



2022-2023

OPERATING AND CAPITAL ADOPTED ANNUAL BUDGET

Adopted 8-15-22

City of Hewitt, Texas
COUNCIL & STAFF
Annual Budget FY 2022 - 2023

CITY COUNCIL

	Steve Fortenberry Mayor	
Michael Bancale Mayor Pro-Tem	Dr. Erica Bruce Council Member	Johnny Price Council Member
Bob Potter Council Member	Charles D. "Charlie" Turner Council Member	Johnny Stephens Council Member

CITY STAFF

	Everett "Bo" Thomas, ICMA-CM City Manager	
Jonathan Christian Fire Chief, CFE, FSCEO	Lydia Lopez, TRMC, CMC City Secretary	James Devlin, ILEA-SEL Chief of Police
Kevin Reinke Utilities Director	Scott Coleman General Services Director	Tuck Saunders Assistant Chief of Police
Waynette Ditto, MLS Library Director	Tracy Lankford Community Development Director	Jessica Higgins, MSHRM, IPMA-CP Human Resources
Mike Dixon City Attorney	Lee H. Garcia, CPA, CGFO Finance Director	Miles Whitney City Engineer

"This budget will raise more revenue from property taxes than last year's budget by an amount of \$897,541 which is a 14.7% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$333,726."

The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:

Mayor - Steve Fortenberry -- Yes	Council Member - Bob Potter -- Yes
Mayor Pro-Tem - Michael Bancale -- Yes	Council Member -- Charlie Turner -- Yes
Council Member - Dr. Erica Bruce -- Yes	Council Member - Johnny Stephens -- Yes
Council Member - Johnny Price -- Yes	

The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

a. The Property Tax Rate Adopted This Year: \$.540102	e. Adopted Debt Tax (I&S) Rate: \$.208484
b. The No New Revenue Tax Rate: \$.489224	f. Adopted Maintenance & Operations Tax Rate: \$.331618
c. The NNR Maintenance & Operations Tax Rate: \$.317091	g. De Minimis Rate: \$.564112
d. The Voter Approval Tax Rate: \$.545235	h. The Prior Year Tax Rate: \$.540102

The total amount of outstanding municipal debt obligations:	\$56,430,950



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Hewitt
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

The Government Finance Officer's Association (GFOA) of the United States and Canada presented an award of Distinguished Presentation to the City of Hewitt for its annual budget for the fiscal year beginning October 1, 2021. In order to receive this award a governmental unit must publish a budget document that meets the program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. This award is valid for a period of one year only. We believe our current budget conforms to program requirements and are submitting it to GFOA to determine its eligibility for continued award.

Table of Contents

Adopted Budget Cover	1
City Council & Staff	2
Distinguished Budget Presentation Award	3
Table of Contents	4-7
How To Read This Document	8

INTRODUCTORY SECTION 9-10

City Manager Letter	11-13
Priorities & Issues	14
Strategy Map	15
Strategic Plan Identification	16
Long-Term Planning - Link to the Annual Budget	16
Comprehensive Plan 2022 - Seven Long-Term Goals	17-19
City Organization Chart	20
Budget Process	21
Council Meeting Information	22
The Budget Process	23
Budget Calendar	24-25
New Debt Calendar	26
The Capital Budget Process	27
User Information	28
Location	29
Fast Facts	30-31
Hewitt History	32-35

BUDGET SUMMARY SECTION 36

Budget Summary Section	37
Budget Summaries - All Funds & Operating Funds	38
Fund Structure	39
Entity-Wide Matrix of Fund and Departments	40
All Funds Summary Section	41
All Funds Matrix	42
All Funds Summary of Sources & Uses over 3 Years	43
All Funds Revenue & Expenditures by Fund Type	44
Operating Funds Summary Section	45
Operating Funds Narrative - Overall View	46-49
Operating Funds - Three Year Comparison	50
Operating Funds - Revenue Summary	51
Operating Funds - Expense Summary	52

FINANCIAL SECTION	53-54
Department Descriptions - General and Utility Funds	55-56
GENERAL FUND	57
General Fund Projection by Category	58
General Fund BUDGET - Revenue and Expenditures by Department	59
General Fund - 3 Year Summary of Sources & Uses	60
General Fund - 5 Year Forecasting	61
GENERAL FUND REVENUE	62
General Fund Revenue	63
General Fund Revenue Narrative	64-67
GENERAL FUND EXPENDITURES	68
General Fund Expenditures by Department	69
General Fund Expenditures by Type with Charts-3 Year Comparison	70
General Fund Departments	71
Police Department	72-77
Administration	78-81
Patrol	82-85
Criminal Investigation Division	86-89
Communications	90-93
Animal Control	94-97
Code Enforcement	98-101
General Services Department	102-107
Parks	108-111
Streets	112-115
General Services	116-119
Fire Department	120-125
Hewitt Public Library	126-132
Administration	133-138
Community Development	139-144
Finance Department	145-150
Municipal Court	151-156
Human Resources	157-163
Debt Service	164-165
UTILITY FUND	166
Utility Fund Revenue and Department Descriptions	167
Utility Fund Projection by Category	168
Utility Fund BUDGET - Revenue & Expenses by Department	169
Utility Fund - 3 Year Summary of Sources & Uses	170
Utility Fund - 5 Year Forecasting	171
UTILITY FUND REVENUE	172
Utility Fund Revenue - Chart	173
Utility Fund Revenue Narrative	174-176

UTILITY FUND EXPENSES	177
Utility Fund Expenses by Type by Department	178
Utility Fund Expenses by Type with Charts-3 Year Comparison	179
Utility Fund Expense Narrative	180-182
Utility Fund Departments	183
Maintenance Department	184-188
Administration	189-191
Utility Billing	192-197
Debt Service	198-199
SPECIAL REVENUE FUNDS	200
Drainage Fund	201
Drainage Fund Revenue & Expenses	202-203
Hotel Fund	204
Hotel Fund Revenue & Expenses	205
CLFRF Fund	206
CLFRF Fund Revenue & Expenses	207
PEG Fund	208
PEG Fund Revenue & Expenses	209
CSF Fund	210
CSF Fund Revenue & Expenses	211
CAPITAL PROJECT FUNDS	212
Capital Outlay Narrative	213
Capital Outlay - Short Term Financing Items	214
Capital Projects - Forecasting Unfunded Projects	215
General Fund Capital Projects Fund-CO Series 2022	216
General Fund Capital Projects Fund-CO Series 2017	217
Utility Fund Capital Projects Fund	218
SUPPLEMENTAL SECTION	219
TAX INFORMATION	220
Ad Valorem Tax Information	221
Ad Valorem Tax Revenue Calculation	222
Additional Tax Information	223
Tax Appraisor's Certified Values	224-229
Tax Assessor's Calculation of Tax Rates	230-239
DEBT INFORMATION	240
Bonded Debt Overview	241
Outstanding Long-Term Debt	242
Outstanding Long-Term Debt Charts	243
Total Debt Outstanding Detail, Principal and Interest by Year and Issue	244-245
Schedule of Debt Servicing-General Fund	246
General Fund -Schedule of Long Term Debt	247
General Fund -Schedule of Short Term Debt	248
Schedule of Debt Servicing-Utility Fund	249
Utility Fund - Schedule of Long Term Debt	250
Utility Fund - Schedule of Short Term Debt	251

Schedule of Debt Servicing-Drainage Fund	252
Drainage Fund -Schedule of Short Term Payable	253
Individual Debt Schedules	254-264
2010 Combination Tax & Revenue Certificate of Obligation	255
2012 Combination Tax & Revenue Certificate of Obligation	256
2013 Combination Tax & Revenue Certificate of Obligation	257
2013 General Obligation Refunding Bonds	258
2014 Combination Tax & Revenue Certificate of Obligation	259
2015 General Obligation Refunding Bonds	260
2016 Combination Tax & Revenue Certificate of Obligation	261
2016B Combination Tax & Revenue Certification of Obligation	262
2017 Combination Tax & Revenue Certificate of Obligation	263
2022 Combination Tax & Revenue Certificate of Obligation	264
ORDINANCES	265
Ordinance Adopting Tax Roll	266-269
Ordinance Adopting Tax Rate	270-272
Resolution on Master Fee Schedule	273-274
Master Fee Schedule	275-286
Ordinance Adopting Budget	284-286
PERSONNEL INFORMATION	287
Staffing Plan	288-289
Positions and Grades	290
Salary Schedule	291
Police Department Civil Service Step Pay Plan	292
Fire Department Step Pay Plan	293
ADDITIONAL USER INFORMATION	294
Financial Management Policies	294-303
Significant Accounting Policies	304-305
GLOSSARY	306
Glossary	307-314
APPENDIX A-STRATEGIC PLAN 2022-2028	315-357

City of Hewitt, Texas
HOW TO READ THIS DOCUMENT
Annual Budget FY 2022 - 2023

You are holding the City of Hewitt Budget for the Fiscal year beginning October 1st and ending September 30th. This document has been specially prepared to help you, the reader, learn of the issues affecting the Hewitt community. Many people believe that a city budget is only a financial plan. Although you can learn much of the City's financial position, the budget document has been designed to serve other functions as well.

The budget is a policy document as it presents major policies that guide the City. The budget also is an operational guide that give the public, elected officials and City staff information pertaining to the production and performance of individual city departments. The budget is designed as a communication device; Information is conveyed verbally and graphically in a way that should be easily understood even by persons unfamiliar with the City.

The Budget Document Format

The Budget Document is divided into four major sections: Introductory, Budget Summary, Financial Operational, and Supplemental Information. There is a forward to each section that includes an explanation of the documents presented in that particular section.

INTRODUCTORY SECTION

The Introductory Section contains the Explanation of the Documents, followed by the City's Strategic Direction: Vision, Mission and Values Statements leading into Hewitt's Long Term Planning Process and distilling into Council's Goals and Objective for the City. The City Manager's letter addressed to the City Council explains the major policies and issues that affected the development of the current budget. This section also describes a synopsis of the City's major projects.

BUDGET SUMMARY SECTION

The Budget Summary Section provides further details on individual funds including the General Fund, the Enterprise Fund and the Capital Projects Funds.

FINANCIAL OPERATION SECTION

The Financial Operation Section describes various aspects of the City's organizational structure as well as fund and department group information. The City uses the fund method of accounting. A fund is a unit that tracks the application of public resources. For example, the Utility Fund is designed to keep track of revenues and expenses in the utility departments.

Most reader's interest is in the General Fund, which is comprised of operations including Police and Fire Services, Streets and Parks Services, the Hewitt Public Library, Planning and Community Development and General Government Administration.

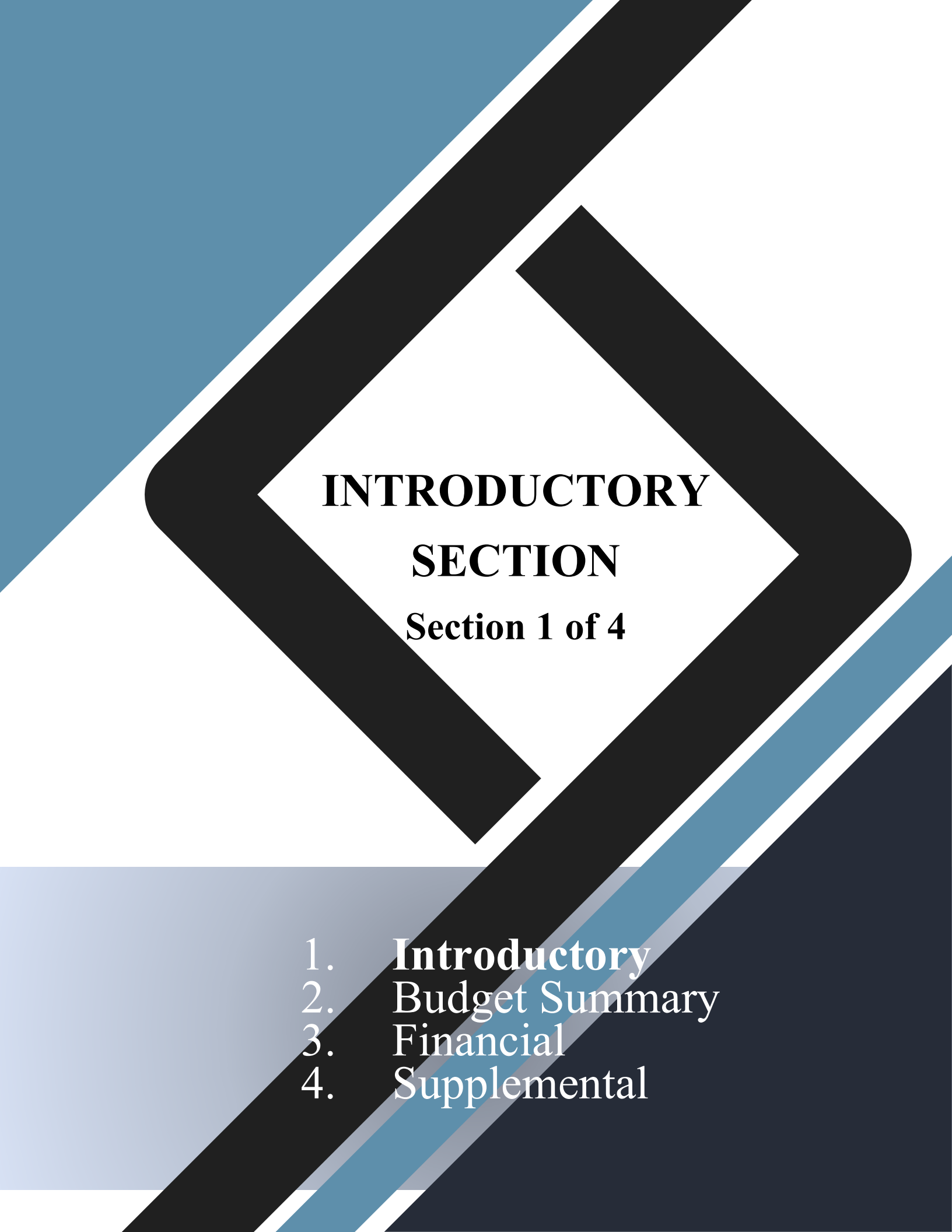
Financial statements are provided for each fund. The financial statement shows the beginning balances, revenues, expenditures, and ending balances for that year. Accompanying the statements are narratives and graphs that describe the major features of a particular fund. Within each fund there may be one or more departments that describe the makeup of each fund.

Each fund is presented with a mission statement, a brief synopsis of the key departmental increases or decreases, and a listing of the unit's accomplishments for the fiscal year. Selected performance measures for each department are present. The funding for each department, as well as the unit's staffing, are summarized.

SUPPLEMENTAL SECTION

Finally various attachments are presented towards the back of the document. The Supplemental Section includes further information on Property Tax, Debt, Ordinances, Personnel, and the Glossary.

The goal of management is to continue the best possible service to the readers of the City Budget. We are thankful for the guidance given by City Council and the work provided by Department Heads in composing this budget.



INTRODUCTORY SECTION

Section 1 of 4

1. **Introductory**
2. **Budget Summary**
3. **Financial**
4. **Supplemental**



Strategic Direction

HEWITT

TEXAS

June 24, 2022

To: Honorable Mayor and Council
 From: Bo Thomas, City Manager
 Subject: FY 2022-2023 Proposed Annual Budget

Mayor and Council,

I am pleased to submit for your consideration Hewitt's proposed budget for the fiscal year 2022-2023. Please keep in mind, that this is a proposed budget, and not all numbers; both revenue and expenditure, are final. We should receive our Certified Values by July 25, 2022. Nevertheless, this proposed budget is balanced.

FY 2022-2023 revenues have been forecasted conservatively and this budget attempts to address many of the items that were presented by Department Directors during our Strategic Planning update sessions. While you review the numbers, please note that in the General Fund revenues exceed expenses by \$86,571 for the twelve (12) month period and Utility Fund expenditures exceed revenues by \$119,090 for the twelve (12) month period. The short-term deficit is covered by unrestricted fund balances less any ninety (90) day reserve requirements. Estimated ending fund balances as of September 30, 2022, are projected at \$4,194,627 for the General Fund and \$3,905,126 for the Utility Fund. Both of these balances are LESS any of our ninety (90) day reserve requirements.

In addition, regarding the Utility Fund; when the cost-of-service study and rate recommendation was presented by Dan Jackson of Willdan, a deficit was projected for 2022 of \$53,127. At the time of the study, the following items were not considered:

- 5% COLA and 2% step increase for employees. Only 3% was forecast
- A new \$50,000 line item for contingency (Future claims)
- Initiating meter MIU replacements this fiscal year

Also, the only revenue increases forecasted in the current projections are for the \$1 water base charge and \$1 sewer base charge. Nothing was forecast for volumetric increases in revenue.

This transmittal memo will help you readily identify items of importance, priority, and concern regarding maintenance, operation, capital improvements, capital outlay, and their respective funding sources. Therefore, I would like to simply identify some key facts regarding this budget that I believe are important to you:

- This budget is prepared using the same tax rate of \$0.540102 (M&O \$0.339947, I&S \$0.200155)
- Ad Valorem tax revenue projected increase is \$927,541 (\$200,000 less than the Preliminary estimate)

- Of the \$927,541 revenue increase, \$313,834 is from new construction
- Sales tax adjustment to property tax equals \$0.092920
- “One penny” equals approximately \$127,951 in property tax revenue
- All funds are balanced and maintain a ninety (90) day reserve
- Proposed personnel wage increases include a 5% COLA and 2% step increase
- Employee benefits, medical insurance increased 5% while TMRS increased by 0.55%
- Staffing plan full-time equivalent employees increased by 3.25 to 109 full-time employees. In FY 2018-2019 that number was 105.5 full-time employees (Since 2020, we have added 2 Police Officers, 2 Dispatchers, 1 Street and 1 Parks)

With this information being the foundation of the budget, let’s move into some more specific items and let’s address items in the budget specifically from the Strategic Plan:

- Library Trailer (\$40,000) and 1 PT Library Cataloger (\$15,181)
- Police one (1) new dispatcher position (\$56,042) and two (2) new officer positions (\$148,606)
- Motorola Watchguard Vehicle and Body Camera System \$83,726 (Motorola to finance over five years totaling \$295,742)
- Parks - Warren Park hike and bike trail \$2,500
- Streets – Street Planer and Skid Steer Grader \$45,000
- Streets Slurry Seal \$125,000
- Drainage Curb repair and replacement \$25,000, miscellaneous improvements \$30,000
- Utility Water Meter MIU replacement program (multi-year) \$60,000
- Utility Wastewater Inflow/Infiltration program (multi-year) \$80,000

Now we can transition to Capital Outlay, both that will be short-term financed; as well as those that are directly funded in this fiscal budget:

SHORT-TERM FINANCED:

- \$234,537 three (3) Chevy Tahoe’s Police
- \$41,767 one (1) 20’ Shredder and one (1) ROW Mower Drainage
- \$40,000 Library Trailer

OTHER CAPITAL OUTLAY:

- \$9,375 Four (4) Desktop computers Police Dept.
- \$2,800 S2n Crime Scene Barrier Police Dept.
- \$14,550 Mechanic Equipment General Services Dept.
- \$3,000 Replacement Radio/Computer Fire Dept.
- \$8,000 Computer replacements Library
- \$7,100 One (1) Emergency Management Radio Community Development Dept.
- \$4,000 One (1) Computer replacement Finance Dept.

Finally, we can discuss ongoing Capital Projects. The below projects are funded by remaining Certificates of Obligation:

- \$553,171 East Warren Road improvements

- \$316,973 East Warren Road utility improvements
- \$95,252 projected remaining funds in Fund 18 for miscellaneous General Fund projects
- Funds 15 and 25 have been spent with no remaining funds

Needless to say, this is a very full and robust budget. Hewitt has been fortunate this last couple of years to grow the General Fund balance by some \$2,000,000 plus. So even with all the items in this budget, we are still projecting an ending General Fund balance on September 30, 2023, LESS ninety (90) day reserve requirements of \$4,194,627. In the Utility Fund, the projected ending fund balance on September 30, 2023, LESS ninety (90) day reserve requirements of \$3,905,126. While this balance may seem substantial, it really highlights the need for slight adjustments to water/sewer rates in light of planned future improvements and water demand.

Again; as with past budgets, I am attempting to keep this as clean and easy to read as possible. I hope this format is helpful to you and by all means, please feel free to contact me with any questions. Also, I want to formally thank the Council for the opportunity to lead this organization in this tremendous community. Please remember, this is a living, breathing, and working document that is early in its process of development. Thank you for your consideration.

Respectfully,



Bo Thomas
City Manager

**CITY OF HEWITT, TX
PRIORITIES & ISSUES
ANNUAL BUDGET FY 2022-2023**

PRIORITIES

In March of this year, which may seem like a lifetime ago, the City Council held a meeting and selected priorities to focus on in 2022 using the City of Hewitt 2022-2027 Strategic Plan (see Appendix A). These priorities include:

- * Focusing resources on comprehensive planning activities and supplying unparalleled pre-development services.
- * Encouraging a forward-thinking community environment and facilitate the land development process in a consistent, fair, and impartial manner.
- * Identifying utility projects most likely to benefit the citizens.
- * Identifying the need for a fully staffed fire sub-station.
- * Focusing on the staffing landscape for police agencies.
- * Providing access to informational, educational, cultural and recreational library materials and services in various formats and technologies.
- * Focusing on developing Hewitt's drainage systems in an organized and fiscally responsible manner.
- * Identifying Parks projects.
- * Identifying street projects most likely to benefit the citizens.
- * Focusing on the need for Human Resource tools.

These priorities relate to the City Council seven priorities. See Long Term Goals. Since March, the City Council has adopted infrastructure workplans, guiding staff work associated with these priorities, and a revision to the existing workplan was planned. With the adoption of the Fiscal Year 2022-2023 Budget, progress is being made on all priorities. The budget direction considers much of the work on all the above priorities, focusing on departmentally identified priorities.

ISSUES

The City has many challenges and opportunities as we plan for the future. We would be overly optimistic if we did not anticipate possible sales tax decreases, property tax legislation and increases in unfunded mandates.

- * Benefits and insurance for employees
- * Regional jobs stability
- * Municipal Court mandates
- * Infrastructure
- * Capital outlay requests

Issues	Amount
New legislation affecting the calculation of tax rates; i.e. property tax revenue for the city	
The flexibility of sales tax revenue in the current economy	
Constant struggle to provide competitive salaries for public safety employees	
Challenge of funding and filling requested new positions throughout city	
Funding for identified Capital Projects.	
Drainage culvert work and work on Castleman Creek	4,000
Police requests for one dispatcher position	40,000
Police requests for additional Lieutenant supervisory position to CID	25,000
Police request 5 additional patrol officers with equipment	695,510
Police request 3 civilian public safety officers with equipment and vehicles	132,000
Warren Park hike/bike trail, overflow parking, shaded benches, basketball/tennis court, equipment and vehi	195,400
Hewitt Park hard wood trees, parking lot slurry/crack seals, toddler equipment	36,500
Street department request for slurry seal project	175,000
Human Resources Part-Time Staffing	19,000
Human Resources Management System	20,000
Police Request In-car/body camera system replacement	300,000
Police Request for Computer Aided Dispatch/Records Management System replacment	500,000
Utility maintenance half ton pickup request	40,000
Library request for Library Science, Technology and Book Trailer	35,000
Library request for Education Technologies Based on Artificial Intelligencee (AI)	5,000
Fire department request for 10 additional personnel	775,000
Fire department request for 2nd Fire Station	3,000,000
Fire department request for apparatus addition	650,000
East Warren Road improvements	366,190
Oklahoma and Travis Utility Improvements	718,101
Chaparral Crescent and Will Bowman Utility Improvements	560,256
Texas Ave. Utility Improvments	602,591
Ivy Lane Utility Improvements	928,877
East Warren Road Utility Improvements	380,476
	10,390,994

Additional issues of concern as we look towards next year's budget and beyond is the desire for more capital projects to serve the citizens of Hewitt. A large future need is for a fire sub-station staffed with 9 firemen. In conclusion, the City of Hewitt has a robust strategic plan and an adopted budget that provides the necessary funding to implement the plan. Moreover, Hewitt has a dedicated staff that is eager to serve the City, a City Council willing to donate their time and talents to leading the City and a citizenry who works very hard to make Hewitt a wonderful place to live.

City of Hewitt, Texas
CITY OF HEWITT STRATEGY MAP
Annual Budget FY 2022-2023

The City of Hewitt will have a community that is safe, friendly, and family-oriented where residents enjoy affordable homes, quiet, safe neighborhoods and a positive community spirit, attract and promote thriving businesses which will provide goods and services for our community and the surrounding area.



DELIVER ON COUNCIL PRIORITIES

Neighborhood of Dreams | Recharge Our Corridor | Safe & Peaceful

SERVE OUR CUSTOMERS

C1 Strengthen sense of community with positive customer relationships & lively neighborhoods

C2 Be economically viable, resilient, diverse, & attractive for business

C3 Provide & sustain attractive, practical, &

C4 Provide a safe community & a secure environment

MANAGE THE BUSINESS

B1 Utilize citizen involvement to implement effective service

B2 Proactively explore process improvements

B3 Provide high quality services through sustainable business practices

PROVIDE FINANCIAL STEWARDSHIP

F1 Improve financial management; Adhere to

F2 Maintain affordable & competitive tax rate

F3 Forecast needs & plan for the future; balance priorities &

PROMOTE LEARNING & GROWTH

L1 Increase employee motivation & satisfaction

L2 Attract, develop, & retain a skilled workforce

L3 Enhance leadership capabilities to deliver results

**CRITICAL BUSINESS
OUTCOMES
FY 2022-2023**

CB01 - Address the most critical infrastructure needs.

CB02 - Maintain a strong financial position; implement plans & policies to ensure future financial strength.

CB03 - Keep citizens informed through their preferred methods.

CB04 - Maximize the highest and best use of the City's commercial corridor.

CB05 - Implement the Action Agenda of the 2022 Comprehensive Plan; develop progress mechanism.

LINK to the Annual Budget

The Annual Budget is the Annual Operating Plan based on the City of Hewitt Comprehensive Plan 2022 and is prepared around the Critical Business Outcomes. Each department with the City has developed its own unique set of Departmental Goals which enhance its purpose and connection to their identified City Goals. Annually, each department reviews and updates these goals. Annually, the City Manager reviews the original goals, Departmental Goals, and Achievements reached and presented to the City Council who then sets and confirms the directions for the upcoming budget year.

City of Hewitt, Texas

Strategic Plan Identification

Annual Budget FY 2021 - 2022

Vision Statement

To have a community that is safe, friendly, and family-oriented where residents enjoy affordable homes, quiet, safe neighborhoods, and a positive community spirit; to attract and promote thriving businesses which provide goods and services for our community and the surrounding area.

Mission Statement

The mission of the City of Hewitt is to enact the will of the people, to maintain and enhance the quality of life, providing services for residents and businesses in a courteous, efficient, honest and competent manner, and ensuring the safety and well-being of all citizens. To accomplish our mission we will:

- Practice responsive, effective governance;
- Be unrelenting in our efforts to improve service quality, cost and effectiveness;
- Create and maintain effective partnerships
- Be accountable to citizens and each other for our actions; and,
- Uphold the highest professional and ethical standards

Hewitt Comprehensive Plan 2022

The City of Hewitt is guided by a comprehensive strategic plan called the City of Hewitt Comprehensive Plan 2022. The Comprehensive Plan (The Plan) was adopted on April 21, 2003. The Plan documents and formalizes the goals and processes by which Hewitt will strive to enhance its quality of life. These policies and recommendations are supported by a set of goals and objectives established by citizens, business leaders and City leaders. Its foundation is the City's values statement, mission statement and a set of seven defined goals.

Mission Statement and Defined Goals

There are seven defined goals intended to support the City's Mission listed on the previous page. Each goal represents a specific direction given toward achieving the more general Mission Statement. These City Goals are further clarified by objectives which can be assigned to the appropriate departments. These objectives are listed on the page following the seven defined goals.

Link to the Annual Budget

The Annual Budget is the Annual Operating Plan based on the City of Hewitt Comprehensive Plan 2022 and is prepared around the Seven Directed Goals. Both Goals and Objectives are identified through strategic planning sessions with the City Council, City Manager, senior management team and key departmental staff guided by the Plan and Council priorities.

Each department within the City has developed its own unique set of Department Goals which enhance its purpose and connection to their identified City Goals. Annually, each department reviews and updates these goals. Annually, the City Manager reviews the original goals, Departmental Goals, and Achievements reached and presented to the City Council. City Council then sets and confirms the direction for the upcoming budget year. Within each Departmental Goals are specific plans which guide the direction of the detailed tasks to be performed at the departmental level and record the outcome of the tasks.

City of Hewitt, Texas
LONG TERM GOALS
Annual Budget FY 2021 - 2022

Seven Long Term Goals

- Goal #1** Provide an efficient, safe and connective *transportation* system that is coordinated with existing needs and with plans for future growth; this system should be economical and responsive to adjacent land uses.
- Goal #2** Protect the integrity of existing and future *neighborhoods* by ensuring that existing neighborhoods are maintained to a high standard and by ensuring that new neighborhoods are initially developed to a high standard. Provide housing diversity throughout the City.
- Goal #3** Provide adequate local *infrastructure* such that existing and future development can be served. Ensure that public services and facilities will adequately serve the needs of residents and businesses with the City and that such services are adaptable to future growth.
- Goal #4** Ensure that local residents and businesses feel *safe and secure* from crime and injury and have trust and shared responsibility for maintaining a safe environment.
- Goal #5** Encourage the most desirable and efficient use of land while enhancing the physical and economic environment of Hewitt. Maintain and enhance the City's local character and aesthetic value through land use planning.
- Goal #6** Enhance and expand the *local economy* by attracting and maintaining businesses in Hewitt. Ensure that Hewitt projects a positive visual image that makes the City attractive to quality businesses.
- Goal #7** Foster a *positive interaction* with the public and encourage citizen involvement. Provide recreation opportunity for the population in Hewitt.

Seven Long Term Goals - Broken Down by Objective

Goal #1 - Transportation

Provide an efficient, safe and connective transportation system that is coordinated with existing needs and with plans for future growth; this system should be economical and responsive to adjacent land uses.

- Obj 1.1** Ensure that the following concerns are addressed when making decisions regarding transportation within the City: regional transportation; ensuring mobility; roadway maintenance; adequate access; connections; neighborhood traffic; signs; impact of land uses. Ensure that a positive image of Hewitt is reflected within major transportation.
- Obj 1.2** Work closely with regional transportation planning groups and neighboring municipalities to ensure that regional transportation issues, especially those that directly affect Hewitt (e.g. frontage roads), are addressed with City input.
- Obj 1.3** Ensure that local roadways, such as Hewitt Drive, can accommodate increases in traffic, and that local intersections, such as Old Temple and Spring Valley Boulevard, are adequate. Establish standards for shared drives, for circulation within new developments, and for protecting the integrity of major roadways; ensure that such standards are integrated into the City's Subdivision Ordinance.
- Obj 1.4** Identify any existing transportation deficiencies, and establish ways in which to improve such deficiencies, if possible; concentrate such efforts toward arterial roadways that funnel traffic to and from Highway 35.
- Obj 1.5** Protect the investment in the public transportation system through preventative maintenance and ongoing rehabilitation of streets. Perform annual maintenance upgrades.

Goal #2 - Neighborhoods

Protect the integrity of existing and future neighborhoods by ensuring that existing neighborhoods are maintained to a high standard and by ensuring that new neighborhoods are initially developed to a high standard. Provide housing diversity throughout the City.

- Obj 2.1** Ensure that new residential areas are developed to a high standard by reviewing, and revising, if necessary, the existing standards for residential development.
- Obj 2.2** Establish strategies for encouraging increased square footages and lot sizes to encourage low-density residential development.
- Obj 2.3** Ensure that the new City's Zoning Ordinance provides for an adequate range of square footages and lot sizes for new development.
- Obj 2.4** Ensure that there is adequate variety in terms of housing types within the City that will meet the affordable housing needs of all income and age levels.

Goal #3 - Infrastructure

Provide adequate local infrastructure such that existing and future development can be served. Ensure that public services and facilities will adequately serve the needs of residents and businesses with the City and that such services are adaptable to future growth.

- Obj 3.1 Recognize the need for localized water, and investigate ways in which Hewitt can be less dependent on water provided by sources other than the City. Recognize the need for efficient roadways.**
- Obj 3.2 Investigate challenges related to water pressure, and ensure that citizens are made aware of possible reasons for such challenges, including high water usage. Investigate challenges to roadways from high traffic or natural wear and tear on structure.**
- Obj 3.3 There is adequate water and wastewater available to serve existing areas and future growth areas by studying the usage and capacity of existing systems and the feasibility of expanding those systems.**
- Obj 3.4 Water Distribution; Ensure that water system meets quality standards, meeting EPA and TNRCC standards. Reduce current water loss rate by 5% by developing leak detection.**
- Obj 3.5 Pump Maintenance: Provide high quality service to our customers 24 hours a day with experienced well-trained water and wastewater system operators.**
- Obj 3.6 Wastewater Collection: Maintain all public wastewater collection system lines in free flowing condition to protect the public health and environment.**
- Obj 3.7 Ensure the maintenance of drainage right of ways to ensure proper flow of storm waters throughout the city. Follow through on recommendations of storm water studies.**

Goal #4 - Safety & Security

Ensure that local residents and businesses feel safe and secure from crime and injury and have trust and shared responsibility for maintaining a safe environment.

- Obj 4.1 Ensure that there is sufficient police and fire protection for safety for current residents, and ensure that the City remains aware of necessary increases in staff and/or related resources (e.g., police cars, fire engines, etc.) to enable such protection for future residents.**
- Obj 4.2 Define standards for adequate responsive/service levels for public services and facilities, such as the following: 1) Municipal government 2) Police and Fire Protection 3) Recreational opportunities 4) Utilities/Infrastructure and Solid Waste Management.**
- Obj 4.3 Ensure that the community is prepared to respond to emergencies, natural disasters, catastrophic acts and other events that threaten the health and safety of the public. Continue to review Standard Operations Guidelines.**

Goal #5 - Use of Land

Encourage the most desirable and efficient use of land while enhancing the physical and economic environment of Hewitt. Maintain and enhance the City's local character and aesthetic value through land use planning.

- Obj 5.1 Ensure that local land use policies encourage appropriate areas for the development of nonresidential uses, such as along Interstate Highway 35, Sun Valley Boulevard, and Hewitt Drive. Establish land use policies to encourage a balance of land uses so that there are adequate areas for nonresidential uses that will provide the essential tax base need for the City to support existing and future residents.**
- Obj 5.2 Establish standards related to the development of nonresidential uses in order to ensure a positive visual perception of Hewitt along the major thoroughfares. Continue the City's current level of proactive code enforcement.**
- Obj 5.3 Establish land use policies possibly within the Zoning Ordinance, to encourage the area along Interstate Highway 35 to become a high quality retail corridor that would enhance Hewitt, both economically and visually.**
- Obj 5.4 Identify specific land uses that are needed to serve the citizens of and visitors to Hewitt, such as healthcare related land uses, hotels, recreation, and retail; establish ways in which the City can proactively attract these identified land uses.**
- Obj 5.5 Ensure that the regulatory policies within the City's Zoning Ordinance and related map are consistent with current City needs and desires; establish ways in which the Ordinance can be regularly reviewed, and if necessary revise, the City's Zoning Ordinance to ensure that high standards are required for new nonresidential development.**

Goal #6 - Local Economy

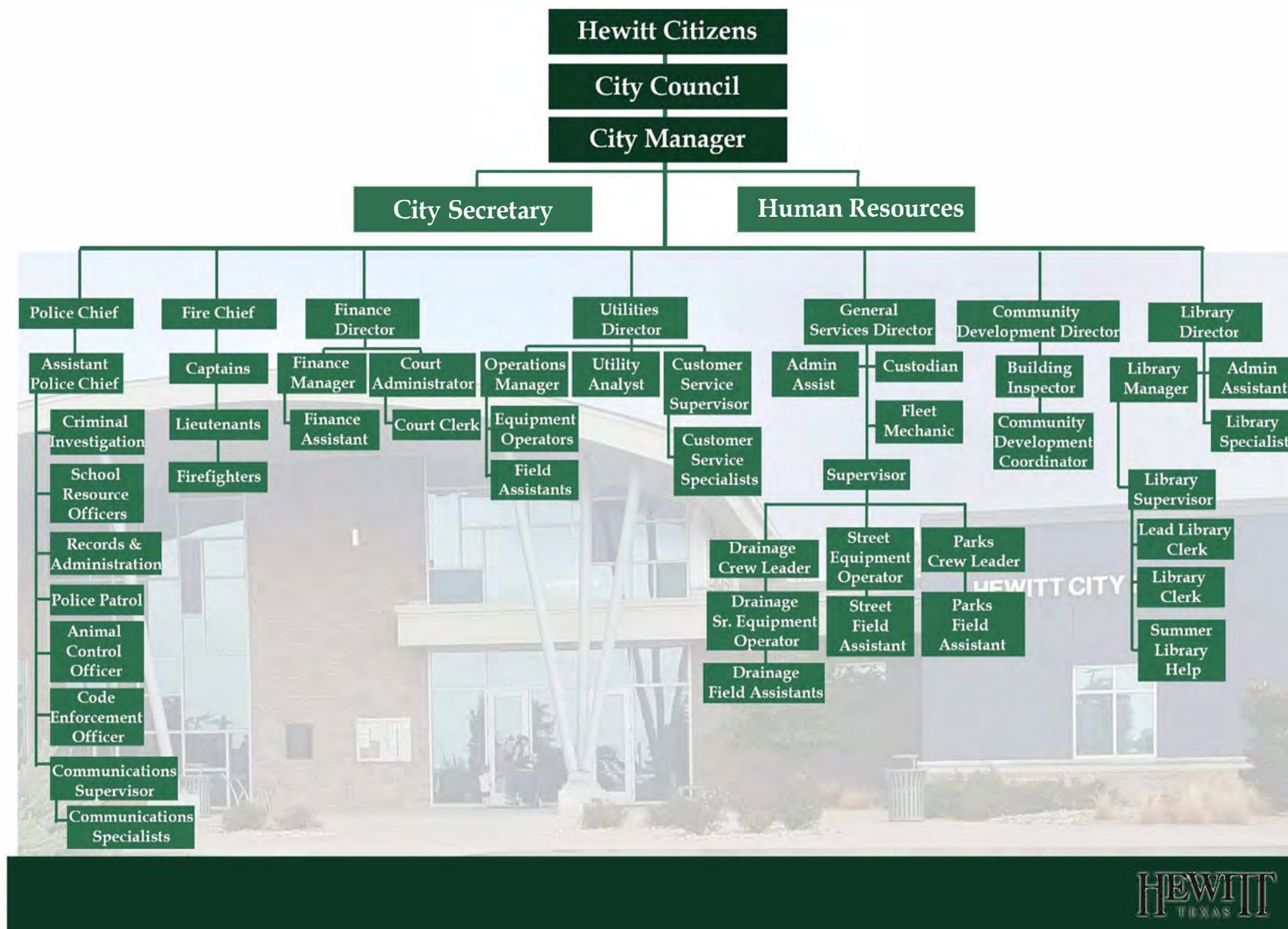
Enhance and expand the local economy by attracting and maintaining businesses in Hewitt. Ensure that Hewitt projects a positive visual image that makes the City attractive to quality businesses.

- Obj 6.1 Expand and diversify the City's tax base. Increase cooperation with private sector developers, regional economic development organizations, and economic development allies by providing assistance to developers with difficulties that may occur in the developing City.**
- Obj 6.2 Create new jobs and expand the tax base. Establish economic indicators on the City's website to provide additional information to prospective and existing industries.**
- Obj 6.3 Review current policies related to economic development, such as tax abatement, and revise such policies as necessary. Establish specific ways in which to actively market Hewitt as a premier location for target industries.**
- Obj 6.4 Create a general marketing theme for Hewitt that emphasizes positive local characteristics such as quality of life, quality of labor force, competitive land prices and supportive City government.**
- Obj 6.5 Research and investigate the ability of Hewitt to compete with surrounding communities for new business development and business retention; identify ways in which Hewitt can be increasingly competitive.**

Goal #7 - Positive Interaction

Foster a positive interaction with the public and encourage citizen involvement. Provide recreation opportunity for the population in Hewitt.

- Obj 7.1 Provide timely and accurate public information via the City's website. Improve awareness and understanding of City programs, services, and issues and promote a positive public image of the organization. Add City's approved Budget and Comprehensive Annual Financial Report to the City website.**
- Obj 7.2 Make doing business with the City more user-friendly by offering services, such as paying for water bills, with the Internet.**
- Obj 7.3 Ensure that the public is made aware of opportunity for involvement in local City activities, such as serving on various City Boards and Committees.**
- Obj 7.4 Recognize the importance of recycling and the public benefit of local programs related to recycling.**
- Obj 7.5 Recognize the importance of providing activities and facilities that will meet the needs of local growing and active people, and establish ways in which the City can participate in the provision of recreational activities.**
- Obj 7.6 Recognize the importance of providing area for recreational activities, such as sports and family gatherings. Maintain the area with the standards of the City Council.**





Budget Process

City of Hewitt, Texas
COUNCIL MEETING INFORMATION
Annual Budget FY 2022- 2023

A City Council Meeting Is...

The process of making and amending laws, developing policy and making decisions for governing your city is made by citizens who have been elected by you and appointed to become Council members. The City Council meets on the first and third Monday of each month at 7:00 p.m. You are welcome to attend any meeting of the City Council.

This Council...

There are seven council members. Each must live in one of the city's three council wards, but is elected by the city-at-large. Each represents the interest of the city as a whole. At their first meeting each May, the council members elect one of their members to be Mayor. He is the presiding officer of the Council.

The Council does the following:

- adopts and amends city laws;
- determines City policies and standards;
- determines how much money shall be spent and for what purposes;
- determines what City taxes shall be levied;
- approves contracts and agreements;
- represents the City.

The Agenda...

The Council follows a regular order of business in the conduct of its meeting. The agenda is prepared in advance and all available facts on the subjects are collected by the City Manager and/or a department head. Copies of the agenda are available in the City Secretary's office and the Council Chambers. The deadline for agenda items is noon on Thursday prior to the Council Meeting.

Council Action...

Business presented to the Council is processed by one of the following actions:

- **Ordinances:** An ordinance or amendment to an ordinance is a "legislative act" and requires a majority vote by the Council, after which it is published. An ordinance is the most binding and permanent type of Council action and may be repealed or changed only by subsequent ordinance.
- **Resolutions:** A resolution may be passed expressing the policy of the Council or directing certain types of administration actions. It may be changed by a subsequent resolution.
- **Motions:** A motion is ordinarily used to indicate majority approval of a procedural action, such as to approve a report or recommendation. It may also be used to authorize administrative officials to take certain actions. A motion usually authorizes the disposition of items of business on the agenda.
- **Table:** When the Council is not prepared to take definite action or when further study is needed, the Mayor may table the matter so that the City Manager, City Attorney, City Engineer or administrative employee may investigate, study and report back.

Four members of the Council constitute a quorum and may conduct City business.

City of Hewitt, Texas
THE BUDGET PROCESS
Annual Budget FY 2022 - 2023

The City Charter establishes the fiscal year, which begins October 1 and ends September 30. To have an adopted budget in place by October 1 each year, the budget process must begin months before. In May, Department Heads receive budget request packets from the Finance Department. These packets contain information about the Department, including historical expenditure amounts, current expenditure and budget amounts, and estimated expenditure amounts for the upcoming budget year.

While the Departments are preparing their budget requests, the City Manager, Finance Director and Human Resources plan staffing and calculate personnel costs. The Finance Director prepares the budget for debt service and revenue projections. The City Manager proposes the projected property tax rate and with the help of the Finance Director and the other city Directors proposes any increases in water, wastewater, drainage, solid waste or other fees. This data combined with each of the Departments expense requests, form a preliminary or "first draft" of the proposed budget. At this stage, the budget is usually unbalanced; that is departmental requests, personnel costs and debt service requirements are usually greater than anticipated revenues.

After receiving the first-draft budget, the City Manager conducts a series of meetings with the individual Department Heads to review and discuss their budget requests. These meetings are held in June, and help the City Manager formulate his priorities and work agenda.

Future economic conditions are at all times the background upon which the overall city budget is created. Living in an uncertain world, the City Council, City Manager, and staff discuss the economic factors that affect our city; whether it is the price of crude oil which affects the price of fuel and electricity or whether it is the global monetary condition which affects the cost of borrowing for equipment and capital projects and the interest earned on investments and pension funds. Included also in this discussion is any mandate from federal or state authorities affecting our police, fire, water, tax, borrowing, water, wastewater or permits/code enforcement.

A series of City Council budget workshops are held, usually in July and August. These workshops are opened to the public and are posted per open meetings law. Information as to date and time can usually be found in the local media coverage.

The workshops allow the City Council to receive input on the budget from the City Manager, the Departments, and Finance. It is through these workshops, as well as discussions with City staff, that the Council forms its priorities and work program for the proposed budget.

With guidance from the Council, the City Manager then formulates a proposed budget that is submitted to Council. State law and the City Charter require that a public hearing is published in the local newspaper, and the hearing is held during a regular City Council meeting. This hearing provides an opportunity for citizens to express their ideas and opinions about the budget to their elected officials.

After the public hearing, the City Council votes on the adoption of the budget. If the budget is not accepted and formally approved by the City Council before September 30, the prior year's budget is deemed to have been finally adopted by the Council until such time as the Council adopts a budget.

After adoption of the budget, the City Manager may transfer any appropriation balances between general classifications of expenditures within a Division or Department. The Council may by resolution, transfer any unencumbered appropriation or portion thereof from one Division or Department to another. The city budget may be amended and appropriations altered in accordance therewith in cases of public necessity, after the conduct of a public hearing called for such purpose. This year's budget calendar follows on the next page.

City of Hewitt, Texas
BUDGET CALENDAR
Annual Budget 2022-2023

Date	CREATION OF BUDGET
4/4 & 4/18	STRATEGIC PLAN
	City Council, City Manager, City Engineer and required staff, update the Strategic Plan to identify upcoming Capital Projects. Sources of funding for identified projects is discussed.
4/29	PRELIMINARY TAX ROLL RECEIVED
5/3	BUDGET CREATION BEGINS
	City Manager gives direction for the budget year. Department Heads begin work on their departmental budgets. HR begins work on Proposed Salary Schedules, changes to Titles, Promotions & Pay Adjustments. If needed, Department heads also prepare New Personnel Requests and Capital Outlay Requests. Department heads also update fees for the Master Fee Schedule.
5/16	COUNCIL BUDGET EXPECTATIONS
	Council gives budget direction to City Manager for upcoming budget year.
6/3	DEADLINE FOR BUDGET REQUESTS
	In advance to compiling proposed budgets, City Manager reviews proposed Salary Schedules and any proposed changes to Titles, Promotions, & Pay Adjustments. City Manager reviews with Department Heads individually their proposed budgets including Personnel Requests and Capital Outlay Requests. City Manager also reviews Revenue estimates. The department reviews include General Fund, Utility Fund and Drainage Fund. The Master Fee Schedule is reviewed for changes proposed by Department Heads.
6/14	DEADLINE FOR REVIEW WITH CITY MANAGER
	After final review with department heads, the City Manager prepares the Proposed Budget to present to City Council. The Proposed Budget includes a Statement regarding the Financial Condition of the City, Tax Information, Debt Information, Reserves, Capital Expenditures with provisions for financing, if needed, a Five Year Capital Projects and Personnel Information including Staffing by Fund and Department, PD & FD Step Charts, & Salary Schedule.
7/5 & 7/18	COUNCIL MEETINGS - PROPOSED BUDGET
	City Manager presents his Proposed Budget for Council discussion. City Council makes changes to Proposed Budget, if any, in preparation for Record Vote.

(continued)

Calendar for April 2022						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
Calendar for May 2022						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
Calendar for June 2022						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
Calendar for July 2022						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

City of Hewitt, Texas
BUDGET CALENDAR
Annual Budget 2022-2023

Date	BUDGET AND TAX RATE ADOPTION PROCESS BEGINS
7/25	CERTIFIED TAX VALUES DEADLINE
	Deadline to receive Certified Tax Values from Appraisal District.
7/25	TAX ASSESSOR CALCULATES CERTIFIED RATES
	Tax Assessor calculates Rates for No New Revenue (effective), Voter Approval (rollback), I&S (debt) and No New Revenue M&O (operations).
7/25	PUBLISH Required BUDGET NOTICE
	* "Notice of Public Hearing" in paper (Budget Notice). Per Charter, must publish 15 days prior to public hearing on budget (8/8). * "Notice of Public Hearing" on website (Budget Notice).
8/1	Proposed Budget available for public view in City Secretary's office and on website by August 1st per Charter.
8/1	Tax Assessor shall submit rates to governing body.
8/1	COUNCIL MEETING- TAKE RECORD VOTE
	* Council takes record vote on tax rate AND * Announces date and place for public hearing on the Proposed Budget. (8/8) * Announce date and place for public hearing on the Tax Rate. (8/8 & 8/15)
8/8	COUNCIL MEETING - PUBLIC HEARING ON BUDGET & TAX RATE
	* Public Hearing on the Budget. * Public Hearing on Tax Rate. * Announce date for Council to vote on Budget and Tax Rate. (8/15) * On website, add public hearing and tax rate adoption dates. (8/8 & 8/15) * Also, put Tax Notice on website.
8/9	TAX ASSESSOR publishes Required TAX NOTICE
	* Notice of public hearing in newspaper (published by Tax Assessor). (Public hearing on tax rate adoption at least 5 days from notice publishing.)
8/15	COUNCIL MEETING-ADOPT TAX RATE & BUDGET
	* Public Hearing on Tax Rate (At least 5 days from published Tax Notice.) * Ordinance accepting & approving Tax Roll. * Ordinance Levying a tax rate; special wording on increase in M&O tax revenue and \$\$ on \$100k home. * Ordinance adopting revised Master Fee Schedule. * Ordinance adopting and appropriating Budgets.
8/15	Council signs paperwork from Tax Assessor setting rates.
8/16	Web Publishing of Adopted Budget.
10/1	BUDGET BECOMES EFFECTIVE

Calendar for July 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Calendar for August 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

NOTE: Council Meeting for Public Hearing on the Budget and Tax Rate can be the same meeting where the Budget and Tax Rate are adopted.

NOTE: August 22nd is the deadline for calling for November 8th election if proposed rate exceeds de minimum rate. (78 days prior to Nov 8th election.)
Tax Code 26.05(a)



\$5,000,000*
CITY OF HEWITT, TEXAS
COMBINATION TAX AND LIMITED SURPLUS REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2022

June							July							August							September						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4						1	2		1	2	3	4	5	6					1	2	3
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13	4	5	6	7	8	9	10
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20	11	12	13	14	15	16	17
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27	18	19	20	21	22	23	24
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30	31				25	26	27	28	29	30	
							31																				

Date

Action Required

Monday, June 6, 2022 City Council authorizes the Notice of Intention Resolution ("NOI") to issue Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2022 (the "Certificates") and authorizes SAMCO, Bond Counsel and City officials to proceed with the issuance process (7:00 PM)

Wednesday, June 8, 2022 SAMCO Capital Markets, Inc., ("SAMCO") submits Request for Information to City officials

Thursday, June 9, 2022 City posts NOI to the City's formal internet website (at least 45 days prior to ordinance adoption)

Wednesday, June 15, 2022 Requested information due back to SAMCO

Thursday, June 16, 2022 First Publication of Notice of Intention published in the City's newspaper

Monday, June 20, 2022 1st Draft of Notice of Sale (NOS) and Preliminary Official Statement (POS) to Bond Counsel for review and comments

Thursday, June 23, 2022 Second Publication of Notice of Intention published in the City's newspaper

Monday, June 27, 2022 SAMCO receives 1st Draft comments on NOS/POS from Bond Counsel

Monday, July 11, 2022 2nd draft of POS to Issuer, Bond Counsel, Rating Agency and Bond Insurer's for review and comments

Thursday, July 14, 2022 Final POS/NOS comments due to SAMCO

Week of July 18th Schedule rating conference all with S&P

Thursday, July 27, 2022 Post POS/NOS and electronically distribute POS/NOS website link to potential bidders

Wednesday, August 3, 2022 Received S&P underlying rating

Monday, August 8, 2022

- Receive electronic bids for the COs (11:00 AM) via Internet and the "i-Deal LLC Parity"
- Regular Council meeting to review bids for the Certificates and adopt the Ordinance authorizing and selling the Certificates (7:00 PM)

Friday, August 12, 2022 Post the FOS to SAMCO website and email link to distribution list

Wednesday, August 31, 2022 SAMCO notifies all parties of closing/delivery instructions

Wednesday, September 7, 2022 Payment for and delivery of the Certificates. Funds wired to City's depository bank

**Preliminary; subject to change.*

City of Hewitt, Texas
THE CAPITAL BUDGET PROCESS
Annual Budget FY 2022 - 2023

The evolution of capital projects occurs with the development of the annual operation budget. Departments are required to describe and quantify any impact of requested projects on the operating budget. Additionally, for substantial new development projects, management is asked to quantify the annual maintenance costs and specify the funding sources for these ongoing costs.

CAPITAL BUDGET PROCESS

A schedule of the Capital Improvements Plan (CIP) planning process and the annual capital improvements budget process follows. The capital budget is developed concurrently with the operating budget and is integrated into the City budget.

October through January

Capital Improvement Project List is reviewed and updated by City Engineer. A meeting with the City Engineer, City Manager, Finance Director and designated Department Heads is called to go over the updated project list. Questions are asked and priorities are projected. New projects are added as they become apparent or as requested by City Council.

February through April

City departments expecting to undertake capital projects, regardless of funding source, develop a long-range Capital program guided by City plans, their internal work programs, and capital improvement priorities. The capital needs program identifies projects, costs, and whether the projects are proposed to be funded in the next five years or require long-term financing. These projects are presented as part of the proposed budget.

May through June

Management reviews these written presentations to understand the priority initiatives of the departments and to determine the funding requirements, then works on strategies for immediate or long-term funding. These strategies including evaluating assets; projecting future annual revenues; and exploring financing options.

June through July

Departments prepare a capital budget request based on projects identified in their program for the following year. They provide more scope detail than was given in the five-year program and refine cost estimates. Management reviews these in greater detail and drafts a proposed budget based on established criteria and revenue constraints.

August thru September

Management reviews the capital improvements budget with each department head and makes recommendations to the City Council. The City Council reviews and approves any capital outlay financing proposed in the budget.



User Information

City of Hewitt, Texas

MAP LOCATION

Annual Budget FY 2022 - 2023

The City of Hewitt is located five miles south of Waco on Interstate Highway 35. It is also halfway between the Dallas-Ft. Worth metroplex in the north and Austin, Texas to the south.



Whether you are looking for a getaway vacation or an escape from the quick lifestyles of the City, Hewitt is the place to be. Featuring amenities of a big city while keeping the serene surrounding of a small town, its tight knit community brings families together allowing them to develop relationships on a more personal level.

City of Hewitt, Texas

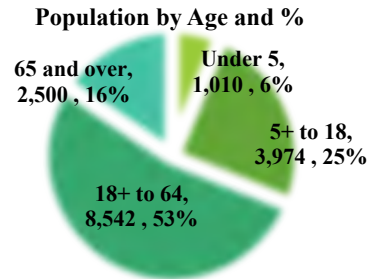
FAST FACTS

Annual Budget FY 2022 - 2023

"A sense of community is a feeling that members have of belonging, a feeling that members matter to one another and to the group, and a shared faith that members' needs will be met through their commitment to be together."

DEMOGRAPHICS

- Home-Rule City: 7 Council members with 1 elected from the 7 to be Mayor. Council appoints the City Manager.
- General Size- 6.86 square miles
- 2020 Census Population - 16,026
- Projected build-out at population of 20,000
- 2020 Census Household Income - \$71,096
- 33.2% of residents have a bachelor's degree or higher



EDUCATION

- Midway Independent School District
- Facilities inside the city limits:
 - 4 Elementary Schools-Pre-K thru 5th
 - 1 Middle School (6th, 7th & 8th)
 - 1 additional school in future
 - 1 additional site in future
- Facilities adjacent to the city limits:
 - 1 Elementary School -Pre-K thru 5th
 - 1 High School (9th - 12th)
- Institutions of Higher Learning in Waco
 - Baylor University
 - McLennan Community College
 - Texas State Technical College

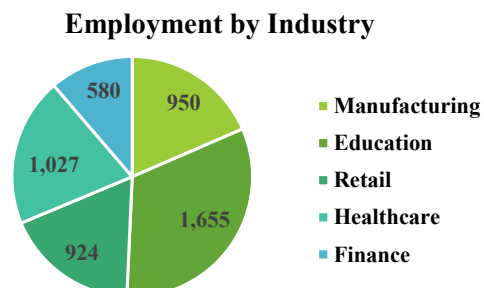


LABOR FORCE

- Over 350 businesses & non-profits
- Texas is a "Right-to-Work" state
- Texas has no state personal income tax

TOP TEN EMPLOYERS

- Midway Independent School District
- Walmart
- Cracker Barrel
- Senior Care Center
- Sturdisteel
- Metals 2 Go
- Midway Transportation
- United Super IGA
- Central Texas Dental Care
- City of Hewitt



City of Hewitt, Texas
FAST FACTS
Annual Budget FY 2022 - 2023

FINANCIAL STATUS

- City Bond Ratings "AA-" from Standard & Poor's and "Aa3" from Moody's Investors.
- Tax Year 2022 Assessed Market Value over \$1.788 billion.
- After holding the tax rate at .540102 (per \$100 of taxable value) for the 2nd year. With the 20% homestead residential exemption, homeowners pay a tax rate of .438.
- Fiscal Year Sales Tax of \$4 million in FY 21/22.
- Total Sales Tax is 8.25%: State receives 6.25%; County receives .50%; City receives 1.50%.
- Of the 1.5% in sales tax that the City receives, .50% is pledged to lower property taxes.

TOP TEN TAXPAYERS

- The ICON Apartments
- Richard Clark Real Estate
- Wal-Mart Real Estate
- Fed-Ex Distribution
- Atwood Distributing
- Oncor Electric Delivery LLC
- Brookside Apartments
- Northwood Majestic Duplexes
- Midway Townhomes LTD
- Wal-Mart Stores

ATTRACTIONS

- Hewitt Public Library
- Creekside Amphitheater
- Armstrong Browning Library
- Brazos River Suspension Bridge
- Cameron Park Zoo
- Magnolia Market
- Waco Mammoth National Monument

CONTACT INFORMATION

- Electricity: TXU Energy: (254) 666-1110
- Internet Provider
 - Spectrum/Time Warner: (800) 892-4357
 - Astound/Grandecom: (254) 235-4600
- Permits: (254)-666-6171
- Allied Waste (Trash): (254) 299-2612
- Water Accounts: (254) 666-3151
- Website: cityofhewitt.com

TRANSPORTATION

- Immediate Interstate 35 access
- South of Waco with 7 miles of Interstate 35 access
- 100 miles from Dallas to the north and Austin to the south
- Access to Regional Airport
- Union Pacific Railroad runs through the center of Hewitt
- Three main Arterial Roads; Spring Valley, Sun Valley and Old Temple Road.
- Access from I-35 to Highway 84 via Hewitt Drive and Spring Valley, Ritchie Road or Sun Valley

City of Hewitt, Texas

Hewitt History

Annual Budget FY 2022 - 2023

In 1893, John Allison Warren purchased the township of Hewitt from John Blydenburg for \$4,911.64 and named it Hewitt, after a director of the M.K.T. Railroad. He named the first street Warren and the second street Johnson, his wife's maiden name, and the streets are still so named.

After the Civil War, when the railroads came to Texas, the Missouri, Kansas & Texas (MKT or Katy) was the first to enter from the north. It ran southwest from Sedalia, Mo., across the Indian nation and into Texas via Denison in 1872. In 1882, a station was established six miles of Waco.

The railroad brought prosperity to the town with loading docks for cotton and cattle. The town consisted of two general stores, a drugstore, a bank, a lumber yard, a blacksmith, two cotton gins, two churches, a public water works, a school and a post office.

