing will conduct business in a new centralized area. The new facilities will include publicly accessible meeting rooms, including the City Council chambers and civic center. The new police station includes spaces for enhanced officer training, investigative capacity, evidence management, and many other components that will have a positive impact on the provision of police services. The municipal court facility will provide for orderly jury assembly, improved management of the prosecutorial process, and increased interaction regarding warrant files.

## Proposed Budget

Total supplemental funding needed to complete this phase of the New Municipal Buildings Project is estimated to be approximately \$5.60 million, of which \$3.83 million is due to inflation, rising construction costs, and additional space requirements as a result of reconfiguring the building locations in response to public input. The other \$1.77 million is necessary to cover the additional space and security needs of the police station. This supplemental funding will add to already approved funds to create a total project budget:

\$11,000,000	– authorized but unissued authority from November 2013
\$1,560,000	– authorized but unissued authority from November 2005
<u>\$5,600,000</u>	– <u>proposed authority from November 2016</u>
\$18,160,000	– total project budget

## Proposed Schedule

The construction design phase for the New Municipal Buildings Project is scheduled for completion by the end of 2016. Once permitting, bidding, and contract award is completed, construction will begin in early 2017. Construction is estimated to take 19 months with occupancy of both the city hall/civic center and the police/municipal court buildings slated for late 2018.

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## Program Background

The City's water and wastewater systems include approximately 70 miles of underground water lines, 65 miles of wastewater lines, 7,600 water meters, and a wastewater treatment plant. Within this infrastructure, 38% of the water lines are 50 to 70 years old, 3% of the wastewater lines are over 40 years old, 67% of the water meters are over 15 years old, and the wastewater treatment plant is over 40 years old.

## Basis for Program

The April 20, 2015, Wastewater Collection System and Water Distribution System Report stated, "approximately 52,000 feet (9-10 miles) of the older water lines have been identified as needing replacement in the near future." These water lines are critical due to the frequency of service interruptions and a disproportionate amount of maintenance required. In the same report, approximately 10,000 feet (1-2 miles) of wastewater lines for future improvements were identified.

Water meter age leads to a degradation of meter accuracy. Of the 7,600 meters, 67% are over 15 years old. The aging meter inventory has led to approximately 15% of current water usage not being billed.

The wastewater treatment plant was constructed over 40 years ago and various systems within the plant do not function as designed due to aging and non-functioning components. The proposed improvements will leverage new efficiencies and energy savings that will offset their cost.

## Proposed Budget

The total budget for design and construction costs is \$24.38 million. An allocation of \$11.00 million is for water lines, and \$580,000 for wastewater lines. The budget for water meter installation and improvements to the wastewater treatment plant is \$12.8 million, which is a performance based project. A performance project is one in which the efficiencies and cost savings to be generated are guaranteed by a contract. Additionally, a reduction in operational and energy costs will create a return on investment over the life of the improvements. This project will be revenue neutral over time and the replacement of new water meters will create new revenues.

## Proposed Schedule

Design will begin once funding is received and construction will follow thereafter. Approximately one project per year which will include multiple locations can be anticipated for water and wastewater lines over the next 3-4 years. Residents in affected areas will be notified prior to each project's commencement. The design for the improvements to the wastewater treatment plant has been completed. The project, including the installation of new water meters, is anticipated to be completed within 15 months once funding is received.

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**Bond  
Election  
2016**

**Financial Information**

**Total Bond Proposal**

\$53.98 million broken down as follows:

- Streets, Drainage and Sidewalks \$24.00 million.....*proposition #1*
- New Municipal Buildings \$5.60 million.....*proposition #2*
- Water and Wastewater Improvements Program \$24.38 million.....*proposition #3*

**Current Debt Carried by the City**

The City will have \$77.30 million in principal outstanding at the end of Fiscal Year 2016, of which it is estimated that less than \$5.70 million is being supported by transfers from the City’s Enterprise Fund. It is also estimated that \$24.38 million of the proposed 2016 Bond Election will be supported by transfers from the City’s Enterprise Fund.

**Impact to the Residents**

FY 2016 debt rate is \$0.1304 and the proposed debt rate for FY 2017 is \$0.1323, which equates to approximately a \$15 increase annually per household in debt related property taxes based on an average taxable value assessed at \$778,442. FY 2018 will increase approximately \$65 while FY 2019 will decrease around \$10 annually. FY 2020 will increase approximately \$16 and rounding out our five-year fiscal forecast, FY 2021 will decrease approximately \$26 per household.

**Projected Outstanding City Debt**

	Existing Debt		Proposed Debt		Total Debt
	<i>Tax Supported</i>	<i>Enterprise</i>	<i>Tax Supported</i>	<i>Enterprise</i>	
FY 2016	\$71,540,266	\$5,769,734			\$77,310,000
FY 2017	\$67,667,083	\$5,302,917	\$27,160,000	\$16,125,000	\$116,255,000
FY 2018	\$64,041,616	\$4,868,384	\$33,589,158	\$18,835,842	\$121,335,000
FY 2019	\$60,591,806	\$4,433,194	\$40,793,334	\$23,066,666	\$128,885,000
FY 2020	\$57,009,450	\$3,980,550	\$39,782,873	\$22,407,127	\$123,180,000
FY 2021	\$53,310,417	\$3,514,583	\$38,526,270	\$21,593,730	\$116,945,000

**Bonds for Water and Wastewater Improvement Debt Will Not Affect Tax Rates**

Funding for the system improvements will come from water and wastewater revenues and identified efficiency savings which are included in the FY 2017 proposed budget. There will be no impact to Bellaire residents’ tax rate as a result of funding for water and wastewater improvements.

**Impact on the Debt Service Forecast**

The maximum annual increase to debt service on the proposed \$66.54 million bond issuances (of which \$12.56 million is from the prior 2005 & 2013 bond elections, authorized but as-yet unissued) is approximately \$3.90 million and occurs in FY 2026. The debt rate associated with year 2026 is \$0.1219, which is lower than the current debt rate, and is a direct result of estimated annual growth in assessed valuations.



## Bond Election 2016

# Voter Resources

### Learn More About These Projects

Visit [www.bellairetx.gov/bonds2016](http://www.bellairetx.gov/bonds2016) to learn more.

Questions can be emailed to [bonds@bellairetx.gov](mailto:bonds@bellairetx.gov)

### Voting Information

October 11, 2016	Last Day to Register to Vote
October 24, 2016	First Day of Early Voting
November 4, 2016	Last Day of Early Voting
November 8, 2016	Election Day

To find out your precinct and voting location, please visit: [www.harrisvotes.com](http://www.harrisvotes.com)

### Attend a Public Presentation

*(Dates are subject to change)*

September 13, 2016	Planning and Zoning Commission
September 14, 2016	Cultural Arts Board Environmental and Sustainability Board
September 15, 2016	Board of Adjustment
September 21, 2016	Parks Advisory Board
September 22, 2016	L.I.F.E. Advisory Board
September 28, 2016	Building and Standards Commission

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