Warren put in a lumber yard, and the story goes that he would give a lot to families if the lumber for the house built on it came from his yard. Early families buying Hewitt lots and acreage from John Allison Warren were: J.H. Reynolds; P. Phillips; M.R. Chapman; U.S. Warren; R.B. Cooksey; C.K. Warren; C.N. Smith; and B.F. Sneed (for a store). Other early families were: Isham H. Earle; Dan Chapman; C.L. Cousins; George W. Bolger; Ervin Warren; George Blaton; John F. Chapman; John W. Harrison, a former Senator from Mississippi; John Waley; John Lewis; Jim Hardings; G.R. Trice; Tom Trice; Tom Lindsey; Ira Moore; J. Bradbury; Fred Wolfe; Nick Johnson; J.O. Rheas; John Attaway; Frank Attaway; M.A. Vaughan; Alton Broadway; Homer Attaway; John Bolger; Fred Hyman; C.O. Lloyd; Joe Bozarth; Ben Smiths; J.L. Byrds. For almost a hundred years, growth was slow, and then in the 1970's it exploded, and in one year it grew 7.22% and was the fastest growing community in the nation. From 60 citizens in 1890, and 569 in 1970, Hewitt grew to 9,500 in 1990, 11,085 in 2000, and 12,300 in 2010.

For the first ninety years this was a farming community. Under laid by a strip of Austin chalk several miles wide, which outcrops in Eddy and runs through Lorena and Hewitt, it weathers into rich black soil, and becomes the Blackland Prairie. Cotton, cattle, and corn thrived. For many years, Homer and Cleon Warren (grandsons of John A. Warren), ran a topnotch dairy on their farm near Hewitt. Cotton was sent to Waco in wagons or shipped out the "Katy." By 1912 there was a cotton gin and two general stores. The bank was liquidated in 1916 and Hewitt did not have a bank again until 1980. Now there are two banks, two credit unions, a brokerage house and approximately 170 other businesses and professional people. In 1884, the U.S. Post Office was opened.



Hewitt School House in 1908



Hewitt in 1928

In 1890, a subscription or pay school was opened. A common school district was created in 1893, and all grades were in one building. New schools were built in 1902 and 1921. In 1947, Hewitt and South Bosque consolidated to form Midway Independent School District. Today Midway ISD consists of: the high school (eighteen hundred students) in Waco, the junior high school and two elementary schools in Hewitt; an elementary school in Speegleville and one in Woodway; and a middle school between Hewitt and Woodway.

Today, Midway ISD is noted for traditional values, high academic achievement, and a variety of extracurricular programs. Hewitt is within a short commute from multiple institutions of higher learning. Baylor University is nationally recognized for its academic divisions, which offer multiple undergraduate and graduate degrees. McLennan Community College is a junior college with a large curriculum. The Texas State Technical College System is headquartered in Waco and offers highly-specialized, two-year, technical degrees.



Midway Stadium

The first church was built by the Baptists in 1895. The Methodists went to Stanford Chapel located several miles west until 1990, when they erected their own building. Between 1895 and 1900, there was a Union Sunday School which met in the Baptist church on Sunday afternoons and Methodist preachers spoke there on alternating Sundays. Today there are eight churches, the later ones being Catholic, Lutheran, two Churches of Christ and two more Baptist.

Hewitt has the oldest continuous weather reporting station in Texas. It officially began in 1879 by Isham Harrison Earle and was continued by his daughter Hallie. The records date back to 1870 unofficially. Dewitt Chapman took over in 1962. Homer Warren followed him and Chester Baxley proceeded Warren.

Hallie Earle M.D. was the first woman to practice medicine in Waco. She continued to live in Hewitt and drove to her office in Waco, having graduated from Baylor Medical School in Dallas and been licensed in 1907.

In 1899, D.L. Chapman began a city water system with one artesian well and a large storage tank next to the school. His son, E.R. Chapman, took over and ran the water company until selling it to Chest McLemore, who sold it to the city in 1985. Today, the city has the responsibility for water and sewer service and has several wells. The telephone company began as a community system; now it is Southwestern Bell.

The city was incorporated June 25, 1960 (73 voted for, 4 against). George C. Baxley was elected mayor and the councilmen were: M.P. Weatherby, Homer C. Warren, W.A. Grutezner, W.H. Hyman, and W.E. Wollard.

A Wet/Dry Election was held on November 4, 1972. Results were as follows: For 56; Against 119.

An Election was held in April, 1982 to approve Charter and become a Home rule city. With a population well over 5,000, a total of 2,017 citizens voted: 181 For; 26 Against.

In April, 1985, the city purchased the Hewitt Water Company from the Chester McLemore family. There were 2,900 customers.

In November, 1991, a Bond Election was held:

Proposition #1: 1/2 cent sales tax pledged to lower property tax rate:

For 576, Against 390.

Proposition #2: \$2,000,000 General Obligation Bonds for Street Improvements:

For 405, Against 559.

Proposition #3: \$350,000 Certificates of Obligation for Aerial Platform Fire Truck: For 454, Against 511.

The Hewitt Depot Restoration project was started in 1996 by previous Hewitt Chamber of Commerce Directors, Jeannie Woodard, De Smith, and Audie Adkins, to return the Hewitt depot from a location in the City of Woodway to a site near the original depot. Prior to the donation of the building to the City of Hewitt, the depot was badly damaged by fire, which along with age and neglect, destroyed some of the architectural features of the building; however, much of the exterior was able to be restored. This delayed the restoration and increased the costs. Nevertheless, the volunteers and city continued the construction.



Depot After Restoration

The project was completed in 2005, and includes a paved parking area and a deck as attached to the depot originally. A Dedication Ceremony held on August 30, 2005 was attended by donors, city council, and city staff. The Depot is available for rentals to small non profit public service clubs, groups or organizations. The city will continue to develop the site for additional railroad equipment and landscaping.

"Comprehensive Plan 2022" was developed by the City of Hewitt during 2002 and adopted in April 2003. This plan can be defined as a long-range planning tool that is intended to be used by the city staff, decision-makers and citizens to direct the growth and physical development of a community. This plan sets forth a general pattern of land use, transportation corridors, housing and public parks. Its primary purpose is to permit the City to consciously consider and shape its own future.

The Ritchie Road Water Tower and Well at 750 Ritchie Road went into operation in May 2002. The well was drilled to a depth of 1,970 feet. A 250 horsepower submersible pump was installed at approximately 1,000 feet to pump the water to the surface and into the new 600,000 gallon overhead storage tank. The well is producing 500 gallons per minute or 720,000 gallons per day. This is enough water to supply 2,000 Hewitt households.

The Public Safety Facility broke ground in November of 2013. It is located at 100 Patriot Court. This new facility houses both the Fire Department and the Police Department. The facility was constructed using almost exclusively local vendors and is over 21,000 square feet. The facilities allows both departments much more room to grow and mature.



Public Safety Facility

The New City Hall and Library broke ground in March of 2015. This is the City's most recently completed project. The building was completed in March of 2016. It is located right next to the Public Safety Facility at 200 Patriot Court. This new building houses both the Hewitt Public Library and City Hall.



City Hall and Library Building

Hewitt is a sister city to McGregor, Texas where the SpaceX Rocket Development Facility is located. On May 31, 2020, SpaceX launched the Dragon (named after Puff, the Magic Dragon, toward the International Space Station. After arriving and returning the crew safely back, they launched the first commercially built and operated American spacecraft.

Hewitt has a close relationship with Midway Independent School District with:

- * 4 Elementary schools: Hewitt, Castleman Creek, Spring Valley & Park Hill
- * 1 Middle High School on Hewitt Drive
- * 1 plan for another school on the same site as the new elementary
- * Purchased Land for future school(s) near Warren Park



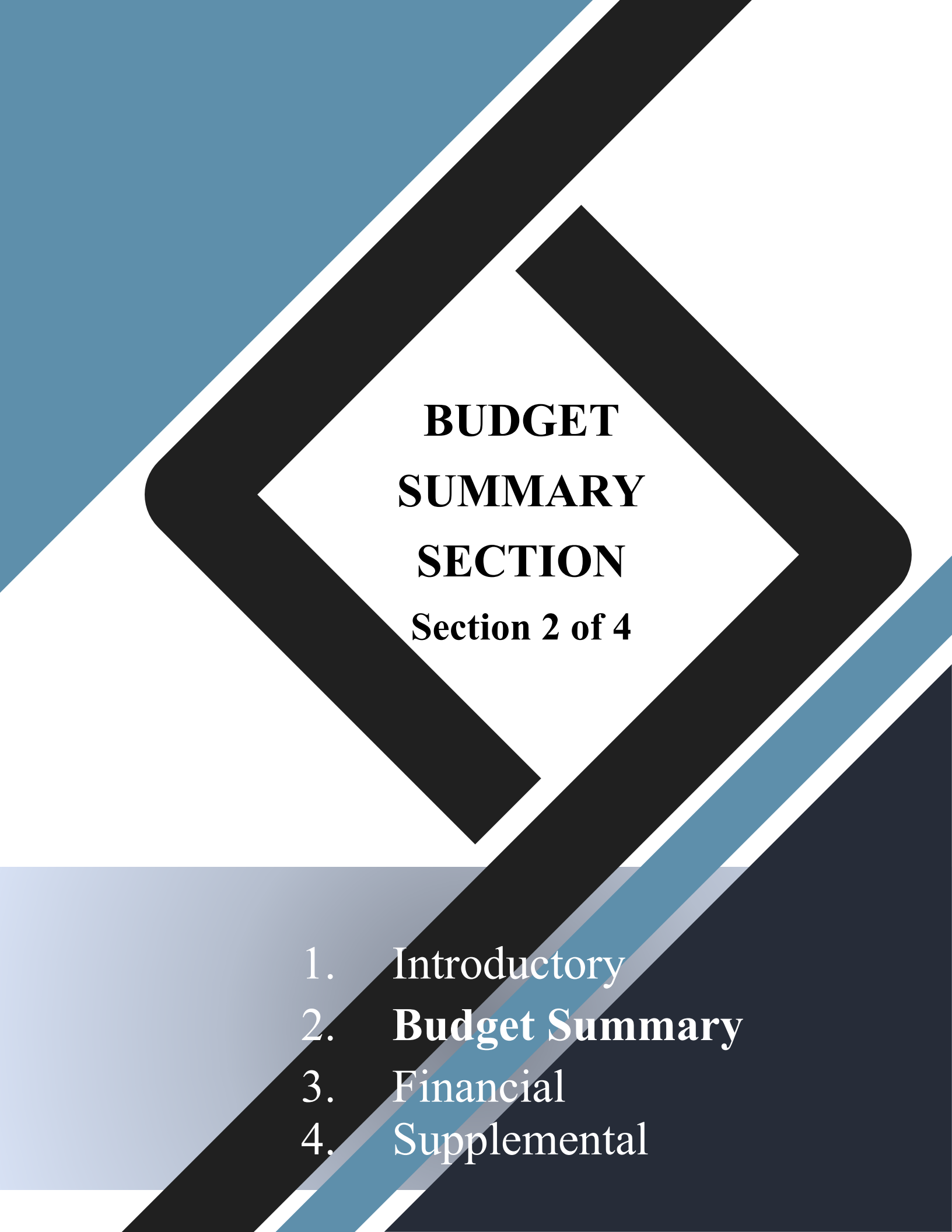
Hewitt is just minutes to Baylor University, which has been in Waco since 1886, Texas State Technical College (TSTC), and McLennan Community College.



The Baylor School of Education has eight Professional Development School campuses in Midway ISD and Waco ISD. These Campuses host Baylor Teacher-Education students at various levels of preparation.



New Park Hill Elementary School built in 2022



BUDGET SUMMARY SECTION

Section 2 of 4

1. Introductory
2. **Budget Summary**
3. Financial
4. Supplemental

**Budget
Summary
Section
Includes:**

- 1.Information on Funds
- 2.All Funds Summaries
- 3.Operating Funds Summaries

City of Hewitt, Texas
BUDGET SUMMARY SECTION
Annual Budget FY 2022 - 2023

THE BUDGET SUMMARY SECTION INCLUDES:

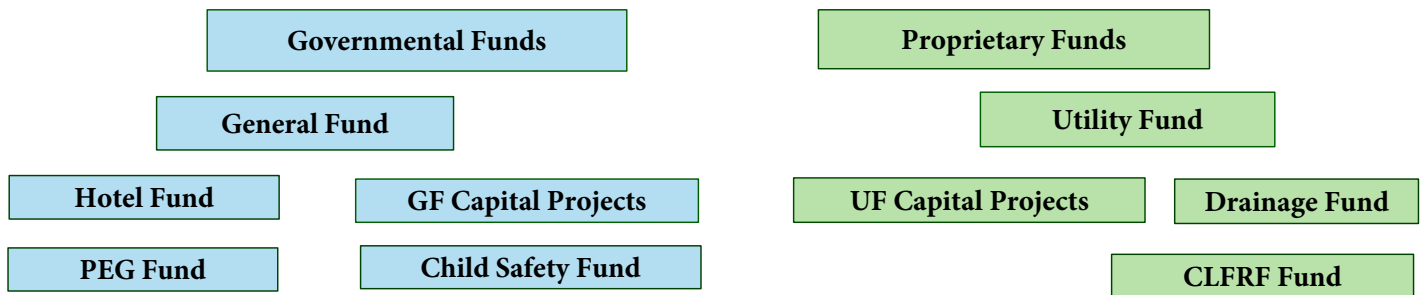
The ALL FUNDS SUMMARY SECTION

The All Funds Summary Section contains exhibits and charts which summarize the entire City budget, including revenues and expenditures for the Operating Funds (General and Utility Funds), Special Revenue Funds (Drainage and Hotel Funds) and Capital Projects Funds. A fund structure chart precedes the All Funds Summary subsection. The fund structure chart is followed by three schedules presenting information on All Funds within the City.

The OPERATING FUNDS SUMMARY SECTION

The Operating Funds Summary Section contains the heart of the Budget, which is the Operating Funds. The Operating Funds subsection begins with an Overview. Within the Operating Funds subsection are three schedules presenting informative detail of the Operating Fund Budgets. Further detail is given in the Financial Operational Section.

City of Hewitt, Texas
FUND STRUCTURE
Annual Budget FY 2022 - 2023



OPERATING FUNDS

Governmental Funds

The major fund in most governmental entities. While other funds tend to be restricted to a single purpose, the General Fund is a catch-all for general governmental purposes. The General Fund contains activities commonly associated with municipal government, such as police and fire protection, libraries, parks and recreation.

Proprietary Funds

Includes the Enterprise Fund, i.e. Utility Fund. A governmental accounting fund in which the services provided, such as water and wastewater services, are financed and operated similarly to those in private business. The intent is that the costs of providing these services be recovered through user charges (i.e. Utility billing).

SPECIAL REVENUE FUNDS

Drainage Fund

A fund established as specifically dedicated for stormwater, i.e. 'drainage' improvements. Drainage fees are used to cover expenses related to maintaining and improving drainage infrastructure throughout the City. The cost of providing this service is recovered thru user charges.

Hotel Fund

A fund where revenue collected from hotels within the City is used to promote 'heads in beds' where sponsored activities draw those from outside the City of stay in their hotels.

CLFRF Fund

A fund set up to handle the American Rescue Plan Act revenue is held and spent on accepted projects.

PEG Fund

A fund set up to accumulate funds for Professional, Educational and Government funds received from cable franchisors at 1% of revenue. Funds can only be spent on specified expenses.

Child Safety Fees

A fund set up to accumulate funds collected and received from McLennan County annually. Funds are restricted on their use.

CAPITAL PROJECT FUNDS

The City uses three separate capital projects funds to account for resources to be used for the acquisition and construction of major infrastructure assets, usually projects that extend over more than one fiscal year. There are 2 General Fund Capital Project funds and 1 Utility Capital Project fund.

City of Hewitt, Texas ENTITY-WIDE MATRIX OF FUND & DEPARTMENTS Annual Budget FY 2022 - 2023							
General Fund		Utility Fund		Drainage Fund		Hotel Fund	Capital Project Funds
Police Department	Includes administration, patrol, detectives, school resource officers, communications, animal control, & code enforcement	Maintenance	Includes maintenance, repair, monitoring, and reporting of water and wastewater	Drainage Department	Storm water drainage maintenance and repair	No Personnel	No Personnel
General Services	Includes parks, street, facilities & grounds maintenance	Administration	No personnel				
Fire Department	Fire suppression	Utility Billing	Includes personnel that take payments, open new accounts, refund deposits and bill for services				
Library	Public library services						
Administration	Includes city manager, city secretary and city council						
Community Development	Includes permitting, zoning, and economic development						
Finance Department	Includes finance, accounting, investments, risk, payroll, budgeting, audit and debt						
Municipal Court	Court administration						
HR/Civil Service	Human resources/civil service administration						

**All Funds
Summary
Section**

CITY OF HEWITT, TX
ALL FUNDS SUMMARY MATRIX
ANNUAL BUDGET FY 2022-2023

	ESTIMATED BEGINNING BALANCE	ESTIMATED REVENUES	ESTIMATES EXPENSES	ESTIMATED ENDING BALANCES	OPERATING RESERVES (90 DAYS)	TRANSFERS FOR CAPITAL PROJECTS	BALANCE OVER (UNDER) RESERVES
OPERATING FUNDS							
GENERAL FUND	\$ 6,589,265	\$ 13,062,779	\$ 13,006,208	\$ 6,645,836	\$ (2,481,208)	\$ -	\$ 4,164,628
UTILITY FUND	5,384,031	7,490,000	7,609,090	5,264,941	(1,359,815)	-	3,905,126
TOTAL OPERATING	\$ 11,973,296	\$ 20,552,779	\$ 20,615,298	\$ 11,910,777	\$ (3,841,023)	\$ -	\$ 8,069,754
SPECIAL REVENUE FUNDS							
DRAINAGE FUND	\$ 330,444	\$ 518,865	\$ 514,054	\$ 335,255	\$ -	\$ -	\$ 335,255
HOTEL FUND	192,511	186,000	109,500	269,011	-	-	269,011
CLFRF FUND	3,715,742	15,000	1,867,889	1,862,853	-	-	1,862,853
PEG FUND	441,358	37,000	15,000	463,358	-	-	463,358
CSF FUND	132,015	19,000	750	150,265	-	-	150,265
TOTAL SPECIAL REVENUE	\$ 4,812,070	\$ 775,865	\$ 2,507,193	\$ 3,080,742	\$ -	\$ -	\$ 3,080,742
CAPITAL PROJECT FUNDS							
GF CAPITAL PROJECTS-2022 CO	5,025,287	5,000	-	5,030,287	-	-	\$ 5,030,287
GF CAPITAL PROJECTS-2017 CO	97,151	50	-	97,201	-	-	\$ 97,201
UF CAPITAL PROJECTS	3,595	25	-	3,620	-	-	\$ 3,620
TOTAL CAPITAL PROJECTS	\$ 5,126,033	\$ 5,075	\$ -	\$ 5,131,108	\$ -	\$ -	\$ 5,131,108
TOTAL FUNDS	\$ 21,911,399	\$ 21,333,719	\$ 23,122,491	\$ 20,122,627	\$ (3,841,023)	\$ -	\$ 16,281,604

Note: Required Reserve are equal to 90 days of operating expenses, excluding debt service and capital outlay, in the General and Utility Operating funds. The City also maintains a separate 90 day reserve for debt service in each fund.

City of Hewitt, Texas
ALL FUNDS-SUMMARY of SOURCES & USES-3 Years
Annual Budget FY 2022 - 2023

	FY 2023 BUDGET				FY 2022 ESTIMATE				FY 2021 ACTUAL			
	Operating Funds	Special Revenue	Capital Projects	Total	Operating Funds	Special Revenue	Capital Projects	Total	Operating Funds	Special Revenue	Capital Projects	Total
Beginning Fund Balance	\$ 11,973,296	\$ 4,812,070	\$ 5,126,033	\$ 21,911,399	\$ 11,957,270	\$ 2,814,346	\$ 1,410,522	\$ 16,182,138	\$ 9,914,753	\$ 908,108	\$ 4,105,106	\$ 14,927,967
REVENUES												
Ad Valorem Tax-Operations	4,302,333	-	-	4,302,333	3,870,136	-	-	3,870,136	3,490,189	-	-	3,490,189
Ad Valorem Tax-Debt Service	2,704,944	-	-	2,704,944	2,239,600	-	-	2,239,600	2,239,884	-	-	2,239,884
Sales & Use Tax	3,513,000	-	-	3,513,000	3,076,000	-	-	3,076,000	3,255,099	-	-	3,255,099
Franchise Fees	908,800	-	-	908,800	920,813	-	-	920,813	980,667	-	-	980,667
Intergovernmental	955,000	-	-	955,000	955,000	-	-	955,000	955,000	-	-	955,000
Fines & Penalties	306,500	-	-	306,500	327,800	-	-	327,800	279,937	-	-	279,937
Permits Revenue	110,500	185,000	-	295,500	195,500	175,000	-	370,500	218,267	100,818	-	319,085
All Other Revenues	481,702	73,565	5,075	560,342	468,395	1,921,401	5,072,700	7,462,496	567,135	1,905,570	12,961	2,485,666
Charges for Services	7,270,000	517,300	-	7,787,300	7,050,000	505,000	-	7,555,000	6,624,489	501,067	-	7,125,556
TOTAL REVENUES	20,552,779	775,865	5,075	21,333,719	19,103,244	2,601,401	5,072,700	26,777,345	18,610,667	2,507,455	12,961	21,131,083
TOTAL FUNDS AVAILABLE	\$ 32,526,075	\$ 5,587,935	\$ 5,131,108	\$ 43,245,118	\$ 31,060,514	\$ 5,415,747	\$ 6,483,222	\$ 42,959,483	\$ 28,525,420	\$ 3,415,563	\$ 4,118,067	\$ 36,059,050
EXPENSES												
Personnel	9,112,799	307,882	-	9,420,681	8,312,532	284,850	-	8,597,382	7,262,045	289,008	-	7,551,053
Supplies	530,782	32,850	-	563,632	479,047	31,250	-	510,297	406,689	34,848	-	441,537
Maintenance	880,250	22,750	-	903,000	789,483	21,610	-	811,093	610,709	31,226	-	641,935
Services	3,885,262	125,300	-	4,010,562	3,747,933	132,205	-	3,880,138	2,808,977	131,456	-	2,940,433
Debt Service	4,873,274	80,522	-	4,953,796	4,527,564	66,122	-	4,593,686	4,421,856	40,820	-	4,462,676
Capital Outlays	377,931	1,937,889	-	2,315,820	275,659	67,640	1,357,189	1,700,488	102,874	73,859	2,707,545	2,884,278
Transfers	955,000	-	-	955,000	955,000	-	-	955,000	955,000	-	-	955,000
TOTAL EXPENDITURES	20,615,298	2,507,193	-	23,122,491	19,087,218	603,677	1,357,189	21,048,084	16,568,150	601,217	2,707,545	19,876,912
NET INCOME (LOSS)	(62,519)	(1,731,328)	5,075	(1,788,772)	16,026	1,997,724	3,715,511	5,729,261	2,042,517	1,906,238	(2,694,584)	1,254,171
TOTAL FUND BALANCE	\$ 11,910,777	\$ 3,080,742	\$ 5,131,108	\$ 20,122,627	\$ 11,973,296	\$ 4,812,070	\$ 5,126,033	\$ 21,911,399	\$ 11,957,270	\$ 2,814,346	\$ 1,410,522	\$ 16,182,138
90 DAY RESERVES	(3,841,023)	-	-	(3,841,023)	(3,562,465)	-	-	(3,562,465)	(3,331,301)	-	-	(3,331,301)
ENDING FUND BALANCE	\$ 8,069,754	\$ 3,080,742	\$ 5,131,108	\$ 16,281,604	\$ 8,410,831	\$ 4,812,070	\$ 5,126,033	\$ 18,348,934	\$ 8,625,969	\$ 2,814,346	\$ 1,410,522	\$ 12,850,837

City of Hewitt, Texas
ALL FUNDS REVENUE & EXPENDITURES BY FUND TYPE
Annual Budget FY 2022 - 2023

REVENUES					
	2023	2022	2022	2021	2021
	Budget	Estimate	Budget	Actual	Budget
General Fund	10,357,835	9,569,094	9,368,291	9,522,240	8,440,300
General Debt Service Fund	2,704,944	2,239,600	2,239,600	2,239,884	2,239,182
Total General Fund Revenue	\$ 13,062,779	\$ 11,808,694	\$ 11,607,891	\$ 11,762,124	\$ 10,679,482
Utility Fund	5,321,670	5,006,586	4,899,036	4,666,571	5,004,413
Utility Fund Debt Service	2,168,330	2,287,964	2,287,964	2,181,972	2,182,587
Total Utility Fund Revenue	\$ 7,490,000	\$ 7,294,550	\$ 7,187,000	\$ 6,848,543	\$ 7,187,000
Total Operating Funds Revenue	\$ 20,552,779	\$ 19,103,244	\$ 18,794,891	\$ 18,610,667	\$ 17,866,482
Drainage Fund	\$ 518,865	\$ 505,500	\$ 505,500	\$ 502,559	\$ 480,800
Hotel Fund	186,000	175,885	134,000	101,522	155,700
CLFRF Fund	15,000	1,864,121	-	1,851,621	-
PEG Fund	37,000	37,000	-	34,540	-
CSF Fund	19,000	18,895	-	17,212	-
Total Special Revenue	\$ 775,865	\$ 2,601,401	\$ 639,500	\$ 2,507,454	\$ 636,500
GF Capital Projects-2022 C.O.	\$ 5,000	\$ 5,000,200	\$ 100	\$ 400	\$ 347
GF Capital Projects-2017 C.O.	50	5,000	100	6,561	10,000
UF Capital Projects-2016 C.O.	25	67,500	100	6,000	7,000
Total Capital Projects Revenue	\$ 5,075	\$ 5,072,700	\$ 300	\$ 12,961	\$ 17,347
Total Revenue	\$ 21,333,719	\$ 26,777,345	\$ 19,434,691	\$ 21,131,082	\$ 18,520,329

EXPENSES					
	2023	2022	2022	2021	2021
	Budget	Estimate	Budget	Actual	Budget
General Fund	10,301,264	9,392,709	9,367,787	8,096,756	8,422,226
General Debt Service Fund	2,704,944	2,239,600	2,239,600	2,239,884	2,239,182
Total General Fund Expenditures	\$ 13,006,208	\$ 11,632,309	\$ 11,607,387	\$ 10,336,640	\$ 10,661,408
Utility Fund	5,440,760	5,166,945	5,176,308	4,049,538	5,003,529
Utility Debt Service Fund	2,168,330	2,287,964	2,287,964	2,181,972	2,182,587
Total Utility Fund Expenses	\$ 7,609,090	\$ 7,454,909	\$ 7,464,272	\$ 6,231,510	\$ 7,186,116
Total Operating Funds Expenses	\$ 20,615,298	\$ 19,087,218	\$ 19,071,659	\$ 16,568,150	\$ 17,847,524
Drainage Fund	514,054	480,787	477,526	471,777	463,965
Hotel Fund	109,500	109,500	109,500	115,503	144,500
CLFRF Fund	1,867,889	-	-	-	-
PEG Fund	15,000	12,640	-	12,736	-
CSF Fund	750	750	-	1,200	-
Total Special Revenue	\$ 2,507,193	\$ 603,677	\$ 587,026	\$ 601,216	\$ 608,465
GF Capital Projects-2022 C.O.	\$ -	\$ -	\$ -	\$ 100,136	\$ 13,948
GF Capital Projects-2017 C.O.	-	796,629	907,301	1,155,247	2,035,901
UF Capital Projects-2016 C.O.	-	560,560	554,669	1,452,162	1,892,386
Total Capital Projects Expenses	\$ -	\$ 1,357,189	\$ 1,461,970	\$ 2,707,545	\$ 3,942,235
Total Expenses	\$ 23,122,491	\$ 21,048,084	\$ 21,120,655	\$ 19,876,911	\$ 22,398,224

**Operating
Funds
Summary
Section**

City of Hewitt, Texas
OPERATING FUNDS - OVERALL VIEW
Annual Budget FY 2022 - 2023

The City's overall financial position is very sound. The 90 day reserves in both operating funds the General Fund and the Utility Fund, are fully funded and will continue to be monitored. This monitoring is accomplished through daily, monthly, and continuous review of budget performance and of long-range projections.

OPERATING FUNDS ARE THE "WORKHORSE" FUNDS. FOR THE CITY OF HEWITT, THEY ARE THE FUNDS WITH EMPLOYEES.

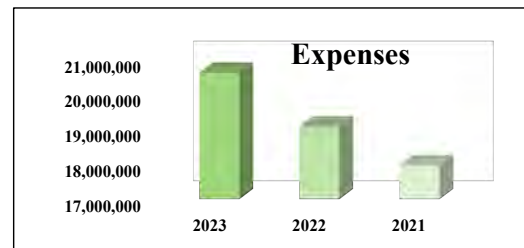
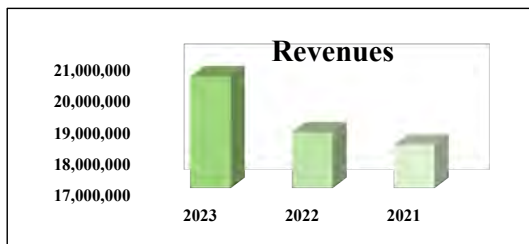
THERE ARE TWO FUNDS THAT MAKE UP THE OPERATING FUNDS: THE GENERAL FUND & THE UTILITY FUND.

THE GENERAL FUND IS USED TO ACCOUNT FOR ALL REVENUES AND EXPENDITURES RELATING TO THE GENERAL OPERATIONS OF THE CITY NOT ACCOUNTED FOR IN OTHER FUNDS.

THE UTILITY FUND IS USED TO ACCOUNT FOR REVENUES AND EXPENSES OF PROVIDING WATER AND WASTEWATER SERVICES TO ITS CUSTOMERS. THE INTENT IS THAT THE COSTS OF THESE SERVICES GET RECOVERED THROUGH USER CHARGES, i.e. CUSTOMER CHARGES.

OPERATING FUNDS - TOTAL REVENUES AND EXPENSES

Budgeted Revenues for Operating Funds for FY 22-23 are \$20,552,779. Budgeted Expenses for Operating Funds for FY 22-23 are \$20,615,298.



Budgeted Revenues for Operating Funds for FY 21-22 are \$18,794,891. Budgeted Expenses for Operating Funds for FY 21-22 are \$19,071,659.

TAX RATE

Current Year Tax Information

The FY 21-22 budget is formulated on the ad valorem tax rate of \$.540102 per \$100 of taxable value. The City gives a 20% tax exemption to residential homeowners. This is the maximum allowed in Texas. The City also pledges 1/3 of all sales tax collected toward lowering the property tax rate. This equates to an 9.87 cent reduction in the tax rate.

THE APPRAISED TAX VALUE

Tax appraisals are performed by the McLennan County Tax Appraisal District. The Certified Values are received by July 25th. The Certified Taxable Value for the Tax Year 2022 (FY 22-23) is \$1,301,880,092 as compared to the prior year's Taxable Values (FY 21-23) of \$1,132,424,429, an increase of \$169,455,663 or 15 %. Tax Rates are calculated by the McLennan County Tax Assessors Office.

The No New Revenue & Debt Rates	The Maintenance & Operations Rate	The Voter Approval Tax Rate	The De Minimus Rate
The No New Revenue Tax (formerly known as the Effective Tax), adjusted for Sales Tax, is .489224. The I&S Rate or Interest & Sinking Rate is the rate needed to meet the city's general fund debt obligations. The I&S Rate is .208484.	The M&O or Maintenance and Operations Rate is the portion of the tax rate that funds the operations of the General Fund.	The addition of the I&S Rate of .208484 and the Voter Approval M&O Rate of .331618 giving the Voter-Approval Rate of \$.540102.	The de minimis rate is the rate equal to the sum of the no-new-revenue M&O rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. The De minimis rate is .564112.

GENERAL FUND

The General Fund is the chief operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund provides services such as public safety, police & fire, library services, parks, street maintenance, municipal court and community development.

REVENUE

Revenue budgeted for the General Fund in FY 22-23 is \$13,062,779 as compared to Revenue budgeted for FY 21-22 of \$11,607,891, an increase of \$1,454,888 or 12.5%.

General Fund Revenue Changes

Revenue Source	FY 22-23 Budget	FY 21-22 Budget	\$ Change	% Change
Ad Valorem Taxes-Operations	4,302,333	3,870,136	432,197	11.2%
Ad Valorem Taxes-Debt Service	2,704,944	2,239,600	465,344	20.8%
Sales Tax	3,513,000	3,076,000	437,000	14.2%
Franchise Fees	908,800	918,000	(9,200)	-1.0%
Intergovernmental	955,000	955,000	-	--
Public Safety	186,500	105,000	81,500	--
Permit	110,500	110,500	-	--
SRO Reimbursement	234,202	212,155	22,047	10.4%
Miscellaneous	147,500	121,500	26,000	21.4%
Total Changes	13,062,779	11,607,891	1,454,888	12.5%

EXPENDITURES

Expenditures budgeted for the General Fund in FY 22-23 are \$13,006,208 as compared to budgeted FY 21-22 of \$11,607,387, an increase of \$1,398,821 or 12.1%.

General Fund Expenditure Changes

Expenditure Source	FY 22-23	FY 21-22	\$ Change	% Change
	Budget	Budget		
Police Department	4,591,422	3,992,982	598,440	15.0%
General Services	1,280,646	1,225,614	55,032	4.5%
Fire Department	1,766,959	1,658,233	108,726	6.6%
Hewitt Public Library	867,448	781,785	85,663	11.0%
GF Administration	719,198	632,040	87,158	13.8%
Community Development	374,970	348,453	26,517	7.6%
Finance Department	396,126	365,165	30,961	8.5%
Municipal Court	121,270	195,782	(74,512)	-38.1%
Human Resources	183,225	167,733	15,492	9.2%
GF LT Debt Service	2,704,944	2,239,600	465,344	20.8%
Totals	13,006,208	11,607,387	1,398,821	12.1%

Within the Expenditures, we continue funding 24/48 full-time fire service, continue funding civil service affecting 29 uniformed police officers, continue funding the McLennan County Health District, Tax Appraisal District and the Waco Humane Shelter. In addition, the council approved a 5% cost of living adjustment and a Step pay increase.

Type of Expenditure	FY 21-23	FY 21-22	\$ Change	% Change
	Budget	Budget		
Personnel	8,302,054	7,521,946	780,108	10.4%
Supplies	390,782	339,344	51,438	15.2%
Maintenance	206,050	235,650	(29,600)	-12.6%
Services	1,025,947	998,612	27,335	2.7%
Capital Outlay	376,431	272,235	104,196	38.3%
LT Debt Service	2,704,944	2,239,600	465,344	20.8%
Total Changes	13,006,208	11,607,387	1,398,821	12.1%

UTILITY FUND

The Utility Fund is the second of the two Operating Funds. It is used to account for water and wastewater revenues and expenses relating to the enterprise of providing these services to its customers. The intent is that the costs of these services are recovered through user charges.

REVENUE

The Budgeted Revenues for FY 22-23 are \$7,490,000 compared with Budgeted Revenues for FY 21-22 of \$7,187,000, an increase of \$303,000 or 4%. The changes in budgeted revenue are as follows:

Utility Fund Revenue Changes

Revenue Source	FY 22-23	FY 21-22	\$ Change	% Change
	Budget	Budget		
Water Revenue	4,320,000	4,200,000	120,000	2.9%
Sewer Revenue	2,950,000	2,792,000	158,000	5.7%
Water Tap/Meter	35,000	20,000	15,000	75.0%
Interest	50,000	65,000	(15,000)	-23.1%
Penalties & Fees	125,000	100,000	25,000	25.0%
Miscellaneous*	10,000	10,000	-	0.0%
Total Changes	7,490,000	7,187,000	303,000	4.0%

EXPENDITURES

The Budgeted Expenses for FY 22-23 is \$7,609,090 as compared to Budgeted expenses for FY 21-22 of \$7,464,272, an increase of \$144,818 or 1.9%. The changes in budgeted expenses are as follows:

Utility Fund Expense Changes

	FY 22-23	FY 21-22		
Expense Source	Budget	Budget	\$ Change	% Change
Maintenance	4,030,311	3,736,463	293,848	7.9%
Administration	1,067,200	1,076,000	(8,800)	-0.8%
Utility Billing	343,249	363,845	(20,596)	-5.7%
LT Debt Service	2,168,330	2,287,964	(119,634)	-5.2%
Total Changes	7,609,090	7,464,272	144,818	1.9%

	FY 21-22	FY 21-22		
Type of Expenditure	Budget	Budget	\$ Change	% Change
Personnel	810,745	778,520	32,225	4%
Supplies	140,000	136,000	4,000	3%
Maintenance	674,200	551,600	122,600	18%
Services	2,859,315	2,733,188	126,127	4%
Capital Outlay	1,500	22,000	(20,500)	-1367%
Transfers	955,000	955,000	-	0%
LT Debt Service	2,168,330	2,287,964	(119,634)	-6%
Total Changes	7,609,090	7,464,272	144,818	1.9%

FUND BALANCES

In the Operating funds, the City's policy is to maintain a minimum of 90 days of current year's expenses, not including debt service or capital outlay, as a reserve fund balance. Debt service has its own 90 day reserves.

City of Hewitt, Texas
OPERATING FUNDS - THREE YEAR COMPARISON
Annual Budget FY 2022 - 2023

Description	GENERAL FUND			UTILITY FUND			TOTAL OPERATING FUNDS		
	2023 Budget	2022 Estimate	2021 Actual	2023 Budget	2022 Estimate	2021 Actual	2023 Budget	2022 Estimate	2021 Actual
Fund Balance, Beg. Of Year	6,589,265	6,412,880	4,987,396	5,384,031	5,544,390	4,927,357	11,973,296	11,957,270	9,914,753
REVENUES									
Ad Valorem Taxes-Operations	4,302,333	3,870,136	3,490,189	-	-	-	4,302,333	3,870,136	3,490,189
Ad Valorem Taxes-Debt Service	2,704,944	2,239,600	2,239,884	-	-	-	2,704,944	2,239,600	2,239,884
Sales & Use Taxes	3,513,000	3,076,000	3,255,099	-	-	-	3,513,000	3,076,000	3,255,099
Water Revenue	-	-	-	4,320,000	4,200,000	3,920,426	4,320,000	4,200,000	3,920,426
Sewer Revenue	-	-	-	2,950,000	2,850,000	2,704,063	2,950,000	2,850,000	2,704,063
Franchise Fees	908,800	920,813	980,667	-	-	-	908,800	920,813	980,667
Intergovernmental	955,000	955,000	955,000	-	-	-	955,000	955,000	955,000
Fines & Penalties	181,500	182,800	153,495	125,000	145,000	126,442	306,500	327,800	279,937
Permits Revenue	110,500	195,500	218,267	-	-	-	110,500	195,500	218,267
Tap Fees	-	-	-	35,000	47,550	44,642	35,000	47,550	44,642
Interest Revenue	30,000	53,000	54,897	50,000	42,000	53,541	80,000	95,000	108,438
Misc Revenue	356,702	315,845	414,626	10,000	10,000	(571)	366,702	325,845	414,055
Total Revenues	13,062,779	11,808,694	11,762,124	7,490,000	7,294,550	6,848,543	20,552,779	19,103,244	18,610,667
Total Available Funds	19,652,044	18,221,574	16,749,520	12,874,031	12,838,940	11,775,900	32,526,075	31,060,514	28,525,420
EXPENDITURES									
Description	2023 Budget	2022 Estimate	2021 Actual	2023 Budget	2022 Estimate	2021 Actual	2023 Budget	2022 Estimate	2021 Actual
Maintenance	9,924,833	9,140,144	8,009,928	4,484,260	4,188,851	3,078,492	14,409,093	13,328,995	11,088,420
Capital Outlay	376,431	252,565	86,828	1,500	23,094	16,046	377,931	275,659	102,874
Debt Service	2,704,944	2,239,600	2,239,884	2,168,330	2,287,964	2,181,972	4,873,274	4,527,564	4,421,856
Interfund Transfers	-	-	-	955,000	955,000	955,000	955,000	955,000	955,000
Total Expenditures	13,006,208	11,632,309	10,336,640	7,609,090	7,454,909	6,231,510	20,615,298	19,087,218	16,568,150
Net Income (Loss)	56,571	176,385	1,425,484	(119,090)	(160,359)	617,033	(62,519)	16,026	2,042,517
Fund Balance before Reserve	6,645,836	6,589,265	6,412,880	5,264,941	5,384,031	5,544,390	11,910,777	11,973,296	11,957,270
Less: 3 Month Reserves	(2,481,208)	(2,273,888)	(2,084,669)	(1,359,815)	(1,288,577)	(1,246,632)	(3,841,023)	(3,562,465)	(3,331,301)
Fund Balance, End. Of Year	4,164,628	4,315,377	4,328,211	3,905,126	4,095,454	4,297,758	8,069,754	8,410,831	8,625,969

City of Hewitt, Texas
OPERATING FUNDS - REVENUE SUMMARY
Annual Budget FY 2022 - 2023

OPERATING REVENUES

	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
GENERAL FUND	13,062,779	11,808,694	11,607,891	11,762,124	10,679,482
UTILITY FUND	7,490,000	7,294,550	7,187,000	6,848,543	7,187,000
TOTAL REVENUES	\$ 20,552,779	\$ 19,103,244	\$ 18,794,891	\$ 18,610,667	\$ 17,866,482

OPERATING EXPENSES

	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
GENERAL FUND	10,301,264	9,392,709	9,367,787	8,096,756	8,422,226
UTILITY FUND	5,440,760	5,166,945	5,176,308	4,049,538	5,003,529
DEBT SERVICE	4,873,274	4,527,564	4,527,564	4,421,856	4,421,769
TOTAL EXPENDITURES	\$ 20,615,298	\$ 19,087,218	\$ 19,071,659	\$ 16,568,150	\$ 17,847,524
NET INCOME (LOSS)	(62,519)	16,026	(276,768)	2,042,517	18,958

OPERATING REVENUES

DETAIL RECAP

	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Ad Valorem Taxes-Operations	4,302,333	3,870,136	3,870,136	3,490,189	3,375,036
Ad Valorem Taxes-Debt Service	2,704,944	2,239,600	2,239,600	2,239,884	2,239,182
Sales & Use Taxes	3,513,000	3,076,000	3,063,000	3,255,099	2,631,160
Water Revenue	4,320,000	4,200,000	4,200,000	3,920,426	4,200,000
Wastewater Revenue	2,950,000	2,850,000	2,792,000	2,704,063	2,792,000
Franchise Fees	908,800	920,813	918,000	980,667	908,000
Intergovernmental	955,000	955,000	955,000	955,000	955,000
Fines & Penalties	311,500	327,800	205,000	279,937	222,500
Licenses & Permits	110,500	195,500	110,500	218,267	110,000
Tap Fees	35,000	47,550	20,000	44,642	20,000
Interest Revenue	80,000	95,000	85,000	108,438	110,000
Other Revenue	361,702	325,845	336,655	414,055	303,604
TOTAL REVENUES	\$ 20,552,779	\$ 19,103,244	\$ 18,794,891	\$ 18,610,667	\$ 17,866,482

See EXPENSES BY TYPE on next page

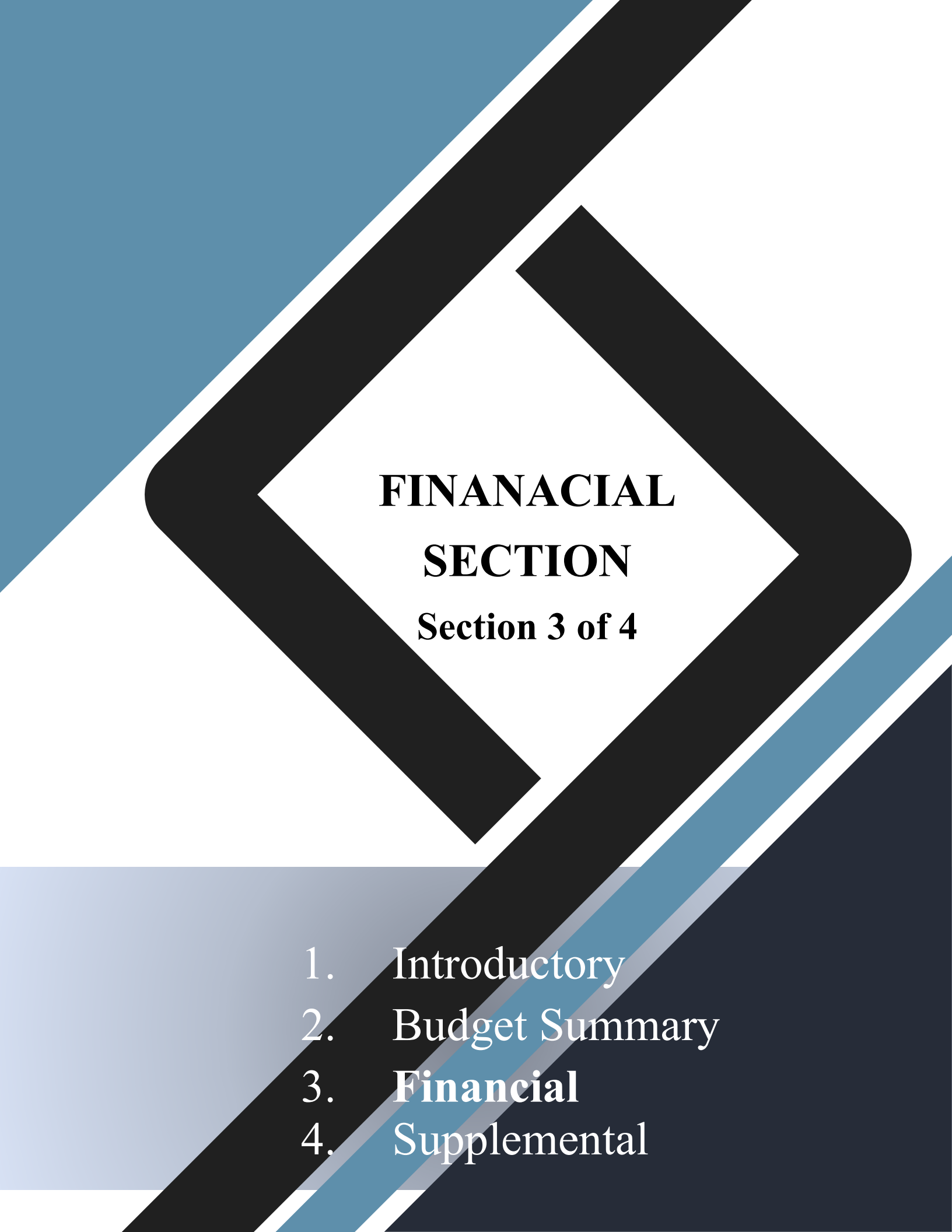
City of Hewitt, Texas
OPERATING FUNDS - EXPENSE SUMMARY
Annual Budget FY 2022 - 2023

EXPENDITURES - DETAIL RECAP

GENERAL FUND EXPENDITURES BY DEPARTMENT					
	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
POLICE DEPARTMENT	4,591,422	3,997,063	3,992,982	3,460,970	3,504,565
GENERAL SERVICES	1,280,646	1,232,139	1,225,614	734,830	878,409
FIRE DEPARTMENT	1,766,959	1,662,073	1,658,233	1,614,619	1,583,028
MUNICIPAL LIBRARY	867,448	784,587	781,785	727,712	760,896
ADMINISTRATION	719,198	642,320	632,040	566,398	657,650
GENERAL SERVICES	374,970	348,453	348,453	329,318	340,375
FINANCE DEPT	396,126	365,965	365,165	347,497	365,657
MUNICIPAL COURT	121,270	195,782	195,782	183,916	190,003
HUMAN RESOURCES	183,225	164,327	167,733	131,496	141,643
DEBT SERVICE	2,704,944	2,239,600	2,239,600	2,239,884	2,239,182
TOTAL GENERAL FUND	13,006,208	11,632,309	11,607,387	10,336,640	10,661,408
UTILITY FUND EXPENSES BY DEPARTMENT					
	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
MAINTENANCE	4,030,311	3,737,557	3,736,463	2,675,889	3,554,886
ADMINISTRATION	1,067,200	1,065,543	1,076,000	1,071,693	1,066,500
BILLING	343,249	363,845	363,845	301,956	382,143
DEBT SERVICE	2,168,330	2,287,964	2,287,964	2,181,972	2,182,587
TOTAL UTILITY FUND	7,609,090	7,454,909	7,464,272	6,231,510	7,186,116
TOTAL OPERATING EXPENSES	20,615,298	19,087,218	19,071,659	16,568,150	17,847,524

EXPENDITURES MATRIX

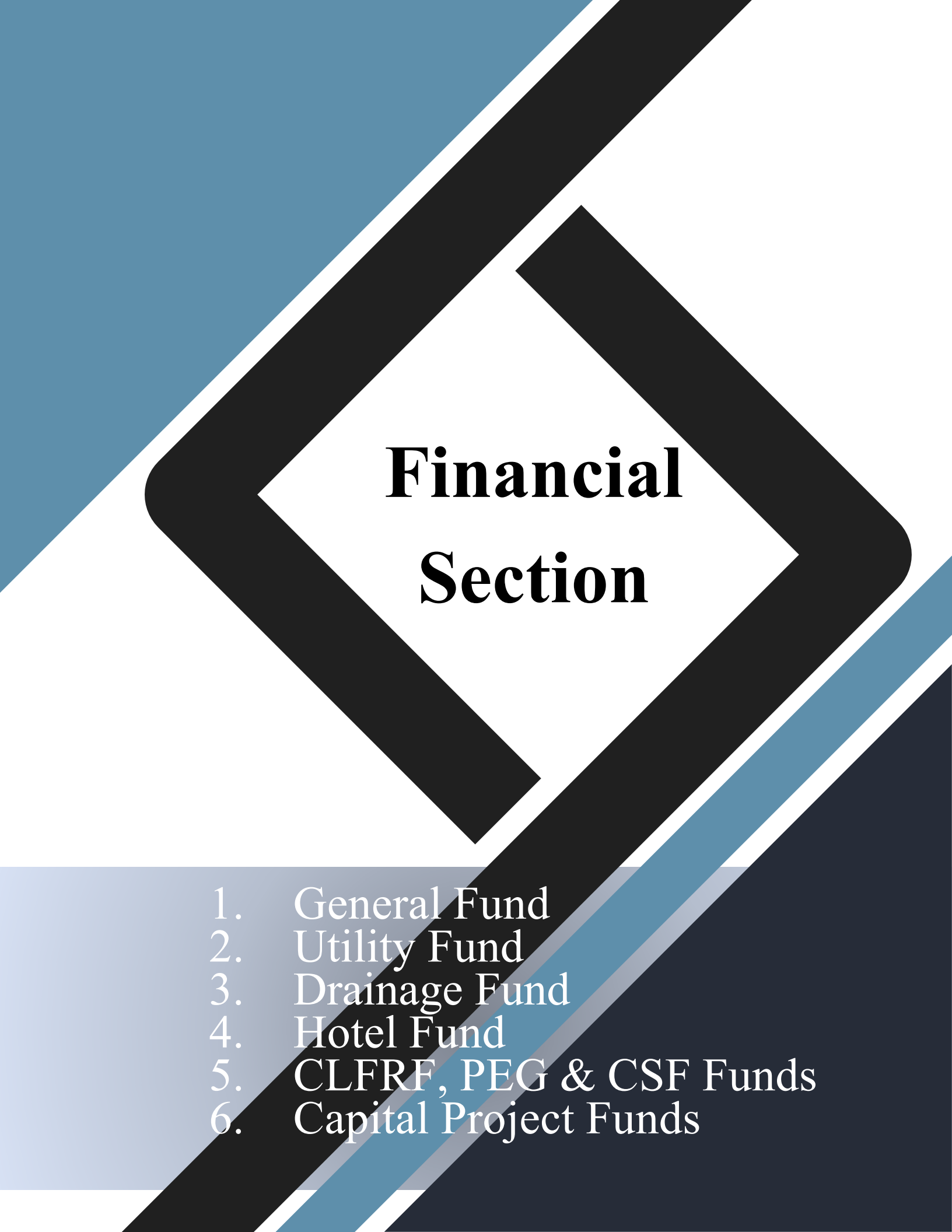
GENERAL FUND FY 2022-2023								
	Personnel	Supplies	Maintenance	Services	Capital Outlay	Transfers	Debt	Total
POLICE DEPARTMENT	3,999,008	218,782	21,700	250,651	101,281	-	-	4,591,422
GENERAL SERVICES	769,996	57,650	125,200	140,750	187,050	-	-	1,280,646
FIRE DEPARTMENT	1,588,736	63,100	41,800	70,323	3,000	-	-	1,766,959
MUNICIPAL LIBRARY	665,048	22,800	4,600	104,000	71,000	-	-	867,448
ADMINISTRATION	489,570	13,800	4,250	209,578	2,000	-	-	719,198
GENERAL SERVICES	302,220	9,600	8,500	47,550	7,100	-	-	374,970
FINANCE DEPT	281,441	2,350	-	108,335	4,000	-	-	396,126
MUNICIPAL COURT	81,870	1,700	-	36,700	1,000	-	-	121,270
HUMAN RESOURCES	124,165	1,000	-	58,060	-	-	-	183,225
DEBT SERVICE	-	-	-	-	-	-	2,704,944	2,704,944
TOTAL GENERAL FUND	8,302,054	390,782	206,050	1,025,947	376,431	-	2,704,944	13,006,208
UTILITY FUND FY 2022-2023								
	Personnel	Supplies	Maintenance	Services	Capital Outlay	Transfers	Debt	Total
MAINTENANCE	595,096	88,000	674,200	2,673,015	-	-	-	4,030,311
ADMINISTRATION	-	3,500	-	108,700	-	955,000	-	1,067,200
BILLING	215,649	48,500	-	77,600	1,500	-	-	343,249
DEBT SERVICE	-	-	-	-	-	-	2,168,330	2,168,330
TOTAL UTILITY FUND	810,745	140,000	674,200	2,859,315	1,500	955,000	2,168,330	7,609,090
TOTAL OPERATING EXPENSES 2023	9,112,799	530,782	880,250	3,885,262	377,931	955,000	4,873,274	20,615,298



FINANACIAL SECTION

Section 3 of 4

1. Introductory
2. Budget Summary
3. **Financial**
4. Supplemental

The graphic features a large, thick, black diamond shape with a white center, tilted at a 45-degree angle. The text "Financial Section" is centered within the white area. The background consists of several overlapping geometric shapes in shades of blue and grey, creating a modern, abstract design.

Financial Section

1. General Fund
2. Utility Fund
3. Drainage Fund
4. Hotel Fund
5. CLFRF, PEG & CSF Funds
6. Capital Project Funds

City of Hewitt, Texas
FINANCIAL OPERATIONAL SECTION
Annual Budget FY 2022 - 2023

GENERAL FUND

REVENUES

The General Fund Revenue Section contains graphs, tables and narratives representing the revenue created by the General Fund.

EXPENDITURES

The General Fund Expenditures Section contains graphs and tables representing the expenditures of the departments within the General Fund. These departments include:

POLICE DEPARTMENT

The Police Department serves and protects the community through the enforcement of federal and state law, as well as municipal ordinances. The department consists of 6 divisions: Administration, Patrol, Criminal Investigation, Communications, Animal Control and Code Enforcement.

GENERAL SERVICES

The General Services Department maintains the grounds of the city properties including streets and parks. The department consists of these 3 divisions: Parks, Streets, and Facilities and Equipment.

FIRE DEPARTMENT

The Fire Department provides fire protection, training and education to the citizens of Hewitt. They also respond to emergency incidents.

HEWITT PUBLIC LIBRARY

The Hewitt Public Library provides access to informational, educational, cultural and recreational library materials and services in a variety of formats and technologies.

ADMINISTRATION

The Administration provides professional management to the City and implements the City Council policy decisions.

COMMUNITY DEVELOPMENT

The Community Development Department monitors the orderly growth of the City through the issuance of permits, monitoring of compliance with City Code, reviewing of subdivision plats and zoning requests.

FINANCE

The Finance Department ensures responsible oversight of the City's finances through budget, investments, debt management, financial reporting, payroll, risk and audit.

MUNICIPAL COURT

The Municipal Court provides an accessible legal form for individuals to have their court citations heard in a fair and efficient manner in accordance with the Texas Code of Criminal Procedures and Code of Judicial Conduct. Cases filed are class "C" misdemeanors and local City ordinances.

HUMAN RESOURCES

The Human Resource Department provides an organizational framework to recruit, select, classify, compensate, develop and reward the city's workforce, while ensuring an environment that optimizes productivity, efficiency and effectiveness.

DEBT SERVICE

Debt Service provides the users with detail of current year debt obligations.

City of Hewitt, Texas
FINANCIAL OPERATIONAL SECTION
Annual Budget FY 2022 - 2023

UTILITY FUND

REVENUES

The Utility Fund Revenue Section contains graphs, tables and narratives representing the revenue created by the Utility Fund.

EXPENSES

The Utility Fund Expense Section contains graphs representing the expenses of the department in the Utility Fund. These departments include:

MAINTENANCE

The Utility Maintenance Department operates and maintains the City's water system and wastewater collection system, including lines, wells, storage, and pumping facilities. They also maintain the SCADA (daily wireless pump reporting) and the AMR (wireless meter reading) systems.

ADMINISTRATION

The Utility Administration Department contains no personnel. It is used to track expenses specific to this fund that do not apply to maintenance or utility billing.

BILLING

The Utility Billing Department provides for the timely billing and collection of city utility fees; water, wastewater, solid waste (trash) and drainage and maintaining records of customer's usage and billing.

DEBT SERVICE

Debt Service provides the users with detail of current year debt obligations.



General Fund

The General Fund is a Major Fund used to account for all revenues and expenditures relating to general operations of the City of Hewitt not accounted for in other city funds.

CITY OF HEWITT, TX
GENERAL FUND PROJECTION BY CATEGORY
ANNUAL BUDGET FY 2022-2023

Estimated Beginning Fund Balance (includes 90 day reserves & unrestricted funds)	\$	6,589,265

Proposed Revenues:	\$	13,062,779

Proposed Expenditures:

Personnel	\$	8,302,054
Supplies		390,782
Maintenance		206,050
Services		1,025,947
Debt Service		2,704,944
Capital Outlay		376,431
TOTAL	\$	13,006,208

Revenues in Excess of Expenditures	\$	56,571

Unrestricted Funds Transfer for Capital Outlay	\$	-

Net Impact of Request on Unrestricted Cash	\$	-	\$	-

Net Income (Loss)	56,571

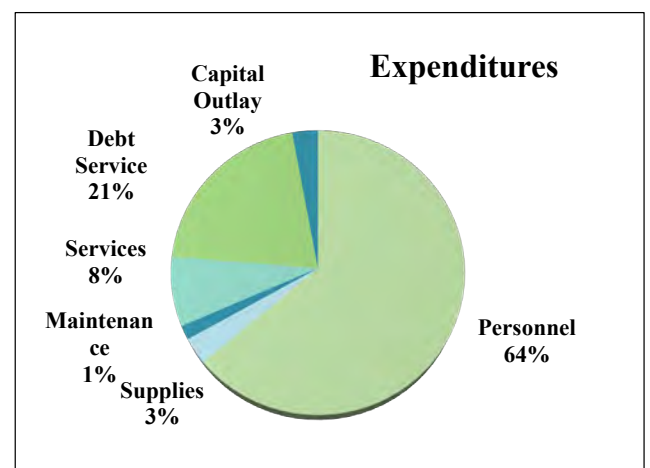
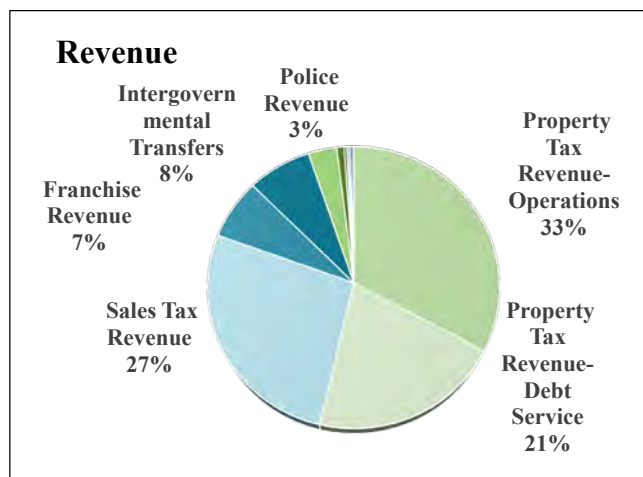
Estimated Fund Balance End of Year	\$	6,645,836

Minimum Fund Balance for 90 Day Reserves (net of debt service and capital outlay)	\$	(2,481,208)

Estimated Fund Balance after 90 Day Reserves	\$	4,164,628

Unrestricted Funds Transfer - for Capital Projects	\$	-

Estimated Fund Balance after 90 Day Reserve and Capital Projects	\$	4,164,628



CITY OF HEWITT, TX GENERAL FUND SUMMARY ANNUAL BUDGET FY 2022-2023						
Description		2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
BEGINNING FUND BALANCE		\$ 6,589,265	\$ 6,412,880	\$ 6,412,880	\$ 4,987,396	\$ 4,987,396
REVENUES						
10-30100-00-00	TAX REVENUE-OPERATIONS	4,302,333	3,870,136	3,870,136	3,490,189	3,375,036
10-30105-00-00	TAX REVENUE-DEBT SERVICE	2,704,944	2,239,600	2,239,600	2,239,884	2,239,182
10-30200-00-00	SALES TAX REVENUE	3,500,000	3,063,000	3,063,000	3,242,151	2,623,160
10-30220-00-00	MIXED BEVERAGE TAX	13,000	13,000	13,000	12,948	8,000
	TOTAL TAX REVENUE	10,520,277	9,185,736	9,185,736	8,985,172	8,245,378
10-30300-00-00	CABLE FRANCHISE FEES	172,000	185,000	185,000	170,663	185,000
10-30310-00-00	ELECTRIC FRANCHISE	440,000	440,000	440,000	436,680	440,000
10-30320-00-00	SOLID WASTE FRANCHISE	260,000	260,000	260,000	343,070	260,000
10-30330-00-00	NATURAL GAS FRANCHISE	26,000	25,813	23,000	19,771	23,000
10-30340-00-00	TELECOMMUNICATIONS	10,800	10,000	10,000	10,483	-
	TOTAL FRANCHISE REVENUE	908,800	920,813	918,000	980,667	908,000
10-30350-00-00	WATER FRANCHISE FEE	290,000	290,000	290,000	290,000	290,000
10-30360-00-00	WASTEWATER FRANCHISE	290,000	290,000	290,000	290,000	290,000
10-30600-00-00	UF ADMINISTRATION FEE	290,000	290,000	290,000	290,000	290,000
10-30650-00-00	UF PAYT IN LIEU OF TAX	85,000	85,000	85,000	85,000	85,000
	TOTAL INTERGOVERNMENTAL REVENUE	955,000	955,000	955,000	955,000	955,000
10-30400-00-00	PUBLIC SAFETY FINES/FEES	181,500	182,800	100,000	153,495	117,500
10-30830-00-00	JUVENILE COURT MGMT	5,000	-	5,000	-	5,000
	TOTAL FINES AND FEE REVENUE	186,500	182,800	105,000	153,495	122,500
10-30370-00-00	PERMITS FOR ALCOHOL	500	500	500	840	-
10-30410-00-00	PERMIT REVENUE	110,000	195,000	110,000	217,427	110,000
	TOTAL PERMIT REVENUE	110,500	195,500	110,500	218,267	110,000
10-30710-00-00	LIBRARY FINES AND FEES	14,500	15,000	18,000	14,281	20,000
10-30810-00-00	LIBRARY GRANTS	25,000	21,397	18,000	21,989	11,000
	TOTAL LIBRARY REVENUE	39,500	36,397	36,000	36,270	31,000
10-30730-00-00	POLICE RECORDS REVENUE	3,000	2,500	2,500	1,900	2,000
10-30740-00-00	MISD SRO REIMBURSEMENT	234,202	212,155	212,155	177,470	193,604
10-30741-00-00	DONATIONS-PD	-	-	-	20,780	-
10-30747-00-00	GRANT REVENUE-FD	-	-	-	1,107	-
	TOTAL POLICE REVENUE	237,202	214,655	214,655	201,257	195,604
10-30750-00-00	PARK REVENUE	25,000	25,000	25,000	8,540	30,000
	TOTAL PARK REVENUE	25,000	25,000	25,000	8,540	30,000
10-30500-00-00	INTEREST REVENUE	30,000	53,000	20,000	54,897	45,000
10-30775-00-00	PCARD REBATE	40,000	42,293	28,000	35,074	27,000
10-30800-00-00	MISCELLANEOUS	10,000	(7,500)	10,000	110,985	10,000
10-30905-00-00	SALE OF ASSETS	-	5,000	-	22,500	-
	TOTAL MISCELLANEOUS REVENUE	80,000	92,793	58,000	223,456	82,000
	TOTAL REVENUES	13,062,779	11,808,694	11,607,891	11,762,124	10,679,482
EXPENDITURES						
Description		2023 Budget	2022 Estimated	2022 Budget	2021 Actual	2021 Budget
Dept 41	POLICE DEPARTMENT	4,591,422	3,997,063	3,992,982	3,460,970	3,504,565
Dept 50	GENERAL SERVICES DEPT	1,280,646	1,232,139	1,225,614	734,830	878,409
Dept 56	FIRE DEPARTMENT	1,766,959	1,662,073	1,658,233	1,614,619	1,583,028
Dept 59	HEWITT PUBLIC LIBRARY	867,448	784,587	781,785	727,712	760,896
Dept 61	ADMINISTRATION	719,198	642,320	632,040	566,398	657,650
Dept 63	COMMUNITY DEVELOPMENT	374,970	348,453	348,453	329,318	340,375
Dept 64	FINANCE DEPARTMENT	396,126	365,965	365,165	347,497	365,657
Dept 65	HEWITT MUNICIPAL COURT	121,270	195,782	195,782	183,916	190,003
Dept 66	HUMAN RESOURCES	183,225	164,327	167,733	131,496	141,643
Dept 70	DEBT SERVICE	2,704,944	2,239,600	2,239,600	2,239,884	2,239,182
	TOTAL EXPENDITURES	13,006,208	11,632,309	11,607,387	10,336,640	10,661,408
	NET (INCOME) LOSS	56,571	176,385	504	1,425,484	18,074
	ENDING FUND BALANCE	\$ 6,645,836	\$ 6,589,265	\$ 6,413,384	\$ 6,412,880	\$ 5,005,470

City of Hewitt, Texas
GENERAL FUND - 3 Year SUMMARY OF SOURCES & USES
Annual Budget FY 2022- 2023

	General Fund			Debt Service			Total Governmental		
Description	2023 Budget	2022 Estimate	2021 Actual	2023 Budget	2022 Estimate	2021 Actual	2023 Budget	2022 Estimate	2021 Actual
Fund Balance, Beg. Of Year	6,589,265	6,412,880	4,987,396	-	-	-	6,589,265	6,412,880	4,987,396
REVENUES									
Ad Valorem Taxes-Operations	4,302,333	3,870,136	3,490,189	-	-	-	4,302,333	3,870,136	3,490,189
Ad Valorem Taxes-Debt Service	-	-	-	2,704,944	2,239,600	2,239,884	2,704,944	2,239,600	2,239,884
Sales & Use Taxes	3,513,000	3,076,000	3,255,099	-	-	-	3,513,000	3,076,000	3,255,099
Franchise Fees	908,800	920,813	980,667	-	-	-	908,800	920,813	980,667
Intergovernmental	955,000	955,000	955,000	-	-	-	955,000	955,000	955,000
Public Safety Fines & Fees	181,500	182,800	153,495	-	-	-	181,500	182,800	153,495
Permit Revenue	110,500	195,500	218,267	-	-	-	110,500	195,500	218,267
Interest Earnings	30,000	53,000	54,897	-	-	-	30,000	53,000	54,897
SRO Reimbursement	234,202	212,155	177,470	-	-	-	234,202	212,155	177,470
Miscellaneous Revenue	58,000	42,293	192,346	-	-	-	58,000	42,293	192,346
Library Fines & Fees	14,500	15,000	14,281	-	-	-	14,500	15,000	14,281
Park Revenue	25,000	25,000	8,540	-	-	-	25,000	25,000	8,540
Library Grant Revenue	25,000	21,397	21,989	-	-	-	25,000	21,397	21,989
Total Revenues	10,357,835	9,569,094	9,522,240	2,704,944	2,239,600	2,239,884	13,062,779	11,808,694	11,762,124
EXPENDITURES									
	General Fund			Debt Service			Total Governmental		
	2023 Budget	2022 Estimate	2021 Actual	2023 Budget	2022 Estimate	2021 Actual	2023 Budget	2022 Estimate	2021 Actual
Police Department	4,591,422	3,997,063	3,460,970	-	-	-	4,591,422	3,997,063	3,460,970
General Services	1,280,646	1,232,139	734,830	-	-	-	1,280,646	1,232,139	734,830
Fire Department	1,766,959	1,662,073	1,614,619	-	-	-	1,766,959	1,662,073	1,614,619
Public Library	867,448	784,587	727,712	-	-	-	867,448	784,587	727,712
Administration	719,198	642,320	566,398	-	-	-	719,198	642,320	566,398
Community Development	374,970	348,453	329,318	-	-	-	374,970	348,453	329,318
Finance Department	396,126	365,965	347,497	-	-	-	396,126	365,965	347,497
Municipal Court	121,270	195,782	183,916	-	-	-	121,270	195,782	183,916
Human Resources	183,225	164,327	131,496	-	-	-	183,225	164,327	131,496
Debt Service	-	-	-	2,704,944	2,239,600	2,239,884	2,704,944	2,239,600	2,239,884
Total Operating Expenditures	10,301,264	9,392,709	8,096,756	2,704,944	2,239,600	2,239,884	13,006,208	11,632,309	10,336,640
Net Income	56,571	176,385	1,425,484	\$ -	-	-	56,571	176,385	1,425,484
Fund Balance, Before Reserve	6,645,836	6,589,265	6,412,880	-	-	-	6,645,836	6,589,265	6,412,880
Less: 3 Month Reserves	(2,481,208)	(2,273,888)	(2,084,669)	-	-	-	(2,481,208)	(2,273,888)	(2,084,669)
Fund Balance, End of Year	\$ 4,164,628	\$ 4,315,377	\$ 4,328,211	\$ -	\$ -	\$ -	\$ 4,164,628	\$ 4,315,377	\$ 4,328,211

*Note City Policy requires a minimum reserved cash fund balance equal to at least three months of operating expenditures.

Change in Fund Balance before Reserve Analysis:

	FY 22-23	FY 21-22
Dollar Change	56,571	176,385
Percentage Change	0.9%	2.8%

Change in 3 Month (90 Day) Operating Reserves:

	FY 22-23	FY 21-22
Dollar Change	207,320	189,219
Percentage Change	9.1%	9.1%

Change in Fund Balance before Reserves:

The Fund Balance between Budgeted FY 2023 and Estimated FY 2022 increased by \$56,571 or .9 %.

The Fund Balance between Estimated FY 2022 and Actual FY 2021 is \$176,385, or 2.8%. This is due to an estimated increase in Sales Tax of approx. \$350,000.

Change in 90 Day Reserves:

The General Fund Reserve is calculated as 90 days of Operating Expenses, net of debt service and capital outlay.

The 90 Day Reserves between Budgeted FY 2023 and Estimated FY 2022 increased by \$207,320, or 9.1%. This is due to the addition of 3.75 full-time equivalent new employees and a 5% cost of living increase.

The 90 Day Reserves between Estimated FY 2022 and Actual FY 2021 increased by \$189,219, or 9.1%. This is due to the addition of 6 new employees.

DEFINITION OF FUND BALANCE:

Fund Balance - The difference between fund assets and fund liabilities of governmental funds. Fund balance in the General Fund (which uses the cash basis of accounting - see Summary of Significant Accounting Policies) closely equates to available cash.

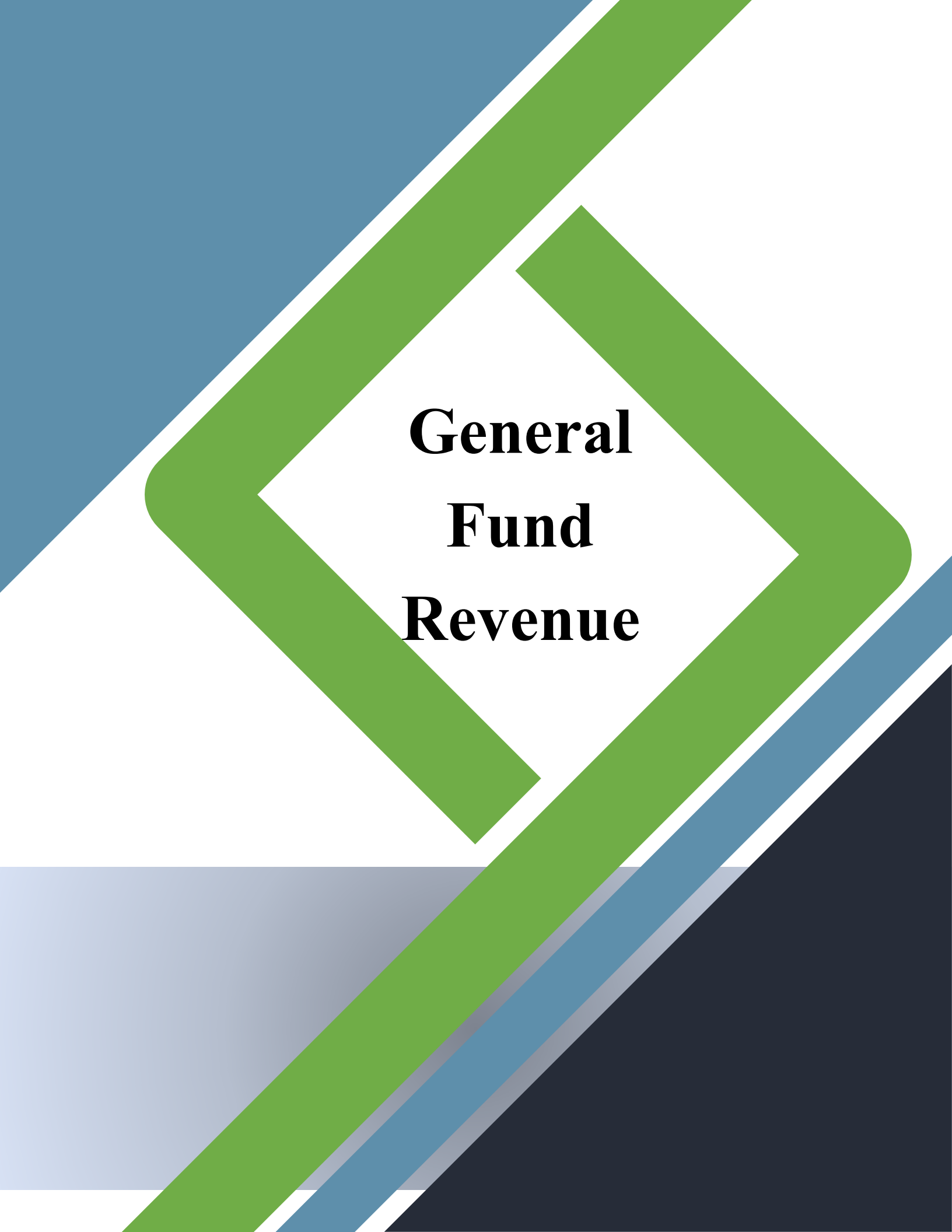
CITY OF HEWITT, TX
FORECASTING - GENERAL FUND
ANNUAL BUDGET FY 2022-2023

REVENUE

Description	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Forecast Criteria
Ad Valorem Taxes-Operations	4,302,333	4,452,915	4,608,767	4,770,074	4,937,026	Estimated increase of 3.5% each year
Ad Valorem Taxes-Debt Service	2,704,944	2,975,085	2,868,823	2,854,167	2,881,762	Actual Debt Service
Ad Valorem - Total Tax Revenue	7,007,277	7,428,000	7,477,590	7,624,241	7,818,788	Total Ad Valorem Taxes
Sales Tax Revenue	3,500,000	3,710,000	3,932,600	4,168,556	4,418,669	Estimated increase of 6%
Mixed Beverage Taxes	13,000	13,065	13,130	13,196	13,262	Estimated increase of .50%
Cable Franchise Fee	172,000	172,860	173,724	174,593	175,466	Estimated increase of .50%
Electricity Franchise Fee	440,000	442,200	444,411	446,633	448,866	Estimated increase of .50%
Solid Waste Franchise Fee	260,000	261,300	262,607	263,920	265,239	Estimated increase of .50%
Natural Gas Franchise Fee	26,000	26,130	26,261	26,392	26,524	Estimated increase of .50%
Telecommunications Franchise	10,800	12,000	12,060	12,120	12,181	Estimated increase of .50%
Water Franchise	290,000	290,000	290,000	290,000	290,000	Based on 12% max of UF Revenue
Wastewater Franchise	290,000	290,000	290,000	290,000	290,000	Based on 12% max of UF Revenue
Public Safety Fines & Fees	181,500	182,408	183,320	184,236	185,157	Estimated increase of .50%
Permits for Alcohol	500	525	551	579	608	Estimated increase of 5%
Permit Revenue	110,000	110,550	111,103	111,658	112,217	Estimated increase of .50%
Interest Revenue	30,000	45,000	45,000	45,000	45,000	Estimated low rates on interest
UF Admin Fee	290,000	290,000	290,000	290,000	290,000	Based on 12% max of UF Revenue
UF Payment in Lieu of Tax	85,000	85,000	85,000	85,000	85,000	Based on 12% max of UF Revenue
Library Fines & Fees	14,500	14,573	14,645	14,719	14,792	Estimated increase of .50%
Public Safety Revenue & Donations	3,000	3,015	3,030	3,045	3,060	Estimated increase of .50%
MISD Reimbursement	234,202	245,912	258,208	271,118	284,674	Estimated increase of 5%
Park Reservation Revenue	25,000	25,125	25,251	25,377	25,504	Estimated increase of .50%
Purchase Card Rebate	40,000	42,000	44,100	46,305	48,620	Estimated increase of 5%
Miscellaneous Revenue	10,000	10,500	11,025	11,576	12,155	Estimated increase of 5%
Library Grants & Donations	25,000	26,250	27,563	28,941	30,388	Estimated increase of 5%
Juvenile Case Management	5,000	5,250	5,513	5,788	6,078	Estimated increase of 5%
TOTAL REVENUES	13,062,779	13,731,662	14,026,690	14,432,992	14,902,248	

EXPENDITURES

Description	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Forecast Criteria
Police Department	4,591,422	4,729,165	4,871,040	5,017,171	5,167,686	Estimated increase of 3%
General Services Department	1,280,646	1,319,065	1,358,637	1,399,396	1,441,378	Estimated increase of 3%
Fire Department	1,766,959	1,819,968	1,874,567	1,930,804	1,988,728	Estimated increase of 3%
Library Department	867,448	893,471	920,276	947,884	976,320	Estimated increase of 3%
Administration Department	719,198	740,774	762,997	785,887	809,464	Estimated increase of 3%
Community Development Dept	374,970	386,219	397,806	409,740	422,032	Estimated increase of 3%
Finance Department	396,126	408,010	420,250	432,858	445,843	Estimated increase of 3%
Municipal Court Department	121,270	124,908	128,655	132,515	136,490	Estimated increase of 3%
HR/Civil Service Department	183,225	188,722	194,383	200,215	206,221	Estimated increase of 3%
Debt Service	2,704,944	2,975,085	2,868,823	2,854,167	2,874,476	Estimated debt service
TOTAL EXPENDITURES	13,006,208	13,585,387	13,797,434	14,110,636	14,468,639	
EXCESS (DEFICIT)	56,571	146,275	229,256	322,356	433,609	



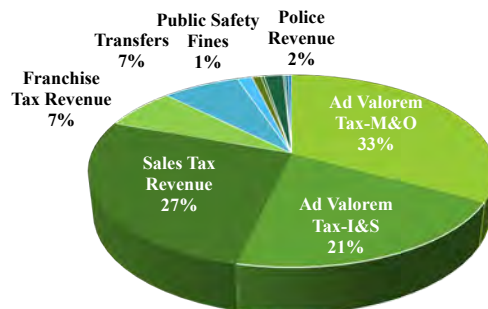
General Fund Revenue

CITY OF HEWITT, TX GENERAL FUND REVENUE ANNUAL BUDGET FY 2022-2023						
Description		2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
REVENUES						
10-30100-00-00	TAX REVENUE-OPERATIONS	4,302,333	3,870,136	3,870,136	3,490,189	3,375,036
10-30105-00-00	TAX REVENUE-DEBT SERVICE	2,704,944	2,239,600	2,239,600	2,239,884	2,239,182
10-30200-00-00	SALES TAX REVENUE	3,500,000	3,063,000	3,063,000	3,242,151	2,623,160
10-30220-00-00	MIXED BEVERAGE TAX	13,000	13,000	13,000	12,948	8,000
TOTAL TAX REVENUE		10,520,277	9,185,736	9,185,736	8,985,172	8,245,378
10-30300-00-00	CABLE FRANCHISE FEES	172,000	185,000	185,000	170,663	185,000
10-30310-00-00	ELECTRIC FRANCHISE	440,000	440,000	440,000	436,680	440,000
10-30320-00-00	SOLID WASTE FRANCHISE	260,000	260,000	260,000	343,070	260,000
10-30330-00-00	NATURAL GAS FRANCHISE	26,000	25,813	23,000	19,771	23,000
10-30340-00-00	TELECOMMUNICATIONS	10,800	10,000	10,000	10,483	-
TOTAL FRANCHISE REVENUE		908,800	920,813	918,000	980,667	908,000
10-30350-00-00	WATER FRANCHISE FEE	290,000	290,000	290,000	290,000	290,000
10-30360-00-00	WASTEWATER FRANCHISE	290,000	290,000	290,000	290,000	290,000
10-30600-00-00	UF ADMINISTRATION FEE	290,000	290,000	290,000	290,000	290,000
10-30650-00-00	UF PAYT IN LIEU OF TAX	85,000	85,000	85,000	85,000	85,000
TOTAL INTERGOVERNMENTAL REVENUE		955,000	955,000	955,000	955,000	955,000
10-30400-00-00	PUBLIC SAFETY FINES/FEES	181,500	182,800	100,000	153,495	100,000
10-30405-00-00	CHILD SAFETY FEES	-	-	-	-	17,500
10-30830-00-00	JUVENILE COURT MGMT	5,000	-	5,000	-	5,000
TOTAL FINES AND FEE REVENUE		186,500	182,800	105,000	153,495	122,500
10-30370-00-00	PERMITS FOR ALCOHOL	500	500	500	840	-
10-30410-00-00	PERMIT REVENUE	110,000	195,000	110,000	217,427	110,000
TOTAL PERMIT REVENUE		110,500	195,500	110,500	218,267	110,000
10-30710-00-00	LIBRARY FINES AND FEES	14,500	15,000	18,000	14,281	20,000
10-30810-00-00	LIBRARY GRANTS	25,000	21,397	18,000	21,989	11,000
TOTAL LIBRARY REVENUE		39,500	36,397	36,000	36,270	31,000
10-30730-00-00	POLICE RECORDS REVENUE	3,000	2,500	2,500	1,900	2,000
10-30740-00-00	MISD SRO REIMBURSEMENT	234,202	212,155	212,155	177,470	193,604
10-30741-00-00	DONATIONS-PD	-	-	-	20,780	-
10-30747-00-00	GRANT REVENUE-FD	-	-	-	1,107	-
TOTAL POLICE REVENUE		237,202	214,655	214,655	201,257	195,604
10-30750-00-00	PARK REVENUE	25,000	25,000	25,000	8,540	30,000
TOTAL PARK REVENUE		25,000	25,000	25,000	8,540	30,000
10-30500-00-00	INTEREST REVENUE	30,000	53,000	20,000	54,897	45,000
10-30775-00-00	PCARD REBATE	40,000	42,293	28,000	35,074	27,000
10-30800-00-00	MISCELLANEOUS	10,000	(7,500)	10,000	110,985	10,000
10-30905-00-00	SALE OF ASSETS	-	5,000	-	22,500	-
TOTAL MISCELLANEOUS REVENUE		80,000	92,793	58,000	223,456	82,000
TOTAL REVENUES		13,062,779	11,808,694	11,607,891	11,762,124	10,679,482

City of Hewitt, Texas
GENERAL FUND REVENUE ASSUMPTIONS
Annual Budget FY 2022 - 2023

Description	2023 Budgeted Revenue	2022 Budgeted Revenue	Dollar Change	Percent Change
Ad Valorem Tax-M&O	\$ 4,302,333	\$ 3,870,136	\$ 432,197	11.2%
Ad Valorem Tax-I&S	\$ 2,704,944	\$ 2,239,600	465,344	20.8%
Sales Tax Revenue	3,513,000	3,076,000	437,000	14.2%
Franchise Tax Revenue	908,800	918,000	(9,200)	-1.0%
Transfers	955,000	955,000	-	0.0%
Public Safety Fines	186,500	105,000	81,500	77.6%
Permit Fees	110,500	110,500	-	0.0%
Library Revenue	39,500	36,000	3,500	9.7%
Police Revenue	237,202	214,655	22,547	10.5%
Pcard Rebate	40,000	28,000	12,000	42.9%
Other Revenue	40,000	30,000	10,000	33.3%
Total Budgeted Revenue	\$ 13,062,779	\$ 11,607,891	\$ 1,454,888	12.5%

FY 2023 Budgeted General Fund Revenue



Ad Valorem Property Tax Revenue - \$7,007,227

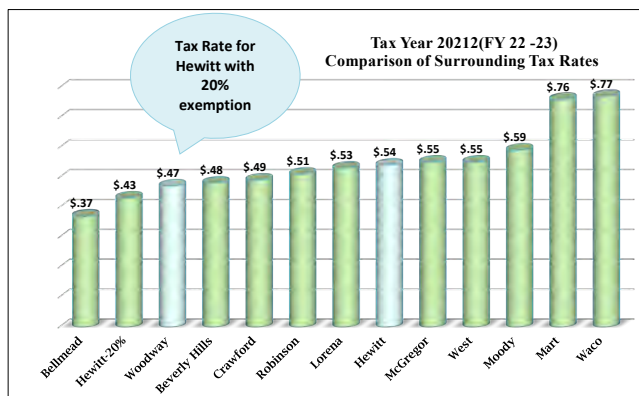
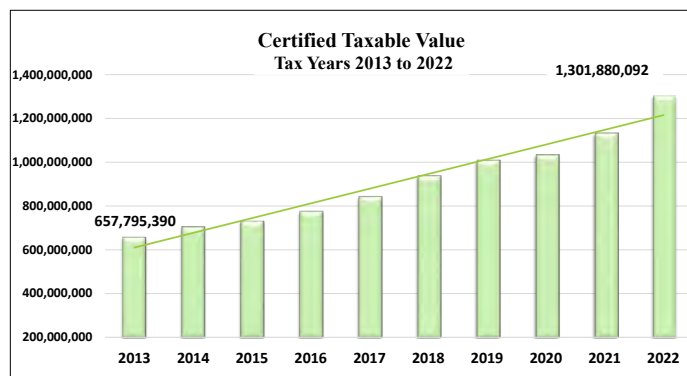
The elasticity of the tax revenue is largely determined by the health of the economy; i.e. if there is optimism that buying a home or building a new business is possible due to the availability of jobs and the interest rate on the loans, there will be an increase in the Tax Roll. The County Tax Appraisers, as instructed by State legislators, annually review the market price of all properties in an attempt to set the market value of the properties on the tax roll.

The largest source of revenue in the General Fund is Ad Valorem Property Taxes. For the City of Hewitt, it comprises 54% of all revenue for the fund. In the State of Texas, property is appraised at Market Value. Exemptions, both mandated by the State or adopted by the City, then reduce the Market Value to the Taxable Value. For the City of Hewitt, this generally bring the Taxable Value to 80% of the Market Value, reflecting the City's 20% Homestead Exemption.

The Table below lists the Exemptions given by the City and the Tax Revenue lost from these Exemptions.

Tax Exemptions	Loss in Market Value	Loss in Revenue	Exemption By
Agricultural	\$ 19,241,590	\$ 103,924	State
Homestead Cap if > 10%	143,280,490	773,861	State
Disabled Person	302,000	1,631	Local
Disabled Veteran	2,195,810	11,860	State
DV Full Exemption	50,088,581	270,529	State
Full Exemption	78,637,845	424,725	State
20% Homestead	186,864,292	1,009,258	Local
Over Age 65	5,484,000	29,619	Local
Total Exemptions	\$ 486,094,608	\$ 2,625,407	

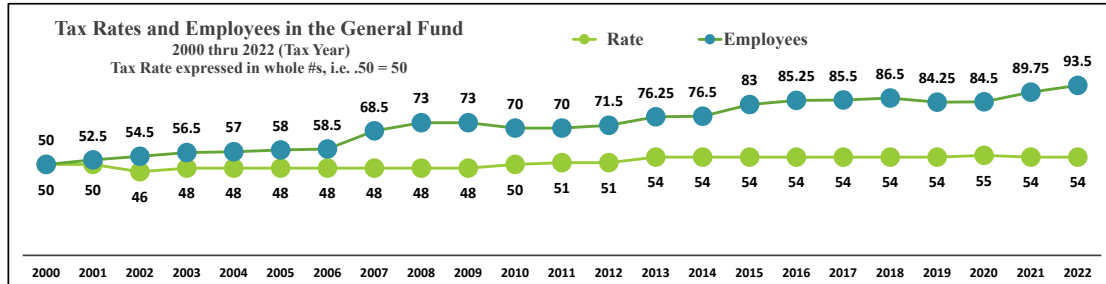
The County's Tax Assessor records the Taxable Value as of 10/1 and calculates the Tax Levy for the Year. Throughout the year, that Taxable Value is adjusted. The Chart below indicates the Taxable Value at the end of the Levy year (Fiscal Year). The last column on the right is the Certified Taxable Value (certified at 7/25) for the Tax Year 2020 (Fiscal Year 2020-2021). Taxable value has increase from 2010 to 2020 by an average of \$44 mil/yr or 73%. Taxable value from 2000 to 2010 has increased \$30 mil/yr or 105%. From 2000 to 2020 Taxable Value has increased by an average of \$37 mil/yr or 254%. The last 2 taxable years have been influenced by the addition of a Walmart and The Icon, a large apartment complex.



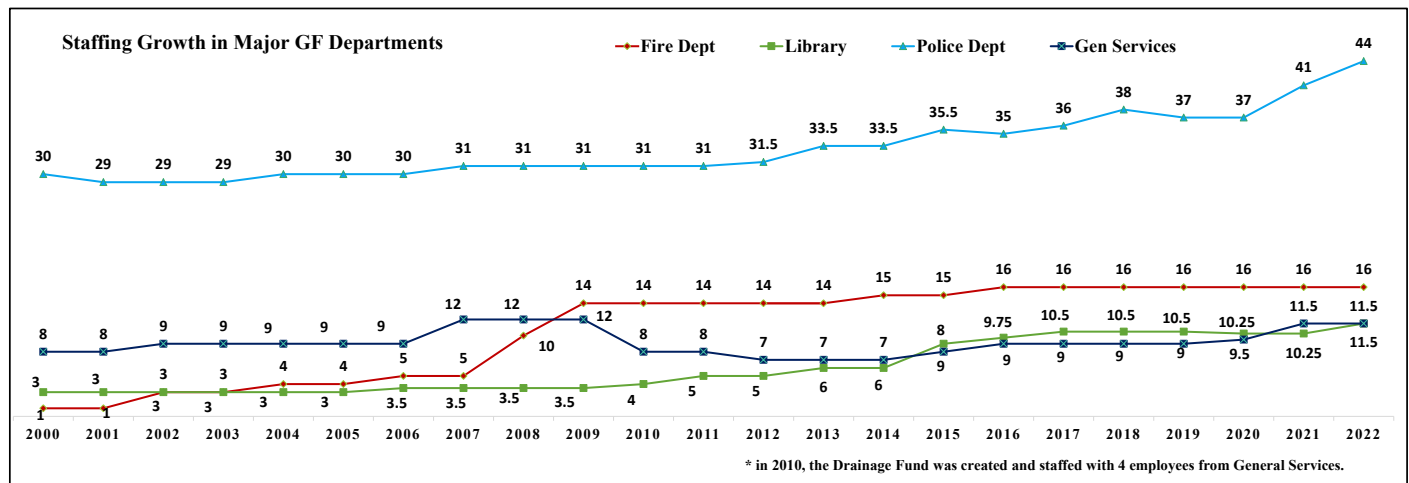
Residential homeowners can apply for what Texas calls a "Homestead" Exemption. Taxing entities choose whether or not to give a homestead exemption to their citizens. The City of Hewitt chose to give the maximum 20% of market value. Hewitt is the only city in McLennan County and one of the rare cities in the State, to give the full 20%. The largest city in McLennan County, Waco, gives 15%. All other cities give 0% homestead exemption. This makes the cost of taxes for residential homeowners in Hewitt a bargain!

City of Hewitt, Texas
GENERAL FUND REVENUE ASSUMPTIONS (continued)
 Annual Budget FY 2022- 2023

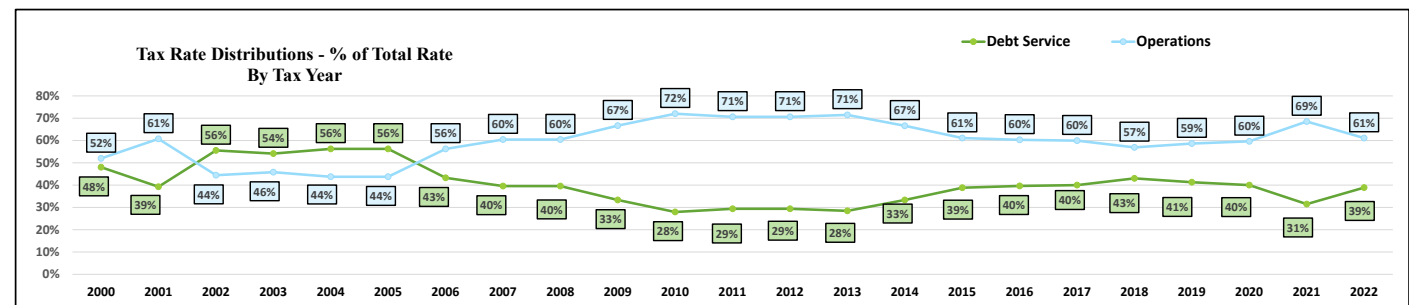
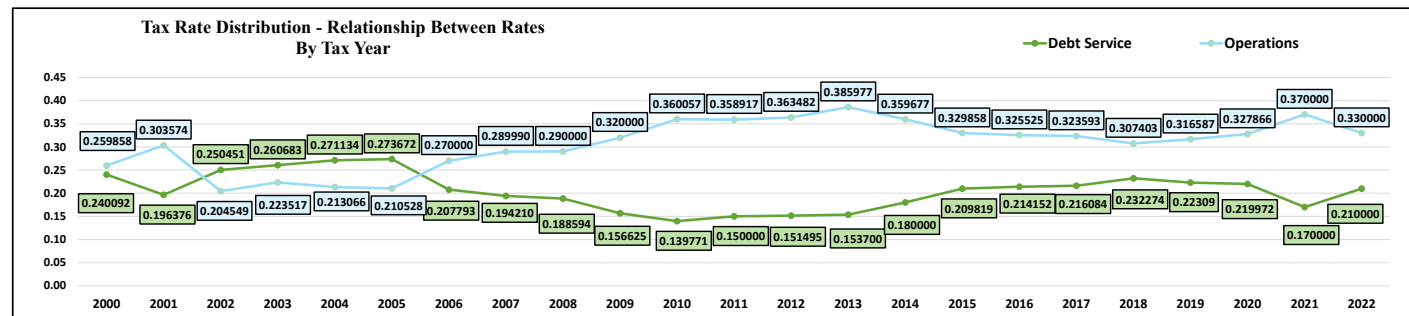
The table below shows the increase in Personnel in the General Fund from 50 full time positions in 2000 to 93.5 full time equivalent positions in 2022. The tax rate in effect during those years if shown for comparison.



The next table is included to help the reader note where the growth in staffing has occurred. The General Fund supports your Public Safety employees in Police (44 employees) and Fire (16 employees), your Hewitt Public Library (11.5 employees), and your General Services (Streets & Parks) (11.5 employees).

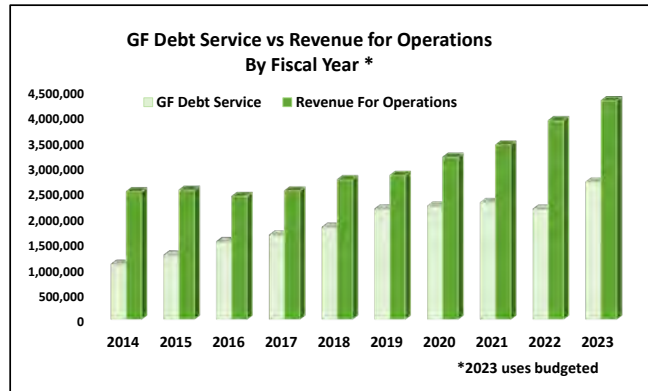


The Property Tax Rate in Texas is made up of 2 parts. The Debt Service (I&S) and the Operations (M&O) portions. Ad Valorem Property Taxes are the primary source of revenue in the General Fund. Following are 2 charts that show the relationship between these rates .

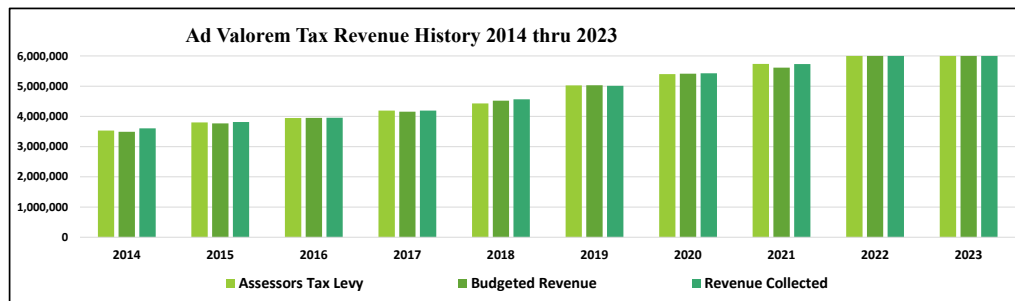


City of Hewitt, Texas
GENERAL FUND REVENUE ASSUMPTIONS (continued)
 Annual Budget FY 2022- 2023

In the table below, the dollar amount of Debt Service paid from Ad Valorem Taxes is presented along with the remaining portion of tax revenue that was used for Operations in the General Fund.



All of the discussion on how Ad Valorem taxes are calculated has led to this final table which represents the Tax Assessor's Tax Levy in the 1st column for the year, the Budget and the Actual collections.



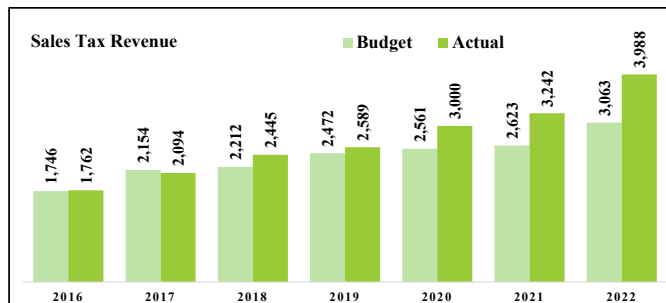
Sales Tax Revenue - \$3,513,000

Sales Tax Revenue is the 2nd largest source of revenue to the City. For FY 22/23, it represents 27% of total revenue for the General Fund.

The State of Texas authorizes municipalities to collect a 1.5% sales tax for general operating purposes. The City of Hewitt has pledged .5% of that 1.5% toward the reduction of Ad Valorem Property Taxes. For the Tax Year 2022, this pledge is the equivalent of a reduction of 9.9 cents to the tax rate ceiling.

Sales tax revenues are projected using a sophisticated multi-year, multi-month, multi-quarter trend analysis as well as a canvas of current and ongoing construction of new businesses with sales tax revenue potential.

In addition, the revenue models with economic parameters include the ongoing level of retail sales in the larger United States of America economy, the unemployment rate for the State of Texas and the Metropolitan Service Area of Waco, and the number of permits for new businesses issued by the City.



Franchise Fees - Total \$908,800

Utility companies that use the City's streets and rights-of-way in the course of conducting their business pay fees to the City. Fees are paid by these companies as a percent of their gross receipts collected from their customers within the City or other methods provided by State law. All assumptions are based on trend analysis and consideration of the forecasting by the specialists in the particular franchise area. Most franchises are also affected by local numbers of users which typically increase along with residential construction.

City of Hewitt, Texas
GENERAL FUND REVENUE ASSUMPTIONS (continued)
Annual Budget FY 2022- 2023

Cable Franchise Revenue - \$172,000

Franchise fees are 5% of gross receipts of the cable companies, per the Texas Utilities Code. Estimated revenue is based on historical analysis of the number of cable users, study of the cable industry, and an inspection of growth in residential construction.

Electricity Franchise Revenue - \$440,000

Franchise fees are based on kwh (kilowatt hours) used and a factor agreed upon by Oncor Electric Delivery Company and the Atmos Steering Committee of Cities. The factor for FY 22/23 is .003213 per kilowatt hour, unchanged since 2013. Estimated revenue is based on trend analysis, study of the electric issues in the State and an inspection of growth in residential and commercial construction.

Solid Waste Franchise Revenue - \$260,000

Franchise fees are 5% of gross receipts of the solid waste contractor. Estimated revenue is based on trend analysis and a study of anticipated increases in solid waste fee structures.

Natural Gas Franchise Revenue - \$26,000

Franchise Fees is based on 10% of the gross revenue of the natural gas companies. Historically, usage does not vary much as there are not many customers in the City at this time. Estimated revenue is based on trend analysis.

Telecommunications Franchise Revenue - \$10,800

Franchise fee is based on the number of access line and rate per line. The rates are adjusted by the CPI (consumer price index). The Texas legislature passed laws enabling franchisors who are paying both a cable and a phone franchise to drop payments on the lowest of the two. The use of land lines has dropped and revenue from phone franchises reflect that.

Public Safety Fines & Fees - \$181,500

Court fines and fees are levied by the Municipal Judge for violations of State laws and City ordinances. The State also levies fees on these fines, which are collected by the City and remitted to the State. The City is allowed to retain a percentage of State fees as an administrative fee for collecting and processing the fees. Court fines and fees are projected using multi-year trend analysis with ticket volume and collection activity taken into account. Estimated revenue is based on analysis and discussions with the Chief of Police.

Permit Revenue - \$110,000

Building permits cover electrical, plumbing and development permits. These revenue streams are elastic in nature and are directly related to the level of construction activity in the community. Budgeted permit revenue has been estimated at \$110,000 after discussion with the Community Development Director which covers any increases in the cost of permit fees and the level of expected construction.

Intergovernmental Fees - \$955,000

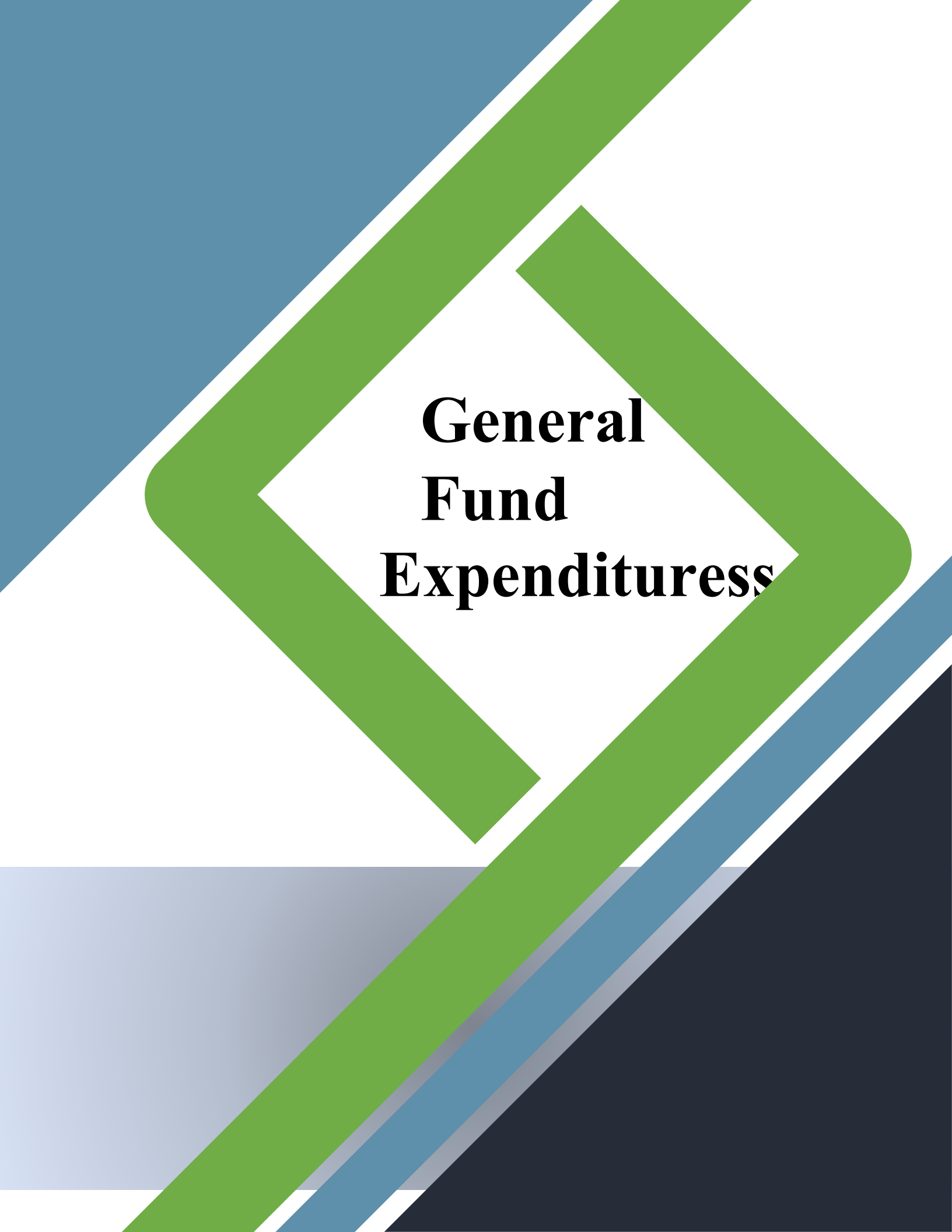
Based on prior year audited Utility Fund revenue. See also Water and Wastewater Franchise Revenue.

SRO Reimbursement - \$234,202

The City of Hewitt Police Department participates in an interlocal program which they have developed with the Midway School District. This revenue is the school district's reimbursement for 3 School Resource Officers who work the 4 schools within the city limits and the intermediate and high school who are adjacent to the city limits. This is the 9th year for the SRO Program. The reimbursement to the City from the School District is calculated annually and approved by the Chief of Police, the City Manager and the Midway ISD officials.

Purchase Card Rebate - \$40,000

The City of Hewitt participates in a purchase card program through JPChase where, at the end of the contract period, based on the individual City's purchase card activity and the activity of the pool of Pcard participants as a whole, the Rebate for the City is determined.



General Fund Expenditures

CITY OF HEWITT, TX
GENERAL FUND EXPENDITURES
ANNUAL BUDGET FY 2022-2023



EXPENDITURES

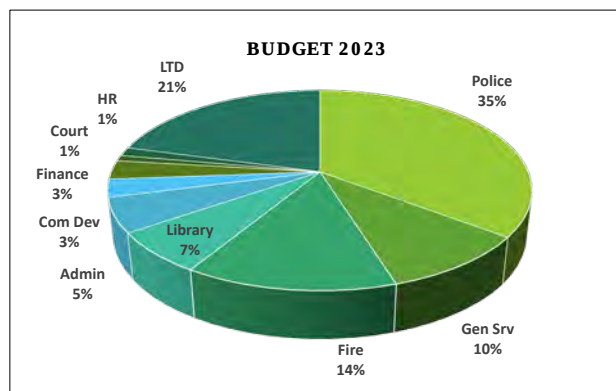
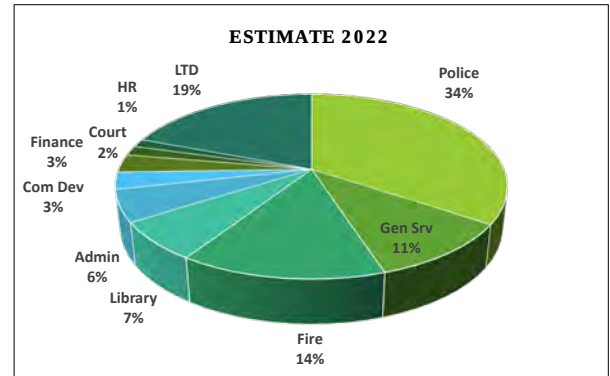
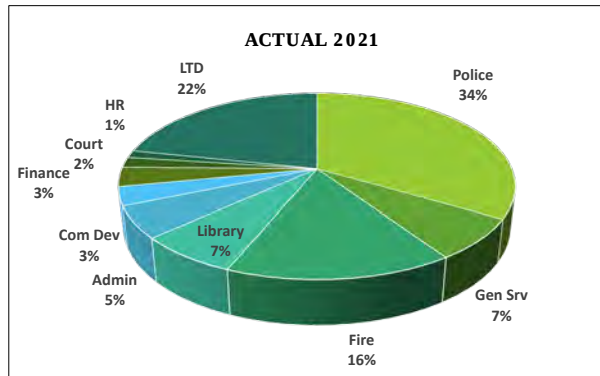
		2023	2022	2022	2021	2021
	Description	Budget	Estimated	Budget	Actual	Budget
Dept 41	POLICE DEPARTMENT	4,591,422	3,997,063	3,992,982	3,460,970	3,504,565
Dept 50	GENERAL SERVICES DEPT	1,280,646	1,232,139	1,225,614	734,830	878,409
Dept 56	FIRE DEPARTMENT	1,766,959	1,662,073	1,658,233	1,614,619	1,583,028
Dept 59	HEWITT PUBLIC LIBRARY	867,448	784,587	781,785	727,712	760,896
Dept 61	ADMINISTRATION	719,198	642,320	632,040	566,398	657,650
Dept 63	COMMUNITY DEVELOPMENT	374,970	348,453	348,453	329,318	340,375
Dept 64	FINANCE DEPARTMENT	396,126	365,965	365,165	347,497	365,657
Dept 65	HEWITT MUNICIPAL COURT	121,270	195,782	195,782	183,916	190,003
Dept 66	HUMAN RESOURCES	183,225	164,327	167,733	131,496	141,643
Dept 70	DEBT SERVICE	2,704,944	2,239,600	2,239,600	2,239,884	2,239,182
	TOTAL EXPENDITURES	13,006,208	11,632,309	11,607,387	10,336,640	10,661,408

City of Hewitt, Texas
EXPENDITURES BY TYPE - 3 YEAR COMPARISON
Annual Budget FY 2022 - 2023

BUDGET 2023	Police	Gen Srv	Fire	Library	Admin	Com Dev	Finance	Court	HR	LTD	TOTAL
Personnel	3,999,008	769,996	1,588,736	665,048	489,570	302,220	281,441	81,870	124,165	-	8,302,054
Supplies	218,782	57,650	63,100	22,800	13,800	9,600	2,350	1,700	1,000	-	390,782
Maintenance	21,700	125,200	41,800	4,600	4,250	8,500	-	-	-	-	206,050
Services	250,651	140,750	70,323	104,000	209,578	47,550	108,335	36,700	58,060	-	1,025,947
Capital Outlay	101,281	187,050	3,000	71,000	2,000	7,100	4,000	1,000	-	-	376,431
LT Debt	-	-	-	-	-	-	-	-	-	2,704,944	2,704,944
Total Expenditures	4,591,422	1,280,646	1,766,959	867,448	719,198	374,970	396,126	121,270	183,225	2,704,944	13,006,208

ESTIMATE 2022	Police	Gen Srv	Fire	Library	Admin	Com Dev	Finance	Court	HR	LTD	TOTAL
Personnel	3,548,986	703,814	1,478,380	580,113	411,561	281,653	264,615	157,957	106,933	-	7,534,012
Supplies	180,239	47,400	67,500	25,142	13,416	7,300	2,350	1,700	1,500	-	346,547
Maintenance	21,480	159,481	40,700	3,000	4,722	8,500	-	-	-	-	237,883
Services	245,483	148,850	73,585	107,832	210,027	49,500	97,500	34,125	54,800	-	1,021,702
Capital Outlay	875	172,594	1,908	68,500	2,594	1,500	1,500	2,000	1,094	-	252,565
LT Debt	-	-	-	-	-	-	-	-	-	2,239,600	2,239,600
Total Expenditures	3,997,063	1,232,139	1,662,073	784,587	642,320	348,453	365,965	195,782	164,327	2,239,600	11,632,309

ACTUAL 2021	Police	Gen Srv	Fire	Library	Admin	Com Dev	Finance	Court	HR	LTD	TOTAL
Personnel	3,028,629	505,448	1,471,346	537,208	354,112	266,183	247,593	145,818	78,251	-	6,634,587
Supplies	176,649	34,648	52,044	22,095	10,955	5,587	3,722	2,155	489	-	308,344
Maintenance	39,965	77,679	44,705	3,183	14,111	851	-	-	-	-	180,494
Services	200,965	117,055	46,524	108,495	183,891	55,267	91,013	30,538	52,756	-	886,503
Capital Outlay	14,762	-	-	56,731	3,330	1,430	5,170	5,405	-	-	86,828
LT Debt	-	-	-	-	-	-	-	-	-	2,239,884	2,239,884
Total Expenditures	3,460,970	734,830	1,614,619	727,712	566,398	329,318	347,497	183,916	131,496	2,239,884	10,336,640



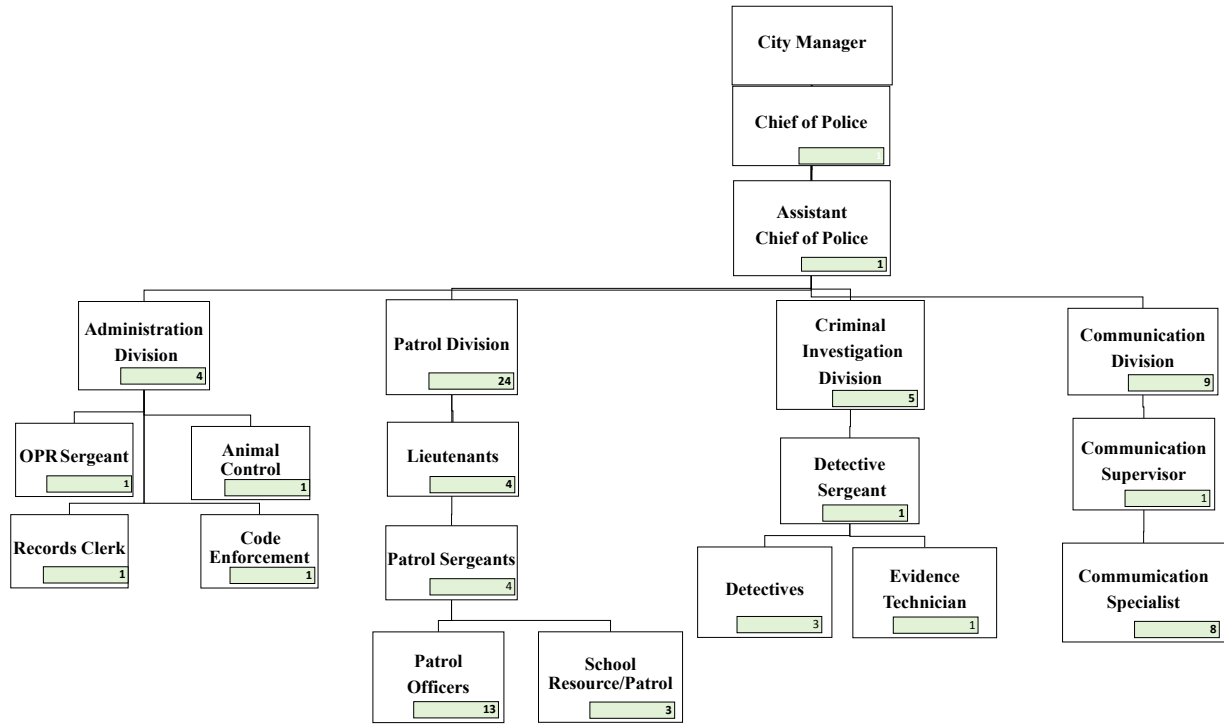


General Fund Departments



Police Department

CITY OF HEWITT, TX
POLICE DEPARTMENT
ANNUAL BUDGET FY 2022-2023



POLICE DEPARTMENT
Organizational Chart
FY 2022-2023
Total: 44

**CITY OF HEWITT, TX
POLICE DEPARTMENT
ANNUAL BUDGET FY 2022-2023**

The Hewitt Police Department's Goals uphold the City's Overall Goal #4

"Ensure that local residents and businesses feel safe and secure from crime and injury and have trust and share responsibility for maintaining a safe environment."

More specifically, Goal 4 Objectives are:

Obj. 4.1 "Ensure that there is sufficient police and fire protection for safety for current residents, and ensure that the City remains aware of necessary increases in staff and/or related resources (e.g. police cars, fire engines, etc.) to enable such protection for future residents.

The City Council, upon request from the Police Chief, approved the purchase of replacement vehicles and equipment.

Obj 4.2 "Define standards for adequate responsive/service levels for public services and facilities, such as the following: 1) Municipal government 2) police and fire protection 3) recreational opportunities 4) utilities/infrastructure and solid water management."

Please see Performance Measures

Obj 4.3 "Ensure that the community is prepared to respond to emergencies, natural disasters, catastrophic acts and other events that threaten the health and safety of the public. Continue to review Standard Operations Guidelines.

Please see Accomplishments, i.e. Disaster Drills conducted in accordance with Homeland Security oversight.

**CITY OF HEWITT, TX
POLICE DEPARTMENT
ANNUAL BUDGET FY 2022-2023**

MISSION

The City of Hewitt Police Department serves and protects the community through the enforcement of federal and state law, as well as municipal ordinances. The department consists of the Administration, Criminal Investigation, Patrol, Communications, Code Enforcement, Animal Control and Records Divisions. The Hewitt Police Department, a community oriented policing agency, employs (29) sworn officers.



DESCRIPTION OF DEPARTMENT

- Proactive response to crime.
 - Traffic enforcement.
 - Case investigations.
 - Enforcement of City Ordinances.
- Promotes a professional work environment.
- Provides continuous up to date training for employees.
- Cooperates with adjoining cities and law enforcement agencies.
- Promotes courteous, professional demeanor towards the public.
- Participates jointly with citizens in crime prevention and community activities.



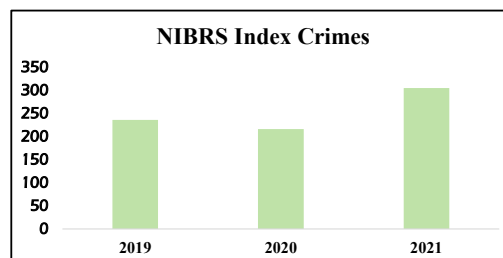
GOALS

- Maintain or reduce the number of Index Crimes reported.
- Increase citizen participation in crime prevention activities.
- Increase department participation in crime prevention activities.
- Maintain a positive work atmosphere.

PERFORMANCE MEASURES

To quantifiably demonstrate progress goals and objectives, the following performance measures will be monitored for years 2019, 2020 and 2021:

- Maintain the City of Hewitt's NIBRS Index Totals, as reported by the Department of Public Safety NIBRS Data, at or lower than the previous year's rate.



ACCOMPLISHMENTS

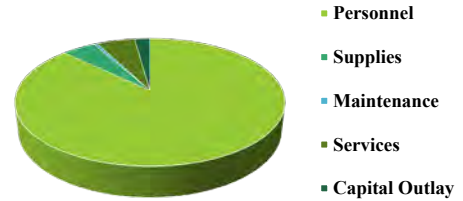
- Data provided by the Texas Department of Public Safety NIBRS Index Crime Report shows the City of Hewitt's Number of Uniform Crime Report Offenses increases to 305 in 2021 as compared to 216 in 2020 and 236 in 2019.
- Organized and assisted in community events including Coffee with a Cop, Nacho Daddy, and Citizens Police Academy and National Night Out.

CITY OF HEWITT, TX
HEWITT POLICE DEPARTMENT
ANNUAL BUDGET FY 2022-2023

The Police Department is comprised of 6 divisions:

1. Administration
2. Patrol
3. Criminal Investigation
4. Communications
5. Animal Control
6. Code Enforcement

2023 Budget



Expenditure Summary

Classification	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Personnel	3,999,008	3,548,986	3,536,920	3,028,629	3,108,726
Supplies	218,782	180,239	179,644	176,649	160,990
Maintenance	21,700	21,480	21,200	39,965	21,200
Services	250,651	245,483	229,483	200,965	202,099
Capital Outlay	101,281	875	25,735	14,762	11,550
Total	4,591,422	3,997,063	3,992,982	3,460,970	3,504,565

Staffing

Position*	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
Chief of Police	1	1	1	1	1
Assistant Chief of Police	1	1	1	1	1
Sergeant Administration	1	1	1	1	1
Lieutenant*	4	4	4	2	2
Sergeant*	5	5	5	5	5
Uniformed Patrol Officer*	13	13	11	12	13
School Resource Officer*	3	3	3	3	3
Recruit	3	1	1	2	1
Communications Supervisor	1	1	1	1	1
Communications Specialist	8	7	5	5	5
Evidence Technician	1	1	1	1	1
Records Administrator	1	1	1	1	1
Assistant to the Chief of Police	0	0	0	0	1
Animal Control Officer	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Full Time Equivalent Employees	44	41	37	37	38

* denotes Chapter 143 Uniformed Officers; please note that this is not the official record of the positions in the police department

CITY OF HEWITT, TX
POLICE DEPARTMENT-SUMMARY
ANNUAL BUDGET FY 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-41-00	SALARIES	2,878,512	2,531,440	2,528,355	2,165,054	2,194,497
10-50105-41-00	OVERTIME	83,900	91,434	83,900	86,518	83,900
10-50120-41-00	SOCIAL SECURITY	226,624	200,074	199,838	167,834	174,297
10-50125-41-00	TMRS	478,206	417,045	416,460	368,234	372,177
10-50130-41-00	EMPLOYEE INSURANCE	281,600	251,521	251,249	197,997	226,737
10-50135-41-00	PRE-EMPLOYMENT EXP	5,240	5,240	5,240	1,587	5,240
10-50140-41-00	UNEMPLOYMENT INS	700	700	700	(57)	700
10-50145-41-00	WORKERS COMP	44,226	51,532	51,178	41,461	51,178
TOTAL PERSONNEL		3,999,008	3,548,986	3,536,920	3,028,629	3,108,726
10-50200-41-00	CASE INVESTIGATION	12,000	12,000	12,000	3,690	12,000
10-50215-41-00	FUEL	92,000	79,000	78,500	79,070	78,500
10-50220-41-01	JANITORIAL SUPPLIES	1,500	1,500	1,500	3,189	-
10-50225-41-00	CANINE PROGRAM	2,610	2,310	2,310	2,692	2,110
10-50230-41-00	OFFICE SUPPLIES	7,155	8,655	8,655	4,442	7,055
10-50235-41-00	OTHER EQUIP & SUPPLIES	81,017	64,174	64,079	65,881	49,125
10-50245-41-00	UNIFORM PURCHASE	22,500	12,600	12,600	17,685	12,200
TOTAL SUPPLIES		218,782	180,239	179,644	176,649	160,990
10-50300-41-00	FACILITIES MAINTENANCE	6,700	6,700	6,700	9,201	6,700
10-50310-41-00	GROUNDS MAINTENANCE	-	280	-	69	-
10-50350-41-00	VEHICLE MAINTENANCE	15,000	14,500	14,500	30,695	14,500
TOTAL MAINTENANCE		21,700	21,480	21,200	39,965	21,200
10-50401-41-00	ANIMAL CONTROL	52,624	52,624	36,160	43,133	44,241
10-50404-41-00	DUES AND SUBSCRIPTIONS	11,902	9,757	9,757	4,437	9,707
10-50406-41-00	ELECTRIC SERVICE	15,000	15,000	15,000	11,838	15,000
10-50408-41-00	SERVICE CONTRACTS	73,593	77,527	77,862	78,871	55,687
10-50420-41-00	TELECOMMUNICATION	46,232	51,475	51,604	26,381	40,264
10-50421-41-00	TRAVEL AND TRAINING	40,600	28,600	28,600	29,523	26,700
10-50422-41-00	UNIFORM CLEANING	10,700	10,500	10,500	6,783	10,500
TOTAL SERVICES		250,651	245,483	229,483	200,965	202,099
10-50610-41-00	OFFICE EQUIPMENT	12,555	19,035	19,035	6,465	6,350
10-50615-41-00	OTHER EQUIPMENT	88,726	6,700	6,700	2,863	5,200
10-50635-41-00	VEHICLES	-	(24,860)	-	5,434	-
TOTAL CAPITAL OUTLAY		101,281	875	25,735	14,762	11,550
TOTAL POLICE DEPARTMENT		4,591,422	3,997,063	3,992,982	3,460,970	3,504,565
Administration		636,532	625,434	625,154	563,406	551,759
Patrol		2,638,881	2,195,293	2,220,153	1,994,770	1,946,507
Criminal Investigation		433,398	396,463	395,838	323,721	402,644
Communications		664,731	566,247	558,713	395,175	405,444
Animal Control		131,796	131,796	111,294	103,300	120,835
Code Enforcement		86,084	81,830	81,830	80,597	77,376
Total Police Department		4,591,422	3,997,063	3,992,982	3,460,970	3,504,565



Police Department Administration

**CITY OF HEWITT, TX
ADMINISTRATION
ANNUAL BUDGET FY 2022-2023**

MISSION

The Administration Section provides oversight and direction to the department's Criminal Investigation, Patrol, Communications, Animal Control and Records Divisions. The Administrative Section is responsible for budget, grant, and personnel management; policy development; as well as emergency management and inter-agency coordination in order to best serve and protect the community through the enforcement of federal and state law, as well as municipal ordinances.



DESCRIPTION OF DEPARTMENT

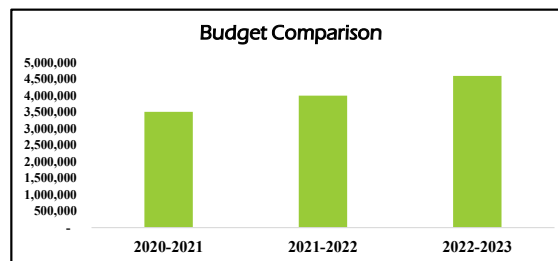
- Oversees all sections of the police department.
- Prepares and administers the police department budget requests through the fiscal year.
- Research and apply for grant opportunities.
- Participates in the selection and hiring of department personnel.
- Develops and updates department policies to prevent future city liability.
- Ensures all state mandated and other training needed is provided for all sections of the police department.
- Takes internal complaints from citizens and department personnel and follows through with whatever type of investigation is required.
- Develops strategic long-term and short-term goals designed to attain optimal service to the community.

GOALS

- Develop a budget requiring no more than a 20% increase in requested funding.
- Maintain or increase the number of grants utilized for personnel, equipment and/or supplies.
- Increase, improve, and continue training for all sections of the department in order to ensure 100% TCLEOSE compliance.

PERFORMANCE MEASURES

- Budget comparison with previous years' budgets.



ACCOMPLISHMENTS

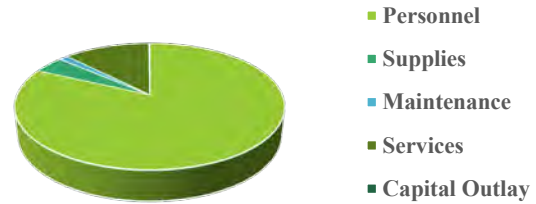
- Developed budget proposal for Fiscal Year 2022-2023, is \$598,440 over the Police Budget for the Fiscal Year 2021-2022, \$4,342,315. 2021 was \$488,417 over the prior year; \$4,342,315 as compared to 2020 \$3,986,674.
- Applied for (1) grant for the amount of \$5,509 of which \$2,754.50 will be reimbursed thru the Bullet Proof Vest program for the 2022 vest grant cycle in order to obtain and replace old bullet proof vests as needed.
- Ensured department personnel received mandatory NIMS training in order to maintain eligibility for Federal grants.
- Continued with numerous training programs within the department, and new training required by T.C.O.L.E.

CITY OF HEWITT, TX
ADMINISTRATION
ANNUAL BUDGET FY 2022-2023

The Police Department is comprised of 6 divisions:

1. Administration
2. Patrol
3. Criminal Investigation
4. Communications
5. Animal Control
6. Code Enforcement

2023 Budget



Expenditure Summary

Classification	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Personnel	521,732	487,994	487,994	465,417	472,829
Supplies	27,610	28,710	28,710	19,625	8,610
Maintenance	8,200	7,980	7,700	11,529	7,700
Services	77,990	91,095	91,095	66,835	60,620
Capital Outlay	1,000	9,655	9,655	-	2,000
Total	636,532	625,434	625,154	563,406	551,759

Staffing

Position	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
Chief of Police	1	1	1	1	1
Assistant Chief of Police	1	1	1	1	1
Sergeant Administration	1	1	1	1	1
Assistant to the Chief of Police	0	0	0	0	1
Records Administrator	1	1	1	1	1
Total	4	4	4	4	5

Workload/Demand Measures

Measurement	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
In Service Training Hours	350	335	335	325	335
Preparation for Instruction	70	60	60	50	60

CITY OF HEWITT, TX
ADMINISTRATION
ANNUAL BUDGET FY 2022 - 2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-41-01	SALARIES-ADMINISTRATION	396,072	369,736	369,736	350,301	356,332
10-50105-41-01	OT - ADMINISTRATION	500	500	500	2,333	500
10-50120-41-01	SOCIAL SECURITY	30,338	28,323	28,323	26,370	27,298
10-50125-41-01	TMRS	64,017	59,025	59,025	57,672	58,289
10-50130-41-01	EMPLOYEE INSURANCE	25,600	24,512	24,512	23,713	24,512
10-50135-41-01	PRE-EMPLOYMENT EXP	250	250	250	530	250
10-50140-41-01	UNEMPLOYMENT INS	100	100	100	-	100
10-50145-41-01	WORKERS COMP	4,855	5,548	5,548	4,499	5,548
TOTAL PERSONNEL		521,732	487,994	487,994	465,417	472,829
10-50215-41-01	FUEL	7,000	5,000	5,000	6,014	5,000
10-50220-41-01	JANITORIAL SUPPLIES	1,500	1,500	1,500	3,189	-
10-50230-41-01	OFFICE SUPPLIES	2,110	2,110	2,110	3,860	2,110
10-50235-41-01	OTHER EQUIP & SUPPLIES	16,000	19,400	19,400	5,121	1,000
10-50245-41-01	UNIFORM PURCHASE	1,000	700	700	1,440	500
TOTAL SUPPLIES		27,610	28,710	28,710	19,625	8,610
10-50300-41-01	FACILITIES MAINTENANCE	6,700	6,700	6,700	9,201	6,700
10-50310-41-01	GROUNDS MAINTENANCE	-	280	-	69	-
10-50350-41-01	VEHICLE MAINTENANCE	1,500	1,000	1,000	2,259	1,000
TOTAL MAINTENANCE		8,200	7,980	7,700	11,529	7,700
10-50404-41-01	DUES AND SUBSCRIPTIONS	5,050	3,355	3,355	2,271	3,355
10-50406-41-01	ELECTRIC SERVICE	15,000	15,000	15,000	11,838	15,000
10-50408-41-01	SERVICE CONTRACTS	33,156	38,835	38,835	27,898	19,700
10-50420-41-01	TELECOMMUNICATION	9,584	21,705	21,705	12,192	10,365
10-50421-41-01	TRAVEL AND TRAINING	14,200	11,200	11,200	10,850	11,200
10-50422-41-01	UNIFORM CLEANING	1,000	1,000	1,000	1,787	1,000
TOTAL SERVICES		77,990	91,095	91,095	66,835	60,620
10-50610-41-01	OFFICE EQUIPMENT	-	8,655	8,655	-	1,000
10-50615-41-01	OTHER EQUIPMENT	1,000	1,000	1,000	-	1,000
10-50635-41-01	VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAY		1,000	9,655	9,655	-	2,000
TOTAL ADMINISTRATION		636,532	625,434	625,154	563,406	551,759



Police Department Patrol

CITY OF HEWITT, TX
PATROL DIVISION
ANNUAL BUDGET FY 2022-2023

MISSION

The Patrol Division is responsible for responding to routine and emergency calls for service, enforcing traffic laws, investigating traffic accidents, and enforcing all other state and federal laws and municipal ordinances.

DESCRIPTION OF DEPARTMENT

- Investigates traffic accidents and issues citations for traffic related and Class C Offenses in order to gain compliance.
- Answers 911 calls for assistance, other dispatched calls, and initiates calls.
- Performs first responder duties during emergency and disaster calls.
- Takes initial reports and conducts preliminary investigations of Theft, Sexual Assault, Burglary, etc.
- Patrols neighborhoods and initiates community policing programs.
- Intervenes in family violence cases, educates battered spouses/children on where to get assistance.
- Enforces DWI and other alcohol related laws and arrests offenders.



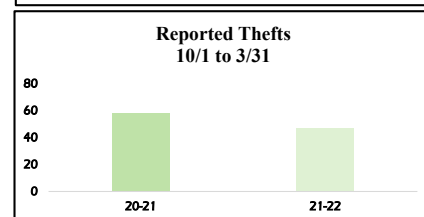
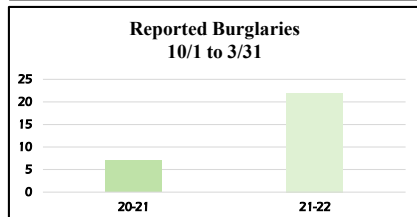
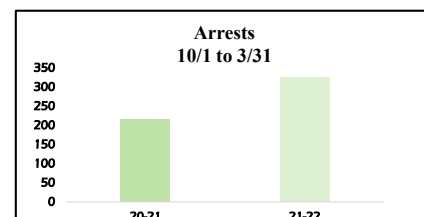
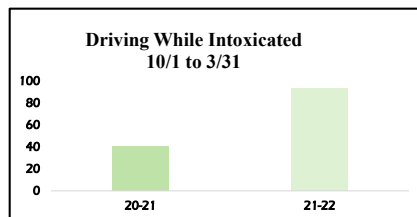
GOALS

- Encourage voluntary compliance of traffic laws through enforcement and public education to reduce and prevent traffic accidents.
- Increase the number of DWI's arrested to ensure safer streets.
- Ensure 100% compliance on TCLEOSE mandated training.



PERFORMANCE MEASURES

- Number of DWI's from October 1, 2021 to March 31, 2022 as compared to October 1, 2020 to March 31, 2021.
- Number of Arrests from October 1, 2021 to March 31, 2022 as compared to October 1, 2020 to March 31, 2021.
- Number of Burglaries from October 1, 2021 to March 31, 2022 as compared to October 1, 2020 to March 31, 2021.
- Number of Thefts from October 1, 2021 to March 31, 2022 as compared to Theft from October 1, 2020 to March 31, 2021.



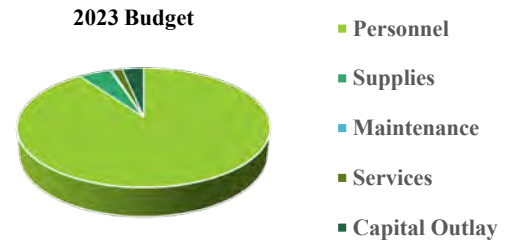
Accomplishments

- Total number of DWI's from October 1, 2021 to March 31, 2022 were 93 as compared to 141 from October 1, 2020 to March 31, 2021.
- Total number of Arrests for October 1, 2021 to March 31, 2022 were 325 as compared to 216 from October 1, 2020 to March 31, 2021.
- Total number of Burglaries from October 1, 2021 to March 31, 2022 were 22 as compared to 7 from October 1, 2020 to March 31, 2021.
- Total number of Thefts from October 1, 2021 to March 31, 2022 were 47 as compared to 58 from October 1, 2020 to March 31, 2021.

CITY OF HEWITT, TX
PATROL DIVISION
ANNUAL BUDGET FY 2022-2023

The Police Department is comprised of 6 divisions:

1. Administration
2. Patrol
3. Criminal Investigation
4. Communications
5. Animal Control
6. Code Enforcement



Expenditure Summary

Classification	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Personnel	2,375,804	2,079,852	2,079,852	1,783,895	1,797,227
Supplies	126,917	89,081	89,081	137,147	104,320
Maintenance	9,000	9,000	9,000	26,981	9,000
Services	41,759	32,520	32,520	36,731	31,260
Capital Outlay	85,401	(15,160)	9,700	10,017	4,700
Total	2,638,881	2,195,293	2,220,153	1,994,770	1,946,507

Staffing

Position	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
Lieutenant	4	4	4	2	2
Sergeants	4	4	4	4	4
Patrol Officers	11	11	9	10	11
School Resource Officers	3	3	3	3	3
Recruits	3	1	1	2	1
Total	25	23	21	21	21

Workload/Demand Measures

Measurement	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
DWIs	80	93	15	41	14
Arrests	300	325	175	216	150
Burglaries	11	22	40	7	30
Thefts	50	47	60	58	50

CITY OF HEWITT, TX
PATROL DIVISION
ANNUAL BUDGET FY 2022 - 2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-41-02	SALARIES - PATROL	1,709,465	1,483,875	1,483,875	1,280,417	1,260,947
10-50105-41-02	OVERTIME - PATROL	52,000	52,000	52,000	45,547	52,000
10-50120-41-02	SOCIAL SECURITY	134,752	117,494	117,494	99,037	100,440
10-50125-41-02	TMRS	284,344	244,857	244,857	216,882	214,470
10-50130-41-02	EMPLOYEE INSURANCE	160,000	140,945	140,945	112,058	128,689
10-50135-41-02	PRE-EMPLOYMENT EXP	3,990	3,990	3,990	310	3,990
10-50140-41-02	UNEMPLOYMENT INS	200	200	200	(57)	200
10-50145-41-02	WORKERS COMP	31,053	36,491	36,491	29,700	36,491
TOTAL PERSONNEL		2,375,804	2,079,852	2,079,852	1,783,895	1,797,227
10-50215-41-02	FUEL	65,000	55,000	55,000	65,260	55,000
10-50225-41-02	CANINE PROGRAM	2,610	2,310	2,310	2,692	2,110
10-50230-41-02	OFFICE SUPPLIES	1,800	1,800	1,800	54	1,800
10-50235-41-02	OTHER EQUIP & SUPPLIES	40,007	20,971	20,971	55,628	36,410
10-50245-41-02	UNIFORM PURCHASE	17,500	9,000	9,000	13,513	9,000
TOTAL SUPPLIES		126,917	89,081	89,081	137,147	104,320
10-50350-41-02	VEHICLE MAINTENANCE	9,000	9,000	9,000	26,981	9,000
TOTAL MAINTENANCE		9,000	9,000	9,000	26,981	9,000
10-50404-41-02	DUES AND SUBSCRIPTIONS	300	300	300		300
10-50408-41-02	SERVICE CONTRACTS	2,683	2,160	2,160	12,093	2,400
10-50420-41-02	TELECOMMUNICATION	22,776	17,060	17,060	9,020	17,060
10-50421-41-02	TRAVEL AND TRAINING	10,000	7,000	7,000	12,337	5,500
10-50422-41-02	UNIFORM CLEANING	6,000	6,000	6,000	3,281	6,000
TOTAL SERVICES		41,759	32,520	32,520	36,731	31,260
10-50610-41-02	OFFICE EQUIPMENT	1,675	6,700	6,700	1,720	1,700
10-50615-41-02	OTHER EQUIPMENT	83,726	3,000	3,000	2,863	3,000
10-50635-41-02	VEHICLES	-	(24,860)	-	5,434	-
TOTAL CAPITAL OUTLAY		85,401	(15,160)	9,700	10,017	4,700
TOTAL PATROL		2,638,881	2,195,293	2,220,153	1,994,770	1,946,507



Police Department CID

**CID-
Criminal Investigation
Division**

CITY OF HEWITT, TX
CRIMINAL INVESTIGATION DIVISION
ANNUAL BUDGET FY 2022-2023

MISSION

The Criminal Investigation Division (C.I.D.) is responsible for conducting follow up investigations on all criminal cases received, and initiated by the department, providing training to all officers on crime scene techniques, lifting fingerprints, taking photographs etc., and is responsible for the securing and controlling of all evidence collected by officers of the department. C.I.D. oversees and provides assistance to the Community Police Officer in the performance of crime prevention duties, i.e. Neighborhood Watch, National Night Out, etc. All duties are performed in order to best serve and protect the community through the enforcement of federal and state law, as well as municipal ordinances.



DESCRIPTION OF DEPARTMENT

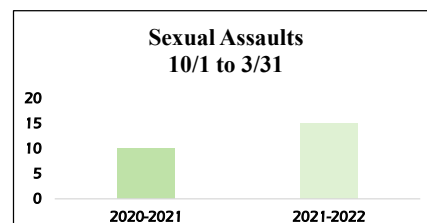
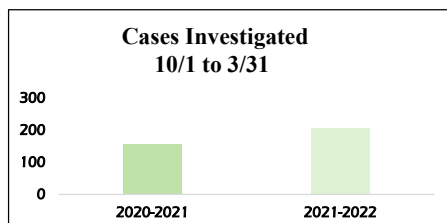
- Investigates child/elder abuse cases, both referred by the Department of Human Services, and officer initiated.
- Works closely with the District Attorney's office in the prosecution of criminal cases.
- Assists other law enforcement agencies on cases where needed.
- Conducts follow up investigation on cases.
- Testifies in all courts; Municipal, County, District, and Grand Jury.
- Accepts all recovered property, enters each piece into a data base and keeps all property stored and ready for trial or return to the owner.
- Oversees Community Policing program.
- Assists in crime prevention services by providing crime prevention information and participating in public speaking engagements.

GOALS

- Improve the National Night Out competition ranking from previous year.
- Ensure Complainant contact on case investigations.
- Ensure 100% of the officers are trained in Crime Scene Investigation, Interview and Interrogation, and Police Photography.

PERFORMANCE MEASURES

- Number of cases investigated from October 1, 2021 to March 31, 2022 as compared to the number cases investigated from October 1, 2020 to March 31, 2021.
- Number of Sex Offense cases investigated from October 1, 2021 to March 31, 2022 as compared to October 1, 2020 to March 31, 2021.



ACCOMPLISHMENTS

- The Department had 205 cases investigated from October 1, 2021 to March 31, 2022 as compared to 158 for October 1, 2020 to March 31, 2021.
- The total number of Sex Assaults Offenses investigated from October 1, 2021 to March 31, 2022 were 10 as compared to 7 from October 1, 2020 to March 31, 2021.

CITY OF HEWITT, TX
CRIMINAL INVESTIGATION DIVISION
ANNUAL BUDGET FY 2022-2023

The Police Department is comprised of 6 divisions:

1. Administration
2. Patrol
3. Criminal Investigation
4. Communications
5. Animal Control
6. Code Enforcement

2023 Budget



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

Expenditure Summary

Classification	2023 Budget	2022 Estimate	2021 Budget	2021 Actual	2020 Budget
Personnel	361,501	334,220	334,220	291,483	343,686
Supplies	36,950	33,150	33,150	14,344	31,750
Maintenance	2,000	2,000	2,000	815	2,000
Services	28,447	25,093	24,468	17,079	24,708
Capital Outlay	4,500	2,000	2,000	-	500
Total	433,398	396,463	395,838	323,721	402,644

Staffing

Position	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
Sergeant	1	1	1	1	1
Police Officer	2	2	2	2	2
Evidence Technician	1	1	1	1	1
Total	4	4	4	4	4

Workload/Demand Measures

Measurement	2023 Budget	2022 Estimate	2021 Budget	2020 Actual	2019 Budget
Cases Investigated	205	205	175	158	175
Assault	15	15	7	10	7
National Night Out Ranking-State	1st	n/a	1st	n/a	1st
National Night Out Ranking-National	17th	n/a	17th	n/a	17th

CITY OF HEWITT, TX
CRIMINAL INVESTIGATION DIVISION
ANNUAL BUDGET FY 2022 - 2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-41-03	SALARIES - CID	252,148	230,919	230,919	212,902	237,776
10-50105-41-03	OVERTIME - CID	15,000	15,000	15,000	1,033	15,000
10-50120-41-03	SOCIAL SECURITY	20,437	18,813	18,813	15,584	19,337
10-50125-41-03	TMRS	43,124	39,206	39,206	34,958	41,291
10-50130-41-03	EMPLOYEE INSURANCE	25,600	24,512	24,512	22,579	24,512
10-50135-41-03	PRE-EMPLOYMENT EXP	250	250	250	32	250
10-50140-41-03	UNEMPLOYMENT INS	100	100	100		100
10-50145-41-03	WORKERS COMP	4,842	5,420	5,420	4,395	5,420
TOTAL PERSONNEL		361,501	334,220	334,220	291,483	343,686
10-50200-41-03	CASE INVESTIGATION	12,000	12,000	12,000	3,690	12,000
10-50215-41-03	FUEL	10,000	10,000	10,000	5,739	10,000
10-50230-41-03	OFFICE SUPPLIES	750	2,050	2,050	523	650
10-50235-41-03	OTHER EQUIP & SUPPLIES	12,400	8,200	8,200	3,700	8,200
10-50245-41-03	UNIFORM PURCHASE	1,800	900	900	693	900
TOTAL SUPPLIES		36,950	33,150	33,150	14,344	31,750
10-50350-41-03	VEHICLE MAINTENANCE	2,000	2,000	2,000	815	2,000
TOTAL MAINTENANCE		2,000	2,000	2,000	815	2,000
10-50404-41-03	DUES & SUBSCRIPTIONS	4,502	4,502	4,502	2,166	4,502
10-50408-41-03	SERVICE CONTRACTS	5,404	5,285	4,660	5,087	4,900
10-50420-41-03	TELECOMMUNICATION	8,341	8,106	8,106	3,023	8,106
10-50421-41-03	TRAVEL AND TRAINING	8,000	5,000	5,000	5,565	5,000
10-50422-41-03	UNIFORM CLEANING	2,200	2,200	2,200	1,239	2,200
TOTAL SERVICES		28,447	25,093	24,468	17,079	24,708
10-50610-41-03	OFFICE EQUIPMENT	1,700	500	500	-	500
10-50615-41-03	OTHER EQUIPMENT	2,800	1,500	1,500	-	-
10-50635-41-03	VEHICLES	-	-	-	-	-
TOTAL CAPITAL OUTLAY		4,500	2,000	2,000	-	500
TOTAL CID		433,398	396,463	395,838	323,721	402,644

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Police Department Communications

**CITY OF HEWITT, TX
COMMUNICATIONS
ANNUAL BUDGET FY 2022-2023**

MISSION

Operate police communication equipment, radios, computers, and telephone. Ensure Hewitt police officers are safe and get assistance to anyone that needs help. Dispatch fire, rescue, ambulance, Code Enforcement and Animal Control Officer services.

*Between the thin red line and the thin blue line lies the thinnest gold line.
This gold line represents those who rarely are seen but mostly heard.
The calm voice in the dark night; the golden glue that holds it all together.*



DESCRIPTION OF DEPARTMENT

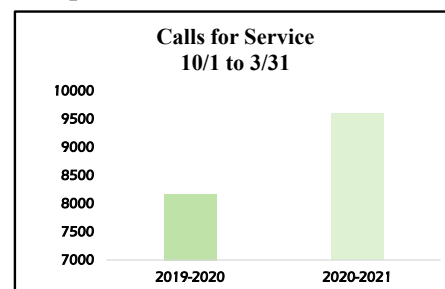
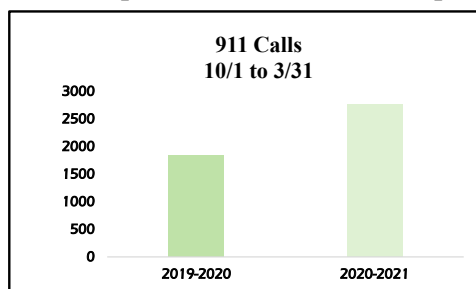
- Greet the public in person, and on the phone at the Police Department.
- Answer 9-1-1 calls and direct emergency services (police, fire, rescue) to the proper location.
- Checks violator registration, drivers' licenses, wanted status through TCIC/NCIC.
- Enters information (warrant data bank, runaway/missing person), stolen property into CAD system.
- Ensures officer safety through monitoring radio information and time out at each call.

GOALS

- Meet capabilities to handle volume of 911 calls.
- Develop updated policies and procedures.
- Ensure 100% of Communication Specialists are trained in emergency services.
- Deliver quality services to the citizens of Hewitt.

PERFORMANCE MEASURES

- Number of Calls for Service for October 1, 2021 to March 31, 2022 as compared to the number of Calls for Service from October 1, 2020 to March 31, 2021.
- Number of 911 Calls for Service for October 1, 2021 to March 31, 2022 as compared to the number of Calls for Service from October 1, 2020 to March 31, 2021.
- Maintain and improve the status of the Department's CJIS Compliance.



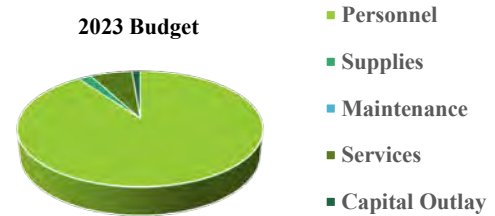
ACCOMPLISHMENTS

- Number of Calls for Service for October 1, 2021 to March 31, 2022 were 10,3115 as compared to 9,596 for October 1, 2020 to March 31, 2021.
- Total of 911 Calls for October 1, 2020 to March 31, 2021 were 2,892 as compared to 2,765 for October 1, 2020 to March 31, 2021.
- Communications handled 9,527 Calls for Service for the Police Department and 788 for the Fire Department for the period of 10/1/21 to 3/31/22 as compared to 8,816 for the Police Department and 780 for the Fire Department for the period of 10/1/20 to 3/31/21.
- Increased number of Communications Specialists, including Communications Supervisor, to nine full-time employees.

CITY OF HEWITT, TX
COMMUNICATIONS
ANNUAL BUDGET FY 2022-2023

The Police Department is comprised of 6 divisions:

1. Administration
2. Patrol
3. Criminal Investigation
4. Communications
5. Animal Control
6. Code Enforcement



Expenditure Summary

Classification	2023 Budget	2022 Estimate	2021 Budget	2021 Actual	2020 Budget
Personnel	598,525	510,153	502,619	355,460	361,951
Supplies	13,620	16,413	16,413	1,267	4,892
Maintenance	-	-	-	-	-
Services	43,906	37,001	37,001	33,704	35,901
Capital Outlay	8,680	2,680	2,680	4,745	2,700
Total	664,731	566,247	558,713	395,175	405,444

Staffing

Position	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
Communications Supervisor	1	1	1	1	1
Communications Specialists	8	7	5	5	5
Total	9	8	6	6	6

Workload/Demand Measures

Measurement	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
911 Calls	3,000	2,892	2,500	2,765	2,500
Calls for Service - Police	9,700	9,527	7,500	8,816	8,000
Calls for Service - Fire	820	788	850	780	800
Total	10,520	10,315	8,350	9,596	8,800

CITY OF HEWITT, TX
COMMUNICATIONS
ANNUAL BUDGET FY 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-41-04	SALARIES	421,006	350,719	350,719	226,031	245,991
10-50105-41-04	OVERTIME	15,000	22,534	15,000	36,552	15,000
10-50120-41-04	SOCIAL SECURITY	33,354	27,978	27,978	19,633	19,966
10-50125-41-04	TMRS	70,382	58,305	58,305	42,937	42,633
10-50130-41-04	EMPLOYEE INSURANCE	57,600	49,024	49,024	28,764	36,768
10-50135-41-04	PRE-EMPLOYMENT EXP	250	250	250	630	250
10-50140-41-04	UNEMPLOYMENT INS	100	100	100	-	100
10-50145-41-04	WORKERS COMP	833	1,243	1,243	912	1,243
TOTAL PERSONNEL		598,525	510,153	502,619	355,460	361,951
10-50230-41-04	OFFICE SUPPLIES	1,720	1,720	1,720	5	1,720
10-50235-41-04	OTHER EQUIP & SUPPLIES	10,700	13,693	13,693	830	2,172
10-50245-41-04	UNIFORM PURCHASE	1,200	1,000	1,000	431	1,000
TOTAL SUPPLIES		13,620	16,413	16,413	1,267	4,892
10-50404-41-04	DUES AND SUBSCRIPTIONS	1,650	1,200	1,200		1,200
10-50408-41-04	SERVICE CONTRACTS	32,350	29,787	29,787	32,607	28,687
10-50420-41-04	TELECOMMUNICATION	2,906	2,014	2,014	827	2,014
10-50421-41-04	TRAVEL AND TRAINING	7,000	4,000	4,000	270	4,000
TOTAL SERVICES		43,906	37,001	37,001	33,704	35,901
10-50610-41-04	OFFICE EQUIPMENT	7,680	1,680	1,680	4,745	1,700
10-50615-41-04	OTHER EQUIPMENT	1,000	1,000	1,000	-	1,000
TOTAL CAPITAL OUTLAY		8,680	2,680	2,680	4,745	2,700
TOTAL COMMUNICATIONS		664,731	566,247	558,713	395,175	405,444



Police Department Animal Control

**CITY OF HEWITT, TX
ANIMAL CONTROL
ANNUAL BUDGET FY 2022-2023**

MISSION

The Animal Control Division is responsible for enforcing city ordinances on all types of animal/fowl violations in order to gain compliance and improve the quality of life within the city limits of Hewitt.



DESCRIPTION OF DEPARTMENT

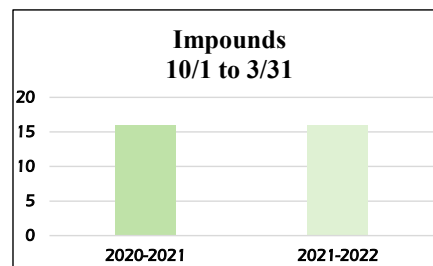
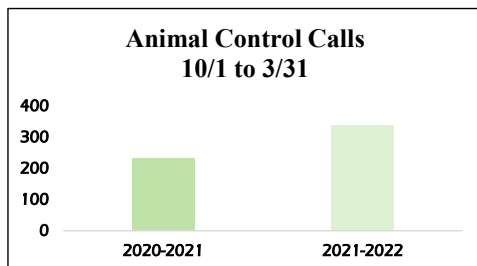
- **Initiates, responds, and investigates reports of animal violations.**
- **Locates, picks up, and transports strays, and runaway animals to the animal shelter.**
- **Keeps the proper paperwork and forwards as needed to state agencies.**
- **Testifies in all courts; Municipal, County, District, and Grand Jury if needed.**
- **Provides educational information via public speaking engagements to the citizens of Hewitt.**
- **Investigates all reported animal bites and ensures proper quarantine procedures are followed.**

GOALS

- **Decrease the number of strays impounded for the Fiscal Year.**
- **Increase the number of Animal Calls for Service for the Fiscal Year.**
- **Attend classes on animal control.**

PERFORMANCE MEASURES

- **Number of strays impounded for October 1, 2021 to March 31, 2022 as compared to October 1, 2020 to March 31, 2021.**
- **Number of Animal Control Calls for October 1, 2021 to March 31, 2022 as compared to October 1, 2020 to March 31, 2021.**



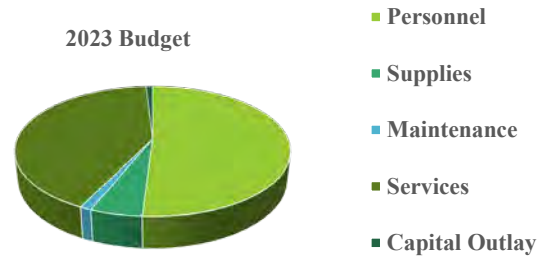
ACCOMPLISHMENTS

- **There were 16 strays impounded for October 1, 2021 to March 31, 2022 as compared to 16 for October 1, 2020 to March 31, 2021.**
- **There were 339 Animal Control Calls for October 1, 2021 to March 31, 2022 as compared to 234 for October 1, 2020 to April 30, 2021.**
- **Participated with an Animal Control class in the Citizens Police Academy.**

CITY OF HEWITT, TX
ANIMAL CONTROL
ANNUAL BUDGET FY 2022-2023

The Police Department is comprised of 6 divisions:

1. Administration
2. Patrol
3. Criminal Investigation
4. Communications
5. Animal Control
6. Code Enforcement



Expenditure Summary

	2023	2022	2021	2021	2020
Classification	Budget	Estimate	Budget	Actual	Budget
Personnel	67,202	67,202	62,670	56,155	65,532
Supplies	6,805	6,805	6,210	2,429	6,018
Maintenance	1,500	1,500	1,500	631	1,500
Services	55,089	55,089	39,714	44,085	46,635
Capital Outlay	1,200	1,200	1,200	-	1,150
Total	131,796	131,796	111,294	103,300	120,835

Staffing

	2023	2022	2021	2020	2019
Position	Budget	Budget	Budget	Budget	Budget
Animal Control Officer	1	1	1	1	1
Total	1	1	1	1	1

Workload/Demand Measures

	2023	2022	2022	2021	2021
Measurement	Budget	Estimate	Budget	Actual	Budget
Calls for Animal Control	325	339	275	234	275
Impounds	16	16	35	16	35

CITY OF HEWITT, TX
ANIMAL CONTROL
ANNUAL BUDGET FY 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-41-05	SALARIES - ACO	45,753	45,753	42,668	39,195	44,838
10-50105-41-05	OVERTIME-ACO	1,200	1,200	1,200	793	1,200
10-50120-41-05	SOCIAL SECURITY	3,592	3,592	3,356	3,045	3,522
10-50125-41-05	TMRS	7,579	7,579	6,994	6,531	7,520
10-50130-41-05	EMPLOYEE INSURANCE	6,400	6,400	6,128	4,899	6,128
10-50135-41-05	PRE-EMPLOYMENT EXP	250	250	250	85	250
10-50140-41-05	UNEMPLOYMENT INS	100	100	100	-	100
10-50145-41-05	WORKERS COMP	2,328	2,328	1,974	1,606	1,974
TOTAL PERSONNEL		67,202	67,202	62,670	56,155	65,532
10-50215-41-05	FUEL	5,000	5,000	4,500	1,176	4,500
10-50230-41-05	OFFICE SUPPLIES	275	275	275	-	275
10-50235-41-05	OTHER EQUIP & SUPPLIES	1,030	1,030	935	549	843
10-50245-41-05	UNIFORM PURCHASE	500	500	500	705	400
TOTAL SUPPLIES		6,805	6,805	6,210	2,429	6,018
10-50350-41-05	VEHICLE MAINTENANCE	1,500	1,500	1,500	631	1,500
TOTAL MAINTENANCE		1,500	1,500	1,500	631	1,500
10-50401-41-05	ANIMAL CONTROL	52,624	52,624	36,160	43,133	44,241
10-50404-41-05	DUES AND SUBSCRIPTIONS	150	150	150	-	150
10-50408-41-05	SERVICE CONTRACTS	-	-	960	395	
10-50420-41-05	TELECOMMUNICATION	1,115	1,115	1,244	556	1,244
10-50421-41-05	TRAVEL AND TRAINING	700	700	700	-	500
10-50422-41-05	UNIFORM CLEANING	500	500	500		500
TOTAL SERVICES		55,089	55,089	39,714	44,085	46,635
10-50610-41-05	OFFICE EQUIPMENT	1,000	1,000	1,000	-	950
10-50615-41-05	OTHER EQUIPMENT	200	200	200	-	200
TOTAL CAPITAL OUTLAY		1,200	1,200	1,200	-	1,150
TOTAL ANIMAL CONTROL		131,796	131,796	111,294	103,300	120,835



Police Department Code Enforcement

CITY OF HEWITT, TX
CODE ENFORCEMENT
ANNUAL BUDGET FY 2022-2023

MISSION

The Code Enforcement Division is responsible for enforcing all city ordinances, developing current and best-practices ordinances, specifically relating to commercial and residential areas. Code enforcement attempts to gain compliance and improve the quality of life within the city limits of Hewitt.



DESCRIPTION OF DEPARTMENT

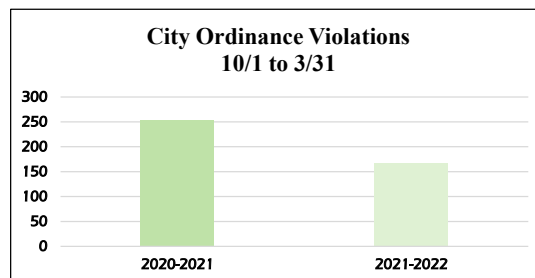
- Investigates calls pertaining to code violations.
- Maintains current Code Enforcement Officer Certification and continuing education courses.
- Locates code violations and contacts the owners responsible for remedying the violations.
- Assists the Building Department with suspected violations and code issues.
- Maintains paperwork for prosecution/consultation on active and past cases.
- Testifies in all courts; Municipal, County, District, and Grand Jury if needed.
- Provides educational information via public speaking engagements to the citizens of Hewitt.

GOALS

- Increase the number of Code Enforcement Calls for Fiscal Year.
- Increase the number of Trash/Rubbish and Weed calls for Fiscal Year
- Increase the number of Junk Motor Vehicle/Parking Calls for fiscal year.
- Attend classes on Code Enforcement and environmental enforcement.

PERFORMANCE MEASURES

- Comparison of Code Violation calls for October 1, 2021 to March 31, 2022 as compared to October 1, 2020 to March 31, 2021.
- Public Awareness campaign designed to reduce code violations for the calendar year 2021.



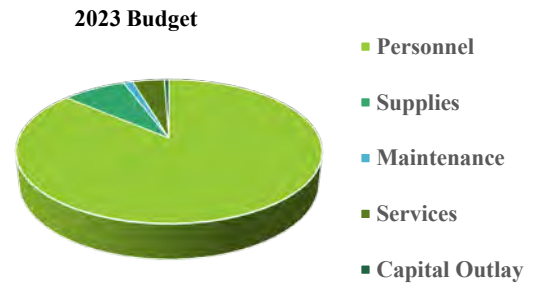
ACCOMPLISHMENTS

- Code Violation calls for October 1, 2021 to March 31, 2022 were 167 as compared to 253 for October 1, 2020 to March 31, 2021.
- Participated in a Code Enforcement information class in the Citizens Police Academy.

CITY OF HEWITT, TX
CODE ENFORCEMENT
ANNUAL BUDGET FY 2022-2023

The Police Department is comprised of 6 divisions:

1. Administration
2. Patrol
3. Criminal Investigation
4. Communications
5. Animal Control
6. Code Enforcement



Expenditure Summary

Classification	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Personnel	74,244	69,565	69,565	76,219	67,501
Supplies	6,880	6,080	6,080	1,837	5,400
Maintenance	1,000	1,000	1,000	10	1,000
Services	3,460	4,685	4,685	2,531	2,975
Capital Outlay	500	500	500	-	500
Total	86,084	81,830	81,830	80,597	77,376

Staffing

Position	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
Code Enforcement Officer	1	1	1	1	1
Total	1	1	1	1	1

Workload/Demand Measures

Measurement	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Violations of City Ordinance	200	167	300	253	450

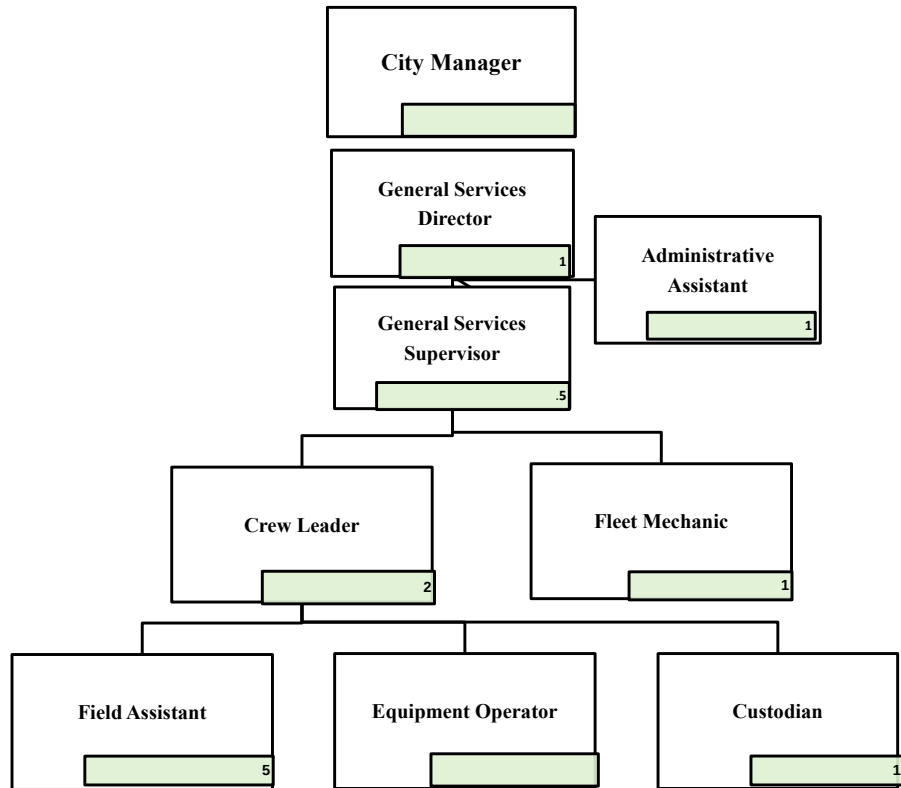
CITY OF HEWITT, TX
CODE ENFORCEMENT
ANNUAL BUDGET FY 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-41-06	SALARIES - CEO	54,068	50,438	50,438	56,208	48,613
10-50105-41-06	SALARIES - OT	200	200	200	260	200
10-50120-41-06	SOCIAL SECURITY	4,151	3,874	3,874	4,165	3,734
10-50125-41-06	TMRS	8,760	8,073	8,073	9,255	7,974
10-50130-41-06	EMPLOYEE INSURANCE	6,400	6,128	6,128	5,984	6,128
10-50135-41-06	PRE-EMPLOYMENT EXP	250	250	250		250
10-50140-41-06	UNEMPLOYMENT INS	100	100	100		100
10-50145-41-06	WORKERS COMP	315	502	502	348	502
TOTAL PERSONNEL		74,244	69,565	69,565	76,219	67,501
10-50215-41-06	FUEL	5,000	4,000	4,000	882	4,000
10-50230-41-06	OFFICE SUPPLIES	500	700	700	-	500
10-50235-41-06	OTHER EQUIP & SUPPLIES	880	880	880	52	500
10-50245-41-06	UNIFORM PURCHASE	500	500	500	903	400
TOTAL SUPPLIES		6,880	6,080	6,080	1,837	5,400
10-50350-41-06	VEHICLE MAINTENANCE	1,000	1,000	1,000	10	1,000
TOTAL MAINTENANCE		1,000	1,000	1,000	10	1,000
10-50404-41-06	DUES & SUBSCRIPTIONS	250	250	250		200
10-50408-41-06	SERVICE CONTRACTS	-	1,460	1,460	791	
10-50420-41-06	TELECOMMUNICATION	1,510	1,475	1,475	763	1,475
10-50421-41-06	TRAVEL AND TRAINING	700	700	700	500	500
10-50422-41-06	UNIFORM CLEANING	1,000	800	800	478	800
TOTAL SERVICES		3,460	4,685	4,685	2,531	2,975
10-50610-41-06	OFFICE EQUIPMENT	500	500	500	-	500
TOTAL CAPITAL OUTLAY		500	500	500	-	500
TOTAL CODE ENFORCEMENT		86,084	81,830	81,830	80,597	77,376



General Services Department

CITY OF HEWITT, TX
GENERAL SERVICES DEPARTMENT
ANNUAL BUDGET FY 2022-2023



GENERAL SERVICES
Organizational Chart
FY 2022-2023
Total: 11.5

CITY OF HEWITT, TX
GENERAL SERVICES DEPARTMENT
ANNUAL BUDGET FY 2022-2023

The Hewitt Parks & Streets Department's Goals uphold the City's Overall Goals #1 & #3

General Services in the General Fund specifically applies to the preservation, upkeep and maintenance of the City's Streets, Parks, Facilities and Equipment.

More specifically, Goal #1 Objectives, as they apply to Streets, Parks and Equipment are:

Obj 1.5 "Protect the investment in the public transportation system through preventative maintenance and ongoing rehabilitation of streets. Perform annual maintenance upgrades."

Please see Workload/Demand Measure in Streets & Parks Summary

Obj 3.1 "Recognize the need for efficient and effective roadways."

Active in planning Homeland Security emergency evacuations.

Obj 3.2 "Investigate challenges related to roadways from high traffic or natural wear and tear on structure."

Slurry seal and patching maintenance on streets; advising the City Manager on streets for which upgrades are needed.

CITY OF HEWITT, TX
GENERAL SERVICES DEPARTMENT
ANNUAL BUDGET FY 2022-2023

MISSION

In conjunction with the citizens of Hewitt, the General Services department strives to preserve and enhance the safety and beautification of the City. The department works diligently to provide citizens with safe and well-maintained parks and roadways. The department will continually work to meet the needs of our growing community through the effective use of resources and collaboration with other departments and organizations.



DESCRIPTION OF DEPARTMENT

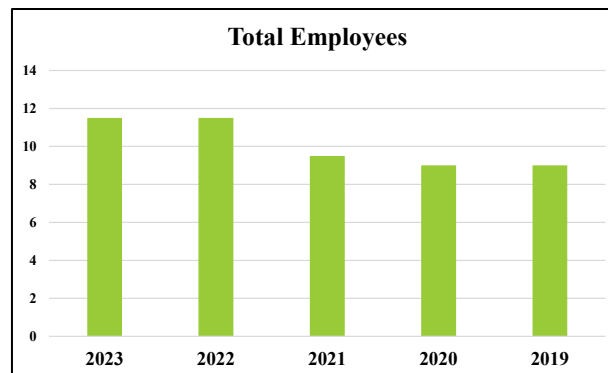
The General Services Department maintains right-of-ways, City facilities, nearly 60 miles of streets, municipal drainage and 2 developed parks. The City's parks and streets are carefully planned to meet the needs of its citizens. The Fleet division works hard to repair and maintain municipal vehicles and equipment. The work of the Parks & Street divisions helps to attract new residents and businesses to Hewitt, while providing excellent value to current citizens. The General Services Department works to repair and upgrade infrastructure to ensure the safety of motorists and pedestrians and enhance quality of life through beautification efforts.

GOALS

- Continue to evaluate and improve city streets.
- Continue to evaluate and improve the City Parks.
- Continue parks and beautification projects.
- Continue to evaluate and perform building and fleet maintenance.



PERFORMANCE MEASURES



ACCOMPLISHMENTS

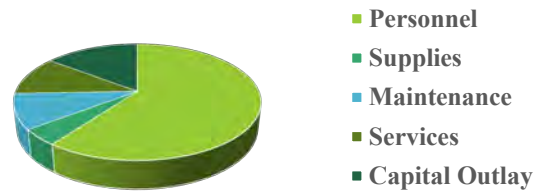
- 5 year Streets and Parks Plan developed and updated.
- Assisted in community events including National Night Out, Library Summer Events, Christmas in the Park.
- Increased the amount of developed park area in Warren Park by excavating ponds for future development.

CITY OF HEWITT, TX
GENERAL SERVICES DEPARTMENT
ANNUAL BUDGET FY 2022-2023

This departments includes the following divisions:

- 1) Parks
- 2) Streets
- 3) General Services

2023 Budget



Expenditure Summary

Classification	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Personnel	769,996	703,814	703,814	505,448	576,334
Supplies	57,650	47,400	43,400	34,648	39,925
Maintenance	125,200	159,481	158,250	77,679	113,500
Services	140,750	148,850	148,650	117,055	148,650
Capital Outlay	187,050	172,594	171,500	-	-
Total	1,280,646	1,232,139	1,225,614	734,830	878,409

Staffing

Position	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
General Services Director	1	1	1	0	0
Supervisor	0.5	0.5	0.5	0	0
Superintendent	0	0	0	1	1
Administrative Assistant	1	1	1	1	1
Crew Leader	2	2	1	1	1
Equipment Operator	0	0	1	1	2
Field Assistant	5	5	3	3	2
Fleet Mechanic	1	1	1	1	1
Custodian	1	1	1	0	0
Summer Help (FTE)	0	0	0	1	1
Total	11.5	11.5	9.5	9	9

CITY OF HEWITT, TX
GENERAL SERVICES DEPARTMENT
ANNUAL BUDGET FY 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-50-00	SALARIES-GEN SERVICES	543,046	493,920	493,920	355,926	396,909
10-50105-50-00	SALARIES - OVERTIME	13,000	13,000	13,000	4,280	13,000
10-50120-50-00	SOCIAL SECURITY	42,537	38,779	38,779	26,520	31,359
10-50125-50-00	TMRS	89,760	80,815	80,815	58,963	66,958
10-50130-50-00	EMPLOYEE INSURANCE	73,600	70,472	70,472	40,568	61,280
10-50135-50-00	PRE-EMPLOYMENT EXP	750	750	750	799	750
10-50140-50-00	UNEMPLOYMENT INS	300	200	200	7,589	200
10-50145-50-00	WORKERS COMP	7,003	5,878	5,878	10,804	5,878
TOTAL PERSONNEL		769,996	703,814	703,814	505,448	576,334
10-50203-50-00	BARRICADES/CONES	2,200	2,500	2,500	369	3,000
10-50205-50-00	CHEMICALS	750	1,300	1,300	207	1,300
10-50215-50-00	FUEL	28,000	17,500	13,500	17,036	13,500
10-50220-50-00	JANITORIAL SUPPLIES	7,500	8,500	8,500	3,446	9,200
10-50230-50-00	OFFICE SUPPLIES	1,700	2,300	2,300	976	1,625
10-50235-50-00	OTHER EQUIP & SUPPLIES	17,500	15,300	15,300	12,615	11,300
TOTAL SUPPLIES		57,650	47,400	43,400	34,648	39,925
10-50300-50-00	FACILITIES MAINTENANCE	7,500	11,000	11,000	8,328	14,000
10-50310-50-00	GROUNDS MAINTENANCE	5,000	4,000	4,000	5,175	4,000
10-50320-50-00	PARK IMPROVEMENTS	2,000	1,000	1,000	(476)	1,000
10-50325-50-00	PLAYGROUND MAINTENANCE	2,000	1,500	1,500	1,287	1,500
10-50330-50-00	PARK MAINTENANCE	4,000	5,000	5,000	2,376	5,000
10-50335-50-00	SIGN MAINTENANCE	7,300	5,800	5,800	2,084	5,800
10-50340-50-00	STREET MAINTENANCE	80,000	115,000	115,000	49,194	65,000
10-50350-50-00	VEHICLE MAINTENANCE	9,000	9,231	8,000	4,845	10,250
10-50355-50-00	HEAVY EQUIPMENT MAINT	8,400	6,950	6,950	4,867	6,950
TOTAL MAINTENANCE		125,200	159,481	158,250	77,679	113,500
10-50404-50-00	DUES AND SUBSCRIPTIONS	1,050	1,100	1,100	160	1,100
10-50406-50-00	ELECTRIC SERVICE	102,000	102,000	102,000	93,226	102,000
10-50408-50-00	SERVICE CONTRACTS	17,000	26,000	26,000	14,802	26,000
10-50412-50-00	PARK RESERVATION SOFTWARE	2,800	-	-	-	-
10-50414-50-00	NATURAL GAS SERVICE	1,500	1,500	1,500	1,140	1,500
10-50420-50-00	TELECOMMUNICATION	8,250	6,300	6,100	4,826	6,100
10-50421-50-00	TRAVEL AND TRAINING	3,250	3,500	3,500	-	3,500
10-50422-50-00	UNIFORM CLEANING	4,900	8,450	8,450	2,902	8,450
TOTAL SERVICES		140,750	148,850	148,650	117,055	148,650
10-50615-50-00	OTHER EQUIPMENT	59,550	1,094	-	-	-
10-50620-50-00	OTHER IMPROVEMENTS	127,500	171,500	171,500	-	-
TOTAL CAPITAL OUTLAY		187,050	172,594	171,500	-	-
TOTAL GENERAL SERVICES		1,280,646	1,232,139	1,225,614	734,830	878,409
PARKS		354,737	321,817	316,586	234,069	266,137
STREETS		568,310	539,676	539,676	255,802	346,033
GENERAL SERVICES		357,599	370,646	369,352	244,959	266,239
TOTAL		1,280,646	1,232,139	1,225,614	734,830	878,409



General Services Parks

CITY OF HEWITT, TX
PARKS DIVISION
ANNUAL BUDGET FY 2022-2023

MISSION

In conjunction with the citizens of Hewitt, the Community Services department strives to preserve and enhance the safety and beautification of the City. The department works diligently to provide citizens with safe and well-maintained parks and roadways. The department will continually work to meet the needs of our growing community through the effective use of resources and collaboration with other departments and organizations.



DESCRIPTION OF DEPARTMENT

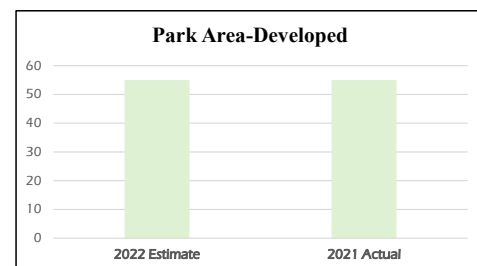
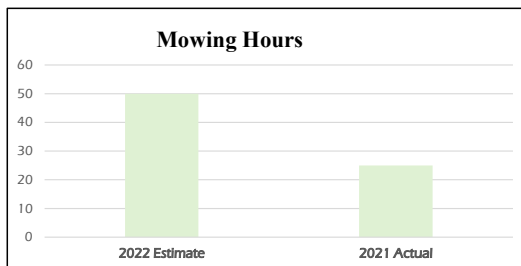
The General Services Department maintains 2 developed parks. The City's parks are carefully planned to meet the needs of its citizens. The work of the Parks division helps to attract new residents and businesses to Hewitt, while providing excellent value to current citizens.

GOALS

- Continue to evaluate and improve the City Parks.
- Continue parks and beautification projects.
- Continue to apply for park grants.



PERFORMANCE MEASURES



ACCOMPLISHMENTS

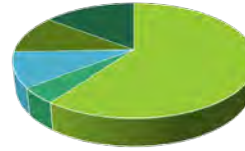
- Remodeled Warren and Hewitt Park restrooms.
- Paved and striped Warren Park parking lot.
- Progressed with 5 year plan.
- Park Area-developed increased to 55 acres.

CITY OF HEWITT, TX
PARKS DIVISION
ANNUAL BUDGET FY 2022-2023

This departments includes the following divisions:

- 1) Parks
- 2) Streets
- 3) General Services

2023 Budget



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

Expenditure Summary - Parks

	2023	2022	2022	2021	2021
Classification	Budget	Estimate	Budget	Actual	Budget
Personnel	295,387	212,436	212,436	193,536	209,287
Supplies	21,200	19,100	15,100	15,794	14,300
Maintenance	22,500	21,781	20,550	15,070	20,550
Services	13,150	22,000	22,000	9,669	22,000
Capital Outlay	2,500	46,500	46,500	-	-
Total	354,737	321,817	316,586	234,069	266,137

Staffing - Parks

	2023	2022	2021	2020	2019
Position	Budget	Budget	Budget	Budget	Budget
Administrative Assistant	1	1	1	1	1
Crew Leader	1	1	0	0	0
Field Assistant	3	3	2	2	1
Equipment Operator	0	0	1	1	2
Summer Help (FTE)	0	0	0	1	1
Total	5	5	4	5	5

Workload/Demand Measures - Parks

	2023	2022	2022	2021	2021
Measurement	Budget	Estimate	Budget	Actual	Budget
Park Acreage Developed	55	55	55	55	55
Park Acreage Undeveloped	37	37	37	37	37
Mowing Hours	9000	9000	9000	9000	9000

CITY OF HEWITT, TX
PARKS DIVISION
ANNUAL BUDGET FY 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-50-01	SALARIES - PARKS	203,608	142,966	142,966	137,042	139,951
10-50105-50-01	SALARIES - OVERTIME	7,000	7,000	7,000	4,013	7,000
10-50120-50-01	SOCIAL SECURITY	16,112	11,472	11,472	9,989	11,242
10-50125-50-01	TX MUNI RETIREMENT	33,997	23,908	23,908	23,063	24,004
10-50130-50-01	EMPLOYEE INSURANCE	32,000	24,512	24,512	16,179	24,512
10-50135-50-01	PRE-EMP/SHOTS	300	300	300	260	300
10-50140-50-01	UNEMPLOYMENT INS	100	100	100	-	100
10-50145-50-01	WORKER'S COMP INS	2,270	2,178	2,178	2,991	2,178
TOTAL PERSONNEL		295,387	212,436	212,436	193,536	209,287
10-50203-50-01	BARRICADES/CONES	200	500	500		1,000
10-50205-50-01	CHEMICALS	500	800	800	207	800
10-50215-50-01	FUEL	14,000	11,000	7,000	11,086	7,000
10-50220-50-01	JANITORIAL SUPPLIES	2,000	2,000	2,000	939	700
10-50230-50-01	OFFICE SUPPLIES	500	1,100	1,100	239	1,100
10-50235-50-01	OTHER EQUIP & SUPPLIES	4,000	3,700	3,700	3,323	3,700
TOTAL SUPPLIES		21,200	19,100	15,100	15,794	14,300
10-50300-50-01	FACILITIES MAINTENANCE	3,000	3,000	3,000	2,217	3,000
10-50310-50-01	GROUNDS MAINTENANCE	5,000	4,000	4,000	5,175	4,000
10-50320-50-01	PARK IMPROVEMENTS	2,000	1,000	1,000	(476)	1,000
10-50325-50-01	PLAYGROUND MAINTENANCE	2,000	1,500	1,500	1,287	1,500
10-50330-50-01	PARK MAINTENANCE	4,000	5,000	5,000	2,376	5,000
10-50335-50-01	SIGN MAINTENANCE	800	800	800	600	800
10-50350-50-01	VEHICLE MAINTENANCE	2,500	3,731	2,500	1,602	2,500
10-50335-50-01	HEAVY EQUIPMENT MAIN	3,200	2,750	2,750	2,290	2,750
TOTAL MAINTENANCE		22,500	21,781	20,550	15,070	20,550
10-50404-50-01	DUES & SUBSCRIPTIONS	400	400	400		400
10-50406-50-01	ELECTRIC-Park Lighting	2,000	2,000	2,000	1,660	2,000
10-50408-50-01	SERVICE CONTRACTS	2,000	11,000	11,000	5,008	11,000
10-50412-50-01	PARK RESERVATION SOFTWARE	2,800	-	-	-	-
10-50420-50-01	TELECOMMUNICATION	3,000	2,600	2,600	1,831	2,600
10-50421-50-01	TRAVEL & TRAINING	750	1,000	1,000	-	1,000
10-50422-50-01	UNIFORM CLEANING	2,200	5,000	5,000	1,171	5,000
TOTAL SERVICES		13,150	22,000	22,000	9,669	22,000
10-50620-50-01	OTHER IMPROVEMENTS	2,500	46,500	46,500		-
TOTAL CAPITAL OUTLAY		2,500	46,500	46,500	-	-
TOTAL PARKS DEPARTMENT		354,737	321,817	316,586	234,069	266,137



General Services Streets

**CITY OF HEWITT, TX
STREETS DIVISION
ANNUAL BUDGET FY 2022-2023**

MISSION

In conjunction with the citizens of Hewitt, the General Services department strives to preserve and enhance the safety and beautification of the City. The department works diligently to provide citizens with safe and well-maintained parks and roadways. The department will continually work to meet the needs of our growing community through the effective use of resources and collaboration with other departments and organizations.

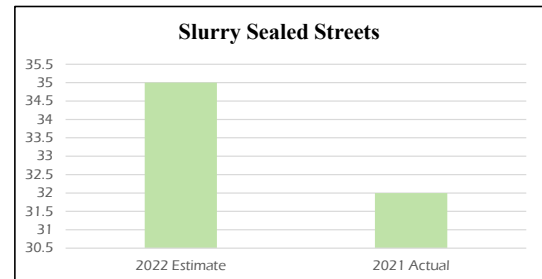
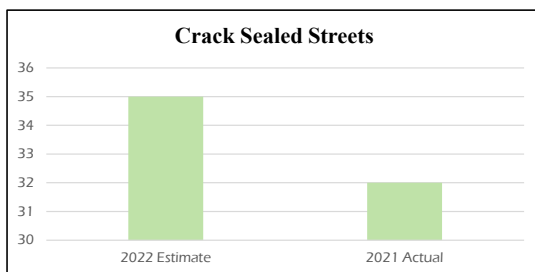
DESCRIPTION OF DEPARTMENT

The Street division maintains 70 miles of streets. The City's streets are carefully planned to meet the needs of its citizens. The Street division works to repair and upgrade infrastructure to ensure the safety of motorists and pedestrians and enhance quality of life through beautification efforts.

GOALS

- Continue to evaluate and improve city streets.
- Microseal program increased annually.
- Crack sealed streets as needed and in preparation for micro slurry sealing.

PERFORMANCE MEASURES



ACCOMPLISHMENTS

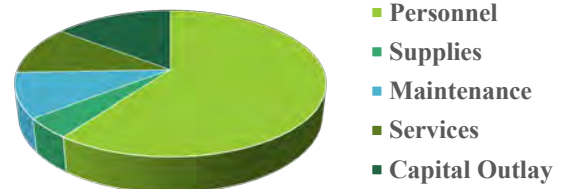
- Crack sealed 32 streets.
- Slurry sealed 32 streets.
- Progressed with 5 year plan.

CITY OF HEWITT, TX
STREETS DIVISION
ANNUAL BUDGET FY 2022-2023

This department includes the following divisions:

- 1) Parks
- 2) Streets
- 3) General Services

2023 Budget



Expenditure Summary - Streets

Classification	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Personnel	170,260	158,326	158,326	88,235	139,683
Supplies	18,450	13,200	13,200	9,671	13,200
Maintenance	92,700	124,200	124,200	55,375	74,200
Services	116,900	118,950	118,950	102,520	118,950
Capital Outlay	170,000	125,000	125,000	-	-
Total	568,310	539,676	539,676	255,802	346,033

Staffing - Streets

Position	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
Crew Leader	1	1	1	1	1
Field Assistant	2	2	1	1	1
Total	3	3	2	2	2

Workload/Demand Measures - Streets

Measurement	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Crack Sealed Streets	32	32	55	32	55
Slurry Seal Streets	32	32	37	32	37
Miles of Streets	70	70	70	70	70

CITY OF HEWITT, TX
STREETS DIVISION
ANNUAL BUDGET FY 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-50-02	SALARIES - STREETS	115,669	107,897	107,897	54,527	92,506
10-50105-50-02	SALARIES - OVERTIME	4,000	4,000	4,000	245	4,000
10-50120-50-02	SOCIAL SECURITY	9,155	8,560	8,560	4,155	7,383
10-50125-50-02	TX MUNI RETIREMENT	19,318	17,839	17,839	9,006	15,764
10-50130-50-02	EMPLOYEE INSURANCE	19,200	18,384	18,384	7,077	18,384
10-50135-50-02	PRE-EMP/SHOTS	300	300	300	415	300
10-50140-50-02	UNEMPLOYMENT INS	100	50	50	7,589	50
10-50145-50-02	WORKER'S COMP INS	2,518	1,296	1,296	5,221	1,296
TOTAL PERSONNEL		170,260	158,326	158,326	88,235	139,683
10-50203-50-02	BARRICADES/CONES	2,000	2,000	2,000	369	2,000
10-50205-50-02	CHEMICALS	250	500	500	-	500
10-50215-50-02	FUEL	8,500	4,500	4,500	4,099	4,500
10-50230-50-02	OFFICE SUPPLIES	200	200	200	310	200
10-50235-50-02	OTHER EQUIP & SUPPLIES	7,500	6,000	6,000	4,893	6,000
TOTAL SUPPLIES		18,450	13,200	13,200	9,671	13,200
10-50335-50-02	SIGN MAINTENANCE	6,500	5,000	5,000	1,484	5,000
10-50340-50-02	STREET MAINTENANCE	80,000	115,000	115,000	49,194	65,000
10-50350-50-02	VEHICLE MAINTENANCE	2,500	1,500	1,500	2,313	1,500
10-50355-50-02	HEAVY EQUIPMENT MAIN	3,700	2,700	2,700	2,385	2,700
TOTAL MAINTENANCE		92,700	124,200	124,200	55,375	74,200
10-50404-50-02	DUES AND SUBSCRIPTIONS	150	200	200	-	200
10-50406-50-02	ELECTRIC-Street Lighting	100,000	100,000	100,000	91,566	100,000
10-50408-50-02	SERVICE CONTRACTS	13,000	13,000	13,000	8,939	13,000
10-50420-50-02	TELECOMMUNICATION	1,250	2,500	2,500	1,452	2,500
10-50421-50-02	TRAVEL AND TRAINING	1,000	1,000	1,000	-	1,000
10-50422-50-02	UNIFORM CLEANING	1,500	2,250	2,250	564	2,250
TOTAL SERVICES		116,900	118,950	118,950	102,520	118,950
10-50615-50-02	OTHER EQUIPMENT	45,000	-	-	-	-
10-50620-50-02	OTHER IMPROVEMENTS	125,000	125,000	125,000	-	-
TOTAL CAPITAL OUTLAY		170,000	125,000	125,000	-	-
TOTAL STREET DEPARTMENT		568,310	539,676	539,676	255,802	346,033

General Services

- **Administration**
- **Fleet Maintenance**
- **Facilities Maintenance**

CITY OF HEWITT, TX
GENERAL SERVICES DIVISION
ANNUAL BUDGET FY 2022-2023

MISSION

In conjunction with the citizens of Hewitt, the General Services department strives to preserve and enhance the safety and beautification of the City. The department works diligently to provide citizens with safe and well-maintained parks and roadways. The department will continually work to meet the needs of our growing community through the effective use of resources and collaboration with other departments and organizations.

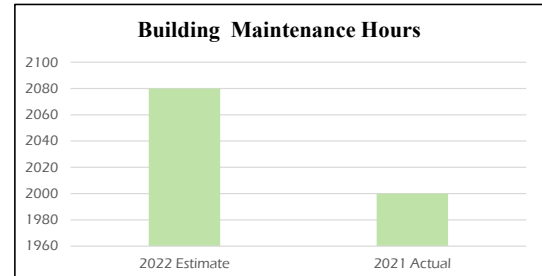
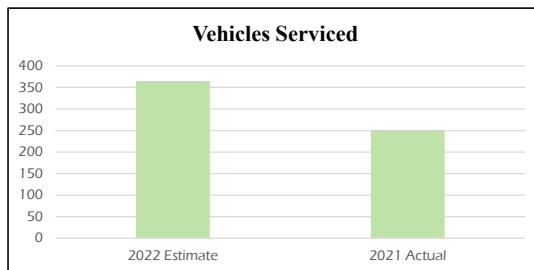
DESCRIPTION OF DEPARTMENT

General Services includes the:
General Services Director
Supervising Director
Fleet Mechanic
Custodian

GOALS

- Grow the parks, better the streets and support the fleet and building infrastructure.
- Maintain vehicles and heavy equipment for the city.
- Provide a pleasant, healthy environment for city workers.

PERFORMANCE MEASURES



ACCOMPLISHMENTS

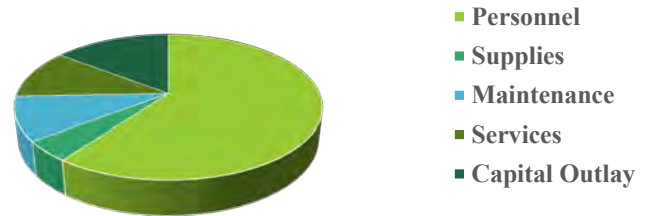
- Updated the General Services Five Year Plan.
- Accomplished 1st year of the Five Year Plan in FY 21-22.
- Thru assistance with fleet services was able to auction 11 out of commission vehicles.

CITY OF HEWITT, TX
GENERAL SERVICES DIVISION
ANNUAL BUDGET FY 2022-2023

This departments includes the following divisions:

- 1) Parks
- 2) Streets
- 3) General Services

2023 Budget



Expenditure Summary -General Services

	2023	2022	2022	2021	2021
Classification	Budget	Estimate	Budget	Actual	Budget
Personnel	304,349	333,052	333,052	223,677	227,364
Supplies	18,000	15,100	15,100	9,183	12,425
Maintenance	10,000	13,500	13,500	7,233	18,750
Services	10,700	7,900	7,700	4,866	7,700
Capital Outlay	14,550	1,094	-	-	-
Total	357,599	370,646	369,352	244,959	266,239

Staffing - General Services

	2023	2022	2021	2020	2019
Position	Budget	Budget	Budget	Budget	Budget
General Services Director	1	1	1	0	0
Supervisor	0.5	0.5	0.5	0	0
Superintendent	0	0	0	1	1
Fleet Mechanic	1	1	1	1	1
Custodian	1	1	1	0	0
Total	3.5	3.5	3.5	2	2

Workload/Demand Measures - General Services

	2023	2022	2022	2021	2021
Measurement	Budget	Estimate	Budget	Actual	Budget
Vehicles Serviced	425	425	425	425	425
Vehicles Repaired	65	65	65	65	65
Building Maintenance Hours	800	800	800	800	800

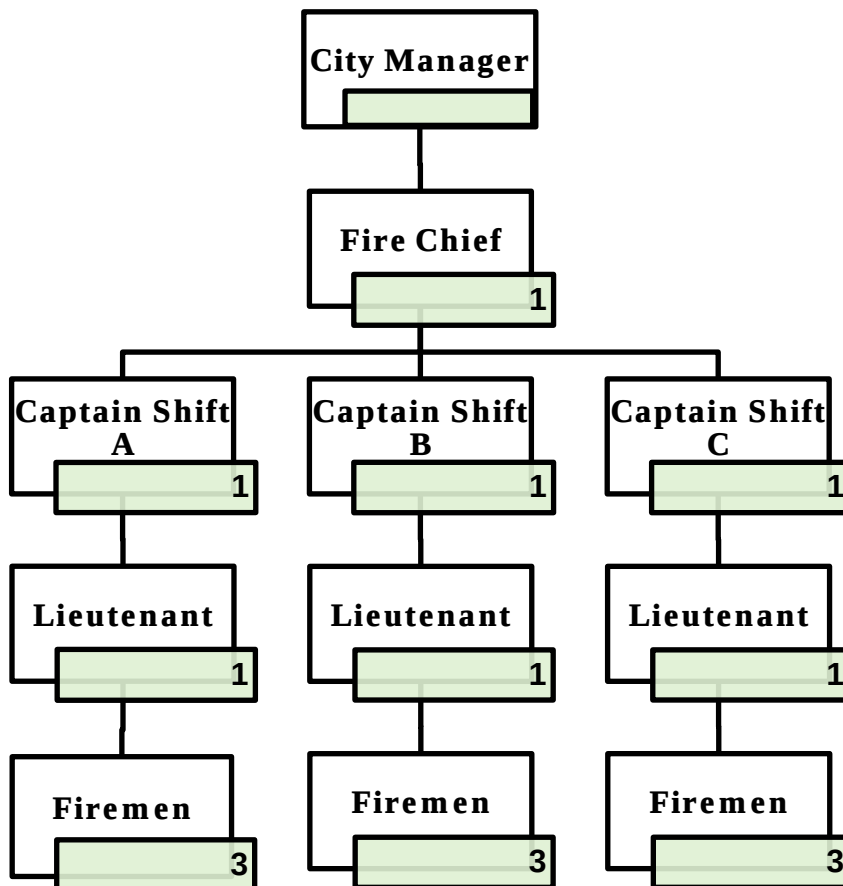
CITY OF HEWITT, TX
GENERAL SERVICES
ANNUAL BUDGET FY 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-50-03	SALARIES - GEN SERVICES	223,769	243,057	243,057	164,357	164,452
10-50105-50-03	SALARIES - OVERTIME	2,000	2,000	2,000	22	2,000
10-50120-50-03	SOCIAL SECURITY	17,270	18,747	18,747	12,377	12,734
10-50125-50-03	TX MUNI RETIREMENT	36,445	39,068	39,068	26,894	27,190
10-50130-50-03	EMPLOYEE INSURANCE	22,400	27,576	27,576	17,312	18,384
10-50135-50-03	PRE-EMP/SHOTS	150	150	150	124	150
10-50140-50-03	UNEMPLOYMENT INS	100	50	50	-	50
10-50145-50-03	WORKER'S COMP INS	2,215	2,404	2,404	2,592	2,404
	TOTAL PERSONNEL	304,349	333,052	333,052	223,677	227,364
10-50215-50-03	FUEL	5,500	2,000	2,000	1,851	2,000
10-50220-50-03	JANITORIAL SUPPLIES	5,500	6,500	6,500	2,506	8,500
10-50230-50-03	OFFICE SUPPLIES	1,000	1,000	1,000	426	325
10-50235-50-03	OTHER EQUIP & SUPPLIES	6,000	5,600	5,600	4,398	1,600
	TOTAL SUPPLIES	18,000	15,100	15,100	9,183	12,425
10-50300-50-03	FACILITIES MAINTENANCE	4,500	8,000	8,000	6,111	11,000
10-50350-50-03	VEHICLE MAINTENANCE	4,000	4,000	4,000	929	6,250
10-50355-50-03	HEAVY EQUIPMENT MAIN	1,500	1,500	1,500	193	1,500
	TOTAL MAINTENANCE	10,000	13,500	13,500	7,233	18,750
10-50404-50-03	DUES & SUBSCRIPTIONS	500	500	500	160	500
10-50408-50-03	SERVICE CONTRACTS	2,000	2,000	2,000	855	2,000
10-50414-50-03	NATURAL GAS SERVICE	1,500	1,500	1,500	1,140	1,500
10-50420-50-03	TELECOMMUNICATION	4,000	1,200	1,000	1,543	1,000
10-50421-50-03	TRAVEL AND TRAINING	1,500	1,500	1,500	-	1,500
10-50422-50-03	UNIFORM CLEANING	1,200	1,200	1,200	1,167	1,200
	TOTAL SERVICES	10,700	7,900	7,700	4,866	7,700
10-50615-50-03	OTHER EQUIPMENT	14,550	1,094	-	-	-
	TOTAL CAPITAL OUTLAY	14,550	1,094	-	-	-
	TOTAL GENERAL SERVICES	357,599	370,646	369,352	244,959	266,239

A stylized logo for a Fire Department. It features a thick green outline of a diamond shape, which is slightly offset from itself to create a 3D effect. The words "Fire" and "Department" are written in a bold, black, serif font, centered within the green outline. The background is white with diagonal stripes in shades of blue and green, and a dark blue triangle in the bottom right corner.

Fire Department

CITY OF HEWITT, TX
FIRE DEPARTMENT
ANNUAL BUDGET FY 2022-2023



FIRE DEPARTMENT
Organizational Chart
FY 2022-2023
Total: 16

CITY OF HEWITT, TX
HEWITT FIRE DEPARTMENT
ANNUAL BUDGET FY 2022-2023

The Hewitt Fire Department's Goals uphold the City's Overall Goal #4

"Ensure that local residents and businesses feel safe and secure from crime and injury and have trust and shared responsibility for maintaining a safe environment."

More specifically, Goal #4 Objectives are:

Obj 4.1 "Ensure that there is sufficient police and fire protection for safety for current residents, and ensure that the City remains aware of necessary increases in staff and/or related resources (e.g. police car, fire engines, etc.) to enable such protection for future."

See Department Goals and Department Strategies.

Obj 4.2 "Define standards for adequate responsive/service levels for public services and facilities, such as the following 1) Municipal government 2) police and fire protection 3) recreational opportunities 4) utilities/infrastructure and solid waste management."

See Department Strategies.

Obj 4.3 "Ensure that the community is prepared to respond to emergencies, natural disasters, catastrophic acts and other events that threaten the health and safety of the public. Continue to review Standard Operations Guidelines."

See Department Goals and Department Strategies.

CITY OF HEWITT, TX
FIRE DEPARTMENT
ANNUAL BUDGET FY 2022-2023

MISSION

The mission of the Hewitt Fire Department is to provide the highest quality protection to preserve lives and property of the citizens of Hewitt. Through training, education, fire prevention, innovative services, and respect for our citizens we will accomplish this mission. We strive to serve as positive role models through community involvement.



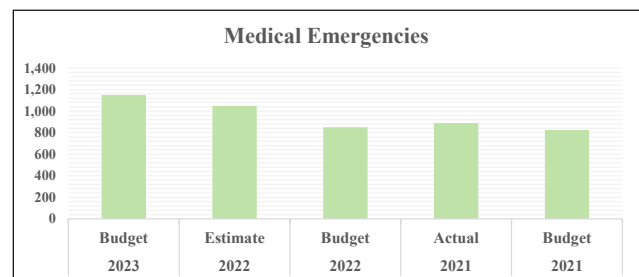
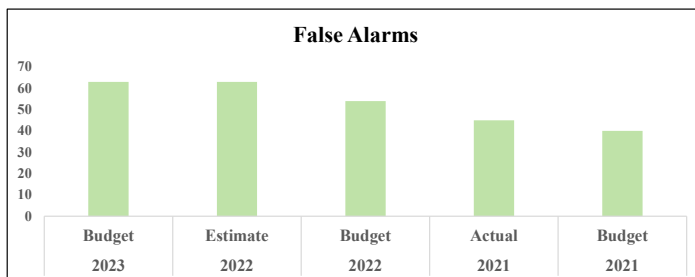
DESCRIPTION OF DEPARTMENT

The Hewitt Fire Department consists of 16 career firefighters. The department operates out of one fire station 24 hours a day, seven days a week. On average, the department responds to over 1300 calls per year that consist of structural fires, vehicle fires, grass/brush fires, motor vehicle collisions, vehicle extractions, hazardous materials incidents, and first response to medical emergencies.

GOALS

- Assure firefighters are trained and skilled to perform at all emergency incidents through department training drills and other continuing education schools.
- To implement the incident Command System at all emergency incidents and training drills for incident organization and firefighter safety to prevent injury or death.
- Maintain all emergency vehicles and equipment to insure a high readiness level through daily and weekly inspections and maintenance.
- Become more involved with the community and improve public relations.
- Maintain review of Standard Operating Procedures for potential changes in command system, tactical guidelines, tactical plans and safety.
- Work towards creating an effective emergency preparedness plan by coordinating projects and drills with Emergency Management and the Police Department.

PERFORMANCE MEASURES



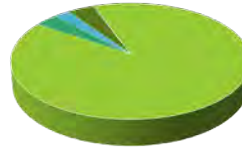
ACCOMPLISHMENTS

- Placed new Self Contained Breathing Apparatus in service.
- Implemented 3 duty districts to schedule and complete hydrant inspections and servicing, fire inspections, pre-planning businesses and residential districts.
- Improved apparatus and equipment maintenance.
- Reviewed and changed the Standard Operating Procedures and Guidelines.
- Provided necessary training resources to accomplish career firefighter certifications.
- completed promotional test and promoted 3 Firemen to the position of Lieutenant
- Maintained lower turn out times.



CITY OF HEWITT, TX
HEWITT FIRE DEPARTMENT
ANNUAL BUDGET FY 2022-2023

2023 Budget



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

Expenditure Summary

Classification	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Personnel	1,588,736	1,478,380	1,478,380	1,471,346	1,425,575
Supplies	63,100	67,500	67,500	52,044	58,600
Maintenance	41,800	40,700	40,700	44,705	35,200
Services	70,323	73,585	71,653	46,524	63,653
Capital Outlay	3,000	1,908			
Total	1,766,959	1,662,073	1,658,233	1,614,619	1,583,028

Staffing

Position	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
Fire Chief	1	1	1	1	1
Firefighters-Lieutenants	3	3	3	0	0
Firefighter-Captains	3	3	3	3	3
Firefighters/EMTs	9	9	9	12	12
Total	16	16	16	16	16

Workload/Demand Measures

Measurement	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Structure Fires	15	15	7	5	12
Brush/Grass Fires	15	15	5	8	10
Vehicle Fires	13	12	9	11	8
Other Fires	17	17	8	21	20
False Alarms	63	63	54	45	40
Hazardous Materials	52	52	35	40	35
Medical Emergency	1150	1048	850	890	825
Rescue	0	0	4	11	10
Motor Vehicle Crash	138	126	70	75	80
Service Call	145	140	110	75	70
Good Intent	210	209	170	81	75
Severe Weather	0	0	15	10	8
Mutual Aid	20	20	12	12	10
Total Emergency Responses	1838	1717	1349	1284	1203

Measurement	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Fire Safety Education	150	120	120	130	320
Fire Hydrant Maintenance	675	440	675	600	1400
Fire Inspections and Pre-Plans	300	125	125	300	340
Fire Service Training Hours	3000	1000	3300	1500	3300

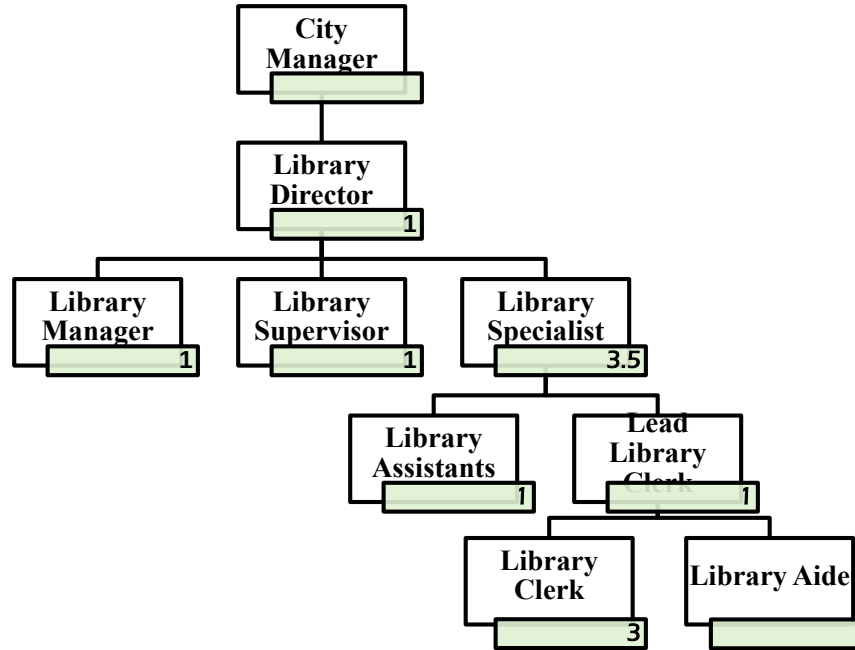
CITY OF HEWITT, TX
HEWITT FIRE DEPARTMENT
ANNUAL BUDGET FY 2022-2023

Account	Description	2023	2022	2022	2021	2021
		Budget	YTD Estimate	Budget	YTD Actual	Budget
10-50100-56-00	SALARIES - FIRE DEPT	1,152,299	1,064,756	1,064,756	1,052,389	1,018,577
10-50105-56-00	SALARIES - OVERTIME	25,000	25,000	25,000	45,477	25,000
10-50120-56-00	SOCIAL SECURITY	90,063	83,366	83,366	80,269	79,834
10-50125-56-00	TMRS	190,046	173,734	173,734	179,591	170,468
10-50130-56-00	EMPLOYEE INSURANCE	102,400	98,049	98,049	85,423	98,221
10-50135-56-00	PRE-EMPLOYMENT EXP	500	500	500	153	500
10-50140-56-00	UNEMPLOYMENT INS	100	100	100	-	100
10-50145-56-00	WORKERS COMP	28,328	32,875	32,875	28,044	32,875
TOTAL PERSONNEL		1,588,736	1,478,380	1,478,380	1,471,346	1,425,575
10-50200-56-00	CASE INVSTGN/PRVTN	4,000	12,900	12,900	2,991	4,000
10-50215-56-00	FUEL	20,000	15,500	15,500	14,661	15,500
10-50225-56-00	MEDICAL SUPPLIES	5,100	5,100	5,100	6,635	5,100
10-50230-56-00	OFFICE SUPPLIES	2,000	2,000	2,000	714	2,000
10-50235-56-00	OTHER EQUIP & SUPPLIES	25,000	25,000	25,000	19,576	25,000
10-50245-56-00	UNIFORM PURCHASES	7,000	7,000	7,000	7,467	7,000
TOTAL SUPPLIES		63,100	67,500	67,500	52,044	58,600
10-50300-56-00	FACILITIES MAINTENANCE	10,800	9,700	9,700	16,439	9,200
10-50310-56-00	GROUNDS MAINTENANCE	1,000	1,000	1,000	47	1,000
10-50350-56-00	VEHICLE MAINTENANCE	30,000	30,000	30,000	28,220	25,000
TOTAL MAINTENANCE		41,800	40,700	40,700	44,706	35,200
10-50404-56-00	DUES AND SUBSCRIPTIONS	3,835	3,235	3,235	2,112	3,235
10-50406-56-00	ELECTRIC SERVICE	16,000	16,000	16,000	11,838	16,000
10-50408-56-00	SERVICE CONTRACTS	22,400	15,550	15,550	12,327	15,550
10-50412-56-00	PROFESSIONAL SERVICES	1,000	12,800	12,800	(2,173)	4,800
10-50420-56-00	TELECOMMUNICATION	9,088	8,000	6,068	4,367	6,068
10-50421-56-00	TRAVEL AND TRAINING	14,000	14,000	14,000	13,640	14,000
10-50422-56-00	UNIFORM CLEANING	4,000	4,000	4,000	4,412	4,000
TOTAL SERVICES		70,323	73,585	71,653	46,523	63,653
10-50615-56-00	OTHER EQUIPMENT	3,000	1,908	-	-	-
TOTAL CAPITAL OUTLAY		3,000	1,908	-	-	-
TOTAL FIRE DEPARTMENT		1,766,959	1,662,073	1,658,233	1,614,619	1,583,028

The logo is a large, stylized green diamond shape with a thick border. Inside the diamond, the text "Hewitt Municipal Library" is written in a bold, black, serif font. The background of the cover features abstract geometric shapes in shades of blue and green.

Hewitt Municipal Library

CITY OF HEWITT, TX
HEWITT PUBLIC LIBRARY
ANNUAL BUDGET FY 2022-2023



HEWITT PUBLIC LIBRARY
Organizational Chart
FY 2022 - 2023
Total: 11.50

CITY OF HEWITT, TX
HEWITT PUBLIC LIBRARY
ANNUAL BUDGET FY 2022-2023

The Hewitt Public Library's Goals uphold the City's Overall Goal #7

"Foster a positive interaction with the public and encourage citizen involvement. Provide recreation opportunity for the population of Hewitt."

More specifically, Goal #7 Objectives are:

Obj. 7.1 "Provide timely and accurate public information via the City's website. Improve awareness and understanding of City programs, services and issues and promote a positive public image of the City."

Please see Description of Services.

Obj 7.2 "Making doing business with the City more user-friendly by offering services..."

Please see Description of Services.

Obj 7.3 "Ensure that the public is made aware of opportunities for involvement in local City activities."

Please see Accomplishments and Goals

Obj 7.4 "Recognize the importance of recycling and the public benefit of local programs related to recycling."

One of the many monthly programs includes the importance and ways to recycle. More specifically, patrons will recycle their books by donating them to the library. Also, in May, the Library conducts a well advertised "Book Sale."

Obj 7.5 "Recognize the importance of providing activities and facilities that will meet the needs of local growing and active people, and establish ways in which the City can participate in the provision of recreational activities."

Please see Accomplishments, weekly preschool story time and annual summer program with professional entertainers.

CITY OF HEWITT, TX
HEWITT PUBLIC LIBRARY
ANNUAL BUDGET FY 2022-2023

MISSION

The mission of the Hewitt Public Library is to provide access to informational, educational, cultural and recreational library materials and services in a variety of formats and technologies and to be responsive to the public library needs of the community.



DESCRIPTION OF DEPARTMENT

To be a major contributor to the recreational, intellectual, cultural growth and economic well-being of our community by:

- Stimulating a love of reading and sense of discovery
- Promoting literacy through print, audio, and digital media.
- Providing access to local, regional, and global information.
- Nurturing a sense of community involvement through sound policies and procedures, well organized collections, diverse programs, public meetings, and trained, qualified staff.



GOALS

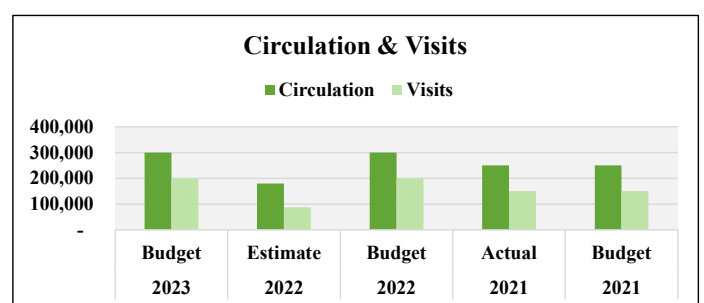
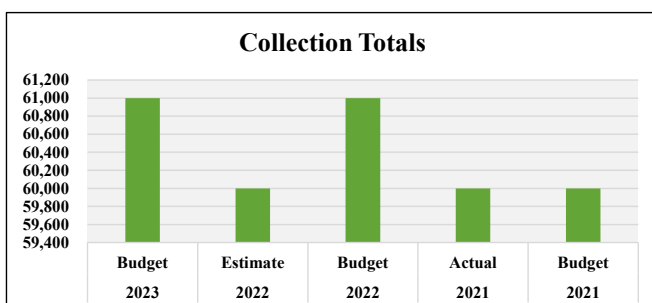
- Partner with local organization to educate and mentor.
Objective: Strengthen education and enrichment programs.
Objective: Strengthen volunteer programs.
- Provide activities, educational opportunities, and services that meet the needs of the community.
Objective: Develop and implement programming based on the needs of the community.
- Strengthen and leverage partnerships to increase local government service capacity.
Objective: Expand the existing shared resources.
- Ensure availability of information, programs, and city services in a variety of formats.
Objective: Development of services for patrons with disabilities.
Objective: Staff development for inclusion.



Friends of Midway
ISD Award



PERFORMANCE MEASURES



ACCOMPLISHMENTS

- State Accreditation for High Library Standards.
- Development of programs and materials for limited sight and hearing participants.
- Increase participation for volunteers including job descriptions and online signup.
- Increased circulation and program attendance.
- Family Place Library Workshop implementation and accreditation.
- Hosted programs with Midway ISD for ESL, ART, and Special Education.
- Strengthen programs for Senior Adults.

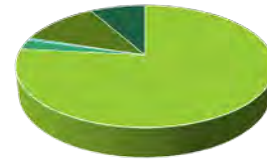


Official Award Notification for Competitive Grants
State Fiscal Year 2023



CITY OF HEWITT, TX
HEWITT PUBLIC LIBRARY
ANNUAL BUDGET FY 2022-2023

2023 Budget



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

Expenditure Summary

Classification	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Personnel	665,048	580,113	580,113	537,208	564,024
Supplies	22,800	25,142	22,800	22,095	21,000
Maintenance	4,600	3,000	3,000	3,183	3,000
Services	104,000	107,832	107,372	108,495	107,372
Capital Outlay	71,000	68,500	68,500	56,731	65,500
Total	867,448	784,587	781,785	727,712	760,896

Staffing

Position	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
Library Director	1	1	1	1	1
Library Manager	1	1	1	1	1
Library Supervisor	1	1	2	2	2
Library Specialist	3.5	3	2.75	2	2
Library Assistants	1	1	1	1	1
Lead Library Clerk	1	1	0	0	0
Library Clerk	3	1.5	2	2.5	2.5
Library Aide	0	0.5	0	0.5	0.5
Summer Assistants (FTE)	0	0.25	0.5	0.5	0.5
Total Paid Employees	11.5	10.25	10.25	10.5	10.5
Volunteers	150	150	115	210	138
Total	161.5	160.25	125.25	220.5	148.5

Workload/Demand Measures

Measurement	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Collection Totals	61,000	60,000	61,000	60,000	60,000
Weeded Materials	1,500	186	1,500	200	200
Periodical Titles	53	53	53	53	53
Circulation	300,000	179,504	300,000	250,000	250,000
Visits	200,000	87,953	200,000	150,000	150,000

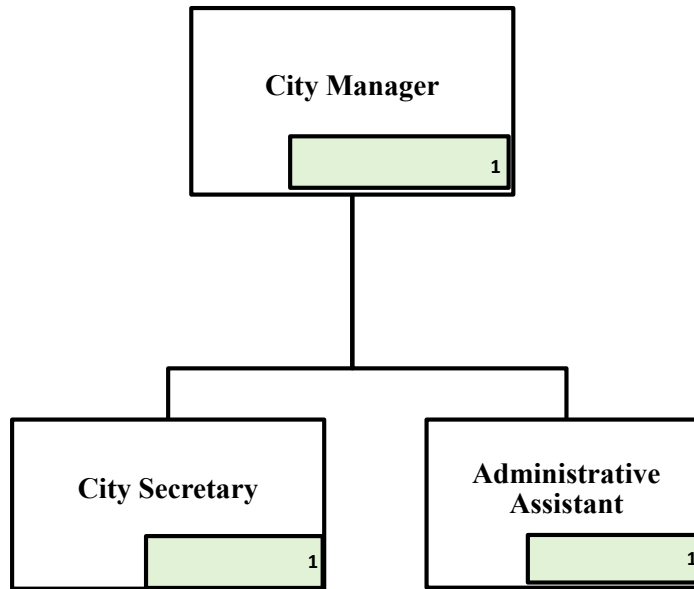
CITY OF HEWITT, TX
HEWITT PUBLIC LIBRARY
ANNUAL BUDGET FY 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-59-00	SALARIES - LIBRARY	372,437	345,118	345,118	303,247	319,585
10-50110-59-00	PART TIME -LIBRARY	146,246	100,994	100,994	107,426	114,198
10-50120-59-00	SOCIAL SECURITY	39,679	34,128	34,128	30,466	33,184
10-50125-59-00	TMRS	60,121	55,020	55,020	53,389	52,204
10-50130-59-00	EMPLOYEE INSURANCE	44,800	42,896	42,896	39,762	42,896
10-50135-59-00	PRE-EMPLOYMENT EXP	375	375	375	1,477	375
10-50140-59-00	UNEMPLOYMENT INS	100	100	100	235	100
10-50145-59-00	WORKERS COMP	1,290	1,482	1,482	1,207	1,482
	TOTAL PERSONNEL	665,048	580,113	580,113	537,209	564,024
10-50215-59-00	FUEL	300	300	300	134	-
10-50220-59-00	JANITORIAL SUPPLIES	1,500	1,500	1,500	2,568	-
10-50230-59-00	LIBRARY SUPPLIES	9,000	9,000	9,000	2,037	9,000
10-50235-59-00	OTHER EQUIP & SUPPLIES	9,000	11,342	9,000	17,826	9,000
10-50240-59-00	POSTAGE	3,000	3,000	3,000	(470)	3,000
	TOTAL SUPPLIES	22,800	25,142	22,800	22,095	21,000
10-50300-59-00	FACILITIES MAINTENANCE	3,600	3,000	3,000	2,184	3,000
10-50310-59-00	GROUNDS MAINTENANCE	500		-	499	-
10-50350-59-00	VEHICLE MAINTENANCE	500		-	500	-
	TOTAL MAINTENANCE	4,600	3,000	3,000	3,183	3,000
10-50400-59-00	ADVERTISING	4,500	4,960	4,500	7,051	4,500
10-50404-59-00	DUES AND SUBSCRIPTIONS	11,000	8,000	8,000	22,474	8,000
10-50406-59-00	ELECTRIC SERVICE	16,000	18,000	18,000	11,838	18,000
10-50408-59-00	SERVICE CONTRACTS	15,000	22,000	22,000	28,404	22,000
10-50412-59-00	EDUCATIONAL SERVICES	25,000	25,000	25,000	28,893	25,000
10-50420-59-00	TELECOMMUNICATION	24,500	21,872	21,872	7,257	21,872
10-50421-59-00	TRAVEL & TRAINING	8,000	8,000	8,000	2,579	8,000
	TOTAL SERVICES	104,000	107,832	107,372	108,496	107,372
10-50600-59-00	BOOKS/ AV MATERIALS	45,000	45,000	45,000	40,856	45,000
10-50605-59-00	ELECTRONIC MEDIA	18,000	15,000	15,000	7,858	12,000
10-50615-59-00	OTHER EQUIPMENT		500	500	125	500
10-50620-59-00	OTHER IMPROVEMENTS	8,000	8,000	8,000	7,892	8,000
	TOTAL CAPITAL OUTLAY	71,000	68,500	68,500	56,731	65,500
	TOTAL LIBRARY	867,448	784,587	781,785	727,714	760,896



Administration

City of Hewitt, Texas
ADMINISTRATION
Annual Budget FY 2022 - 2023



ADMINISTRATION
Organizational Chart
FY 2022 - 2023
Total: 3

City of Hewitt, Texas
ADMINISTRATION
Annual Budget FY 2022 - 2023

The Administration Department's Goals uphold City's Overall Goals #1-4

Goal #1 "Provide an efficient, safe and connective transportation system that is coordinated with existing needs and with plans for future growth; this system should be economical and responsive to adjacent land uses."

City Manager works with the Area MPO (Metropolitan Planning Organization) to coordinate and ensure that traffic plans at the State, County, and local city level meet the needs of the Council and the residents of Hewitt. In addition, the City Manager serves on the MPO Strategic Work Group in preparation of the Transportation Management Area (TMA) status for the region.

Goal #2 "Protect the integrity of neighborhoods by ensuring that existing neighborhoods are maintained to a high standard and that new neighborhoods are developed in the same manner. In addition, provide a safe and livable community throughout the City."

City Council, City Manager, General Services Director, Community Development Director, Police/Fire Department and Code Enforcement work collaboratively to guarantee that city-wide codes are enforced and that codes are kept up-to-date. For example, the substandard building code was revised to enable enforcement of code violations and maintenance of the housing standards approved by the Council.

Goal #3 "Encourage future development by providing adequate local infrastructure. Ensure that public services and facilities will serve the needs of residents and businesses within the City and that such services are adaptable to future growth."

The City Council and City Manager work on Economic Development incentives by way of 380 Grant Agreements to help Hewitt become a more desirable community in which to live, work and play.

Goal #4 "Encourage the most desirable and efficient use of land while enhancing Hewitt's physical and economic environment. Maintain and enhance the City's local character and aesthetic value through land use planning."

The City Council adopted the City of Hewitt Strategic Plan 2022-2027 to provide a vision for future development, potential improvements, enhancements, and needs for the City of Hewitt.

City of Hewitt, Texas
ADMINISTRATION
Annual Budget FY 2022 - 2023

MISSION

Provide professional management and administration of the City and implement City Council policy decisions by directing coordinating, monitoring, and evaluating all city government activities.

DESCRIPTION OF DEPARTMENT

- **Ensure city services are provided in an efficient, cost-effective manner.**
- **Assists Council in the formulation of City goals and long-term planning efforts.**
- **Provides oversight and management direction to all City departments; monitors City operations to ensure compliance with all rules, policies, regulations, and laws.**
- **Executes the policies established by City Council and administers the affairs of the City consistent with the City Charter.**

Council Chambers

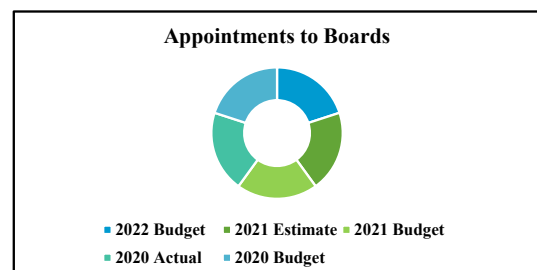
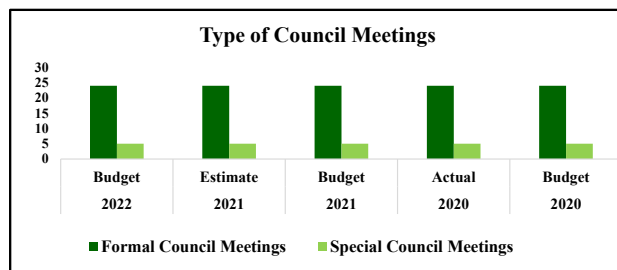


GOALS

- **Continued work on the development of Hewitt & Warren Parks.**
- **Monitor and ensure continued implementation of capital improvement programs.**
- **Continue preventive maintenance of city streets.**
- **Continue facilitating the process of updating the City's Comprehensive Plan.**
- **Monitor and control overall city budget.**
- **Continue implementation of the geotechnical and permitting process for the development of a water well and storage facilities.**
- **Work To complete redistricting process to redraw the Ward boundaries within the City of Hewitt.**
- **Continue implementation the City of Hewitt Strategic Plan.**
- **Continue to preserve the City's permanent records by digitizing Council minutes, ordinances and resolutions into Laserfiche.**
- **Promote transparency and increase efficiencies by providing access to city information.**
- **Provide support and training for city employees to ensure empliance with the Records Management Program, Public Information Act, and Open Meetings Act.**
- **Continue to actively promote quality commercial/retail development.**



PERFORMANCE MEASURES

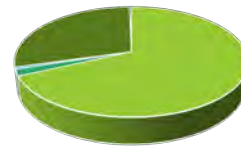


ACCOMPLISHMENTS

- **Issued \$5 million Combination Tax and Revenue Certificates of Obligation, Series 2022 for various Capital Improvements.**
- **Received American Rescue Plan Act (ARP ACT) Funding for the Hewitt & Commerce Park Water System Improvement Project.**
- **Completed Street Improvements with Bond Funds as outlined in the Five Year Strategic Plan.**
- **Continued Water Improvements with Bond Funds as outlined in the Five Year Strategic Plan.**
- **Implemented Meeting and Agenda Management Software to streamline the process of creating Council Agenda packets.**
- **Completed the destruction of City records in compliance with the Texas State Library requirements.**
- **Successfully ended the Fiscal Year with a General Fund Balance of \$1.5 million and Utility Fund Balance of \$875,000 revenues exceeding expenditures.**

City of Hewitt, Texas
ADMINISTRATION
Annual Budget FY 2022 - 2023

2023 Budget



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

Expenditure Summary

	2023	2022	2022	2021	2021
Classification	Budget	Estimate	Budget	Actual	Budget
Personnel	489,570	411,561	411,561	354,112	418,456
Supplies	13,800	13,416	13,150	10,955	11,300
Maintenance	4,250	4,722	4,000	14,111	4,000
Services	209,578	210,027	201,829	183,891	222,394
Capital Outlay	2,000	2,594	1,500	3,330	1,500
Total	719,198	642,320	632,040	566,399	657,650

Staffing

	2023	2022	2021	2020	2019
Position	Budget	Budget	Budget	Budget	Budget
City Manager	1	1	1	1	1
Assistant	1	1	1	1	1.5
City Secretary	1	1	1	1	1
Total	3	3	3	3	3.5

Workload/Demand Measures

	2022	2021	2021	2020	2020
Measurement	Budget	Estimate	Budget	Actual	Budget
Formal Council Meetings	24	24	24	24	24
Special Council Meetings	5	5	5	5	5
Council Work Sessions	26	26	26	26	26
Elections	1	1	1	1	1
Appointments to Boards	28	28	28	28	28

City of Hewitt, Texas

ADMINISTRATION

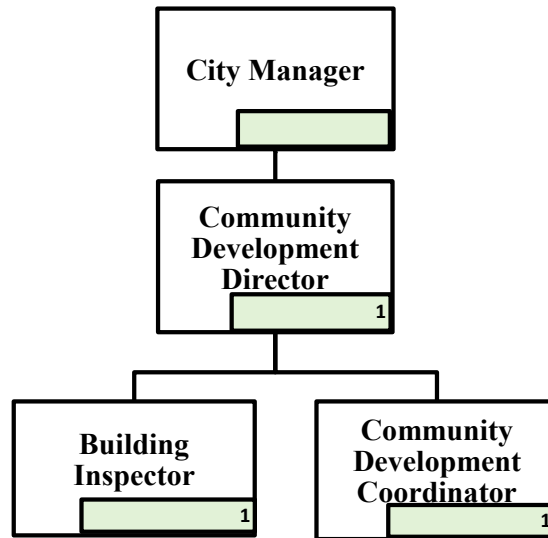
Annual Budget FY 2022 - 2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-61-00	SALARIES - ADMINISTRATION	384,857	322,417	322,417	282,043	322,015
10-50120-61-00	SOCIAL SECURITY	29,442	24,665	24,665	18,768	24,634
10-50125-61-00	TMRS	62,126	51,401	51,401	46,138	52,601
10-50130-61-00	EMPLOYEE INSURANCE	12,528	12,256	12,256	6,708	18,384
10-50135-61-00	PRE-EMPLOYMENT EXP	100	100	100	-	100
10-50140-61-00	UNEMPLOYMENT INS	100	100	100	-	100
10-50145-61-00	WORKERS COMP	417	622	622	456	622
TOTAL PERSONNEL		489,570	411,561	411,561	354,112	418,456
10-50210-61-00	ELECTION EXPENSE	3,500	3,500	3,500	4,021	3,500
10-50215-61-00	FUEL	500	350	350	94	500
10-50220-61-00	JANITORIAL SUPPLIES	2,500	2,500	2,500	3,457	-
10-50230-61-00	OFFICE SUPPLIES	1,500	1,197	1,000	656	1,500
10-50235-61-00	OTHER EQUIP & SUPPLIES	5,000	5,069	5,000	2,308	5,000
10-50240-61-00	POSTAGE	300	300	300	-	300
10-50245-61-00	UNIFORM PURCHASE	500	500	500	418	500
TOTAL SUPPLIES		13,800	13,416	13,150	10,955	11,300
10-50300-61-00	FACILITY MAINTENANCE	3,000	3,000	3,000	12,995	3,000
10-50310-61-00	GROUNDS MAINTENANCE	750	1,222	500	926	500
10-50350-61-00	VEHICLE MAINTENANCE	500	500	500	190	500
TOTAL MAINTENANCE		4,250	4,722	4,000	14,111	4,000
10-50400-61-00	ADVERTISING	5,000	4,500	4,500	4,767	5,000
10-50404-61-00	DUES AND SUBSCRIPTIONS	10,000	9,500	9,500	5,939	10,000
10-50406-61-00	ELECTRIC SERVICE	14,000	14,000	14,000	11,838	15,000
10-50408-61-00	SERVICE CONTRACTS	18,000	21,000	21,000	12,738	12,500
10-50409-61-00	HEALTH DISTRICT	48,078	40,329	40,329	34,207	35,652
10-50411-61-00	LEGAL SERVICES	15,000	20,000	20,000	11,172	25,000
10-50412-61-00	MISC PROFESSIONAL FEES	5,000	13,198	5,000	25,015	28,500
10-50415-61-00	PROP/LIAB INSURANCE	58,000	53,000	53,000	52,963	53,000
10-50420-61-00	TELECOMMUNICATION	10,500	9,500	9,500	7,296	9,742
10-50421-61-00	TRAVEL AND TRAINING	15,000	15,000	15,000	6,789	18,000
10-50425-61-00	WASTE - HOUSEHOLD	11,000	10,000	10,000	11,167	10,000
TOTAL SERVICES		209,578	210,027	201,829	183,891	222,394
10-50610-61-00	OFFICE EQUIPMENT	2,000	2,594	1,500	3,330	1,500
TOTAL CAPITAL OUTLAY		2,000	2,594	1,500	3,330	1,500
TOTAL ADMINISTRATION		719,198	642,320	632,040	566,399	657,650



Community Development

**CITY OF HEWITT, TX
COMMUNITY DEVELOPMENT
ANNUAL BUDGET FY 2022-2023**



**COMMUNITY
DEVELOPMENT
Organizational Chart
FY 2022 - 2023
Total: 3**

**CITY OF HEWITT, TX
COMMUNITY DEVELOPMENT
ANNUAL BUDGET FY 2022-2023**

The Community Development Department's Goals uphold the City's Overall Goals: #2, #5 & #6

Goal #2 "Protect the integrity of existing and future neighborhoods by ensuring that existing neighborhoods are maintained to a high standard and by ensuring that new neighborhoods are initially developed to a high standard. Provide for housing diversity throughout the City.

City Council, Planning & Zoning Commission, City Manager, and Community Development Director working with Comprehensive Plan 2022.

Goal #5 "Encourage the most desirable and efficient use of land while enhancing the physical and economic environment of Hewitt. Maintain and enhance the City's local character and aesthetic value through land use planning."

City Council, Planning & Zoning Commission, City Manager, and Community Development Director working with the Comprehensive Plan 2022.

Goal #6 "Ensure that Hewitt projects a positive visual image that makes the City attractive to quality business. Enhance and expand the local economy by attracting and maintaining business in Hewitt.

City Council, Planning & Zoning Commission, City Manager, and Community Development Director working with Comprehensive Plan 2022.

**CITY OF HEWITT, TX
COMMUNITY DEVELOPMENT
ANNUAL BUDGET FY 2022-2023**

MISSION

Monitor the orderly growth of the City and foster compliance with the City's development standards, ordinances and State laws.



DESCRIPTION OF DEPARTMENT

- Review subdivision plats & zoning requests.
- Provide addressing for all properties in the city.
- Monitor development within the flood plain.
- Review construction plans for residential/ commercial buildings.
- Issue permits for building, plumbing, electrical, and mechanical construction.
- Inspect construction work with the city.
- Prepare building department reports.
- Handle all reservations and issue permits for Hewitt Park and Warren Park.
- Issue permits for garage sales.

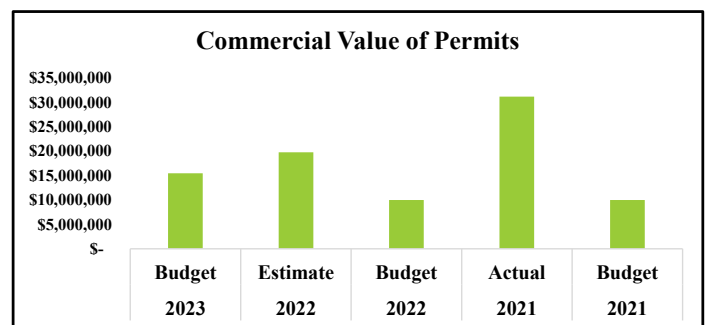
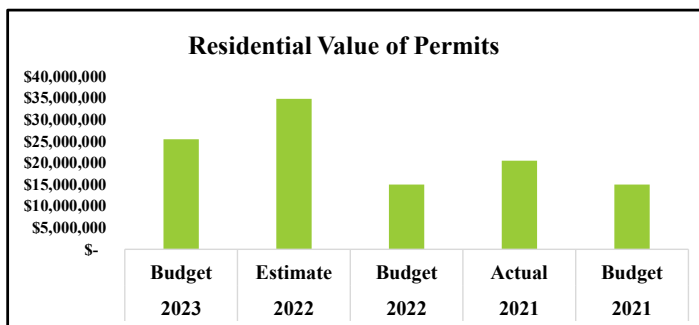


GOALS

Increase the Building Department's efficiency and customer service by:

- Reviewing 95% of the residential building plans within 5 business days.
- Reviewing 100% of all plats and re-plats so they are considered by Planning and Zoning Commission as outlined in Building Department's Schedule.
- Continue both educational and practical training of staff to increase efficiency in the department.
- Continue to work towards becoming paperless and using Laserfiche to store all documents.
- Establish a preventative maintenance program for city buildings.

PERFORMANCE MEASURES

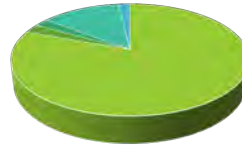


ACCOMPLISHMENTS

- Reviewed and approved all plans for a Dollar General and Starbucks, new Subdivision; Bullhide Estates, completed Park Hill Elementary and Phase 1 of MISD Middle School. All permits and inspections were performed.
- Updated permit software.

CITY OF HEWITT, TX
COMMUNITY DEVELOPMENT
ANNUAL BUDGET FY 2022-2023

2023 Budget



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

Expenditure Summary

Classification	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Personnel	302,220	281,653	281,653	266,183	272,575
Supplies	9,600	7,300	7,300	5,587	7,300
Maintenance	8,500	8,500	8,500	851	8,500
Services	47,550	49,500	49,500	55,267	50,500
Capital Outlay	7,100	1,500	1,500	1,430	1,500
Total	374,970	348,453	348,453	329,318	340,375

Staffing

Position	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
Community Development Director	1	1	1	1	1
Community Development Coordinator	1	1	1	1	1
Building Development Specialist	0	0	0	1	1
Building Inspector	1	1	1	1	1
Custodian	0	0	0	0	1
Total	3	3	3	4	5

Workload/Demand Measures

Measurement	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Commissions:					
Planning & Zoning Meetings	12	5	12	5	12
Plats Submitted	5	10	5	10	5
Rezoning Requests	5	5	6	0	6
Board of Adjustment Meetings	5	5	3	2	6
Building Permits for the fiscal year:	450	135	900	1150	900
Commercial # of Permits	12	22	5	11	5
Residential # of Permits	90	113	60	70	50
Commercial \$ Value of Permits	\$ 15,500,000	\$ 19,782,000	\$ 10,000,000	\$ 31,206,450	\$ 10,000
Residential \$ Value of Permits	\$ 25,500,000	\$ 34,859,092	\$ 15,000,000	\$ 20,541,411	\$ 15,000
Commercial Sq Footage of Permits	275,000	468,050	20,000	129,400	20,000
Residential Sq Footage of Permits	189,250	259,900	120,000	179,130	120,000
Inspections Performed	7,500	9,518	4,000	4,700	3,500

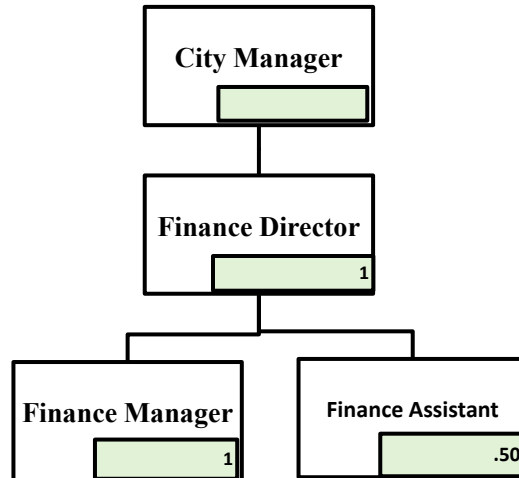
CITY OF HEWITT, TX
COMMUNITY DEVELOPMENT
ANNUAL BUDGET FY 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-63-00	SALARIES-COMM DEV	227,221	211,251	211,251	201,620	203,258
10-50105-63-00	SALARIES - OVERTIME	500	500	500	-	500
10-50120-63-00	SOCIAL SECURITY	17,421	16,199	16,199	14,107	15,588
10-50125-63-00	TMRS	36,760	33,758	33,758	32,979	33,284
10-50130-63-00	EMPLOYEE INSURANCE	19,200	18,384	18,384	16,628	18,384
10-50135-63-00	PRE-EMPLOYMENT EXP	250	250	250	-	250
10-50140-63-00	UNEMPLOYMENT INS	100	100	100	-	100
10-50145-63-00	WORKERS COMP	768	1,211	1,211	849	1,211
TOTAL PERSONNEL		302,220	281,653	281,653	266,183	272,575
10-50215-63-00	FUEL	4,800	2,500	2,500	2,555	2,500
10-50220-63-00	JANITORIAL SUPPLIES	500	500	500	422	500
10-50230-63-00	OFFICE SUPPLIES	1,500	1,500	1,500	1,440	1,500
10-50235-63-00	OTHER EQUIP & SUPPLIES	2,000	2,000	2,000	1,005	2,000
10-50240-63-00	POSTAGE	300	300	300	100	300
10-50245-63-00	UNIFORM PURCHASE	500	500	500	65	500
TOTAL SUPPLIES		9,600	7,300	7,300	5,587	7,300
10-50300-63-00	FACILITIES MAINTENANCE	2,000	2,000	2,000	465	2,000
10-50315-63-00	PROPERTY MAINTENANCE	5,000	5,000	5,000	-	5,000
10-50350-63-00	VEHICLE MAINTENANCE	1,500	1,500	1,500	386	1,500
TOTAL MAINTENANCE		8,500	8,500	8,500	851	8,500
10-50400-63-00	ADVERTISING EXP	1,500	1,500	1,500	648	1,500
10-50404-63-00	DUES AND SUBSCRIPTIONS	1,000	1,000	1,000	1,690	1,000
10-50405-63-00	GIS/MAPPING	2,100	5,000	5,000	2,250	5,000
10-50407-63-00	ENGINEERING SERVICES	10,000	10,000	10,000	9,583	10,000
10-50408-63-00	SERVICE CONTRACTS	9,300	10,000	10,000	12,188	10,000
10-50410-63-00	INSPECTIONS	15,000	15,000	15,000	24,770	15,000
10-50412-63-00	PROFESSIONAL SERVICES	6,150	-	-	-	-
10-50420-63-00	TELECOMMUNICATION	1,000	4,500	4,500	3,592	5,500
10-50421-63-00	TRAVEL AND TRAINING	1,500	2,500	2,500	545	2,500
TOTAL SERVICES		47,550	49,500	49,500	55,266	50,500
10-50610-63-00	OFFICE EQUIPMENT	7,100	1,500	1,500	1,431	1,500
TOTAL CAPITAL OUTLAY		7,100	1,500	1,500	1,431	1,500
TOTAL COMMUNITY DEVELOPMENT		374,970	348,453	348,453	329,318	340,375



Finance Department

CITY OF HEWITT, TX
FINANCE DEPARTMENT
ANNUAL BUDGET FY 2022-2023



FINANCE DEPARTMENT
Organizational Chart
FY 2022 - 2023
Total: 2.50

CITY OF HEWITT, TX
FINANCE DEPARTMENT
ANNUAL BUDGET FY 2022-2023

The Finance Department's Goals uphold all the City's Overall Goals.

The City of Hewitt Finance Department works within all the City's Goals to provide support, structure and strategic information to assist each department as needed.

CITY OF HEWITT, TX
FINANCE DEPARTMENT
ANNUAL BUDGET FY 2022-2023

MISSION

The mission of the Finance Department is to ensure responsible oversight of the City's assets through budgeting, investing, reporting, financing, and auditing.

DESCRIPTION OF DEPARTMENT

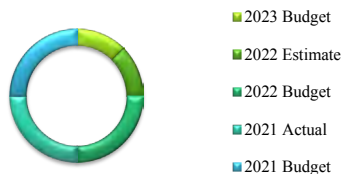
- Provide accurate payroll processing coupled with timely responses.
- Ensure responsible communication with department heads, vendors, investors, and citizens.
- Achieve operational excellence in the collection, investment, disbursement, documentation and retention of city funds.
- Capitalize on investments to the infrastructure network to improve integration of service tools for employees and citizens.
- Demonstrate excellent fiscal stewardship through long and short term financial planning, analysis, monitoring of the budget, investments and financial records.

GOALS

- To achieve the Distinguished Budget Presentation Award through the Government Finance Officers Association.
- To achieve the Certification of Achievement for Excellence in Financial Reporting for the City's Audit through the Government Finance Officers Association.
- To maintain the City's high bond rating with Moody's (Aa3) and Standard & Poor (AA-/Stable) Rating Agencies.
- Continue work on ARP funded projects.

PERFORMANCE MEASURES

Budgets Prepared



Audits Prepared

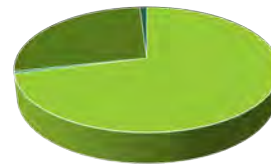


ACCOMPLISHMENTS

- Received Distinguished Budget Award from Government Finance Officers Association.
- Received Certificate of Achievement for Excellence in Financial reporting from Government Finance Officers Association.
- Prepared financial statements 95% of the time within 15 working days.
- Prepared, in timely manner, Continuing Disclosure reports to the Municipal Securities Rulemaking Board and their access site EMMA, the Electronic Municipal Market Access.

CITY OF HEWITT, TX
FINANCE DEPARTMENT
ANNUAL BUDGET FY 2022-2023

2023 Budget



- Personnel
- Supplies
- Services
- Capital Outlay

Expenditure Summary

Classification	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Personnel	281,441	264,615	264,615	247,593	263,689
Supplies	2,350	2,350	2,350	3,722	2,550
Maintenance	-	-	-	-	-
Services	108,335	97,500	96,700	91,013	97,918
Capital Outlay	4,000	1,500	1,500	5,170	1,500
Total	396,126	365,965	365,165	347,498	365,657

Staffing

Position	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
Finance Director	1	1	1	1	1
Finance Manager	1	1	1	1	1
Finance Assistant	0.5	0.5	0.75	0.75	0.5
Total	2.5	2.5	2.75	2.75	2.5

Workload/Demand Measures

Measurement	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Budgets Prepared	1	1	2	2	2
Financial Statements Prepared	12	12	12	12	12
Annual Audits	1	1	1	1	1
GFOA Awards - Budget	1	1	1	1	1
GFOA Certificates - Audit	1	1	1	1	1

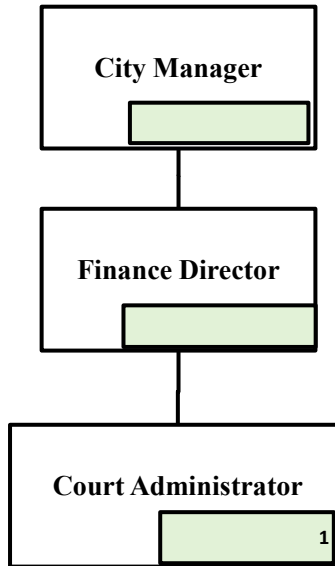
CITY OF HEWITT, TX
FINANCE DEPARTMENT
ANNUAL BUDGET FY 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-64-00	SALARIES - FINANCE	195,583	182,897	182,897	175,256	199,201
10-50105-64-00	SALARIES - OVERTIME	500	500	500		500
10-50110-64-00	PART TIME	20,428	20,166	20,166	16,359	-
10-50120-64-00	SOCIAL SECURITY	16,563	15,573	15,573	14,292	15,277
10-50125-64-00	TMRS	34,950	32,453	32,453	28,654	32,621
10-50130-64-00	EMPLOYEE INSURANCE	12,800	12,256	12,256	12,575	15,320
10-50135-64-00	PRE-EMPLOYMENT EXP	100	100	100	-	100
10-50140-64-00	UNEMPLOYMENT INS	100	100	100	-	100
10-50145-64-00	WORKERS COMP	417	570	570	456	570
TOTAL PERSONNEL		281,441	264,615	264,615	247,592	263,689
10-50230-64-00	OFFICE SUPPLIES	1,750	1,750	1,750	3,626	1,750
10-50240-64-00	POSTAGE	600	600	600	96	600
10-50245-64-00	UNIFORM PURCHASE				-	200
TOTAL SUPPLIES		2,350	2,350	2,350	3,722	2,550
10-50402-64-00	AUDIT SERVICE	13,500	12,000	12,000	11,731	10,718
10-50404-64-00	DUES AND SUBSCRIPTIONS	3,000	3,000	3,000	2,997	3,000
10-50408-64-00	SERVICE CONTRACTS	24,500	23,000	23,000	26,329	23,000
10-50419-64-00	TAX APPRAISAL DISTRICT	58,535	53,000	53,000	47,390	52,000
10-50420-64-00	TELECOMMUNICATIONS	5,300	3,000	2,200	2,043	4,200
10-50421-64-00	TRAVEL AND TRAINING	3,500	3,500	3,500	524	5,000
TOTAL SERVICES		108,335	97,500	96,700	91,014	97,918
10-50610-64-00	OFFICE EQUIPMENT	4,000	1,500	1,500	5,170	1,500
TOTAL CAPITAL OUTLAY		4,000	1,500	1,500	5,170	1,500
TOTAL FINANCE		396,126	365,965	365,165	347,498	365,657

The cover features a large, stylized green diamond shape in the center, composed of thick, rounded lines. The background is divided into several geometric sections: a blue triangle in the top-left, a light blue trapezoid in the bottom-left, a dark blue triangle in the bottom-right, and a white area in the top-right. A thin blue diagonal line runs across the bottom-right section. The text "Municipal Court" is centered within the green diamond.

Municipal Court

CITY OF HEWITT, TX
MUNICIPAL COURT
ANNUAL BUDGET FY 2022-2023



MUNICIPAL COURT
Organizational Chart
FY 2022 - 2023
Total: 1.0

CITYOF HEWITT, TX
MUNICIPAL COURT
ANNUAL BUDGET FY 2022-2023

The Municipal Court's Goals uphold the City's Overall Goal #4

"Ensure that local residents and businesses feel safe and secure from crime and injury and have trust and shared responsibility for maintaining a safe environment."

The municipal court follows through on the violations reported by the police and fire departments by contacting the violators for court appearances and pleas on the violations. In this way, the court provides support to the city by ensuring local residents and businesses feel safe and secure from crime and injury through adequate prosecution.

CITY OF HEWITT, TX
MUNICIPAL COURT
ANNUAL BUDGET FY 2022-2023

MISSION

The mission of the Municipal Court is pre-determined by the Texas Code of Criminal Procedure and the Code of Judicial Conduct. The court shall provide equal and impartial justice under the law and process each case efficiently without delay of unnecessary constraints. In addition, it is the mission of this court to provide a friendly environment responding to the needs of all who come in contact with the Hewitt Municipal Court.



DESCRIPTION OF DEPARTMENT

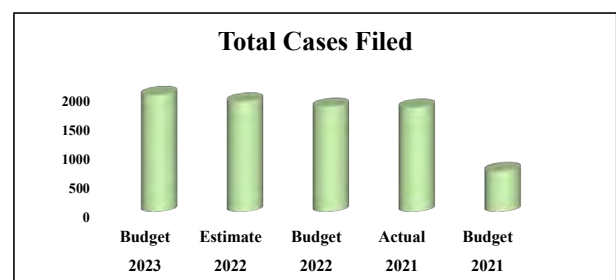
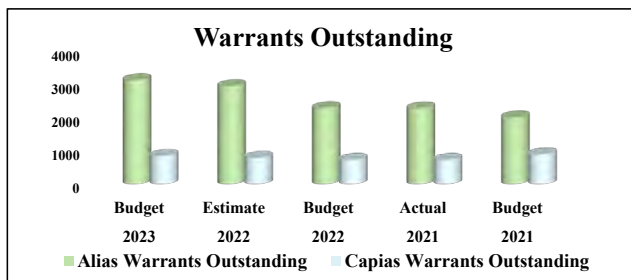
The Municipal Court is the judicial branch of the government of the City of Hewitt. It is committed to a fair, efficient and timely manner administering justice. Court services are increasingly online, by telephone, email and through the mail which contributes to compliance in a customer service and eco-friendly way.

GOALS

- Implement policy and procedure to comply with newly mandated legislation.
- Have a Hewitt Municipal Court warrant round-up.
- Continue training with the Texas Municipal Education Center.
- Participate in TMCEC webinars.
- To provide exceptional customer service.
- To enhance customer service.



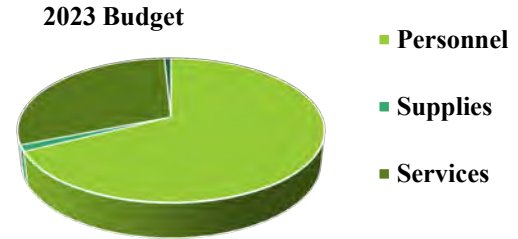
PERFORMANCE MEASURES



ACCOMPLISHMENTS

- Explained and answered questions about how the court works; explained the requirements to have a case considered by the court; provided samples of court forms and guidance on how to fill out forms and meet deadlines.
- Cross-trained on monthly and quarterly reports.
- Trained on legislative updates and applied updates to court procedures.
- Maintained fee funds; i.e. court technology, building security and juvenile case management funds.
- Maintained impartial administration of justice.

CITY OF HEWITT, TX
MUNICIPAL COURT
ANNUAL BUDGET FY 2022-2023



Expenditure Summary

	2023	2022	2022	2021	2021
Classification	Budget	Estimate	Budget	Actual	Budget
Personnel	81,870	157,957	157,957	152,178	152,178
Supplies	1,700	1,700	1,700	1,700	1,700
Maintenance	-	-	-	-	-
Services	36,700	34,125	34,125	35,834	34,125
Capital Outlay	1,000	2,000	2,000	5,405	2,000
Total	121,270	195,782	195,782	195,117	190,003

Staffing

	2023	2022	2021	2020	2019
Position	Budget	Budget	Budget	Budget	Budget
City Attorney - Part Time	1	1	1	1	1
City Judge - Part Time	1	1	1	1	1
Non-employees	2	2	2	2	2
Court Administrator	1	1	1	1	1
Assistant Court Administrator	0	1	1	1	1
Total Court Employees	1	2	2	2	2

Workload/Demand Measures

	2023	2022	2022	2021	2021
Measurement	Budget	Estimate	Budget	Actual	Budget
Warrants Issued	1400	1359	1250	1246	950
Alias Warrants Outstanding	3100	2922	2270	2263	2000
Capias Warrants Outstanding	850	794	730	729	900
Total Cases Filed	2000	1888	1800	1785	700

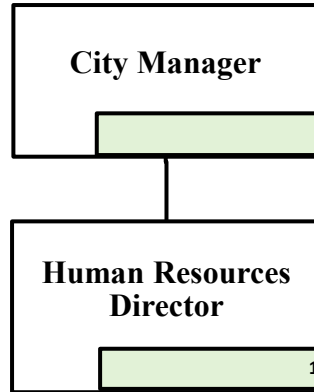
CITY OF HEWITT, TX
MUNICIPAL COURT
ANNUAL BUDGET FY 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 YTD April	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-65-00	SALARIES - COURT	60,579	117,392	56,691	117,392	106,856	112,804
10-50100-65-00	OVERTIME - COURT	-	-	127	-	-	-
10-50120-65-00	SOCIAL SECURITY	4,634	8,980	4,158	8,980	8,149	8,630
10-50125-65-00	TMRS	9,779	18,715	9,165	18,715	18,192	17,874
10-50130-65-00	EMPLOYEE INSURANCE	6,400	12,256	5,244	12,256	12,317	12,256
10-50135-65-00	PRE-EMPLOYMENT EXP	100	100		100	-	100
10-50140-65-00	UNEMPLOYMENT INS	100	100	-	100	-	100
10-50145-65-00	WORKERS COMP	278	414	170	414	304	414
TOTAL PERSONNEL		81,870	157,957	75,555	157,957	145,818	152,178
10-50230-65-00	OFFICE SUPPLIES	1,200	1,200	1,121	1,200	2,155	1,200
10-50240-65-00	POSTAGE	400	400		400		400
10-50245-65-00	UNIFORM PURCHASE	100	100	-	100	-	100
TOTAL SUPPLIES		1,700	1,700	1,121	1,700	2,155	1,700
10-50404-65-00	DUES & SUBSCRIPTIONS	200	200	194	200	344	200
10-50408-65-00	SERVICE CONTRACTS	7,450	5,000	6,709	5,000	7,368	5,000
10-50413-65-00	COURT LEGAL	25,000	25,000	12,744	25,000	20,622	25,000
10-50420-65-00	TELECOMMUNICATION	3,050	2,925	768	2,925	2,004	2,925
10-50421-65-00	TRAVEL AND TRAINING	1,000	1,000	200	1,000	200	1,000
TOTAL SERVICES		36,700	34,125	20,615	34,125	30,538	34,125
10-50610-65-00	OFFICE EQUIPMENT	1,000	2,000	5,405	2,000	5,405	2,000
TOTAL CAPITAL OUTLAY		1,000	2,000	5,405	2,000	5,405	2,000
TOTAL MUNICIPAL COURT		121,270	195,782	102,696	195,782	183,916	190,003



Human Resources

CITY OF HEWITT, TX
HUMAN RESOURCES/CIVIL SERVICE
ANNUAL BUDGET FY 2022-2023



HUMAN RESOURCES
Organizational Chart
FY 2022 - 2023
Total: 1

CITY OF HEWITT, TX
HUMAN RESOURCES/CIVIL SERVICE
ANNUAL BUDGET FY 2022-2023

The Human Resources Department's Goals uphold all the City's Overall Goals

The City of Hewitt Human Resources Department works within all of the City's Goals to provide support, structure, and strategic information to assist each department as needed.

CITY OF HEWITT, TX
HUMAN RESOURCES/CIVIL SERVICE
ANNUAL BUDGET FY 2022-2023

MISSION

The mission of the Human Resources/Civil Service Department is to develop, implement, and support programs and processes that add value to the City of Hewitt and its employees, leading to improved employee welfare, empowerment, growth, and retention.

DESCRIPTION OF DEPARTMENT

The Human Resources Department is committed to providing quality service to all City departments, employees, and to the citizens of the community through:

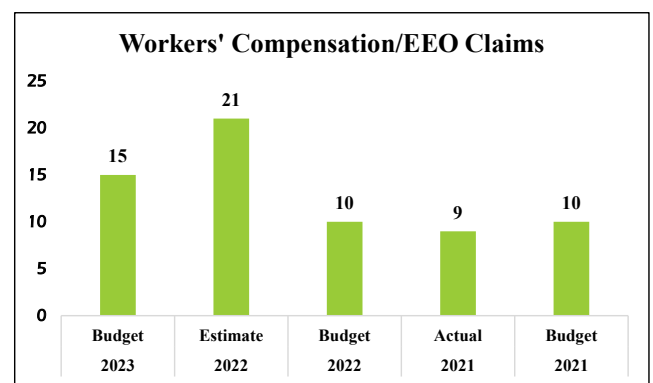
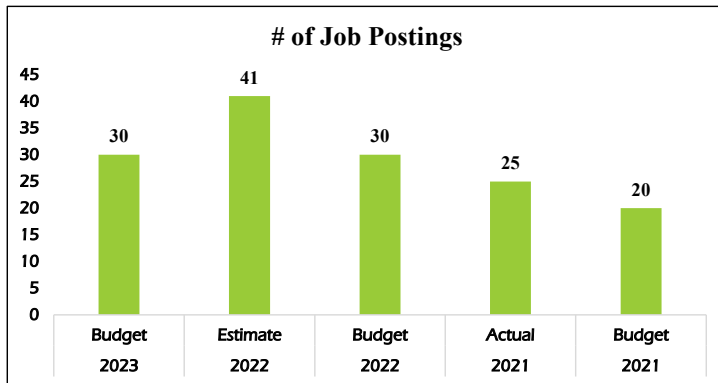
- Talent Acquisition.
- Employment Law.
- Civil Service Administration.
- Benefits Administration.
- Wellness Programs.
- Compensation and Classification.
- Training and Development.
- Employee Relations.
- Personnel File Management.
- Policy Development/Interpretation.
- Risk Management.



GOALS

- Promote employee welfare through the implementation of a wellness incentive program.
- Promote employee growth and development by providing training opportunities.
- Attract, develop, and retain a diverse group of employees who are committed to the City's mission.
- Stay up-to-date with new employment legislation and new procedures.
- Provide tools and programs to reward and recognize employees for their work contributions.
- Analyze, enhance, and administer employee benefits.
- Research and revise the incentive pay scale.
- Research and verify the City is complying with all Federal and State laws.
- Implement a new Human Resources Information System.
- Implement an onboarding process that ensures new employees are prepared and welcomed to the City.
- Redesign the City's website.
- Create a shadowing or cross-training program.
- Ensure the City remains competitive with surrounding cities on salary and benefits.
- Develop a talent recruitment strategy and employer branding program.
- Develop a succession plan.

PERFORMANCE MEASURES



ACCOMPLISHMENTS

- Conducted an annual salary survey and recommended market adjustments.
- Completed the benefit renewal process and open enrollment.
- Completed the hiring process for Fire Chief.
- Conducted mandatory training.
- Implemented a Department Spotlight program.
- Scheduled TML on-site Public Works training.
- Administered Civil Service entry-level testing and promotional exams.
- Achieved a Master of Science in Human Resources Management Degree.



CITY OF HEWITT, TX
HUMAN RESOURCES/CIVIL SERVICE
ANNUAL BUDGET FY 2022-2023



Expenditure Summary

Classification	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Personnel	124,165	106,933	106,933	78,251	76,943
Supplies	1,000	1,500	1,500	489	2,000
Services	58,060	54,800	59,300	52,756	62,700
Capital Outlay	-	1,094	-	-	-
Total	183,225	164,327	167,733	131,496	141,643

Staffing

Position	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
HR/Civil Service Director	1	0	0	0	0
HR Manager	0	1	1	1	1
Total	1	1	1	1	1

Workload/Demand Measures

Measurement	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Civil Service Meetings	2	2	2	1	2
Workers' Compensation/EEO Claims	15	21	10	9	10
# of Job Postings	30	41	30	25	20

CITY OF HEWITT, TX
HUMAN RESOURCES/CIVIL SERVICE
ANNUAL BUDGET 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
10-50100-66-00	SALARIES - HR	86,779	73,142	73,142	59,190	56,788
10-50120-66-00	SOCIAL SECURITY	6,639	5,595	5,595	4,151	4,344
10-50125-66-00	TMRS	14,008	11,661	11,661	9,681	9,276
10-50130-66-00	EMPLOYEE INSURANCE	6,400	6,128	6,128	5,077	6,128
10-50133-66-00	SIGN ON INCENTIVES	10,000	10,000	10,000	-	-
10-50135-66-00	PRE-EMPLOYMENT EXP	100	100	100	-	100
10-50140-66-00	UNEMPLOYMENT INS	100	100	100	-	100
10-50145-66-00	WORKERS COMP	139	207	207	152	207
	TOTAL PERSONNEL	124,165	106,933	106,933	78,251	76,943
10-50230-66-00	OFFICE SUPPLIES	1,000	1,500	1,500	489	2,000
	TOTAL SUPPLIES	1,000	1,500	1,500	489	2,000
10-50400-66-00	ADVERTISING	500	500	500		500
10-50404-66-00	DUES & SUBSCRIPTIONS	300	300	300	165	500
10-50408-66-00	SERVICE CONTRACTS	8,000	7,500	7,500	5,357	7,000
10-50411-66-00	LEGAL SERVICES	3,000	4,000	4,000	2,150	6,500
10-50412-66-00	MISC. CONSULTING FEES	19,000	20,000	20,000	18,792	22,000
10-50417-66-00	WELLNESS PROGRAM	9,000	8,000	8,000	4,942	8,000
10-50418-66-00	TX LGC, CHAP 143 EXP	10,000	10,000	10,000	14,160	10,000
10-50420-66-00	TELECOMMUNICATION	2,260	3,000	3,000	1,553	2,200
10-50421-66-00	TRAVEL AND TRAINING	6,000	6,000	6,000	5,637	6,000
	TOTAL SERVICES	58,060	59,300	59,300	52,756	62,700
10-50610-66-00	OFFICE EQUIPMENT		1,094			
	TOTAL CAPITAL OUTLAY		1,094			
	TOTAL HUMAN RESOURCES	183,225	168,827	167,733	131,496	141,643



General Fund Debt Service

CITY OF HEWITT, TX
GENERAL FUND DEBT SERVICE
ANNUAL BUDGET FY 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 YTD Apr	2022 Budget	2021 YTD Actual	2021 Budget
10-50500-70-00	AGENT FEES	2,000	2,000	1,450	2,000	1,865	2,000
10-50510-70-00	COLLECTION FEES	14,883	14,000	8,682	14,000	14,837	14,000
10-50565-70-00	10 COMB TAX & REV CO	183,750	187,750	43,875	187,750	139,750	139,750
10-50566-70-00	12 COMB TAX & REV CO	190,537	187,670	24,039	187,670	186,613	186,613
10-50567-70-00	12 GEN OBL REF BONDS	-	-	-	-	116,438	116,438
10-50568-70-00	13 COMB TAX & REV CO	234,855	233,230	49,115	233,230	235,930	235,930
10-50569-70-00	13 REFUNDING GO (04)	311,751	308,608	12,529	308,608	231,091	231,091
10-50570-70-00	14 COMB TAX & REV CO	489,213	491,525	83,263	491,525	488,613	488,612
10-50571-70-00	16B COMB TAX & REV CO	226,225	225,875	35,438	225,875	225,375	225,375
10-50572-70-00	17 COMB TAX & REV CO	372,113	374,013	72,006	374,013	380,913	380,913
10-50573-70-00	22 COMB TAX & REV CO	403,348	-	-	-	-	-
10-50578-70-00	BB&T LEASE #5	71,916	-	71,916	-	73,359	73,358
10-50579-70-00	BB&T LEASE #6	73,186	71,916	73,186	71,916	71,916	71,916
10-50580-70-00	BB&T LEASE #7	69,827	73,186	69,827	73,186	73,185.51	73,186
10-50581-70-00	BB&T LEASE #8	61,341	69,827	-	69,827	-	-
TOTAL DEBT SERVICE		2,704,944	2,239,600	545,326	2,239,600	2,239,884	2,239,182

A large green diamond shape with a thick border, centered on a white background. The diamond is composed of four segments, each with a rounded corner. The background features diagonal stripes in shades of blue and green.

Utility Fund

The Utility Fund is a Major Fund used to account for revenues and expenses relating to the enterprise of providing water and wastewater services to its customers. The intent is that the costs of these services are recovered through user charges.

CITY OF HEWITT, TX
FINANCIAL OPERATIONAL SECTION
ANNUAL BUDGET FY 2022-2023

UTILITY FUND

REVENUES

The Utility Fund Revenue Section contains graphs, tables and narratives representing the revenue created by the Utility Fund.

EXPENSES

The Utility Fund Expense Section contains graphs representing the expenses of the department in the Utility Fund. These departments include:

MAINTENANCE

The Utility Maintenance Department operates and maintains the City's water system and wastewater collection system, including lines, wells, storage, and pumping facilities. They also maintain the SCADA (daily wireless pump reporting) and the AMR (wireless meter reading) systems.

ADMINISTRATION

The Utility Administration Department contains no personnel. It is used to track expenses specific to this fund that do not apply to maintenance or utility billing.

BILLING

The Utility Billing Department provides for the timely billing and collection of city utility fees; water, wastewater, solid waste (trash) and drainage and maintaining records of customer's usage and billing.

DEBT SERVICE

Debt Service provides the users with detail of current year debt obligations.

CITY OF HEWITT, TX
UTILITY FUND PROJECTION BY CATEGORY
ANNUAL BUDGET FY 2022-2023

Estimated Beginning Fund Balance (includes 90 day reserves & unrestricted funds)	\$	5,384,031

Proposed Revenues:	\$	7,490,000

Proposed Expenses:

Personnel	\$	810,745
Supplies		140,000
Maintenance		674,200
Services		2,859,315
Debt Service		2,168,330
Capital Outlay		1,500
Transfers		955,000
Total Expenses	\$	7,609,090

Revenues in Excess of Expenses	\$	(119,090)

Unrestricted Funds Transfer for Capital Outlay	\$	-

Net Impact of Request on Unrestricted Cash	\$	-	\$	-

Net Income (Loss)	\$	(119,090)

Estimated Fund Balance End of Year	\$	5,264,941

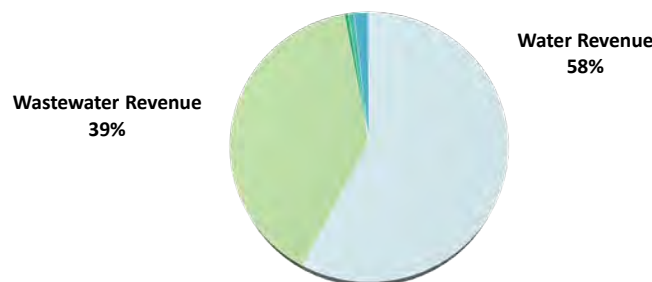
Minimum Fund Balance for 90 Day Reserves	\$	(1,359,815)

Estimated Fund Balance after 90 Day Reserves	\$	3,905,126

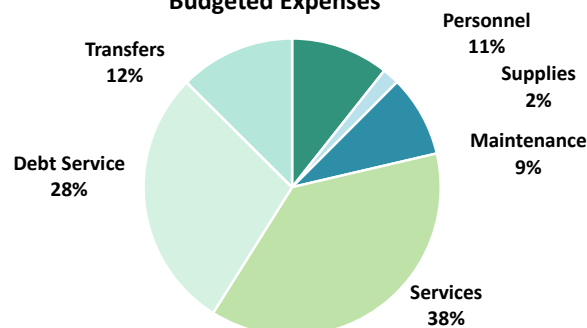
Unrestricted Funds Transfer - for Capital Projects	\$	-

Estimated Fund Balance after 90 Day Reserve and Capital Projects	\$	3,905,126

Budgeted Revenue



Budgeted Expenses



CITY OF HEWITT, TX
UTILITY FUND BUDGET
ANNUAL BUDGET FY 2022-2023

Description		2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
BEGINNING FUND BALANCE		\$ 5,384,031	\$ 5,544,390	\$ 5,544,390	\$ 4,927,357	\$ 4,927,357
REVENUE						
20-30-100-00	WATER REVENUE	4,320,000	4,200,000	4,200,000	3,920,426	4,200,000
20-30-200-00	WASTEWATER REVENUE	2,950,000	2,850,000	2,792,000	2,704,063	2,792,000
20-30-400-00	WATER TAPS	35,000	47,550	20,000	44,642	20,000
20-30-500-00	INTEREST INCOME	50,000	42,000	65,000	53,541	65,000
20-30-600-00	PENALTIES & FEES	125,000	145,000	100,000	126,442	100,000
20-30-800-00	MISC REVENUE	10,000	10,000	10,000	(571)	10,000
TOTAL REVENUE		7,490,000	7,294,550	7,187,000	6,848,543	7,187,000
EXPENSES						
Description		2023 Budget	2022 YTD Estimate	2022 Budget	2021 YTD Actual	2021 Budget
Dept. 91	UF MAINTENANCE	4,030,311	3,737,557	3,736,463	2,675,889	3,554,886
Dept. 93	UF ADMINISTRATION	1,067,200	1,065,543	1,076,000	1,071,693	1,066,500
Dept. 94	UF UTILITY BILLING	343,249	363,845	363,845	301,956	382,143
Dept. 95	UF DEBT SERVICE	2,168,330	2,287,964	2,287,964	2,181,972	2,182,587
TOTAL EXPENSES		7,609,090	7,454,909	7,464,272	6,231,510	7,186,116
NET INCOME (LOSS)		(119,090)	(160,359)	(277,272)	617,033	884
ENDING FUND BALANCE		\$ 5,264,941	\$ 5,384,031	\$ 5,267,118	\$ 5,544,390	\$ 4,928,241

CITY OF HEWITT, TX
UTILITY FUND - 3 YEAR SUMMARY OF SOURCES & USES
ANNUAL BUDGET FY 2022-2023

	Utility Fund			Debt Service			Total Fund		
Description	2023 Budget	2022 Estimate	2021 Actual	2023 Budget	2022 Estimate	2021 Actual	2023 Budget	2022 Estimate	2021 Actual
Fund Balance, Beg. Of Year	5,384,031	5,544,390	4,927,357	-	-	-	5,384,031	5,544,390	4,927,357
Revenues									
Water Revenue	2,151,670	1,912,036	1,738,454	2,168,330	2,287,964	2,181,972	4,320,000	4,200,000	3,920,426
Sewer Revenue	2,950,000	2,850,000	2,704,063	-	-	-	2,950,000	2,850,000	2,704,063
Tap Fees	35,000	47,550	44,642	-	-	-	35,000	47,550	44,642
Interest and other revenue	185,000	197,000	179,412	-	-	-	185,000	197,000	179,412
Total Revenues	5,321,670	5,006,586	4,666,571	2,168,330	2,287,964	2,181,972	7,490,000	7,294,550	6,848,543
Expenses by Department									
	Utility Fund			Debt Service			Total Fund		
Description	2023 Budget	2022 Estimate	2021 Actual	2023 Budget	2022 Estimate	2021 Actual	2023 Budget	2022 Estimate	2021 Actual
UF Maintenance	4,030,311	3,737,557	2,675,889	-	-	-	4,030,311	3,737,557	2,675,889
UF Administration	1,067,200	1,065,543	1,071,693	-	-	-	1,067,200	1,065,543	1,071,693
UF Utility Billing	343,249	363,845	301,956	-	-	-	343,249	363,845	301,956
Debt Service	-	-	-	2,168,330	2,287,964	2,181,972	2,168,330	2,287,964	2,181,972
Total Operating Expenses	5,440,760	5,166,945	4,049,538	2,168,330	2,287,964	2,181,972	7,609,090	7,454,909	6,231,510
Net Income	(119,090)	(160,359)	617,033	-	-	-	(119,090)	(160,359)	617,033
Fund Balance before Reserves	5,264,941	5,384,031	5,544,390	-	-	-	5,264,941	5,384,031	5,544,390
Less: 3 Month Reserves	(1,359,815)	(1,288,577)	(1,246,632)	-	-	-	(1,359,815)	(1,288,577)	(1,246,632)
Fund Balance, End of Year	3,905,126	4,095,454	4,297,758	-	-	-	3,905,126	4,095,454	4,297,758

*Note: City Policy requires a minimum reserved cash fund balance equal to at least 90 days of operating expenditures.

Change in Fund Balance:			Change in 90 Day Reserves:		
	FY 22-23	FY 21-22		FY 22-23	FY 21-22
Dollar Change:	(119,090)	(160,359)	Dollar Change:	71,238	41,945
Percentage Change:	-2.2%	-2.9%	Percentage Change:	5.5%	3.4%

Retained Earnings before Transfers decreased between FY 2023 and FY 2022 by \$119,090 or 2.2%. This decrease was due to the rising cost of water purchased from the City of Waco. The prior year the decrease was \$160,359 or 2.9%.

The 90 Day Reserves increased between FY 2023 and FY 2022 by \$71,238 or 5.5%. The prior year the increase was \$41,045 or 3.4%. The 90 Day Reserve is based on 90 days of Operating Expenses, not including debt and capital outlay.

Definition of Retained Earnings:

Fund Balance - The difference between fund assets and fund liabilities. Fund balance in the Utility Fund (which uses the cash basis of accounting (see Summary of Significant Accounting Policies)) closely equates to available cash. A more precise definition of an enterprise's fund balance is "retained earnings," which is the difference between Utility Fund Assets and Utility Fund Liabilities.

CITY OF HEWITT, TX
FORECASTING - UTILITY FUND
ANNUAL BUDGET FY 2022-2023

REVENUE						
Description	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	Forecast Criteria
WATER REVENUE	4,320,000	4,449,600	4,583,088	4,720,581	4,862,198	Estimated increase of 3%
WASTEWATER REVENUE	2,950,000	3,038,500	3,129,655	3,223,545	3,320,251	Estimated increase of 3%
WATER TAPS	35,000	35,175	35,351	35,528	35,705	Estimated increase of .5%
INTEREST	50,000	50,250	50,501	50,754	51,008	Estimated increase of .5%
PENALTIES & FEES	125,000	125,625	126,253	126,884	127,519	Estimated increase of .5%
MISC REVENUE	10,000	10,050	10,100	10,151	10,202	Estimated increase of .5%
TOTAL REVENUE	7,490,000	7,709,200	7,934,949	8,167,442	8,406,882	

EXPENSES						
Description	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	Forecast Criteria
UF MAINTENANCE	4,030,311	4,110,917	4,193,136	4,276,998	4,362,538	Estimated increase of 2%
UF ADMINISTRATION	1,067,200	1,072,536	1,077,899	1,083,288	1,088,705	Estimated increase of .5%
UF BILLING	343,249	350,114	357,116	364,259	371,544	Estimated increase of 2%
UF DEBT SERVICE	2,168,330	2,253,649	2,120,613	1,986,379	1,932,514	Actual Required Debt Service
TOTAL EXPENSES	7,609,090	7,787,216	7,748,764	7,710,924	7,755,301	

NET INCOME (LOSS)	(119,090)	(78,016)	186,185	456,518	651,582	

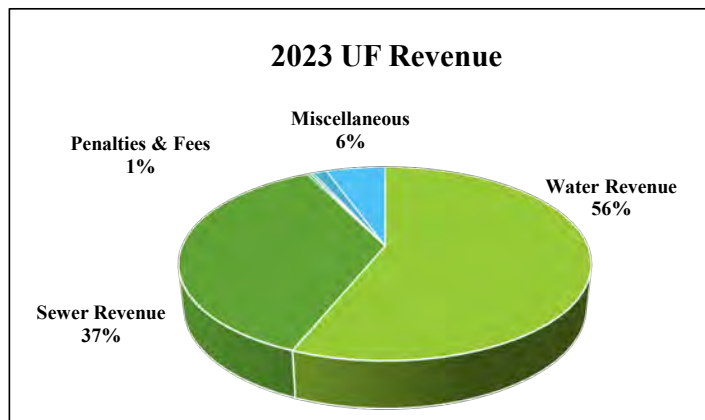
NOTE: A Rate Study was conducted during the budget process and an increase in the rates for Water and Wastewater was approved. The Rate Study included incremental rate increases over five years. As these are implemented, we will see the increase in those revenues.



Utility Fund Revenue

CITY OF HEWITT, TX
UTILITY FUND REVENUE
ANNUAL BUDGET FY 2022-2023

Account	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 Actual	2021 Budget
20-30-100-00	Water Revenue	4,320,000	4,200,000	4,200,000	3,920,426	4,200,000
20-30-200-00	Sewer Revenue	2,950,000	2,850,000	2,792,000	2,704,063	2,792,000
20-30-400-00	Water Tap/Meter Set	35,000	47,550	20,000	44,642	20,000
20-30-500-00	Interest	50,000	42,000	65,000	53,541	65,000
20-30-600-00	Penalties & Fees	125,000	145,000	100,000	126,442	100,000
20-30-800-00	Miscellaneous	10,000	10,000	10,000	(571)	10,000
Totals		7,490,000	7,294,550	7,187,000	6,848,543	7,187,000



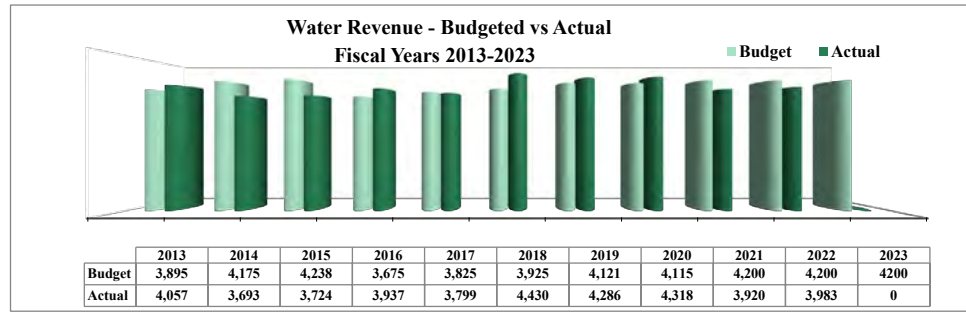
City of Hewitt, Texas
Revenue Assumptions
Annual Budget FY 2022 - 2023

The Utility Fund is one of the City's two major Operating Funds. Enterprise funds are used to account for revenues and expenses relating to the enterprise of providing utility services to City customers. The intent is that the costs of these services get recovered through user charges, i.e. customer charges for water and wastewater usage.

Projected water and wastewater revenue is based on trend analysis and a 2021 Rate Study by Wildan Financial Services that is updated annually upon council approval. The following two pages present more information on the water and wastewater rates.

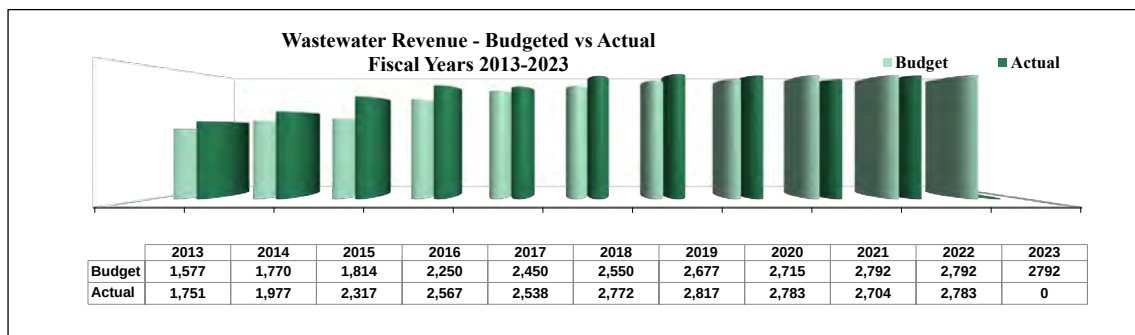
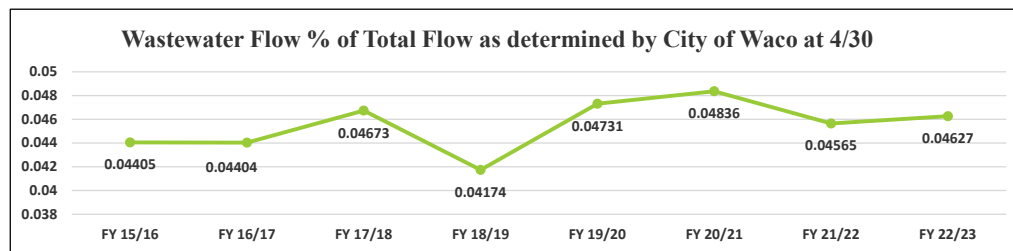
Water Revenue - \$4,320,000

Water revenue is very elastic and highly dependent on the weather. Dry, hot weather means higher water sales, and conversely cool, wet weather translates to lower water sales. Water revenue projections are budgeted using a multi-year trend analysis as well as Rate Studies. This data is then used to establish a revenue "target" based on a normal weather year with no extreme periods of dry or wet weather. This target is reviewed annually and adjusted as the trend analysis and rate changes dictate. Also, any rate changes are taken into account and the target adjusted accordingly.



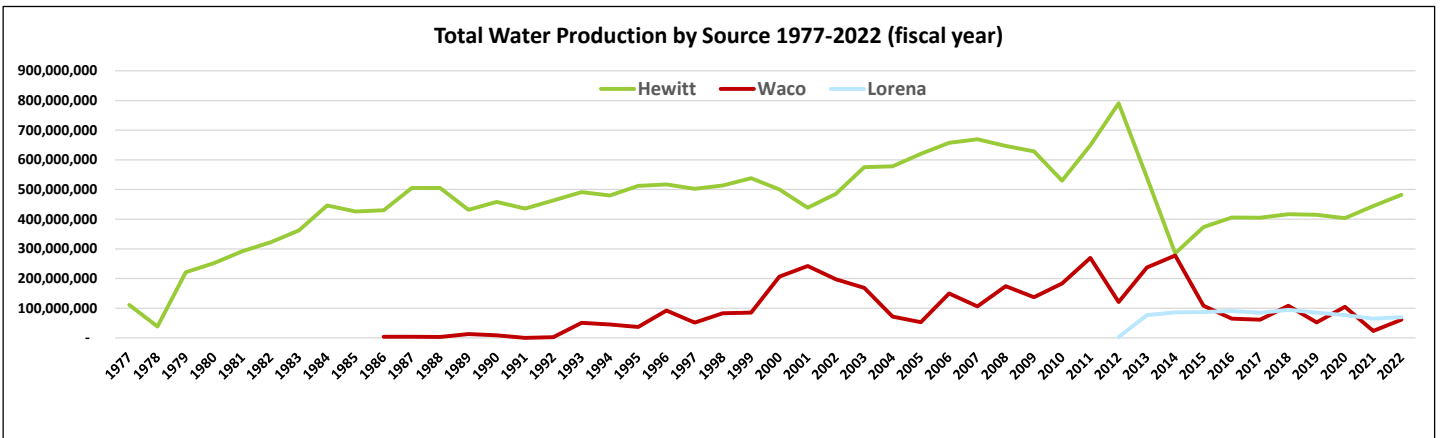
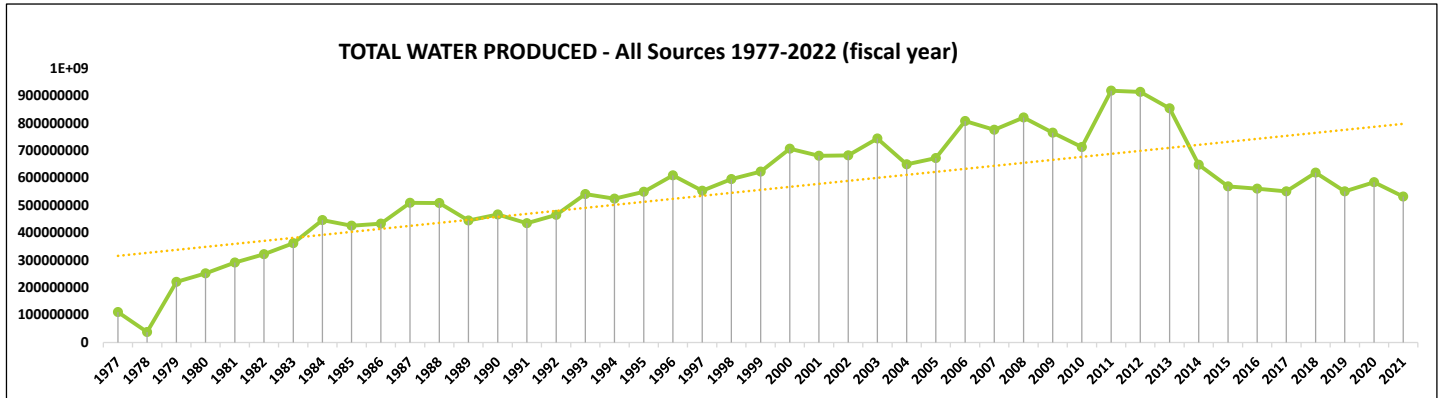
Wastewater Revenue - \$2,950,000

Wastewater revenue should be projected using a target revenue that has been set at a level intended to recoup the cost of sewer operations and sewer capital improvements. Sewer flow is not pressurized and not metered, therefore the sewer rate is based on a portion of the water consumption. The intent of this billable gallon method is to estimate the number of gallons a customer puts into the sewer system. For commercial customers, billable gallons are capped at 10,000 gallons per month. In addition, the City provides 3 separate calculations for sewer expense, Standard, Winter Averaging, or Flat Rates. Please see Master Fees for more fee information.

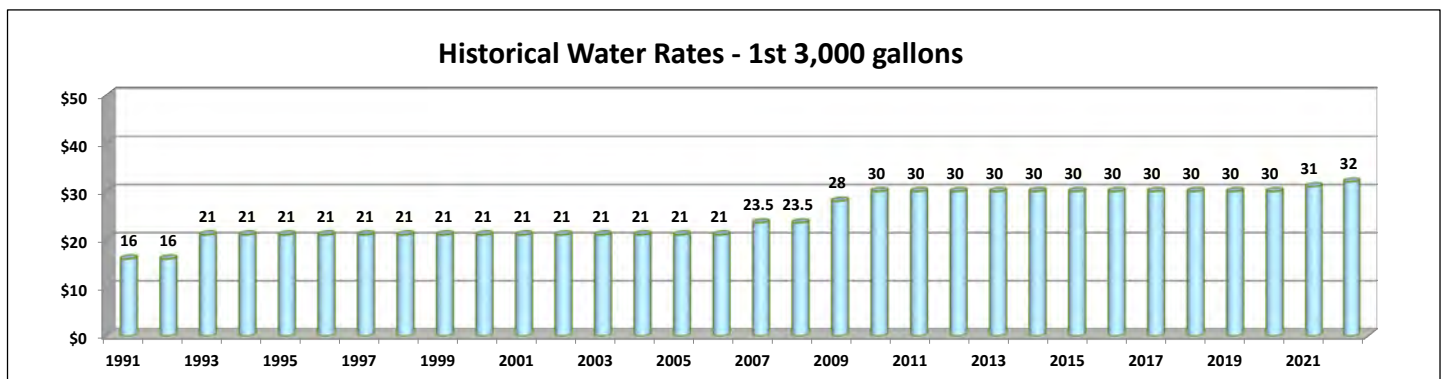


CITY OF HEWITT, TX Revenue Assumptions ANNUAL BUDGET FY 2022-2023

Let's visit how much water the City uses and where they source the water.



And, how much does the City charge for the water provided to the citizens. A Rate Study was completed in the summer of 2021 and rates were proposed. Annually, the council reviews the proposed rates in proposed budget workshops.



CITY OF HEWITT, TX
Revenue Assumptions
ANNUAL BUDGET FY 2022 - 2023

Taps & Connections - \$35,000

Tap fees are charged to new customers who "tap" into the City's water and sewer systems. This revenue is highly dependent on building and construction activity within the City. The revenue projection is based on trend analysis, taking into account predicted construction levels.

Interest Income - \$50,000

Interest income is projected using a cash flow analysis to estimate investable cash balances. Interest rate trends for the current year are also taken into account in developing the projection. The level of capital outlay may cause a decline in idle, investable cash. The City will invest all idle cash in order to maximize earnings. The city's idle cash funds are invested in accordance with the City's Investment Policy.

Penalties & Fees - \$125,000

Late fees include penalties for late payments and the handling charges for insufficient fund checks written to the City. It also includes fees for turning meters on after payment has been made. Budget amount is based on an average amount received.

Miscellaneous Income - \$10,000

Miscellaneous Income is generated by items not readily classified to other categories. Budget is based on an average amount received as determined by trend analysis.



Utility Fund Expenses

CITY OF HEWITT, TX
UTILITY FUND EXPENSES BY DEPARTMENT
ANNUAL BUDGET FY 2022-2023

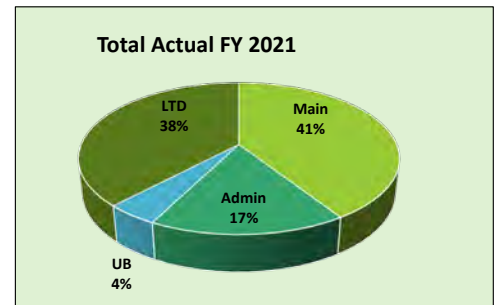


EXPENSES BY Department

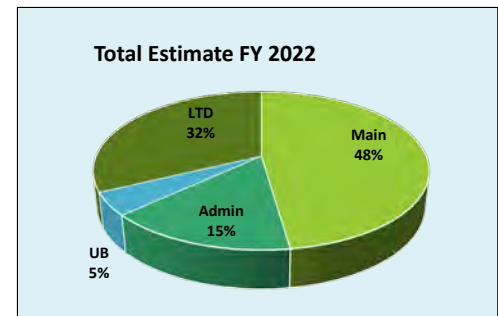
Description	2023 Budget	2022 YTD Estimate	2022 YTD-April	2022 Budget	2021 YTD Actual	2021 Budget
UF MAINTENANCE	4,030,311	3,737,557	1,869,013	3,736,463	2,675,889	3,554,886
UF ADMINISTRATION	1,067,200	1,065,543	609,643	1,076,000	1,071,693	1,066,500
UF UTILITY BILLING	343,249	363,845	182,145	363,845	301,956	382,143
UF DEBT SERVICE	2,168,330	2,287,964	1,395,412	2,287,964	2,181,972	2,182,587
Total Expenses	7,609,090	7,454,909	4,056,213	7,464,272	6,231,510	7,186,116

CITY OF HEWITT, TX
UF EXPENSES BY TYPE - THREE YEAR COMPARISON
ANNUAL BUDGET FY 2022-2023

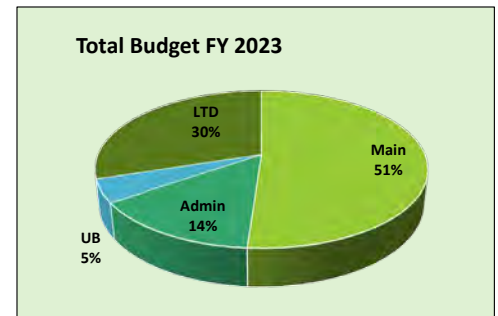
Total Actual FY 2021	Main	Admin	UB	LTD	TOTAL
Total Personnel	432,766	-	194,692	-	627,458
Total Supplies	64,406	1,390	32,549	-	98,345
Total Maintenance	314,913	115,302	-	-	430,215
Total Services	1,863,805	-	58,669	-	1,922,474
Total Capital Outlay	-	-	16,046	-	16,046
Total Transfers	-	955,000	-	-	955,000
Total LT Debt	-	-	-	2,181,972	2,181,972
Total Expenditures	2,675,889	1,071,693	301,956	2,181,972	6,231,510



Total Estimate FY 2022	Main	Admin	UB	LTD	TOTAL
Total Personnel	547,425	-	231,095	-	778,520
Total Supplies	86,000	-	46,500	-	132,500
Total Maintenance	551,600	-	-	-	551,600
Total Services	2,533,438	110,543	82,250	-	2,726,231
Total Capital Outlay	19,094	-	4,000	-	23,094
Total Transfers	-	955,000	-	-	955,000
Total LT Debt	-	-	-	2,287,964	2,287,964
Total Expenditures	3,737,557	1,065,543	363,845	2,287,964	7,454,909



Total Budget FY 2023	Main	Admin	UB	LTD	TOTAL
Total Personnel	595,096	-	215,649	-	810,745
Total Supplies	88,000	3,500	48,500	-	140,000
Total Maintenance	674,200	-	-	-	674,200
Total Services	2,673,015	108,700	77,600	-	2,859,315
Total Capital Outlay	-	-	1,500	-	1,500
Total Transfers	-	955,000	-	-	955,000
Total LT Debt	-	-	-	2,168,330	2,168,330
Total Expenditures	4,030,311	1,067,200	343,249	2,168,330	7,609,090



CITY OF HEWITT, TX
EXPENSE ASSUMPTIONS
ANNUAL BUDGET FY 2022-2023

Water expense is very elastic and highly dependent on the weather. Dry, hot weather means higher water sales, and conversely cool, wet weather translates to lower water sales. When sales are higher, more pressure is put upon the system to provide water to its customers. More pressure on the system, means the likelihood of system breakdowns and expenses occur. Water is provided for the city from three sources: 4 city wells, a City of Waco connection (Lake Waco), and a City of Lorena connection (Robinson water). Water expense projections are budgeted using a multi-year trend analysis. This trend is then used to establish an expense "target" based on a normal weather year with no extreme periods of dry or wet weather. This target is reviewed annually and adjusted as the trend analysis and rate changes dictate. Also, any changes in the charges from the City of Waco and Lorena are taken into account and the budget adjusted accordingly.

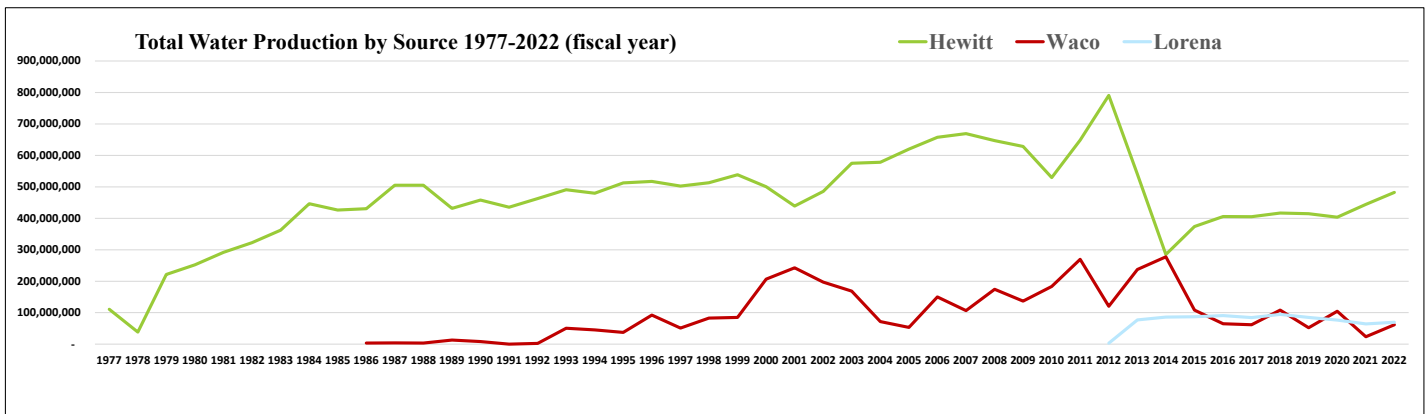
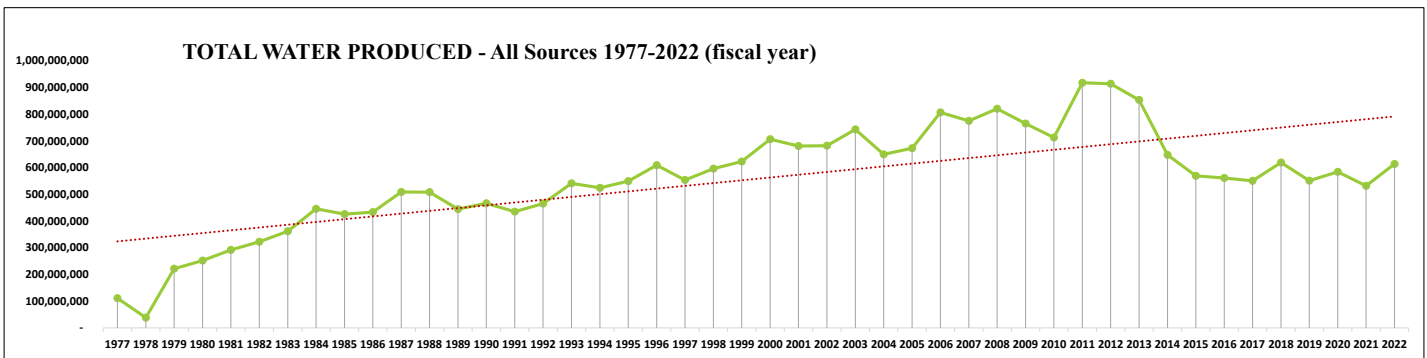
WATER EXPENSE

Water Contracts - Budgeted Expense - \$1,367,500

The fixed cost and volume rate for Waco Water is determined each year by the City of Waco. This annual total is billed monthly to the City of Hewitt. Also, if Hewitt takes any water then the water is expensed to the city at the volume rate. Any water taken from the City of Lorena is expensed at the rate paid to the City of Waco. Water is purchased from the City of Waco and the City of Lorena to supplement the groundwater pumped by the City wells.

SOURCES of Water - City Wells, City of Lorena & City of Waco

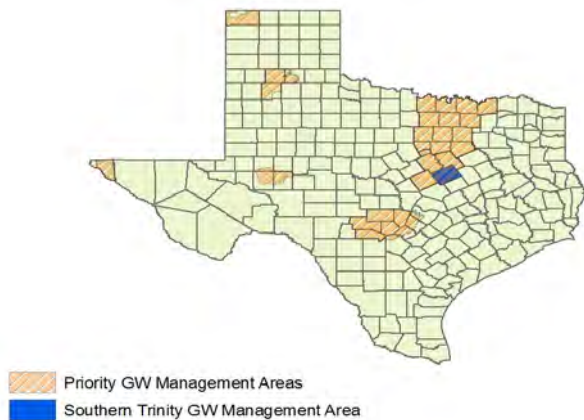
The following chart plots the sources of water for the City. The City pumps water from its 4 wells, purchases water from the City of Lorena and from the City of Waco. For FY 21/22 water is sourced by these percentages: Hewitt 78.6%; Lorena 11.4%; and Waco 10%.



CITY OF HEWITT, TX
EXPENSE ASSUMPTIONS
ANNUAL BUDGET FY 2022-2023

WATER PUMPED

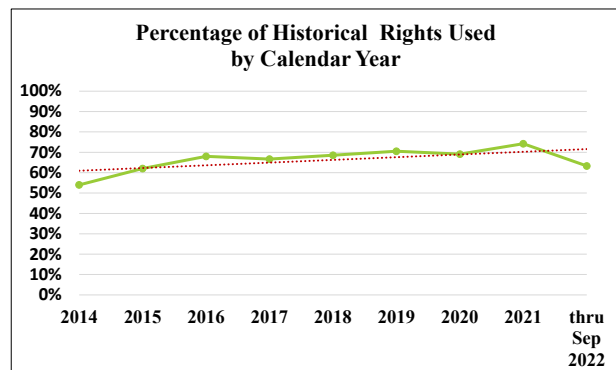
Water Provided by CITY WELLS - under the authority of the Southern Trinity Groundwater Conservation District



Adopted January 27, 2010, the Southern Trinity Groundwater District was created by legislation in the 80th Texas Legislature in 2007 (SB1985), and amended by the 81st Texas Legislature in 2009 (SB2513). The purpose of the District is to conserve, preserve, protect, recharge and prevent the waste of groundwater and to control subsidence caused by groundwater withdrawals, consistent with Section 59, Article XVI, Texas Constitution and Chapter 36., Texas Water Code. The STGCD has within its boundaries the Trinity, the Woodbine and the Brazos River Alluvium aquifers. Management goals are to establish each well at least once annually; provide educational leadership to citizens with the District and measure the depth to groundwater in each well at least once annually; provide education leadership to citizens with the District concerning efficient use of groundwater. To support these legislative mandates the District charges the city .035 cents per 1,000 gallons of water pumped from the Trinity/Hosston Aquifer. Historical usage for the City of Hewitt is noted in the following chart.

STGCD Groundwater Rights				
		Dated	Acre Feet	Gallons
Original Permit:				
		10/1/2010	2,083.2675	678,835,698
Amended Usage:	Less: Well #3, Chapel Hill 241.95 acre ft		(241.9500)	
		4/1/2013	1,841.3175	599,995,044
Amended Usage:	Less: Temp tr Well #5-Lorena, 400 acre ft		(400.0000)	
		4/1/2013	1,441.3175	469,654,749
Amended Usage:	Add: Well #5-Lorena, 400 acre ft		400.0000	
		6/26/2021	1,841.3175	599,995,044

Calendar Year	Actual Historical Usage	% of current permitted usage
2014	323,966,400	54%
2015	372,440,800	62%
2016	408,188,200	68%
2017	399,859,200	67%
2018	411,207,000	69%
2019	423,306,000	71%
2020	414,606,000	69%
2021	445,336,000	74%
thru Sep 2022	379,691,000	63%



CITY OF HEWITT, TX
EXPENSE ASSUMPTIONS
ANNUAL BUDGET FY 2022-2023

WATER PURCHASED

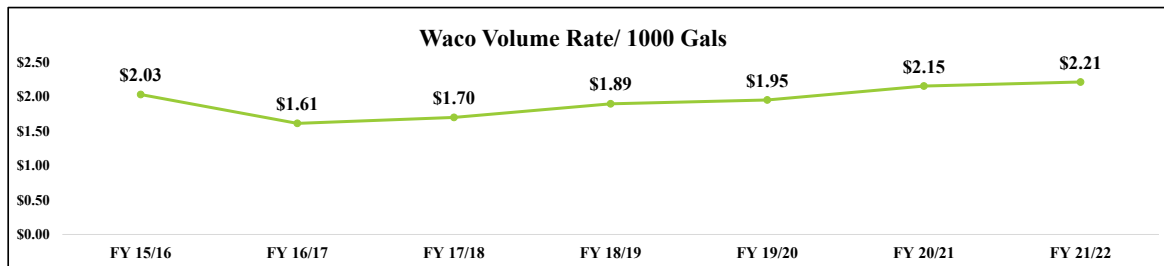
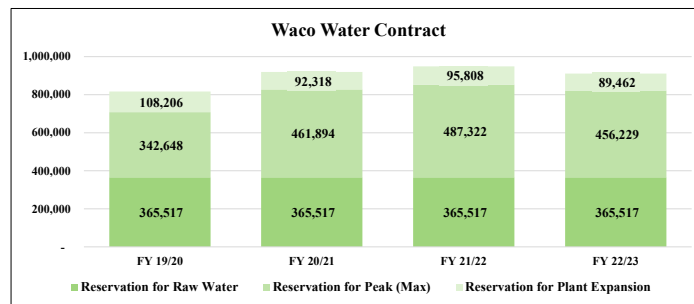
WATER PURCHASED - CITY OF LORENA

In fiscal year 2012, the City of Hewitt was approached by the City of Lorena, (a smaller city directly south of Hewitt) to purchase Lorena's excess water. Lorena had signed a contract to take from the City of Robinson much more water than they could use. The City of Hewitt signed an agreement with Lorena to purchase up to 250,000 gallons to date and pay the rate then in effect for purchase of water from Waco. This agreement renewed in 2017 for a period of 5 years or until either party gives notice.

WATER PURCHASED

WATER PURCHASED - CITY OF WACO

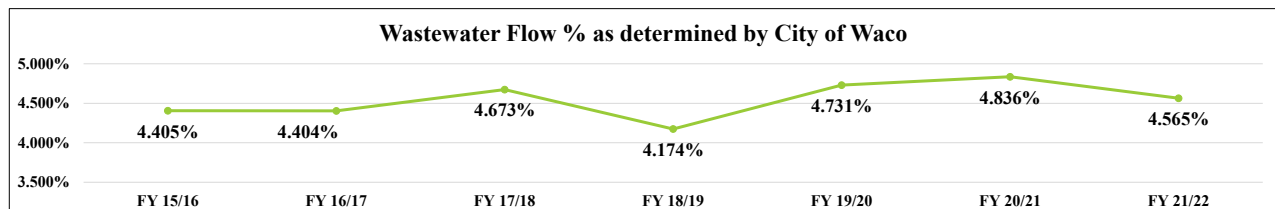
In order to provide a long-term supplemental water supply, the City entered into an agreement with the City of Waco on October 1, 2019, for a term of twenty five years, with the option for either party to renew and extend the contract for another twenty years. The contract expires on September 30, 2045.



WASTEWATER EXPENSE

Wastewater Contract-Budgeted Expense - \$661,808

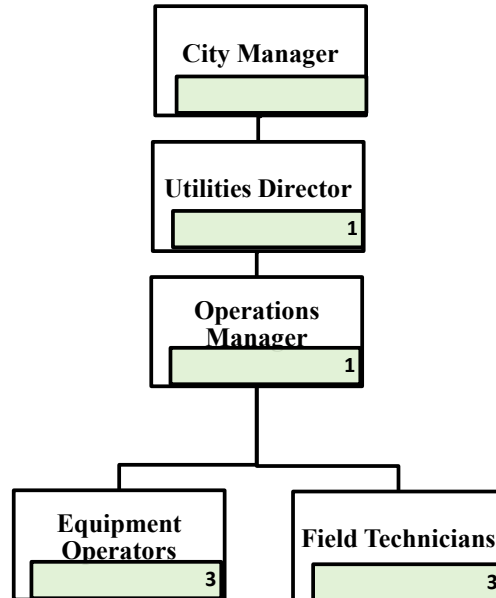
Under a 2019 agreement, the City became a customer of the City of Waco's wastewater system. In addition, the City operates seven lift stations and 6,382 connections. Collection lines range in size from ten inches down to six inches in diameter. The City pays an annual portion of the City of Waco's Wastewater Budget based on the city's flow rate. Note: The new contract includes budgeted expenses for capital improvement projects.





Utility Fund Maintenance

City of Hewitt, Texas
UTILITY FUND MAINTENANCE
Annual Budget FY 2022 - 2023



UTILITY MAINTENANCE
Organizational Chart
FY 2021-2022
Total: 8

City of Hewitt, Texas
UTILITY FUND MAINTENANCE
Annual Budget FY 2022 - 2023

The Utility Maintenance Department's Goals uphold the City's Overall Goal #3

The Utility Maintenance Department in the Utility Fund specifically applies to the preservation, upkeep and maintenance of the City's Utility infrastructure.

More specifically, Goal #3 Objectives, as they apply to Utility Maintenance are:

Obj 3.1 "Recognize the need for localized water, and investigate ways in which Hewitt can be less dependent on water provided by sources other than the City."

City Council and City Manager working with Comprehensive Plan 2022 and within the developing constrictions of ground water usage to ensure City is self sufficient to the fullest extent possible with regard the water supply.

Obj 3.2 "Investigate challenges related to water pressure, and ensure that citizens are made aware of possible reasons for such challenges, including high water usage."

Utility Maintenance Director works closely under the direction of the City Manager to monitor and document water usage.

Obj 3.3 "Ensure that there is adequate water and wastewater available to serve existing areas and future growth areas by studying the usage and capacity of existing systems and the feasibility of expanding those systems."

City Manager works with Utility Maintenance Director and City Engineer to study present and near future water supply infrastructure needs. City Manager is also a joint member on local wastewater system currently in expansion mode that affects the ability of the city to service the needs of the citizens of Hewitt.

Obj 3.4 "Water Distribution: Ensure that water system meets quality standards, meeting EPA and TNRCC standards. Reduce current water loss rate by 5% by developing leak detection program."

City Manager initialized an Infiltration Study in 2006 - 2007 which is ongoing to date. The study is on the sewer infrastructure and leak detection. Water infrastructure leakage is noted on ongoing reports from the Utility Billing Supervisor to the Utilities Director in his Monthly Reports for water loss.

Obj 3.5 "Pump Maintenance: Provide high quality service to our customers 24 hours a day with experienced well-trained water and wastewater system operators."

Utility Maintenance Director ensures the training and certification of all employees connected with Water and Wastewater systems.

Obj 3.6 "Wastewater Collection: Maintain all public wastewater collection system lines in free-flowing condition to protect the public health and environment."

Utility Maintenance Director ensures the training and certification of all employees connected with Water and Wastewater systems.

City of Hewitt, Texas
UTILITY FUND MAINTENANCE
Annual Budget FY 2022 - 2023

MISSION

To operate and maintain the City's water system and wastewater collection system in an efficient manner while protecting public health and providing excellent customer service.

DESCRIPTION OF DEPARTMENT

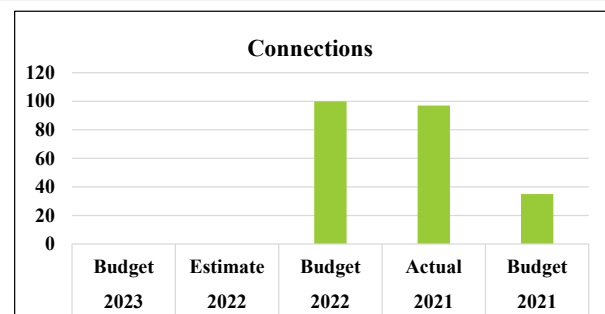
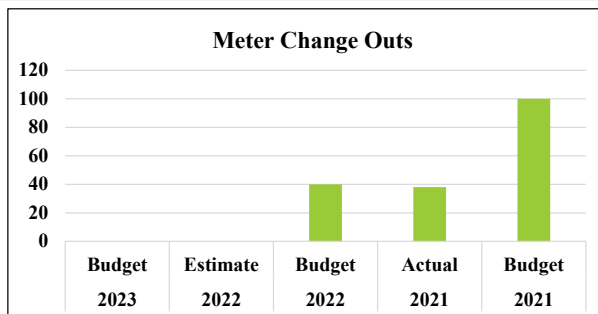
- Make water and sewer taps.
- Operate and maintain sewer lift stations.
- Operate wells, storage and pumping stations.
- Perform required monitoring for public health.
- Operate and maintain water distribution system.
- Perform customer service at customer's service address.
- Operate and maintain wastewater collection system with 5,800+ connections.
- Maintain 5000+ wireless water meters with AMR (Automated Meter Reading).
- Maintain SCADA (Supervisory Control and Data Acquisition) wireless readings on water pumping stations.
- Locate, log and exercise main line valves in water system.



GOALS

- Continue with installation of new fire hydrants.
- Assist with ongoing bond projects.
- Update Utility maps with accurate details.
- Continue with the change out of the failing 450 AMR meters to the 900 AMR meters.
- Upgrade future water main connections on Attaway Road.
- Launch the new Dropcounter App to the public.

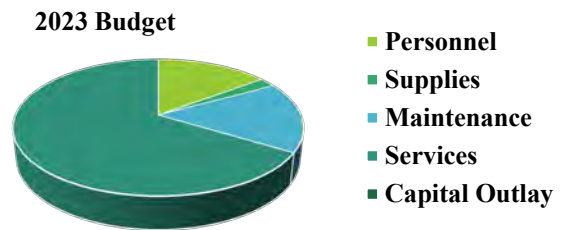
PERFORMANCE MEASURES



ACCOMPLISHMENTS

- Continued with installation of new fire hydrants.
- Assisted with ongoing replacement of failing 450 AMR meters with wireless 900 AMR (Automated Meter Reading) meters throughout Hewitt.
- Maintenance program for all water tanks effective October 1 for repainting and new logo.
- Online web portal for water accounts updated consumption.
- Completed construction of 12" water line on Hewitt Drive.
- Maintained a Water Loss of less than 10%.

City of Hewitt, Texas
UTILITY FUND MAINTENANCE
Annual Budget FY 2022 - 2023



Expenditure Summary

	2023	2022	2022	2021	2021
Classification	Budget	Estimate	Budget	Actual	Budget
Personnel	595,096	547,425	547,425	432,766	538,210
Supplies	88,000	86,000	86,000	64,406	83,100
Maintenance	674,200	551,600	551,600	314,912	518,000
Services	2,673,015	2,533,438	2,533,438	1,863,805	2,415,576
Capital Outlay	-	19,094	18,000	-	-
Total	4,030,311	3,737,557	3,736,463	2,675,889	3,554,886

Staffing

	2023	2022	2021	2020	2019
Position	Budget	Budget	Budget	Budget	Budget
Utilities Director	1	1	1	1	1
Utilities Operations Manager	1	1	1	1	0
Sr Equipment Operator	0	0	1	1	2
Equipment Operator	3	3	2	1	2
Field Assistant	3	3	3	5	4
Total	8	8	8	9	9

Workload/Demand Measures

	2023	2022	2022	2021	2021
Measurement	Budget	Estimate	Budget	Actual	Budget
Meter Change Outs	40	26	40	38	100
New Connections	120	120	100	97	35
Lift Stations Maintained	6	6	6	6	6
Wells/Storage Sites Maintained	6	6	6	6	6

CITY OF HEWITT, TX
UTILITY FUND MAINTENANCE
ANNUAL BUDGET BY 2022-2023

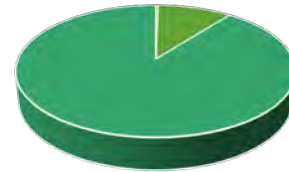
ACCOUNT	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 Actual	2021 Budget
20-50100-91-00	SALARIES - UF MAINTENANCE	420,310	375,803	375,803	303,342	369,143
20-50105-91-00	SALARIES - OVERTIME	12,000	12,000	12,000	7,217	10,000
20-50120-91-00	SOCIAL SECURITY	33,072	29,667	29,667	22,933	29,004
20-50125-91-00	TMRS	69,786	61,825	61,825	50,793	61,933
20-50130-91-00	EMPLOYEE INSURANCE	51,200	49,024	49,024	34,799	49,024
20-50135-91-00	PRE-EMP/SHOTS	700	700	700	266	700
20-50140-91-00	UNEMPLOYMENT INSURANCE	100	100	100	-	100
20-50145-91-00	WORKER'S COMPENSATION	7,928	18,306	18,306	13,416	18,306
TOTAL PERSONNEL		595,096	547,425	547,425	432,766	538,210
20-50205-91-00	CHEMICALS	40,000	38,500	38,500	31,522	37,000
20-50215-91-00	FUEL	29,000	28,000	28,000	22,525	28,000
20-50220-91-00	JANITORIAL SUPPLIES	1,000	1,000	1,000	1,129	-
20-50230-91-00	OFFICE SUPPLIES	1,500	1,500	1,500	1,091	1,500
20-50235-91-00	OTHER EQUIP & SUPPLIES	15,000	16,000	16,000	7,563	16,000
20-50245-91-00	UNIFORM PURCHASE	1,500	1,000	1,000	576	600
TOTAL SUPPLIES		88,000	86,000	86,000	64,406	83,100
20-50300-91-00	FACILITIES MAINTENANCE	2,000	2,000	2,000	2,041	1,000
20-50310-91-00	GROUNDS MAINTENANCE	200	100	100	163	-
20-50350-91-00	FLEET MAINTENANCE	10,000	12,500	12,500	7,367	12,000
20-50355-91-00	HEAVY EQUIPMENT MAIN	7,000	7,000	7,000	4,377	10,000
20-50360-91-00	WATER MAINTENANCE	85,000	110,000	110,000	62,258	85,000
20-50362-91-00	WATER METERS	100,000	40,000	40,000	50,010	30,000
20-50363-91-00	FIRE HYDRANT MAINTENANCE	20,000	20,000	20,000	3,878	20,000
20-50365-91-00	WATER PLANT MAINTENANCE	60,000	60,000	60,000	59,481	55,000
20-50367-91-00	WELL MAINTENANCE	150,000	155,000	155,000	9,546	150,000
20-50370-91-00	WASTEWATER MAINTENANCE	100,000	60,000	60,000	1,562	70,000
20-50371-91-00	WASTEWATER CONTINGENCY	50,000	-	-	-	-
20-50372-91-00	MANHOLE MAINTENANCE	45,000	45,000	45,000	-	45,000
20-50375-91-00	LIFT STATION MAINTENANCE	45,000	40,000	40,000	114,229	40,000
TOTAL MAINTENANCE		674,200	551,600	551,600	314,912	518,000
20-50404-91-00	DUES & SUBSCRIPTIONS	2,000	2,500	2,500	251	2,500
20-50405-91-00	GIS/MAPPING	7,500	12,000	12,000	2,250	12,000
20-50406-91-00	ELECTRIC SERVICE	295,000	305,000	305,000	269,774	305,000
20-50407-91-00	ENGINEERING SERVICES	25,000	25,000	25,000	13,260	25,000
20-50408-91-00	SERVICE CONTRACTS	40,000	42,000	42,000	48,798	42,000
20-50409-91-00	INSPECTIONS	60,000	50,000	50,000	11,355	50,000
20-50410-91-00	LABORATORY SERVICE	8,000	8,000	8,000	6,110	8,000
20-50414-91-00	NATURAL GAS SERVICE	1,000	1,000	1,000	740	1,000
20-50420-91-00	TELECOMMUNICATION	7,400	7,630	7,630	4,877	7,630
20-50421-91-00	TRAVEL & TRAINING	8,000	8,000	8,000	829	8,500
20-50422-91-00	UNIFORM CLEANING	5,000	6,000	6,000	3,574	6,000
20-50423-91-00	WATER CONTRACT	1,367,500	1,367,500	1,367,500	755,960	1,284,100
20-50425-91-00	STGD-GROUNDWATER	16,000	17,000	17,000	14,568	17,000
20-50426-91-00	TCEQ SERVICES (PER METER)	20,000	20,000	20,000	18,728	20,000
20-50427-91-00	WASTEWATER CONTRACT	810,615	661,808	661,808	712,731	626,846
TOTAL SERVICES		2,673,015	2,533,438	2,533,438	1,863,805	2,415,576
20-50615-91-00	OTHER EQUIPMENT	-	1,094	-	-	-
20-50620-91-00	OTHER IMPROVEMENTS	-	18,000	18,000	-	-
TOTAL CAPITAL OUTLAY		-	19,094	18,000	-	-
TOTAL UF MAINTENANCE		4,030,311	3,737,557	3,736,463	2,675,889	3,554,886



Utility Fund Administration

City of Hewitt, Texas
UTILITY ADMINISTRATION
Annual Budget FY 2022 - 2023

2023 Budget



- Supplies
- Services
- Transfers

Expenditure Summary

	2023	2022	2022	2021	2021
Classification	Budget	Estimate	Budget	Actual	Budget
Supplies	3,500	-	3,500	1,390	3,500
Services	108,700	110,543	117,500	115,304	108,000
Transfers	955,000	955,000	955,000	955,000	955,000
Total	1,067,200	1,065,543	1,076,000	1,071,694	1,066,500

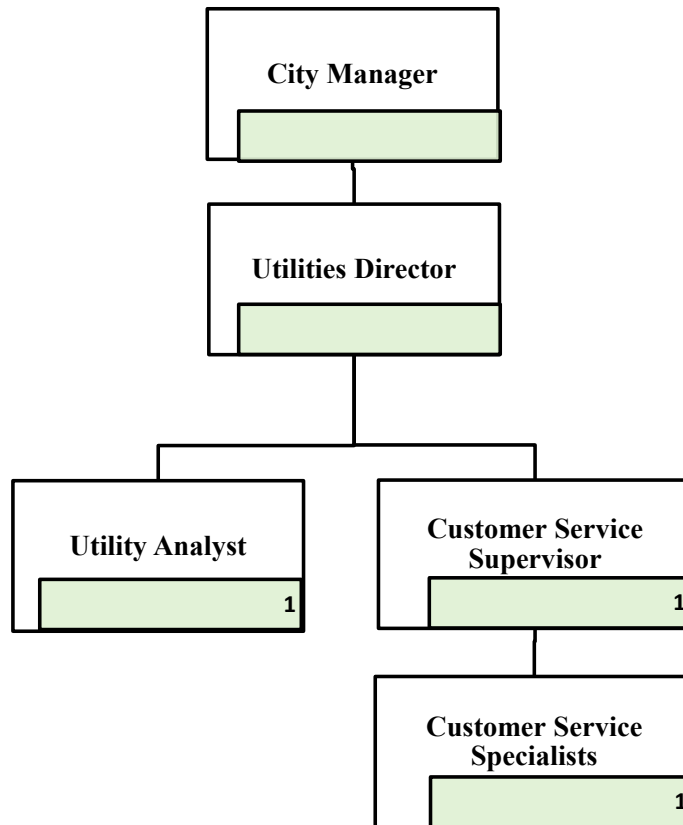
CITY OF HEWITT, TX
UTILITY FUND ADMINISTRATION
ANNUAL BUDGET FY 2022-2023

ACCOUNT	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 Actual	2021 Budget
20-50210-93-00	ELECTION EXPENSE	3,500	-	3,500	1,390	3,500
	TOTAL SUPPLIES	3,500	-	3,500	1,390	3,500
20-50402-93-00	AUDIT SERVICE	13,500	9,985	12,000	1,499	11,000
20-50404-93-00	DUES & SUBSCRIPTIONS	4,500	3,500	3,500	12,013	3,500
20-50408-93-00	SERVICE CONTRACTS	13,200	18,500	18,500	1,532	10,000
20-50411-93-00	LEGAL SERVICES	10,000	10,000	20,000	1,053	20,000
20-50412-93-00	PROFESSIONAL SERVICES	4,500	6,500	6,500	6,357	6,500
20-50415-93-00	PROPERTY\LIABILITY INS	58,000	57,058	52,000	39,887	52,000
20-50421-93-00	TRAVEL AND TRAINING	5,000	5,000	5,000	52,963	5,000
	TOTAL SERVICES	108,700	110,543	117,500	115,304	108,000
20-50700-93-00	WATER FRANCHISE FEE	290,000	290,000	290,000	290,000	290,000
20-50705-93-00	SEWER FRANCHISE FEE	290,000	290,000	290,000	290,000	290,000
20-50710-93-00	W&S ADMIN FEE	290,000	290,000	290,000	290,000	290,000
20-50715-93-00	W&S PAYT IN LIEU OF TAX	85,000	85,000	85,000	85,000	85,000
	TOTAL TRANSFERS	955,000	955,000	955,000	955,000	955,000
	TOTAL UF ADMINISTRATION	1,067,200	1,065,543	1,076,000	1,071,694	1,066,500



Utility Fund Billing

City of Hewitt, Texas
UTILITY BILLING
Annual Budget FY 2022 - 2023



UTILITY BILLING
Organizational Chart
FY 2022-2023
Total: 3

City of Hewitt, Texas
UTILITY BILLING
Annual Budget FY 2021 - 2022

The Utility Billing Department's Goals uphold the City's Overall Goal #3 & #7

Obj 3.2 "Investigate challenges related to water pressure, and ensure that citizens are made aware of possible reasons for such challenges, include high water usage."

Please see Accomplishments . Utility Billing employees are first on the line to handle comments from customers on issues involving water pressure, leaks and high bills. They are highly trained and highly motivated to assist their customers.

Obj 7.2 "Make doing business with the City more user-friendly by offering services, such as paying for water bills with the Internet."

Please see Accomplishments & Goals of Utility Billing Department.

City of Hewitt, Texas
UTILITY BILLING
Annual Budget FY 2022 - 2023

MISSION

To provide timely billing and collection of City utilities; water, sewer, and garbage; and to provide courteous and responsive service to all.



DESCRIPTION OF DEPARTMENT

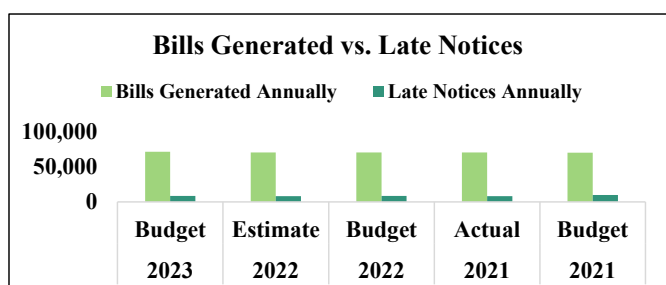
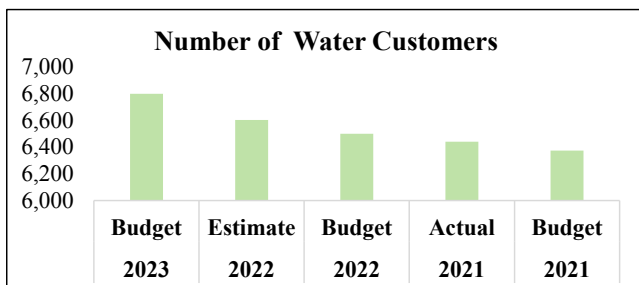
- **Handle customer inquiries and complaints about utility accounts.**
- **Maintain deposits, billing and payment information for all City utility customers.**
- **Perform billing of customer utility connections, discontinued service, transfer of service, service work orders, insufficient checks, adjustments, and correction of addresses.**



GOALS

- **To continuously review operations to further streamline services and provide superior customer**
- **Provide additional conveniences to new customers by providing a link to an application for**
- **deposit for new service on our website; allow customers to request service by phone with deposit fees paid by credit card, mail or payment drop box.**
- **To continue to receive specialized training, educate and develop employees in order to maintain a superior utility billing.**

PERFORMANCE MEASURES



ACCOMPLISHMENTS

- **Increased organization and efficiency of office by intercommunication and knowledge of all aspects of operating the utility billing department.**
- **Improved relations with customers by listening to them, and continually striving for satisfaction.**
- **Improved relations with maintenance department and earned their respect by listening to them, cooperating with them to correct problems and assuring them that their job is just as important as**
- **Developed smooth interaction among utility billing department employees and provided a nice business atmosphere to work in by organizing files and work areas.**
- **Increased number of automatic payment customers.**
- **Service charges on delinquent account continue to increase revenue.**

City of Hewitt, Texas
UTILITY BILLING
Annual Budget FY 2022 - 2023

2023 Budget



- Personnel
- Supplies
- Services
- Capital Outlay

Expenditure Summary

Classification	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
Personnel	215,649	231,095	231,095	194,692	242,043
Supplies	48,500	46,500	46,500	32,549	46,500
Services	77,600	82,250	82,250	58,669	76,600
Capital Outlay	1,500	4,000	4,000	16,046	17,000
Total	343,249	363,845	363,845	301,956	382,143

Staffing

Position	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
Utility Analyst	1	1	1	1	1
Customer Service Supervisor	1	1	1	0	0
Lead Customer Representative	0	0	0	1	1
Customer Service Specialist	1	1.5	2	2	2
Total	3	3.5	4	4	4

Workload/Demand Measures

Measurement	2023 Budget	2022 Estimate	2022 Budget	2021 Actual	2021 Budget
# of Water Customers	6,800	6,604	6,500	6,442	6,375
# of Wastewater Customers	6,700	6,520	6,400	6,382	6,308
# of Solid Waste Customers	5,500	5,433	5,300	5,205	5,500
Bills Generated Annually	71,000	70,250	70,200	70,035	69,750
Late Notices Annually	8,500	8,253	8,500	8,156	9,900
Work Orders Load Annually	5,050	5,010	5,000	4,663	5,500

CITY OF HEWITT, TX
UTILITY FUND BILLING
ANNUAL BUDGET FY 2022-2023

ACCOUNT	Description	2023 Budget	2022 YTD Estimate	2022 YTD-Apr	2022 Budget	2021 YTD Actual	2021 Budget
20-50100-94-00	SALARIES - UTILITY BILLING	155,977	164,209	82,292	164,209	140,749	172,513
20-50105-94-00	SALARIES - OVERTIME	2,000	2,000	461	2,000	879	2,000
20-50110-94-00	SALARIES - PART TIME	-	-	-	-	1,268	-
20-50120-94-00	SOCIAL SECURITY	12,085	12,715	6,243	12,715	10,748	13,350
20-50125-94-00	TMRS	25,501	26,498	13,299	26,498	23,126	28,507
20-50130-94-00	EMPLOYEE INSURANCE	19,200	24,512	10,173	24,512	17,160	24,512
20-50135-94-00	PRE-EMP/SHOTS	231	231	-	231	153	231
20-50140-94-00	UNEMPLOYMENT INS	100	100	-	100	-	100
20-50145-94-00	WORKERS COMPENSATION	555	830	340	830	608	830
TOTAL PERSONNEL		215,649	231,095	112,808	231,095	194,692	242,043
20-50225-94-00	EDUCATIONAL MATERIALS	5,000	5,000	1,607	5,000	2,198	5,000
20-50230-94-00	OFFICE SUPPLIES	5,500	5,500	835	5,500	2,412	5,500
20-50240-94-00	POSTAGE	38,000	36,000	20,492	36,000	27,938	36,000
TOTAL SUPPLIES		48,500	46,500	22,934	46,500	32,549	46,500
20-50408-94-00	SERVICE CONTRACTS	53,500	56,000	33,204	56,000	48,240	53,000
20-50412-94-00	PROFESSIONAL SERVICES	13,000	13,500	6,566	13,500	6,720	13,500
20-50420-94-00	TELECOMMUNICATION EXP	6,850	8,500	4,763	8,500	2,901	5,850
20-50421-94-00	TRAVEL AND TRAINING	3,500	3,500	531	3,500	808	3,500
20-50424-94-00	WATER QUALITY REPORT	750	750	-	750	-	750
TOTAL SERVICES		77,600	82,250	45,063	82,250	58,669	76,600
20-50610-94-00	OFFICE EQUIPMENT	1,500	4,000	1,339	4,000	16,046	17,000
TOTAL CAPITAL OUTLAY		1,500	4,000	1,339	4,000	16,046	17,000
TOTAL UTILITY BILLING		343,249	363,845	182,145	363,845	301,956	382,143



Utility Fund Debt Service

CITY OF HEWITT, TX
UTILITY FUND DEBT SERVICE
ANNUAL BUDGET FY 2022-2023

ACCOUNT	Description	2023 Budget	2022 YTD Estimate	2022 Budget	2021 Actual	2021 Budget
20-50500-95-00	AGENT FEES	2,000	2,500	2,500	1,885	2,500
20-50540-95-00	07 COMB TAX & REV CO	-	-	-	399,822	399,822
20-50565-95-00	10 COMB TAX & REV CO	354,250	354,650	354,650	365,450	365,450
20-50566-95-00	12 COMB TAX & REV CO	314,501	309,768	309,768	308,024	308,024
20-50569-95-00	13 REF GO (matures 2024)	276,459	273,672	273,672	204,930	204,930
20-50568-95-00	15 REF GEN OBL (07 CO)	603,750	606,200	606,200	191,200	191,200
20-50570-95-00	16 COMB TAX & REV CO	428,763	425,287	425,287	425,988	425,988
20-50572-95-00	PINNACLE #4 (matures 2023)	139,195	274,474	274,474	263,149	263,149
20-50577-95-00	BB&T #5	-	-	-	21,524	21,524
20-50578-95-00	BB&T #8 (matures 2025)	41,413	41,413	41,413	-	-
20-50582-95-00	BB&T #9 (matures 2026)	8,000	-	-	-	-
TOTAL DEBT SERVICE		2,168,330	2,287,964	2,287,964	2,181,972	2,182,587

Special Revenue Funds

Special Revenue Funds are funds created to account for the accumulation and disbursement of legally restricted resources to expenditures for a specific purpose.



Drainage Fund

CITY OF HEWITT, TX
DRAINAGE FUND PROJECTION BY CATEGORY
ANNUAL BUDGET FY 2022-2023

Estimated Beginning Fund Balance (includes 90 day reserves & unrestricted funds)	\$ 330,444

Proposed Revenues:	\$ 518,865

Proposed Expenses:

Personnel	\$ 307,882
Supplies	32,100
Maintenance	21,250
Services	17,300
Debt Service	80,522
Capital Outlay	55,000
Total Expenses	\$ 514,054

Revenues in Excess of Expenses	\$ 4,811

Net Income (Loss)	\$ 4,811

Estimated Fund Balance End of Year	\$ 335,255

City of Hewitt, TX
DRAINAGE FUND BUDGET
Annual Budget FY 2022-2023

		2023	2022	2022	2021	2021
		Budget	YTD Estimate	Budget	Actual	Budget
BEGINNING FUND BALANCE		330,444	305,731	305,731	274,949	274,949
REVENUE						
12-30100-00-00	DRAINAGE FEES	517,300	505,000	505,000	501,067	480,000
12-30500-00-00	INTEREST	1,565	500	500	1,492	800
TOTAL REVENUE		518,865	505,500	505,500	502,559	480,800
EXPENSES						
12-50100-12-00	SALARIES	208,188	193,641	193,641	204,813	176,717
12-50105-12-00	SALARIES - OVERTIME	8,500	8,500	8,500	4,478	8,500
12-50120-12-00	SOCIAL SECURITY	16,577	15,464	15,464	15,822	14,169
12-50125-12-00	TMRS	34,979	32,226	32,226	34,230	30,255
12-50130-12-00	EMPLOYEE INSURANCE	32,000	30,640	30,640	27,769	30,640
12-50135-12-00	PRE-EMP/SHOTS	231	231	231	102	231
12-50140-12-00	UNEMPLOYMENT INS	100	100	100	-	100
12-50145-12-00	WORKER'S COMP	7,307	4,048	4,048	1,794	4,048
TOTAL PERSONNEL		307,882	284,850	284,850	289,008	264,660
12-50203-12-00	BARRICADES/CONES	800	800	800	369	1,500
12-50205-12-00	CHEMICALS	5,000	5,000	5,000	3,889	5,000
12-50215-12-00	FUEL	11,500	10,000	10,000	10,420	13,000
12-50220-12-00	JANITORIAL SUPPLIES	100	-	-	37	-
12-50230-12-00	OFFICE SUPPLIES	500	500	500	299	250
12-50235-12-00	OTHER EQUIP & SUPPLIES	14,000	14,000	14,000	18,562	15,000
12-50245-12-00	UNIFORM PURCHASE	200	200	200	72	-
TOTAL SUPPLIES		32,100	30,500	30,500	33,648	34,750
12-50310-12-00	GROUNDS MAINT	150	-	-	2,000	2,000
12-50335-12-00	SIGN MAINTENANCE	500	750	750	23	1,000
12-50350-12-00	VEHICLE MAINTENANCE	2,600	2,600	2,600	938	2,600
12-50355-12-00	HEAVY EQUIP MAIN	8,000	6,760	4,500	7,039	5,000
12-50360-12-00	DRAINAGE MAINT	10,000	10,000	10,000	21,226	10,000
TOTAL MAINTENANCE		21,250	20,110	17,850	31,226	20,600
12-50-402-12-00	AUDIT SERVICES	2,000	2,000	1,000	1,282	-
12-50404-12-00	DUES & SUBSCRIPTIONS	350	350	350	192	150
12-50407-12-00	ENGINEERING SERVICES	6,000	12,000	12,000	6,259	13,000
12-50408-12-00	SERVICE CONTRACTS	2,000	1,900	1,900	2,074	1,730
12-50411-12-00	LEGAL EXPENSE	700	-	-	740	-
12-50420-12-00	TELECOMMUNICATION	2,550	3,755	3,755	2,528	3,755
12-50421-12-00	TRAVEL & TRAINING	1,200	1,200	1,200	352	1,500
12-50422-12-00	UNIFORM CLEANING	2,500	3,000	3,000	2,525	3,000
TOTAL CONTRACTS		17,300	24,205	23,205	15,952	23,135
12-50579-12-00	BB&T #6 (matures 2024)	32,395	32,395	32,395	32,395	32,395
12-50580-12-00	BB&T #7 (matures 2024)	8,426	8,426	8,425	8,426	8,425
12-50581-12-00	BB&T #8 (matures 2025)	25,301	25,301	25,301	-	-
12-50582-12-00	BB&T #9 (matures 2026)	14,400	-	-	-	-
TOTAL DEBT SERVICE		80,522	66,122	66,121	40,820	40,820
12-50615-12-00	OTHER EQUIPMENT	-	-	-	-	-
12-50625-12-00	OTHER IMPROVEMENTS	55,000	55,000	55,000	61,123	80,000
TOTAL CAPITAL OUTLAY		55,000	55,000	55,000	61,123	80,000
TOTAL EXPENSES		514,054	480,787	477,526	471,778	463,965
NET INCOME (LOSS)		4,811	24,713	27,974	30,782	16,835
ENDING FUND BALANCE		335,255	330,444	329,781	305,731	291,784

Hotel Fund

The Hotel Fund is established to account for the revenue collected by the City from Hotels within the City.

Funds from this account are used to promote “heads in beds” sometimes called “Texas Two-Step” where sponsored activities draw those from outside the city who will likely be staying in city hotels.

City of Hewitt, Texas						
HOTEL FUND						
Annual Budget FY 2022 - 2023						
Account	Description	2023 Budget	2022 Estimated	2022 Budget	2021 Actual	2021 Budget
	BEGINNING FUND BALANCE	192,511	126,126	126,126	140,107	140,107
	REVENUE					
40-30-250-00	HOTEL OCCUPANCY	185,000	175,000	133,700	100,818	155,400
40-30-500-00	INTEREST EARNINGS	1,000	885	300	705	300
	TOTAL REVENUE	186,000	175,885	134,000	101,522	155,700
	EXPENSES					
40-50-300-40	BUILDING MAINTENANCE	1,500	1,500	1,500	-	1,500
	TOTAL MAINTENANCE	1,500	1,500	1,500	-	1,500
40-50-400-40	ADVERTISING	65,000	65,000	65,000	113,336	100,000
40-50-404-40	DUES & SUBSCRIPTIONS	40,500	40,500	40,500	177	40,500
40-50-405-40	UTILITIES	2,500	2,500	2,500	1,990	2,500
	TOTAL CONTRACTS	108,000	108,000	\$ 108,000	\$ 115,503	\$ 143,000
	TOTAL EXPENSES	109,500	109,500	\$ 109,500	\$ 115,503	\$ 144,500
	NET INCOME (LOSS)	76,500	66,385	24,500	(13,981)	11,200
	ENDING FUND BALANCE	269,011	192,511	150,626	126,126	151,307

CLFRF Fund

The CLFRF Fund is established to account for the funds received from the American Rescue Plan Act for Coronavirus Local Fiscal Recovery Funds. Funds from this account are limited to specific uses spelled out by the Act.

City of Hewitt, Texas CLFRF FUNDS Annual Budget FY 2022 - 2023					
Description	2023 Budget	2022 Estimated	2022 Budget	2021 Actual	2021 Budget
Fund Balance, Beginning of Year	3,715,742	1,851,621	1,851,621	-	-
REVENUE					
Interest Income	15,000	12,500	-	-	-
Funds from ARPA	-	1,851,621	-	1,851,621	-
Misc Revenue	-	-	-	-	-
TOTAL REVENUE	15,000	1,864,121	-	1,851,621	-
EXPENSES					
Water Plant Project	1,867,889	-	-	-	-
TOTAL EXPENSES	1,867,889	-	-	-	-
NET INCOME (LOSS)	(1,852,889)	1,864,121	-	1,851,621	-
Fund Balance, End of Year	1,862,853	3,715,742	1,851,621	1,851,621	-

PEG Fund

The PEG Fund is established to account for the funds received for Professional, Educational and Governmental communications. Funds from this account are limited to specific communication uses.

City of Hewitt, Texas					
PEG FUND					
Annual Budget FY 2022 - 2023					
Description	2023 Budget	2022 Estimated	2022 Budget	2021 Actual	2021 Budget
Fund Balance, Beginning of Year	441,358	416,998	416,998	395,194	-
REVENUE					
Interest Income	2,000	2,000	-	385	-
PEG Fees	35,000	35,000	-	34,155	-
Misc Revenue	-	-	-	-	-
TOTAL REVENUE	37,000	37,000	-	34,540	-
EXPENSES					
PEG Expenses	15,000	12,640	-	12,736	-
TOTAL EXPENSES	15,000	12,640	-	12,736	-
NET INCOME (LOSS)	22,000	24,360	-	21,804	-
Fund Balance, End of Year	463,358	441,358	416,998	416,998	-

Child Safety Fund

The CSF Fund is established to account for the funds received for Child Safety Fees. Funds from this account are limited to specific safety related training uses.

City of Hewitt, Texas Child Safety Fees Fund Annual Budget FY 2022 - 2023					
Description	2023 Budget	2022 Estimated	2022 Budget	2021 Actual	2021 Budget
Fund Balance, Beginning of Year	132,015	113,870	113,870	97,858	97,858
REVENUE					
Interest Income	500	500	-	150	-
Child Safety Revenue	18,500	18,395	-	17,062	-
Misc Revenue	-	-	-	-	-
TOTAL REVENUE	19,000	18,895	-	17,212	-
EXPENSES					
CSF Expenses	750	750	-	1,200	-
TOTAL EXPENSES	750	750	-	1,200	-
NET INCOME (LOSS)	18,250	18,145	-	16,012	-
Fund Balance, End of Year	150,265	132,015	113,870	113,870	97,858

Capital Project Funds

- General Fund Capital Project Fund:
- Utility Fund Capital Project Fund:

Capital Project Funds are funds created to account for the budget and actual expenses and revenues associated with a particular project.

City of Hewitt, Texas
CAPITAL OUTLAY Narrative
 Annual Budget FY 2022-2023

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

The City of Hewitt's Capital Outlay requirements can be grouped into three broad categories:

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

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

An example of non-recurring capital outlay would be the purchase of an emergency generator for city hall. These types of expenditures are requested by department heads and must be justified on the basis of need, cost and improvement of service level or operations. Department heads must rank these types of items in order of importance in making their budget request. Major capital outlay items which are budgeted out of operating funds are addressed in the City Manager's Budget Message. These proposed capital outlays will not require additional manpower nor will they significantly impact operating costs, unless otherwise noted.

Infrastructure outlays are developed using long-range plans for streets, parks, facilities, water, sewer and drainage. Council, the City Manager, Staff and the City's engineer develop these long-range plans. The list of slated infrastructure projects is reviewed and revised each year during the budget process. Some projects must wait until sufficient funding is available. Other projects are deemed, due to necessity and in the best interests of the city, to require a bond issue to provide funding.

The City uses more than one capital project fund to account for resources to be used for the acquisition and construction of major infrastructure assets, usually projects that may extend over more than one fiscal year. Series 2016B Certificates of Obligation and Series 2017 Certificates of Obligation were issued for General Funds Projects for various projects related to the General Fund, i.e. streets, facilities, and parks. Series 2016 Certification of Obligation were issued to for Utility Fund Projects for various water and wastewater projects.

During FY 21/22, the City issued \$5 million in Certificates of Obligation in the General Fund for streets, facilities and parks.

City of Hewitt, Texas
CAPITAL OUTLAY - SHORT TERM FINANCING
Annual Budget FY 2022-2023

GENERAL FUND

Police Department - Patrol	3 Chevrolet PPV Tahoes	234,537		
Library	Trailer	40,000	274,537	Total General Fund
			274,537	

DRAINAGE FUND

Drainage Fund	Gravely ROW zero turn mower	13,908		
Drainage Fund	Landpride 20' shredder	27,859	41,767	Total Drainage
			41,767	

TOTAL TO BE FINANCED 316,304

** 1st Payment to be made in FY 23/24.*

City of Hewitt, Texas
CAPITAL PROJECTS IDENTIFIED FOR THE NEXT 5 YEARS
 Annual Budget FY 2022 - 2023

GENERAL FUND CAPITAL PROJECTS						
Project Code	Project Name	Project Description	Estimate or Contract Amount	Funds Involved	Related Projects	Funding Source
S29	Boleman Drive	Street Reclaim	\$ 138,202	Streets		
S41	Briarfield Street Improvements	Street Reconstruction	\$ 331,204	Streets	U38	
S4	Castleman Creek Rd. Improvements	Streets, drainage, and utility improvements	\$ 2,200,000	Streets	U13	
S3	Chaparral, Crescent & Will Boleman	Streets (Subtract S3A)	\$ 607,108	Streets/Utilities	U12	
S3A	Crescent Dr.	From Chaparral Rd. to C. Kay Dr; Partial of S3	\$ 170,779	Streets/Utilities	U12A	
S30	Crockett Lane Street Improvements	Street Reclaim	\$ 110,000	Streets		
S34	East Lindenwood Lane Street Improvements	Street Reclaim	\$ 125,000	Streets		
S32	East Wall Street Improvements	Street Reconstruction	\$ 627,143	Streets/Utilities	U34	
S26	Ivy Lane Street Improvements	Street Reconstruction	\$ 400,000	Streets/Utilities	U33	
S27	Kiowa Trail Street Improvements	Street Reclaim	\$ 132,295	Streets/Utilities	U36	
S13	Legacy Drive/Alliance Parkway Street Imp	Street reconstruction; Concrete paving	\$ 2,500,000	Streets		
S33	Linden Street	Street Reclaim	\$ 132,295	Streets		
S25	Improvements	Street Reclaim and Reconstruction	\$ 384,781	Streets		
S16	Oklahoma and Travis	Street Reclaim	\$ 250,000	Streets	U8	
S36	Regal Drive Street Improvements	Street Reclaim	\$ 95,000	Streets/Utilities	U25	
S35	Sunny Dale Drive and Sunset Dr	Street Reclaim	\$ 165,000	Streets/Utilities	U32	
S21	Texas Ave. Street Improvements	Street Reconstruction	\$ 424,375	Streets/Utilities	U35	
S31	West Chapman Rd. Street Improvements	Moss Hill to Castleman Creek; (Subtract S31A)	\$ 810,000	Streets		
S31A	West Chapman Rd. Street Improvements	Concrete Brook Cir to Castleman Crk; Partial of S31	\$ 136,478	Streets		
		FUTURE PROJECTS - STREETS	\$ 9,739,660			

UTILITY FUND CAPITAL PROJECTS						
U38	Briarfield Street	Replace Waterlines	\$ 92,218	Streets/Utilities	S41	
U13	Castleman Crk Rd.	Street improvements w/ waterline improvements	\$ 200,000	Streets/Utilities	S4	
U12	Chaparral Crescent and Will Bowman	Street improvements w/ waterline improvements	\$ 481,655	Streets/Utilities	S3	
U10	Commerce Park Plant (Ground Storage)	Construction of a 1MG Ground Storage Tank	\$ 1,000,000	Water		
U12A	Crescent Dr.	Boleman	\$ 181,615	Streets/Utilities	S3A	
U34	East Wall Street Improvements	Replace Waterlines	\$ 118,775	Streets/Utilities	S32	
U27	F.M. 1695 Waterline Improvements	Acres Drive.	\$ 300,000	Water		
U33	Ivy Lane Street Improvements	Replace Waterlines	\$ 275,000	Streets/Utilities	S26	
U36	Kiowa Trail Street Improvements	Replace Waterlines	\$ 144,185	Streets/Utilities	S27	
U15	L.S. at Westchester (goes w/ U14)	Removal and required piping changes	\$ 100,000	Wastewater		
U7	Lorena Well Conversion	Refurbish facility & install lines to Ritchie Plant	\$ 970,000	Water		
U26	New Acres Dr., Peer Dr., and Minute Dr.	Waterline replacement with fire hydrant additions	\$ 200,000	Water		
U8	Oklahoma and Travis	Replace the existing sewer VCP with PVC	\$ 600,000	Wastewater	S16	
U25	Regal Waterline Improvements	Waterline replacement with fire hydrant additions	\$ 550,000	Streets/Utilities	S36	
U16	South 1 MG Composite Elevated	1 MG composite elevated tank near Warren Park	\$ 2,500,000	Water		
U14	South Main Interceptor	Sewer line to Bullhide interceptor	\$ 1,000,000	Wastewater		
U32	Sunny Dale Dr. and Sunset Dr. Street Imp	Replace Waterlines	\$ 150,000	Streets/Utilities	S35	
U9	Sun Valley Ph 2	Water line replacement-Bagby to Sapphire	\$ 660,681	Water		
U35	Texas Ave.	Replace Waterlines	\$ 488,259	Streets/Utilities	S21	
		FUTURE PROJECTS - UTILITIES	\$ 10,012,388			

DRAINAGE FUND CAPITAL PROJECTS						
D2	Flat Creek Tributary Drainage Improvements	Channel clearing and reshaping	\$ 250,000	Drainage		
D3	Old Temple/Neely Drainage Improvements	Box culvert and channel improvements	\$ 210,000	Drainage		
D4	Spring Valley/Judy Drainage Improvements	Channel reshaping	\$ 70,000	Drainage		
D5	Westhill and Hidden Meadows Dr.	Channel reshaping	\$ 80,000	Drainage		
D6	Castleman Creek Drainage Improvements	Channel reshaping	\$ 250,000	Drainage		
D7	Applewood/Lindenwood Drainage Imp	Concrete Line Flat Creek Channel Intersection	\$ 200,000	Drainage		
D10	920/924 Oakmont Dr; 36" RCP Storm Sewer	Existng RCP Concern	\$ -	Drainage		
		FUTURE PROJECTS - DRAINAGE	\$ 1,060,000			

FUTURE PROJECTS - STREETS	\$ 9,739,660
FUTURE PROJECTS - UTILITIES	\$ 10,012,388
FUTURE PROJECTS - DRAINAGE	\$ 1,060,000
	\$ 20,812,048

City of Hewitt, Texas					
General Fund Capital Projects Fund					
Annual Budget FY 2022 - 2023					
Description	2023 Budget	2022 Estimated	2022 Budget	2021 Actual	2021 Budget
FUND BALANCE, BEG. OF YEAR	5,025,287	25,087	25,087	124,823	124,823
REVENUE					
INTEREST INCOME	5,000	200	100	400	347
BOND PROCEEDS	-	5,000,000	-	-	-
TOTAL REVENUE	5,000	5,000,200	100	400	347
EXPENDITURES					
PROFESSIONAL FEES	-	-	-	136	136
MICROSEAL-STREETS	-	-	-	-	-
PARK IMPROVEMENTS	-	-	-	100,000	13,812
OTHER PROJECTS	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	100,136	13,948
NET INCOME (LOSS)	5,000	5,000,200	100	(99,736)	(13,601)
FUND BALANCE, END OF YEAR	5,030,287	5,025,287	25,187	25,087	111,222

In 2022 the City issued Certificates of Obligation for projects primarily related to street improvements. The city is proactive in maintaining its infrastructure, in particular, the streets. These improvements are not expected to have any effect on overhead expenses other than a minimal portion in repair expenses that are always a part of the maintenance of an inner city streets system.

City of Hewitt, Texas General Fund Capital Projects Fund - CO Series 2017 Annual Budget FY 2022 - 2023					
Description	2023 Budget	2022 Estimated	2022 Budget	2021 Actual	2021 Budget
FUND BALANCE, BEG. OF YEAR	97,151	888,780	888,780	2,037,466	2,037,466
REVENUE					
Interest Income	50	5,000	100	6,561	10,000
Bond Proceeds	-	-	-	-	-
TOTAL REVENUE	50	5,000	100	6,561	10,000
EXPENDITURES					
Ritchie Rd-Phase 1	-	-	-	(89,531)	(89,531)
Ritchie Rd-Phase 2	-	86,012	213,943	675,000	888,943
East Warren Street Improvement	-	549,450	693,358	50,000	743,358
Microseal 2021	-	123,034	-	352,679	352,679
Warren Park Paving	-	37,725	-	115,800	115,800
Park Developments	-	-	-	20,920	20,920
Other Professional Fees	-	408	-	3,732	3,732
Other Projects	-	-	-	26,647	-
TOTAL EXPENDITURES	-	796,629	907,301	1,155,247	2,035,901
NET INCOME (LOSS)	50	(791,629)	(907,201)	(1,148,686)	(2,025,901)
FUND BALANCE, END OF YEAR	97,201	97,151	(18,421)	888,780	11,565

City of Hewitt, Texas Utility Fund Capital Projects Annual Budget FY 2022 - 2023					
Description	2023 Budget	2022 Estimated	2022 Budget	2021 Actual	2021 Budget
FUND BALANCE, BEG. OF YEAR	3,595	496,655	496,655	1,942,817	1,942,817
REVENUE					
Interest Income	25	2,500	100	6,000	7,000
Bond Proceeds	-	-	-	-	-
Transfers from Unrestricted Utility Funds	-	65,000	-	-	-
TOTAL REVENUE	25	67,500	100	6,000	7,000
EXPENSES					
Texas Dept of Transportation-FM #2113	-	161,089	252,696	1,100,000	1,352,696
East Warren (driven by street project)	-	399,250	301,973	15,000	316,973
Misc Professional Fees	-	221	-	5,000	5,000
Inflow and Infiltration Study	-	-	-	217,717	217,717
Other Utility Projects	-	-	-	114,445	-
TOTAL EXPENSES	-	560,560	554,669	1,452,162	1,892,386
NET INCOME (LOSS)	25	(493,060)	(554,569)	(1,446,162)	(1,885,386)
FUND BALANCE, END OF YEAR	3,620	3,595	(57,914)	496,655	57,431

Supplemental Section includes:

1. Tax Information
2. Debt Information
3. Personnel
4. Ordinances
5. User Information
6. Glossary



Tax Information

City of Hewitt, Texas
TAX INFORMATION
Annual Budget FY 2022 - 2023

TAX RATE LIMITATIONS

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

CITY TAX RATES

The City Council adopted a tax rate of \$.540102 per \$100 of assessed taxable valuation for the 2022 calendar tax year. Tax are collected after October 1st and not considered delinquent until January 31st..

The tax rate consists of two components:

- (1) a rate for maintenance and operations of \$.331618;
- (2) a rate of \$.208484 for debt service for a total tax rate of \$.540102 per \$100 of taxable valuation.

STATE REQUIREMENTS

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

PAYMENT OF TAXES

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

CITY OF HEWITT, TX
CALCULON OF ESTIMATED TAX REVENUE
ANNUAL BUDGET FY 2022-2023

Certified Values**TAX RATE: 0.540102****LAND**

Homesite	135,635,949
Non-Homesite	136,363,697
Ag Market	19,356,020

Total Land	291,355,666	\$ 1,573,618

IMPROVEMENT

Homesite	1,096,111,153
Non Homesite	321,816,751

Total Improvements	1,417,927,904	\$ 7,658,257

NON-REAL ESTATE

Personal Property	78,691,130

Total Non-Real Property	78,691,130	\$ 425,012

Total Market Value	1,787,974,700	\$ 9,656,887

AGRICULTURAL	Non-Exempt	Exempt
Total Productivity Market	19,356,020	-
Ag Loss	114,430	-
Productivity Loss:	19,241,590	-

Productivity Loss	(19,241,590)	\$ (103,924)
Total Appraised Value	\$ 1,768,733,110	\$ 9,552,963
Homestead Cap > 10%	(143,280,490)	(773,861)
Total Assessed Value	\$ 1,625,452,620	\$ 8,779,102

EXEMPTIONS	Count	Value	Revenue
Abatement (L)*	-	-	-
Charitable (L)	-	-	-
Disabled Person (L)	89	(302,000)	(1,631)
Disabled Veteran (S)	296	(2,195,810)	(11,860)
DV Full Exemption (S)	193	(50,088,581)	(270,529)
Full Exemption (S)	292	(78,637,845)	(424,725)
20% Homestead (L)	3461	(186,864,292)	(1,009,258)
Over Age 65 (L)	1476	(5,484,000)	(29,619)
Exemption	5807	(323,572,528)	(1,747,622)

Value after Exemptions	\$ 1,301,880,092	\$ 7,031,480

Appraisor's Estimated ARB Loss	-	-
Est Loss in Value during Year	(8,000,000)	\$ (43,208)

Estimated Taxable Revenue	\$ 1,293,880,092	\$ 6,988,272

Estimated Collection %	100.0%

Estimated Current Revenue	\$ 6,988,272

Estimated Delinquent Revenue	\$ 19,005

Budgeted Tax Revenue	\$ 7,007,277

Count of Homesteads:	3,456
Average Market Value:	\$286,945
Avg HS Exemption:	(95,484)
Average Taxable Value:	\$191,461
New Market Value:	\$67,993,900
New Taxable Value:	\$61,789,411

Ad Valorem Taxes-Operations	4,302,333
Ad Valorem Taxes-Debt Service	2,704,944
Budgeted Tax Revenue	7,007,277

CITY OF HEWITT, TX
AD VALOREM TAX INFORMATION
ANNUAL BUDGET FY 2022-2023

LOSS OF REVENUE FROM EXEMPTIONS

EXEMPTIONS	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
Agricultural	69,874	65,185	62,089	54,968	77,624	81,205	87,809	105,176	123,884	103,924
Homestead > 10%	1,714	29,290	7,618	9,677	44,290	83,096	32,710	10,668	145,485	773,861
Charitable	38	38	-	-	-	-	-	-	-	-
Abatement	4,972	6,818	-	-	-	-	-	-	-	-
Disabled Person	1,856	1,813	1,641	1,705	1,835	1,576	1,597	1,512	1,588	1,631
Disabled Veteran	10,549	11,394	11,508	11,702	11,813	11,324	11,941	11,900	11,844	11,860
DV Full Exemption	81,122	85,641	94,467	109,990	132,705	151,872	181,014	210,410	231,648	270,529
Full Exemption	155,535	203,119	218,247	252,276	290,884	320,387	333,459	384,013	401,226	424,725
20% Homestead	480,919	514,984	520,220	552,891	608,503	661,135	702,570	691,961	788,334	1,009,258
Over Age 65	20,119	20,968	22,213	23,141	24,131	25,210	26,830	28,185	28,973	29,619
Total	776,436	939,250	938,003	1,016,350	1,191,785	1,335,805	1,377,930	1,443,825	1,732,982	2,625,407

Effect of 1/2 cent Pledge of sales tax and Tax Rates

		Sales Tax	Increase	Reduction of Tax Rate	Voter Approval	DeMinimis	Adopted	Unused Increment
	Fiscal Year	Collected	in Sales Tax	from Sales Tax	Rate	Rate	Rate	Carryforward
	FY 18/19	\$ 801,908	\$ 139,745	0.085603	0.563488		0.539677	
	FY 19/20	\$ 849,890	\$ 47,982	0.084445	0.546423		0.539677	
	FY 20/21	\$ 935,053	\$ 85,163	0.090940	0.548838	0.674209	0.547838	0.001000
	FY 21/22	\$ 1,077,183	\$ 142,130	0.095232	0.512110	0.540102	0.540102	-
	FY 22/23	\$ 1,280,768	\$ 203,585	0.098716	0.545235	0.564112	0.540102	0.005133

TAX RATE BREAKDOWN

	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
Operations	0.385977	0.360046	0.329858	0.325525	0.323593	0.307403	0.316587	0.327866	0.369794	0.331618
Debt Service	0.153700	0.179631	0.209819	0.214152	0.216084	0.232274	0.223090	0.219972	0.170308	0.208484
	0.514977	0.539677	0.539677	0.539677	0.539677	0.539677	0.539677	0.547838	0.540102	0.540102

PROPERTY TAX COLLECTIONS

Tax Roll Year (Fiscal Year)	Market Value (in 000s)*	Taxable Value (in 000s)*	Tax Levy for the Fiscal Year	Tax Collected Amount**	Over/ (Under) Levy	Percentage of Levy	Tax Rate	Tax Revenue Budgeted	Over/ (Under) Budget	Percentage of Budget
2018 (FY 18/19)	1,184,429	936,910	5,022,921	5,010,738	(12,183)	99.76%	0.539677	5,029,695	(18,957)	99.87%
2019 (FY 19/20)	1,263,668	1,008,343	5,400,511	5,425,572	25,061	100.46%	0.539677	5,411,348	14,224	99.80%
2020 (FY 20/21)	1,297,332	1,033,773	5,734,176	5,730,073	(4,103)	99.93%	0.547838	5,614,218	115,855	102.14%
2021 (FY 21/22)	1,453,286	1,132,424	6,060,596	6,025,789	(34,807)	99.43%	0.540102	6,109,736	(83,947)	99.20%
2022 (FY 22/23)	1,787,975	1,301,880	7,031,480		in process		0.540102	7,007,277	in process	

*Source: McLennan County Appraisal Tax District, Certified Tax Roll.

**Source: Tax Collected Amount: Source-McLennan County Tax Assessor monthly reports thru June for current year.

2022 Certified Totals

	2019	2020	2021	2022	2022
CITIES	Certified	Certified	Certified	Certified	Increase from 2021 Certified
BELLMEAD, CITY OF	\$479,460,340	\$500,302,010	\$539,806,507	\$637,678,533	18%
BEVERLY HILLS, CITY OF	\$107,110,798	\$109,548,113	\$119,533,046	\$142,204,024	19%
BRUCEVILLE-EDDY, CITY OF	\$69,248,696	\$70,346,484	\$75,432,361	\$85,253,644	13%
CRAWFORD, CITY OF	\$58,781,884	\$66,698,191	\$73,357,251	\$88,177,150	20%
GHOLSON, CITY OF	\$47,396,711	\$52,165,826	\$60,567,999	\$76,288,394	26%
GOLINDA, CITY OF	\$9,085,800	\$10,627,538	\$10,795,821	\$12,386,058	15%
HALLSBURG, CITY OF	\$22,633,393	\$24,032,804	\$32,098,273	\$38,995,779	21%
HEWITT, CITY OF	\$1,008,342,875	\$1,045,224,354	\$1,132,424,429	\$1,301,880,092	15%
LACY-LAKEVIEW, CITY OF	\$395,870,174	\$416,741,897	\$440,276,768	\$511,847,650	16%
LEROY, CITY OF	\$12,214,674	\$13,552,863	\$14,846,576	\$18,218,934	23%
LORENA, CITY OF	\$123,854,376	\$130,600,333	\$139,504,449	\$158,908,692	14%
MART, CITY OF	\$49,014,621	\$50,986,174	\$56,791,106	\$74,231,573	31%
MCGREGOR, CITY OF	\$427,581,331	\$464,442,060	\$505,371,130	\$601,422,153	19%
MOODY, CITY OF	\$50,955,483	\$57,770,039	\$70,104,228	\$86,055,270	23%
RIESEL, CITY OF	\$67,535,407	\$77,516,458	\$75,166,046	\$89,464,047	19%
ROBINSON, CITY OF	\$929,969,501	\$1,012,251,493	\$1,116,058,971	\$1,319,505,543	18%
VALLEY MILLS, CITY OF	\$1,413,777	\$1,472,110	\$1,625,782	\$2,669,365	64%
WACO, CITY OF	\$10,780,589,830	\$11,317,388,527	\$11,960,883,068	\$13,422,183,466	12%
WEST, CITY OF	\$196,572,824	\$214,399,089	\$231,458,817	\$273,107,952	18%
WOODWAY, CITY OF	\$1,250,365,820	\$1,302,245,407	\$1,423,078,205	\$1,599,625,910	12%

OTHER

MCC	\$19,392,705,435	\$20,450,975,136	\$21,691,563,127	\$25,236,030,634	16%
McLENNAN COUNTY	\$18,236,797,916	\$19,310,650,425	\$20,569,534,448	\$24,007,005,734	17%
CASTLEMAN CREEK	\$25,366,932	\$26,699,186	\$31,616,640	\$39,157,069	24%
ELM CREEK WATERSHED	\$41,748,434	\$46,194,551	\$57,110,750	\$88,654,733	55%
TEHUACANA CREEK	\$209,710,889	\$220,553,164	\$311,889,761	\$421,361,676	35%
COUNTY WATER CONTROL	\$94,621,587	\$95,572,679	\$100,581,587	\$113,419,043	13%

ISD

AXTELL ISD	\$130,106,358	\$139,028,228	\$157,652,122	\$186,159,599	18%
BOSQUEVILLE ISD	\$183,976,756	\$193,799,677	\$213,690,950	\$250,409,865	17%
BRUCEVILLE-EDDY ISD	\$163,797,547	\$174,455,594	\$182,384,060	\$204,382,481	12%
CHINA SPRING ISD	\$870,873,390	\$930,620,740	\$1,012,255,150	\$1,210,087,911	20%
CONNALLY ISD	\$715,496,533	\$738,351,280	\$805,726,856	\$953,040,455	18%
CRAWFORD ISD	\$188,641,982	\$204,585,326	\$217,829,862	\$276,611,305	27%
GHOLSON ISD	\$51,296,715	\$55,049,028	\$61,941,152	\$79,621,023	29%
HALLSBURG ISD	\$75,540,471	\$79,870,801	\$90,458,435	\$111,786,515	24%
LA VEGA ISD	\$947,574,150	\$988,691,325	\$1,042,613,236	\$1,185,205,466	14%
LORENA ISD	\$491,954,155	\$527,279,244	\$594,072,010	\$709,267,709	19%
MART ISD	\$81,408,650	\$82,914,519	\$94,772,502	\$116,234,985	23%
MCGREGOR ISD	\$454,720,815	\$490,047,749	\$524,320,112	\$616,027,188	17%
MIDWAY ISD	\$5,060,567,934	\$5,120,507,246	\$5,587,079,444	\$6,497,948,484	16%
MOODY ISD	\$118,454,828	\$131,021,361	\$149,801,056	\$181,426,084	21%
OGLESBY ISD	\$805,697	\$861,805	\$894,245	\$949,097	6%
RIESEL ISD	\$484,011,713	\$538,149,398	\$370,996,581	\$400,374,514	8%
ROBINSON ISD	\$657,221,126	\$713,660,921	\$784,023,188	\$941,576,345	20%
VALLEY MILLS ISD	\$57,759,559	\$61,709,524	\$71,318,509	\$82,821,460	16%
WACO ISD	\$6,137,042,570	\$6,513,540,686	\$6,735,883,560	\$8,058,531,066	20%
WEST ISD	\$441,844,620	\$471,724,948	\$523,307,442	\$624,541,865	19%



2022 Certified Totals

As of Certification

62 - HEWITT, CITY OF

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Property Count: 6,181 Grand Totals

Land		Value			
Homesite		135,635,949			
Non-Homesite		136,363,697			
Ag Market		19,356,020			
Timber Market		0	Total Land	+	291,355,666
Improvement		Value			
Homesite		1,096,111,153			
Non-Homesite		321,816,751	Total Improvements	+	1,417,927,904
Non Real		Count	Value		
Personal Property	510		78,691,130		
Mineral Property	0		0		
Autos	0		0	Total Non Real	+
				Market Value	=
					78,691,130
					1,787,974,700
Ag	Non Exempt	Exempt			
Total Productivity Market	19,356,020	0			
Ag Use	114,430	0	Productivity Loss	-	19,241,590
Timber Use	0	0	Appraised Value	=	1,768,733,110
	19,241,590	0	Homestead Cap	-	143,280,490
			Assessed Value	=	1,625,452,620
			Total Exemptions Amount	-	323,572,528
			(Breakdown on Next Page)		
			Net Taxable	=	1,301,880,092

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
7,031,480.41 = 1,301,880,092 * (0.540102 / 100)

Tax Increment Finance Value	0
Tax Increment Finance Levy	0.00



2022 Certified Totals

As of Certification

62 - HEWITT, CITY OF

Printed on: 07/22/2022 2:40 PM

Property Count: 6,181 Grand Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	88	298,000	0	298,000
DPS	1	4,000	0	4,000
DV1	34	0	254,000	254,000
DV1S	5	0	25,000	25,000
DV2	19	0	126,000	126,000
DV2S	1	0	7,500	7,500
DV3	23	0	164,000	164,000
DV3S	2	0	20,000	20,000
DV4	185	0	1,437,310	1,437,310
DV4S	27	0	162,000	162,000
DVHS	153	0	40,956,021	40,956,021
DVHSS	40	0	9,132,560	9,132,560
EX	1	0	205,190	205,190
EX366	115	0	101,660	101,660
EX-XA	3	0	678,200	678,200
EX-XL	4	0	3,302,170	3,302,170
EX-XN	2	0	47,940	47,940
EX-XU	4	0	16,818,690	16,818,690
EX-XV	162	0	57,064,285	57,064,285
FRSS	1	0	419,710	419,710
HS	3,461	186,864,292	0	186,864,292
OV65	1,461	5,436,000	0	5,436,000
OV65S	13	48,000	0	48,000
SO	2	0	0	0
Totals		192,650,292	130,922,236	323,572,528



2022 Certified Totals

As of Certification

62 - HEWITT, CITY OF

Printed on: 07/22/2022 2:40 PM

Prop Count: 6,181

Grand Totals

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,542	1,709.0215	\$25,283,340	\$1,252,671,786	\$864,766,469
B	MULTIFAMILY RESIDENCE	368	183.9525	\$28,963,660	\$153,518,524	\$153,354,988
C1	VACANT LOTS AND LAND TRACTS	287	205.8637	\$1,213,240	\$20,743,308	\$20,743,308
D1	QUALIFIED OPEN-SPACE LAND	33	531.5444	\$0	\$19,356,020	\$114,430
D2	IMPROVEMENTS ON QUALIFIED OPEN SPAC	3	0.0000	\$0	\$37,610	\$37,610
E	RURAL LAND, NON QUALIFIED OPEN SPACE	14	66.7882	\$0	\$2,170,160	\$1,604,130
F1	COMMERCIAL REAL PROPERTY	219	261.5679	\$9,900,180	\$174,044,797	\$174,044,797
F2	INDUSTRIAL AND MANUFACTURING REAL P	4	6.7826	\$0	\$4,049,010	\$4,049,010
J1	WATER SYSTEMS	2	1.1577	\$0	\$19,820	\$19,820
J2	GAS DISTRIBUTION SYSTEM	1	0.0000	\$0	\$1,267,860	\$1,267,860
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	2	1.7170	\$0	\$8,174,620	\$8,174,620
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	6	4.7160	\$0	\$966,730	\$966,730
J5	RAILROAD	3	0.0000	\$0	\$2,462,430	\$2,462,430
J7	CABLE TELEVISION COMPANY	2	0.0000	\$0	\$2,414,730	\$2,414,730
L1	COMMERCIAL PERSONAL PROPERTY	355	0.0000	\$0	\$52,911,860	\$52,911,860
L2	INDUSTRIAL AND MANUFACTURING PERSO	16	0.0000	\$0	\$1,906,230	\$1,906,230
M1	TANGIBLE OTHER PERSONAL, MOBILE HOM	7	0.0000	\$229,590	\$232,400	\$232,400
O	RESIDENTIAL INVENTORY	45	10.0328	\$2,403,890	\$3,910,540	\$3,910,540
S	SPECIAL INVENTORY TAX	9	0.0000	\$0	\$8,898,130	\$8,898,130
X	TOTALLY EXEMPT PROPERTY	291	646.0831	\$0	\$78,218,135	\$0
Total			3,629.2274	\$67,993,900	\$1,787,974,700	\$1,301,880,092



2022 Certified Totals

As of Certification

62 - HEWITT, CITY OF

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Prop Count: 6,181

Grand Totals

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value	Taxable Value
A1	Real, Residential Single--Family	4,452	0.0000	\$25,186,890	\$1,243,983,072	\$856,989,243
A2	Real, Residential Mobile Home	40	0.0000	\$0	\$1,536,570	\$1,249,531
A3	Real, Residential, Aux Improvement	166	0.0000	\$96,450	\$2,103,474	\$1,657,921
A6	Real, Residential, Condominium	34	0.0000	\$0	\$5,048,670	\$4,869,774
B1	Apartments Residential Multi Family	22	0.0000	\$28,704,430	\$67,654,809	\$67,654,809
B2	Residential Duplex Real Multi Family	325	0.0000	\$259,230	\$76,821,465	\$76,657,929
B3	Residential Triplex Real Multi Family	3	0.0000	\$0	\$844,820	\$844,820
B4	Residential Fourplex Real Multi Family	19	0.0000	\$0	\$8,197,430	\$8,197,430
C1	REAL, VACANT PLATTED RESIDENTIAL LOT	218	0.0000	\$1,213,240	\$10,652,488	\$10,652,488
C2	Real, Vacant Platted Commerical Lot	69	0.0000	\$0	\$10,090,820	\$10,090,820
D1	REAL, ACREAGE, RANGELAND	33	531.5444	\$0	\$19,356,020	\$114,430
D2	IMPROVEMENTS ON QUAL OPEN SPACE	3	0.0000	\$0	\$37,610	\$37,610
E1	REAL, FARM/RANCH, HOUSE	7	0.0000	\$0	\$1,285,050	\$729,027
E3	REAL, FARM/RANCH, OTHER IMPROVEMENT	2	0.0000	\$0	\$11,560	\$1,553
E5	NON-QUAL LAND NOT IN AG USE	9	0.0000	\$0	\$873,550	\$873,550
F1	REAL, Commercial	218	0.0000	\$9,900,180	\$173,840,097	\$173,840,097
F2	REAL, Industrial	4	0.0000	\$0	\$4,049,010	\$4,049,010
F3	REAL, Imp Only Commercial	1	0.0000	\$0	\$204,700	\$204,700
J1	REAL & TANGIBLE PERSONAL, UTILITIES, WA	2	0.0000	\$0	\$19,820	\$19,820
J2	REAL & TANGIBLE PERSONAL, UTILITIES, GA	1	0.0000	\$0	\$1,267,860	\$1,267,860
J3	REAL & TANGIBLE PERSONAL, UTILITIES, EL	2	0.0000	\$0	\$8,174,620	\$8,174,620
J4	REAL & TANGIBLE PERSONAL, UTILITIES, TE	6	0.0000	\$0	\$966,730	\$966,730
J5	REAL & TANGIBLE PERSONAL, UTILITIES, RAI	3	0.0000	\$0	\$2,462,430	\$2,462,430
J7	REAL & TANGIBLE PERSONAL, UTILITIES, CA	2	0.0000	\$0	\$2,414,730	\$2,414,730
L1	TANGIBLE, PERSONAL PROPERTY, COMMER	355	0.0000	\$0	\$52,911,860	\$52,911,860
L2	TANGIBLE, PERSONAL PROPERTY, INDUSTRI	16	0.0000	\$0	\$1,906,230	\$1,906,230
M1	MOBILE HOME, TANGIBLE	7	0.0000	\$229,590	\$232,400	\$232,400
O1	Res Inventory Vacant Land	29	0.0000	\$0	\$1,184,310	\$1,184,310
O2	Res Inventory Improved Residential	16	0.0000	\$2,403,890	\$2,726,230	\$2,726,230
S	SPECIAL INVENTORY	9	0.0000	\$0	\$8,898,130	\$8,898,130
X	Totally Exempt Property	291	0.0000	\$0	\$78,218,135	\$0
Total			531.5444	\$67,993,900	\$1,787,974,700	\$1,301,880,092



2022 Certified Totals

As of Certification

62 - HEWITT, CITY OF

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Prop Count: 6,181 Effective Rate Assumption

New Value

Total New Value Market: \$67,993,900

Total New Value Taxable: \$61,789,411

New Exemptions

Exemption	Description	Count		
EX366	HOUSE BILL 366	74	2021 Market Value	\$114,560
EX-XV	Other Exemptions (including public property, religious organizations, chari	2	2021 Market Value	\$0
Absolute Exemptions Value Loss				\$114,560

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	2	\$8,000
DV1	Disabled Veterans 10% - 29%	3	\$15,000
DV2	Disabled Veterans 30% - 49%	7	\$45,000
DV3	Disabled Veterans 50% - 69%	3	\$30,000
DV4	Disabled Veterans 70% - 100%	11	\$120,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	\$6,000
DVHS	Disabled Veteran Homestead	8	\$2,435,337
HS	HOMESTEAD	109	\$6,284,697
OV65	OVER 65	79	\$314,000
Partial Exemptions Value Loss		223	\$9,258,034
New Exemptions Value Loss			\$9,372,594

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
Increased Exemptions Value Loss			
Total Exemptions Value Loss			\$9,372,594

New Ag / Timber Exemptions

New Ag/Timber Value Loss

New Annexations

Count	Market Value	Taxable Value

New Deannexations

Count	Market Value	Taxable Value
1	\$187,630	\$187,630

Average Homestead Value

Category	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
A and E	3,456	\$286,945	\$95,484	\$191,461
A Only	3,453	\$286,996	\$95,407	\$191,589

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
15	\$9,141,000	\$3,556,344

Calculation of Tax Rates

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Hewitt

Taxing Unit Name

200 Patriot Court, Hewitt, TX 76643

Taxing Unit's Address, City, State, ZIP Code

254-296-5604

Phone (area code and number)

<http://www.cityofhewitt.com>

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,120,820,779
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,120,820,779
4.	2021 total adopted tax rate.	\$ 0.540102 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 31,591,580 B. 2021 values resulting from final court decisions: - \$ 30,555,741 C. 2021 value loss. Subtract B from A. ³	\$ 1,035,839
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 3,300,000 B. 2021 disputed value: - \$ 495,000 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 2,805,000
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 3,840,839

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,124,661,618
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 187,630
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 114,560 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 9,258,034 C. Value loss. Add A and B.⁶	\$ 9,372,594
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value:..... \$ 0 B. 2022 productivity or special appraised value:..... - \$ 0 C. Value loss. Subtract B from A.⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 9,560,224
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,115,101,394
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,022,684
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 22,380
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,045,064
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values:..... \$ 1,293,875,814 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹²..... - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 1,293,875,814

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 3,556,344
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 3,556,344
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,297,432,158
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 61,789,411
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 61,789,411
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 1,235,642,747
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.489224/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.347103/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,124,661,618

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 3,903,734
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 14,383	
	B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0	
	C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 14,383	
	E. Add Line 30 to 31D.	\$ 3,918,117
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,235,642,747
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.317091 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0	
	B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.	\$ 0
	B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
	A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ 0
	B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
	A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0
	B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.317091 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$ 1,280,768
	B. Divide Line 40A by Line 32 and multiply by \$100.	\$ 0.103651 /\$100
	C. Add Line 40B to Line 39.	\$ 0.420742 /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.435467 /\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000 / \$100
42.	Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 2,704,945 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 2,704,945
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 2,704,945
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the 2021 actual collection rate. 100.00 % C. Enter the 2020 actual collection rate. 102.00 % D. Enter the 2019 actual collection rate. 99.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	100.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 2,704,945
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,297,432,158
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.208484 / \$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.643951 / \$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ / \$100

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,280,768
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,297,432,158
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.098716 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.489224 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.489224 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.643951 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.545235 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,297,432,158
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.545235 /\$100

³² Tex. Tax Code § 26.041(d).

³³ Tex. Tax Code § 26.041(i).

³⁴ Tex. Tax Code § 26.041(d).

³⁵ Tex. Tax Code § 26.04(c).

³⁶ Tex. Tax Code § 26.04(c).

³⁷ Tex. Tax Code § 26.045(d).

³⁸ Tex. Tax Code § 26.045(i).

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.000000 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.000000 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.545235 /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.317091 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,297,432,158
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.038537 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.208484 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.564112 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.540102/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.540102/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,115,101,394
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 6,022,684
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,235,642,747
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.545235/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.489224/\$100

As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

Voter-approval tax rate. \$ 0.545235/\$100

As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 58

De minimis rate. \$ 0.564112/\$100

If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here ➔ Randy H. Riggs

Printed Name of Taxing Unit Representative

sign here ➔ 

Taxing Unit Representative

Date

7-26-2022

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

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



Debt Information

City of Hewitt, Texas
Bonded Debt Overview
Annual Budget FY 2022-2023

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

TYPES OF DEBT

The City issues Certificates of Obligation (COs). The Certificates constitute direct obligations of the issuer payable from a combination of the levy and collection of an annual ad valorem tax, within the limits prescribed by law, on all taxable property within the City, and further secured by a limited pledge of the surplus Net Revenues derived from the operation of the City's combined Waterworks and Sewer system. These are General Obligation Bonds.

When a bond is callable and interest rates are lower, the City will evaluate the savings available by refunding the debt at a lower rate. When this is done, the new issue is referred to as General Obligation Refunding Bonds.

Schedules of outstanding debt issues and debt service requirements appear in this section.

DEBT LIMIT

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

Assessed Taxable Value, Certified Tax Roll	\$1,301,880,092
Maximum Ad Valorem Rate	1.25
	<u>\$1,627,350,115</u>
Per \$100 of assessed valuation	100
Legal Debt Service Limit	\$16,273,501
General Obligation Debt Service	<u>\$4,389,165</u>
Debt Service Margin	\$11,884,336

CITY OF HEWITT, TX
OUTSTANDING LONG-TERM DEBT
ANNUAL BUDGET FY 2022-2023

GENERAL FUND OBLIGATIONS

Designated for:	Issue	Original Issue Amount	Principal Outstanding 10/1/2022	New Issue	Principal Payments	Principal Outstanding 9/30/2023
Street Improvements (Cross-Pledged: GF & UF)	2010 CO	2,200,000	1,695,000	-	(100,000)	1,595,000
Street Improvements (Cross-Pledged: GF & UF)	2012 CO	2,905,000	1,707,159	-	(145,250)	1,561,909
Public Safety Facilities (PD and FD) (100% GF)	2013 CO	3,850,000	2,830,000	-	(140,000)	2,690,000
Street Improvements (was 2004 CO)(Cross-Pledged:GF & UF)	2013 GO Ref *	1,892,100	596,250	-	(294,150)	302,100
Library/City Hall Facilities (100% GF)	2014 CO	6,835,000	4,705,000	-	(330,000)	4,375,000
Street Improvements (100% GF)	2016B CO	3,395,000	2,620,000	-	(160,000)	2,460,000
Street Improvements (100% GF)	2017 CO	4,860,000	4,055,000	-	(235,000)	3,820,000
Street Improvements (100% GF)	2022 CO	4,925,000	4,925,000	-	(225,000)	4,700,000
Total General Fund			\$ 23,133,409	\$ -	\$ (1,629,400)	\$ 21,504,009

UTILITY FUND OBLIGATIONS

Designated for:	Issue	Original Issue Amount	Principal Outstanding 10/1/2022	New Issue	Principal Payments	Principal Outstanding 9/30/2023
Utility Improvements (Cross-Pledged: GF & UF)	2010 CO	7,775,000	7,465,000	-	(10,000)	7,455,000
Utility Improvements (Cross-Pledged: GF & UF)	2012 CO	4,795,000	2,817,840	-	(239,750)	2,578,090
Utility Improvements (was 2004 CO)(Cross-Pledged:GF & UF)	2013 GO Ref *	1,677,900	528,750	-	(260,850)	267,900
Wastewater System (was 2007)(partial refunding - 100% UF)	2015 GO Ref **	5,555,000	5,050,000	-	(425,000)	4,625,000
Utility Improvements (100% Utility Fund)	2016 CO	6,195,000	4,530,000	-	(300,000)	4,230,000
Total Utility Fund			\$ 20,391,590	\$ -	\$ (1,235,600)	\$ 19,155,990

Total Debt Outstanding **\$ 43,524,999** **\$ -** **\$ (2,865,000)** **\$ 40,660,000**

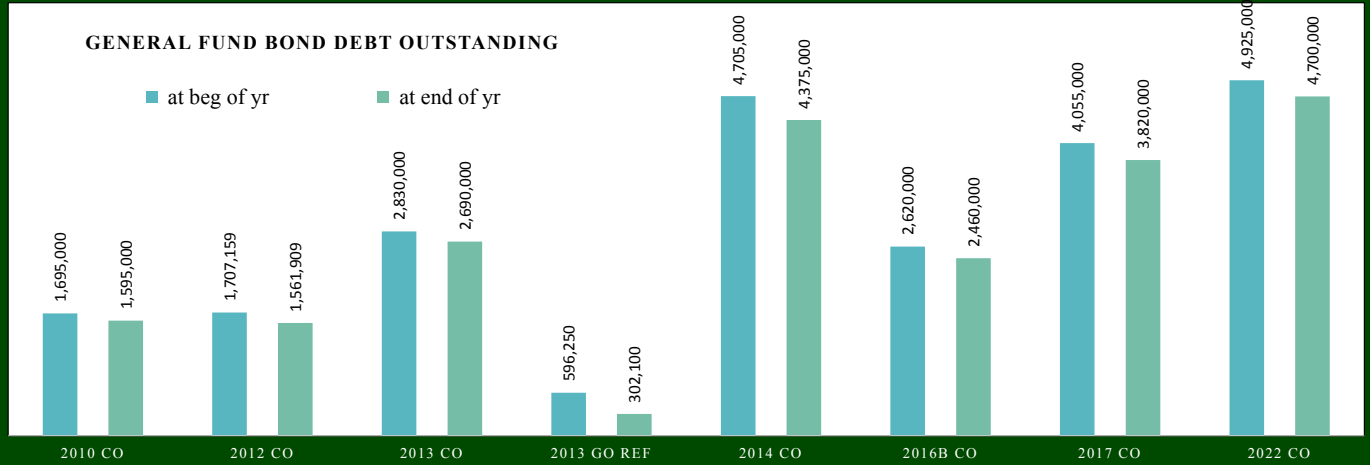
The City actively pursues calling issues when there is a savings of 5% of the debt outstanding. See the following Refundings:

* 2013 GO Refunding - refunded (called) 2004 CO

** 2015 GO Refunding - partially called 2007 CO

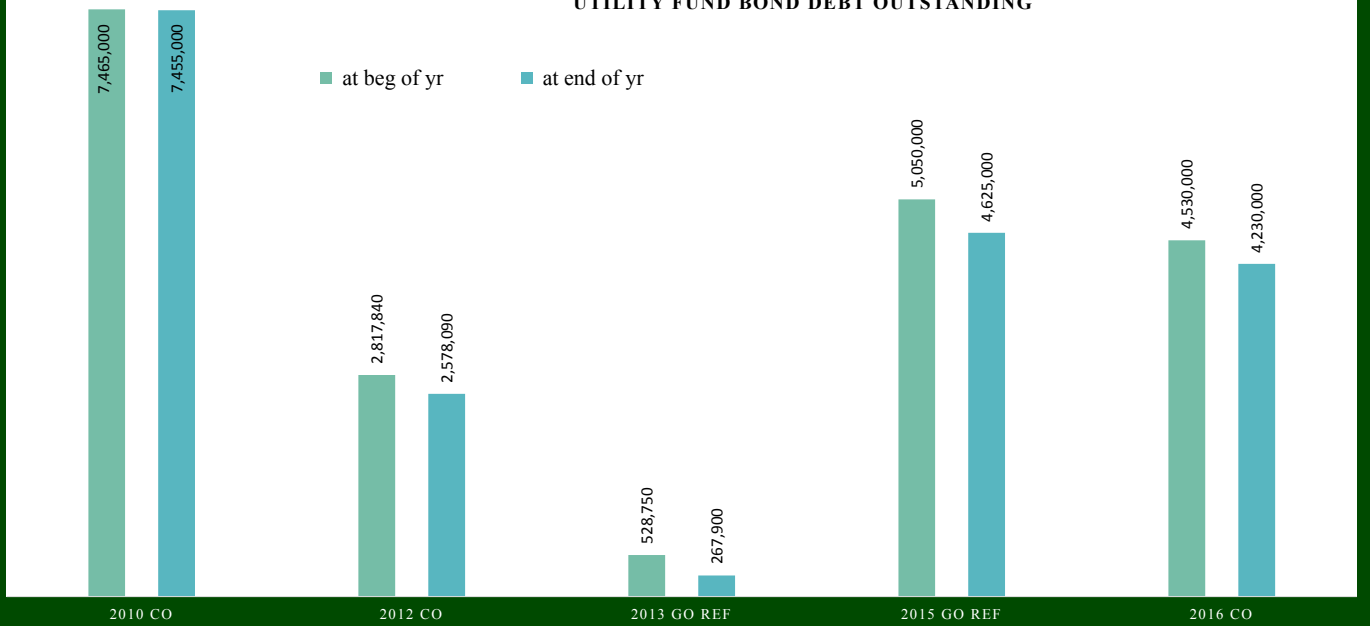
GENERAL FUND BOND DEBT OUTSTANDING

■ at beg of yr ■ at end of yr



UTILITY FUND BOND DEBT OUTSTANDING

■ at beg of yr ■ at end of yr



CITY OF HEWITT, TX
TOTAL DEBT SERVICING
ANNUAL BUDGET FY 2022-2023

GENERAL FUND										
GF ISSUES	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Series 2010	183,750.00	184,750.00	294,500.00	293,500.00	292,000.00	295,000.00	292,250.00	294,000.00		
Series 2012	190,536.88	194,813.74	197,035.84	195,356.62	197,007.10	198,516.10	199,454.48	202,124.22	202,237.32	205,952.64
Series 2013	234,855.00	231,355.00	232,155.00	232,805.00	233,305.00	233,655.00	233,055.00	232,280.00	231,330.00	235,205.00
Series 2013 Ref	311,751.30	311,465.10								
Series 2014	489,212.50	490,962.50	491,612.50	491,112.50	490,312.50	489,212.50	491,862.50	488,037.50	488,862.50	488,112.50
Series 2016B	226,225.00	226,425.00	226,475.00	221,375.00	226,275.00	222,675.00	224,075.00	225,375.00	221,575.00	221,825.00
Series 2017	372,112.50	380,062.50	375,062.50	374,862.50	379,262.50	378,062.50	291,462.50	290,012.50	293,412.50	291,512.50
Series 2022	402,999.48	337,931.26	350,181.26	346,431.26	347,431.26	347,931.26	347,931.26	347,431.26	351,431.26	347,031.26
Total GF Debt	2,411,442.66	2,357,765.10	2,167,022.10	2,155,442.88	2,165,593.36	2,165,052.36	2,080,090.74	2,079,260.48	1,788,848.58	1,789,638.90
P&I SPLIT	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
PRINCIPAL	1,629,400	1,454,895	1,473,455	1,520,341	1,586,000	1,641,659	1,617,318	1,674,864	1,440,523	1,499,954
INTEREST	782,043	765,364	718,811	665,346	609,587	523,393	462,773	404,396	348,326	289,685
Total GF Debt	2,411,443	2,220,259	2,192,266	2,185,687	2,195,587	2,165,052	2,080,091	2,079,260	1,788,849	1,789,639
UTILITY FUND										
UF ISSUES	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Series 2010	354,250.00	353,850.00	573,350.00	571,850.00	569,850.00	562,350.00	559,600.00	561,350.00	557,350.00	554,662.50
Series 2012	314,500.62	321,561.26	325,226.66	322,455.88	325,180.40	327,671.40	329,220.52	333,625.78	333,812.68	339,946.36
Series 2013 Ref	276,458.70	276,204.90								
Series 2015 Ref	603,750.00	606,000.00	607,800.00	609,150.00	612,700.00	615,550.00	617,700.00	617,825.00	627,200.00	624,000.00
Series 2016	428,762.50	426,262.50	423,637.50	425,887.50	423,687.50	425,968.76	427,175.00	427,687.50	427,037.50	426,087.50
Total UF Debt	1,977,721.82	1,983,878.66	1,930,014.16	1,929,343.38	1,931,417.90	1,931,540.16	1,933,695.52	1,940,488.28	1,945,400.18	1,944,696.36
P&I SPLIT	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
PRINCIPAL	1,235,600	1,275,105	1,256,545	1,294,659	1,339,000	1,383,341	1,432,682	1,490,136	1,549,477	1,605,045
INTEREST	742,122	708,774	673,469	634,684	592,418	548,199	501,014	450,352	395,923	339,651
Total UF Debt	1,977,722	1,983,879	1,930,014	1,929,343	1,931,418	1,931,540	1,933,696	1,940,488	1,945,400	1,944,696
SUMMARY: TOTAL PRINCIPAL & INTEREST										
P&I SPLIT	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Gen Fund Principal	1,629,400.00	1,454,895.00	1,473,455.00	1,520,341.00	1,586,000.00	1,641,659.00	1,617,318.00	1,674,864.00	1,440,523.00	1,499,954.00
Gen Fund Interest	782,042.66	765,364.00	718,811.00	665,346.00	609,587.00	523,393.36	462,772.74	404,396.48	348,325.58	289,684.90
Util Fund Principal	1,235,600.00	1,275,105.00	1,256,545.00	1,294,659.00	1,339,000.00	1,383,341.00	1,432,682.00	1,490,136.00	1,549,477.00	1,605,045.00
Util Fund Interest	742,121.82	708,773.66	673,469.16	634,684.38	592,417.90	548,199.16	501,013.52	450,352.28	395,923.18	339,651.36
TOTAL P&I	4,389,164.48	4,204,137.66	4,122,280.16	4,115,030.38	4,127,004.90	4,096,592.52	4,013,786.26	4,019,748.76	3,734,248.76	3,734,335.26
SUMMARY: BY FUND										
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Gen Fund Debt	2,411,442.66	2,220,259.00	2,192,266.00	2,185,687.00	2,195,587.00	2,165,052.36	2,080,090.74	2,079,260.48	1,788,848.58	1,789,638.90
Util Fund Debt	1,977,721.82	1,983,878.66	1,930,014.16	1,929,343.38	1,931,417.90	1,931,540.16	1,933,695.52	1,940,488.28	1,945,400.18	1,944,696.36
TOTAL DEBT	4,389,164.48	4,204,137.66	4,122,280.16	4,115,030.38	4,127,004.90	4,096,592.52	4,013,786.26	4,019,748.76	3,734,248.76	3,734,335.26

CITY OF HEWITT, TX
TOTAL DEBT SERVICING
ANNUAL BUDGET FY 2022-2023

GENERAL FUND											
GF ISSUES	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	TOTAL
Series 2010											2,129,750.00
Series 2012											1,983,034.94
Series 2013	233,730.00	232,080.00	235,498.76	233,580.00	236,020.00	233,100.00					3,734,008.76
Series 2013 Ref											623,216.40
Series 2014	486,800.00	488,800.00									5,874,900.00
Series 2016B	221,950.00	221,950.00	221,825.00	226,050.00							3,134,075.00
Series 2017	294,462.50	292,112.50	294,612.50	291,812.50	293,200.00	294,262.50					5,186,287.50
Series 2022	347,431.26	349,931.26	347,131.26	349,181.26	350,931.26	347,025.00	346,875.00	346,375.00	349,750.00	347,562.50	7,008,924.62
Total GF Debt	1,584,373.76	1,584,873.76	1,099,067.52	1,100,623.76	880,151.26	874,387.50	346,875.00	346,375.00	349,750.00	347,562.50	29,674,197.22

P&I SPLIT	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	TOTAL
PRINCIPAL	1,345,000	1,390,000	955,000	990,000	800,000	825,000	325,000	340,000	350,000	365,000	23,223,409
INTEREST	239,374	194,874	144,068	110,624	80,151	49,388	21,875	6,375	-250	-17,438	6,398,764
Total GF Debt	1,584,374	1,584,874	1,099,068	1,100,624	880,151	874,388	346,875	346,375	349,750	347,563	29,674,197

UTILITY FUND											
UF ISSUES	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	TOTAL
Series 2010	1,211,537.50	1,212,887.50	1,217,212.50	1,219,287.50	1,224,112.50						11,303,500.00
Series 2012											3,273,201.56
Series 2013 Ref											552,663.60
Series 2015 Ref											6,141,675.00
Series 2016	424,368.76	427,337.50	423,837.50								5,537,737.52
Total UF Debt	1,635,906.26	1,640,225.00	1,641,050.00	1,219,287.50	1,224,112.50						26,808,777.68

P&I SPLIT	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	TOTAL
PRINCIPAL	1,355,000	1,415,000	1,475,000	1,115,000	1,170,000						20,391,590
INTEREST	280,906	225,225	166,050	104,288	54,113						6,417,188
Total UF Debt	1,635,906	1,640,225	1,641,050	1,219,288	1,224,113						26,808,778

SUMMARY: TOTAL PRINCIPAL & INTEREST											
P&I SPLIT	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	TOTAL
Gen Fund Principal	1,345,000.00	1,390,000.00	955,000.00	990,000.00	800,000.00	825,000.00	325,000.00	340,000.00	350,000.00	365,000.00	23,223,409.00
Gen Fund Interest	239,373.76	194,873.76	144,067.52	110,623.76	80,151.26	49,387.50	21,875.00	6,375.00	-250.00	-17,437.50	6,398,763.78
Util Fund Principal	1,355,000.00	1,415,000.00	1,475,000.00	1,115,000.00	1,170,000.00	-					20,391,590.00
Util Fund Interest	280,906.26	225,225.00	166,050.00	104,287.50	54,112.50	-					6,417,187.68
TOTAL P&I	3,220,280.02	3,225,098.76	2,740,117.52	2,319,911.26	2,104,263.76	874,387.50	346,875.00	346,375.00	349,750.00	347,562.50	56,430,950.46

SUMMARY: BY FUND											
	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	TOTAL
Gen Fund Debt	1,584,373.76	1,584,873.76	1,099,067.52	1,100,623.76	880,151.26	874,387.50	346,875.00	346,375.00	349,750.00	347,562.50	29,622,172.78
Util Fund Debt	1,635,906.26	1,640,225.00	1,641,050.00	1,219,287.50	1,224,112.50						26,808,777.68
TOTAL DEBT	3,220,280.02	3,225,098.76	2,740,117.52	2,319,911.26	2,104,263.76	874,387.50	346,875.00	346,375.00	349,750.00	347,562.50	56,430,950.46

Schedule of Debt Servicing By Funds:

General Fund

CITY OF HEWITT, TX
SCHEDULE OF GENERAL FUND LONG TERM DEBT SERVICING
ANNUAL BUDGET FY 2022-2023

ISSUE	MATURITY DATE	INTEREST RATES		ORIGINAL ISSUE	BALANCE 10/1/2022	ADDITIONS	PRINCIPAL PAYMENTS	BALANCE 9/30/2023
		LOW	HIGH					
2013 Refunded GO (53%)	7/1/2024	0.50	3.10	1,892,100	596,250		(294,150)	302,100
			General Obligation Debt		596,250		(294,150)	302,100
2010 Comb Tax & Rev CO (22.0%)	7/1/2030	3	5	9,975,000	1,695,000		(100,000)	1,595,000
2012 Comb Tax & Rev CO (37.7%)	7/1/2032	1.5	3	2,905,000	1,707,159		(145,250)	1,561,909
2013 Comb Tax & Rev CO (100%)	7/1/2038	2	3.6	3,850,000	2,830,000		(140,000)	2,690,000
2014 Comb Tax & Rev CO (100%)	7/1/2034	2	4	6,835,000	4,705,000		(330,000)	4,375,000
2016B Comb Tax & Rev CO (100%)	7/1/2036	0.8	3	3,395,000	2,620,000		(160,000)	2,460,000
2017 Comb Tax & Rev CO (100%)	7/1/2038	3	4	4,860,000	4,055,000		(235,000)	3,820,000
2022 Comb Tax & Rev CO (100%)	7/1/2042	3	5	4,925,000	4,925,000		(225,000)	4,700,000
		Combination Tax and Revenue COs			22,537,159	-	(1,335,250)	21,201,909
		Total Bond Principal Outstanding			23,133,409	-	(1,629,400)	21,504,009

SCHEDULE OF GENERAL FUND LONG TERM DEBT SERVICING

Fiscal Year	2010 Series Comb COs	2012 Series Comb COs	2013 Series Comb COs	2013 Series Refunded Gos	2014 Series Comb COs	2016B Series Comb COs	2017 Series Comb COs	2022 Series Comb COs	Annual Payment
FY 2022-23	183,750.00	190,536.88	234,855.0	311,751.30	489,212.50	226,225.00	372,112.50	402,999.48	2,411,442.66
FY 2023-24	184,750.00	194,813.74	231,355.0	311,465.10	490,962.50	226,425.00	380,062.50	337,931.26	2,357,765.10
FY 2024-25	294,500.00	197,035.84	232,155.0	-	491,612.50	226,475.00	375,062.50	350,181.26	2,167,022.10
FY 2025-26	293,500.00	195,356.62	232,805.0	-	491,112.50	221,375.00	374,862.50	346,431.26	2,155,442.88
FY 2026-27	292,000.00	197,007.10	233,305.0	-	490,312.50	226,275.00	379,262.50	347,431.26	2,165,593.36
FY 2027-28	295,000.00	198,516.10	233,655.0	-	489,212.50	222,675.00	378,062.50	347,931.26	2,165,052.36
FY 2028-29	292,250.00	199,454.48	233,055.0	-	491,862.50	224,075.00	291,462.50	347,931.26	2,080,090.74
FY 2029-30	294,000.00	202,124.22	232,280.0	-	488,037.50	225,375.00	290,012.50	347,431.26	2,079,260.48
FY 2030-31	-	202,237.32	231,330.0	-	488,862.50	221,575.00	293,412.50	351,431.26	1,788,848.58
FY 2031-32	-	205,952.64	235,205.0	-	488,112.50	221,825.00	291,512.50	347,031.26	1,789,638.90
FY 2032-33	-	-	233,730.0	-	486,800.00	221,950.00	294,462.50	347,431.26	1,584,373.76
FY 2033-34	-	-	232,080.0	-	488,800.00	221,950.00	292,112.50	349,931.26	1,584,873.76
FY 2034-35	-	-	235,500.0	-	-	221,825.00	294,612.50	347,131.26	1,099,068.76
FY 2035-36	-	-	233,580.0	-	-	226,050.00	291,812.50	349,181.26	1,100,623.76
FY 2036-37	-	-	236,020.0	-	-	-	293,200.00	350,931.26	880,151.26
FY 2037-38	-	-	233,100.0	-	-	-	294,262.50	347,025.00	874,387.50
								346,875.00	346,875.00
								346,375.00	346,375.00
								349,750.00	349,750.00
								347,562.50	347,562.50
Totals	2,129,750.00	1,983,034.94	3,734,010.0	623,216.40	5,874,900.00	3,134,075.00	5,186,287.50	7,008,924.62	29,674,198.46

CITY OF HEWITT, TX
GENERAL FUND SCHEDULE OF LEASES PAYABLE
ANNUAL BUDGET FY 2022-2023

Issue	Percentage	Maturity Date	Interest Rate	Original Issue	Outstanding 10/1/2022	Additions	Principal Payments	Outstanding 9/30/2023
BBT Note #6	68.944%	12/28/2023	3.20%	327,482	137,210	-	(67,526)	69,684
BBT Note #7	89.676%	12/12/2023	2.10%	277,996	141,887	-	(70,206)	71,681
BBT Note #8	51.140%	12/29/2024	1.60%	278,713	202,953	-	(66,580)	136,373
BBT Note #9		11/30/2021	1.23%	238,000	238,000		(61,341)	176,659
					720,050	-	(265,653)	454,397

Fiscal Year	BB&T #6			BB&T #7			BB&T #8			BB&T #9			Total Leases Payable		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2023	67,525.68	4,390.79	71,916.47	70,205.90	2,979.61	73,185.51	66,580.15	3,247.25	69,827.40	61,340.81	-	61,340.81	265,652.54	10,617.65	276,270.19
FY 2024	69,684.50	2,229.97	71,914.47	71,680.61	1,505.30	73,185.91	67,645.44	2,181.97	69,827.40	-	-	-	209,010.55	5,917.24	214,927.78
FY 2025							68,727.76	1,099.64	69,827.40	-	-	-	68,727.76	1,099.64	69,827.40
FY 2026										-	-	-	-	-	-
	137,210.18	6,620.76	143,830.94	141,886.51	4,484.91	146,371.42	202,953.35	6,528.86	209,482.21	61,340.81	-	61,340.81	543,390.85	17,634.53	561,025.38

BB&T Note Payable #6											
Date	Pmt. No.	Beg. Bal.	Total Amount	Principal	Interest	GF Principal	GF Interest	GF Total	DF Principal	DF Interest	DF Total
12/28/2022	4		104,311.43	97,942.80	6,368.63	67,525.68	4,390.79	71,916.47	30,417.12	1,977.84	32,394.96
12/28/2023	5		104,311.43	101,076.96	3,234.47	69,684.50	2,229.97	71,914.47	31,392.46	1,004.50	32,396.96
Rate 3.2%			208,622.86	199,019.76	9,603.10	137,210.18	6,620.76	143,830.94	61,809.58	2,982.34	64,791.92
*acquired 6 PD vehicles, F150 Pickup & Ford Escape (\$327,484), JD Tractor w/Boom Mower (\$147,518).											

BB&T Note Payable #7											
Date	Pmt. No.	Beg. Bal.	Amount	Principal	Interest	GF Principal	GF Interest	GF Total	DF Principal	DF Interest	DF Total
12/12/2022	3		81,611.03	78,288.39	3,322.64	70,205.90	2,979.61	73,185.51	8,082.49	343.03	8,425.52
12/12/2023	4		81,611.03	79,932.44	1,678.59	71,680.61	1,505.30	73,185.91	8,251.83	173.29	8,425.12
2.10%			163,222.06	158,220.83	5,001.23	141,886.51	4,484.91	146,371.42	16,334.32	516.32	16,850.64
*acquired 3 PD vehicles, 13 PD MDTs, radar trailer; FD Chevy PU; Library shelving, Library Server, CS Mule Pro, CS Tire Balancer; DF F150 PU											

BB&T Note Payable #8														
Date	Pmt. No.	Beg. Bal.	Amount	Principal	Interest	GF Principal	GF Interest	GF Total	UF Principal	UF Interest	UF Total	DF Principal	DF Interest	DF Total
12/29/2022	2		136,541.66	130,191.93	6,349.73	66,580.15	3,247.25	69,827.40	39,487.21	1,925.87	41,413.09	24,124.56	1,176.60	25,301.17
12/29/2023	3		136,541.66	132,275.00	4,266.66	67,645.44	2,181.97	69,827.40	40,119.01	1,294.08	41,413.09	24,510.56	790.61	25,301.17
12/29/2024	4		136,541.66	134,391.40	2,150.26	68,727.76	1,099.64	69,827.40	40,760.91	652.17	41,413.09	24,902.73	398.44	25,301.17
1.60%			409,624.98	396,858.33	12,766.65	202,953.35	6,528.86	209,482.21	120,367.13	3,872.12	124,239.26	73,537.85	2,365.66	75,903.51
*acquired 2 PD vehicles, 1 PD Server, PD LPR Camera; Crafc Sealng Machine; UF F150 , UF Sewer Truck, DF JD Track Loader														

BB&T Note Payable #9														
GF .xxxx%; UF .xxxx%; DF .xxxx%														
Date	Pmt. No.	Beg. Bal.	Amount	Principal	Interest	GF Principal	GF Interest	GF Total	UF Principal	UF Interest	UF Total	DF Principal	DF Interest	DF Total
11/30/2021		350,000.00				238,000.00			40,000.00			72,000.00		
11/30/2022	1		90,207.07	85,902.07	4,305.00	61,340.81	roughly							
11/30/2023	2		90,207.07	86,958.67	3,248.40									
11/30/2024	3		90,207.07	88,028.26	2,178.81									
11/30/2025	4		90,207.08	89,111.01	1,096.07									
1.23%		350,000.00	360,828.28	350,000.00	10,828.28									
*PD Vehicles, 1 F150, Bob Cat Excavator, Brazos Mobile Ticket Writers, Motorola K-Core Upgrade														

Schedule of Debt Servicing By Funds:

Utility Fund

CITY OF HEWITT, TX
SCHEDULE OF UTILITY FUND LONG TERM DEBT SERVICING
ANNUAL BUDGET FY 2022-2023

ISSUE	Maturity Date	Interest Rates		Original Issue	Outstanding 10/1/2022	Principal Payments	Outstanding 9/30/2023
		Low	High				
2013 Refunded GO (47%)	7/1/2024	0.500	3.100	1,892,100	528,750	(260,850)	267,900
2015 Refunded GO (07 CO) 100%	7/10/2032	2.000	4.000	5,555,000	5,050,000	(425,000)	4,625,000
			General Obligation Debt		5,578,750	(685,850)	4,892,900
2010 Comb Tax & Rev CO (77.945%)	7/1/2037	3.000	5.000	9,975,000	7,465,000	(10,000)	7,455,000
2012 Comb Tax & Rev CO (WS 62.75%)	7/1/2032	1.500	3.000	4,795,000	2,817,840	(239,750)	2,578,090
2016 Comb Tax & Rev CO 100%	7/1/2035	2.000	3.375	6,195,000	4,530,000	(300,000)	4,230,000
			Combination Tax and Revenue COs		14,812,840	(549,750)	14,263,090
			Total Principal Outstanding		20,391,590	(1,235,600)	19,155,990

SCHEDULE OF UTILITY FUND LONG TERM DEBT SERVICING						
Fiscal Year	2010 Series Comb COs	2012 Series Comb COs	2013 Series Refunded GOs	2015 Series Refunded GOs	2016 CO Total	Annual Debt Service Total
FY 2023	354,250.00	314,500.62	276,458.70	603,750.00	428,762.50	1,977,721.82
FY 2024	353,850.00	321,561.26	276,204.90	606,000.00	426,262.50	1,983,878.66
FY 2025	573,350.00	325,226.66		607,800.00	423,637.50	1,930,014.16
FY 2026	571,850.00	322,455.88		609,150.00	425,887.50	1,929,343.38
FY 2027	569,850.00	325,180.40		612,700.00	423,687.50	1,931,417.90
FY 2028	562,350.00	327,671.40		615,550.00	425,968.76	1,931,540.16
FY 2029	559,600.00	329,220.52		617,700.00	427,175.00	1,933,695.52
FY 2030	561,350.00	333,625.78		617,825.00	427,687.50	1,940,488.28
FY 2031	557,350.00	333,812.68		627,200.00	427,037.50	1,945,400.18
FY 2032	554,662.50	339,946.36		624,000.00	426,087.50	1,944,696.36
FY 2033	1,211,537.50				424,368.76	1,635,906.26
FY 2034	1,212,887.50				427,337.50	1,640,225.00
FY 2035	1,217,212.50				423,837.50	1,641,050.00
FY 2036	1,219,287.50					1,219,287.50
FY 2037	1,224,112.50					1,224,112.50
Totals	11,303,500.00	3,273,201.56	552,663.60	6,141,675.00	5,537,737.52	26,808,777.68

CITY OF HEWITT, TX
UTILITY FUND SCHEDULE OF LEASES PAYABLE
ANNUAL BUDGET FY 2022-2023

Issue	Percentage	Maturity Date	Interest Rates	Original Issue	Outstanding 10/1/2022	Additions	Principal Payments	Outstanding 9/30/2023
Pinnacle Lease #4	100.00%	2/1/2023	2.31	1,725,000	138,000	-	(138,000)	-
BB&T Lease #8	30.33%	12/29/2024	1.60	159,232	120,367	-	(39,487)	80,880
BB&T Lease #9		11/30/2021	1.23		40,000	-	(8,000)	32,000
Total Leases Outstanding					298,367	-	(185,487)	112,880

Pinnacle Lease #4			BB&T Lease #8			BB&T Lease #9			Total Leases			Fiscal Year
Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
138,000.00	1,195.43	139,195.43	39,487.21	1,925.87	41,413.08	8,000.00	-	8,000.00	185,487.21	3,121.30	188,608.51	FY 2023
			40,119.01	1,294.08	41,413.09	-	-	-	40,119.01	1,294.08	41,413.09	FY 2024
			40,760.91	652.17	41,413.08	-	-	-	40,760.91	652.17	41,413.08	FY 2025
138,000.00	1,195.43	139,195.43	120,367.13	3,872.12	124,239.25	8,000.00	-	8,000.00	266,367.13	5,067.55	271,434.68	

Pinnacle Public Finance, Inc.											
Date	Pmt. No.	Beg. Bal.	Total P&I	Interest	Principal	Purchase Price	Outstanding Balance	Annual Interest	Annual Principal	Annual Totals	Prin at EOY
11/1/2022	39		69,796.95	796.95	69,000.00	70,380.00	69,000.00				
2/1/2023	40		69,398.48	398.48	69,000.00	-	-	1,195.43	138,000.00	139,195.43	-
Rate 2.31%			139,195.43	1,195.43	138,000.00		-	1,195.43	138,000.00	139,195.43	-

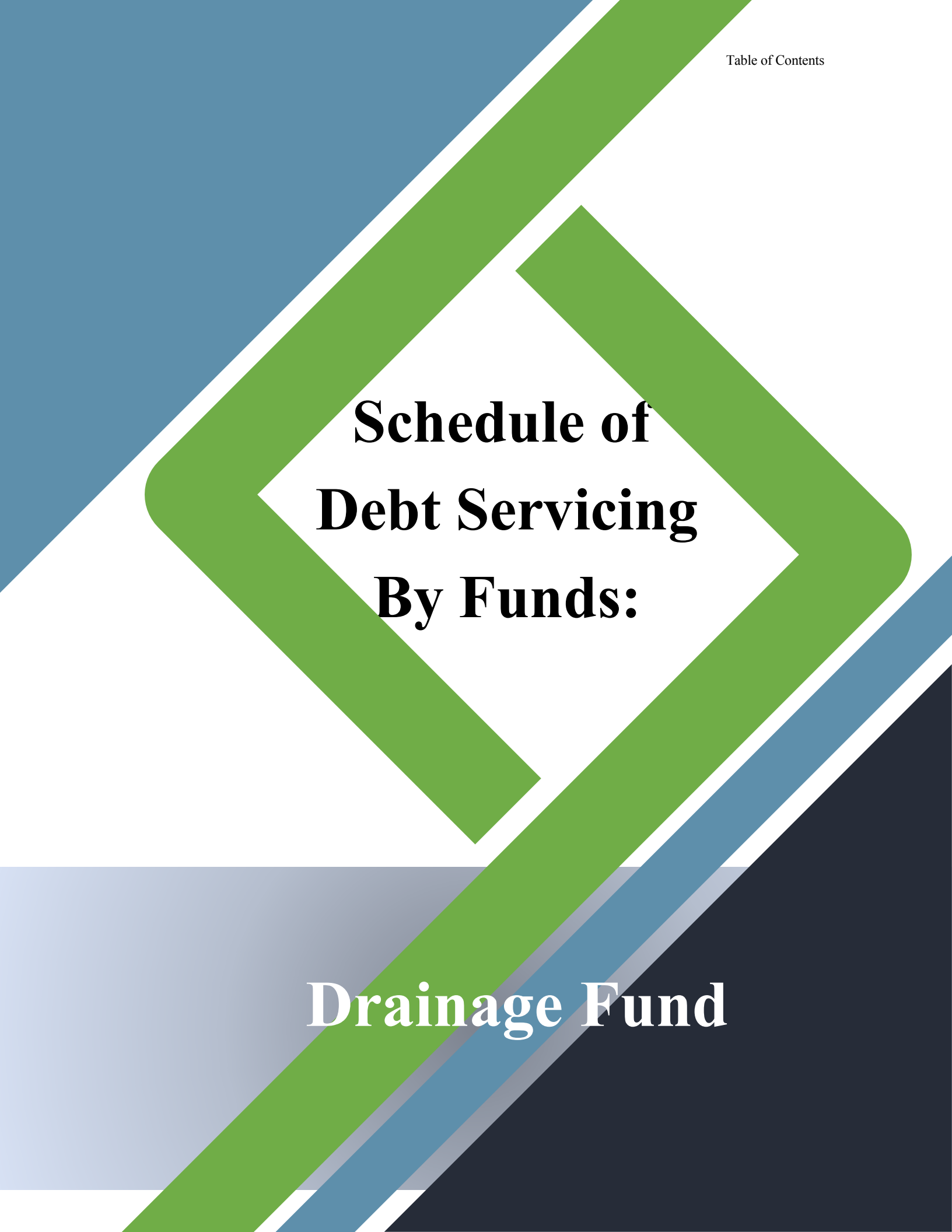
*acquired wireless meters

BB&T Note Payable #8														
Date	Pmt. No.	Beg. Bal.	Amount	Principal	Interest	GF Principal	GF Interest	GF Total	UF Principal	UF Interest	UF Total	DF Principal	DF Interest	DF Total
12/29/2022	2		136,541.66	130,191.93	6,349.73	66,580.15	3,247.25	69,827.40	39,487.21	1,925.87	41,413.09	24,124.56	1,176.60	25,301.17
12/29/2023	3		136,541.66	132,275.00	4,266.66	67,645.44	2,181.97	69,827.40	40,119.01	1,294.08	41,413.09	24,510.56	790.61	25,301.17
12/29/2024	4		136,541.66	134,391.40	2,150.26	68,727.76	1,099.64	69,827.40	40,760.91	652.17	41,413.09	24,902.73	398.44	25,301.17
	1.60%		409,624.98	396,858.33	12,766.65	202,953.35	6,528.86	209,482.21	120,367.13	3,872.12	124,239.26	73,537.85	2,365.66	75,903.51

*acquired 2 PD vehicles, 1 PD Server, PD LPR Camera; Crafcro Sealing Machine; UF F150 , UF Sewer Truck, DF JD Track Loader

BB&T Note Payable #9														
GF .xxxx%; UF .xxxx%; DF .xxxxx%														
Date	Pmt. No.	Beg. Bal.	Amount	Principal	Interest	GF Principal	GF Interest	GF Total	UF Principal	UF Interest	UF Total	DF Principal	DF Interest	DF Total
11/30/2021		350,000.00				238,000.00			40,000.00			72,000.00		
11/30/2022	1		90,207.07	85,902.07	4,305.00	61,340.81	roughly							
11/30/2023	2		90,207.07	86,958.67	3,248.40									
11/30/2024	3		90,207.07	88,028.26	2,178.81									
11/30/2025	4		90,207.08	89,111.01	1,096.07									
	1.23%	350,000.00	360,828.28	350,000.00	10,828.28									

*acquired PD Vehicles, F150, Bob Cat Excavator, Brazos Mobile Ticket Writers, Motorola K-Core Upgrade



Schedule of Debt Servicing By Funds:

Drainage Fund

CITY OF HEWITT, TX
DRAINAGE FUND SCHEDULE OF LEASE PAYMENTS
ANNUAL BUDGET FY 2022-2023

Issue	Percentage	Maturity Date	Interest Rates	Original Issue	Outstanding 10/1/2022	Additions	Principal Payments	Outstanding 9/30/2023
BB&T Lease #6	31.0560%	12/28/2023	3.20%	147,518	61,810	-	(30,417)	31,393
BB&T Lease #7	10.3240%	12/12/2023	2.10%	32,004	16,334	-	(8,082)	8,252
BB&T Lease #8	30.33%	12/29/2024	1.60	97,282	73,538	-	(24,125)	49,413
BB&T Lease #9		11/30/2021	1.23	72,000	-	72,000	-	72,000
Total Leases Outstanding					151,682	72,000	(62,624)	161,058

BB&T Lease #6			BB&T Lease #7			BB&T Lease #8			BB&T Lease #9			Total Leases			Fiscal Year
Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
30,417.11	1,977.84	32,394.95	8,082.49	343.03	8,425.52	24,124.56	1,176.60	25,301.17	14,400.00	-	14,400.00	77,024.16	3,497.47	80,521.64	FY 2023
31,392.46	1,004.50	32,396.96	8,251.83	173.29	8,425.12	24,510.56	790.61	25,301.17	-	-	-	64,154.85	1,968.40	66,123.25	FY 2024
						24,902.73	398.44	25,301.17	-	-	-	24,902.73	398.44	25,301.17	FY 2025
									-	-	-	-	-	-	FY 2026
61,809.57	2,982.34	64,791.91	16,334.32	516.32	16,850.64	73,537.85	2,365.66	75,903.51	14,400.00	-	14,400.00	166,081.74	5,864.32	171,946.06	

BB&T Note Payable #6											
Date	Pmt. No.	Beg. Bal.	Total	Principal	Interest	GF Principal	GF Interest	GF Total	DF Principal	DF Interest	DF Total
12/28/2022	4		104,311.43	97,942.80	6,368.63	67,525.68	4,390.79	71,916.47	30,417.12	1,977.84	32,394.96
12/28/2023	5		104,311.43	101,076.96	3,234.47	69,684.50	2,229.97	71,914.47	31,392.46	1,004.50	32,396.96
Rate 3.2%			208,622.86	199,019.76	9,603.10	137,210.18	6,620.76	143,830.94	61,809.58	2,982.34	64,791.92
*acquired 6 PD vehicles, F150 Pickup & Ford Escape (\$327,484), JD Tractor w/Boom Mower (\$147,518).											

BB&T Note Payable #7											
Date	Pmt. No.	Beg. Bal.	Total	Principal	Interest	GF Principal	GF Interest	GF Total	DF Principal	DF Interest	DF Total
12/12/2022	3		81,611.03	78,288.39	3,322.64	70,205.90	2,979.61	73,185.51	8,082.49	343.03	8,425.52
12/12/2023	4		81,611.03	79,932.44	1,678.59	71,680.61	1,505.30	73,185.91	8,251.83	173.29	8,425.12
2.10%			163,222.06	158,220.83	5,001.23	141,886.51	4,484.91	146,371.42	16,334.32	516.32	16,850.64
*acquired 3 PD vehicles, 13 PD MDTs, radar trailer; FD Chevy PU; Library shelving, Library Server, CS Mule Pro, CS Tire Balancer; DF F150 PU											

BB&T Note Payable #8														
Date	Pmt. No.	Beg. Bal.	Total	Principal	Interest	GF Principal	GF Interest	GF Total	UF Principal	UF Interest	UF Total	DF Principal	DF Interest	DF Total
12/29/2022	2		136,541.66	130,191.93	6,349.73	66,580.15	3,247.25	69,827.40	39,487.21	1,925.87	41,413.09	24,124.56	1,176.60	25,301.17
12/29/2023	3		136,541.66	132,275.00	4,266.66	67,645.44	2,181.97	69,827.40	40,119.01	1,294.08	41,413.09	24,510.56	790.61	25,301.17
12/29/2024	4		136,541.66	134,391.40	2,150.26	68,727.76	1,099.64	69,827.40	40,760.91	652.17	41,413.09	24,902.73	398.44	25,301.17
1.60%			409,624.98	396,858.33	12,766.65	202,953.35	6,528.86	209,482.21	120,367.13	3,872.12	124,239.26	73,537.85	2,365.66	75,903.51
*acquired 2 PD vehicles, 1 PD Server, PD LPR Camera; Crafco Sealing Machine; UF F150 , UF Sewer Truck, DF JD Track Loader														

BB&T Note Payable #9														
GF .xxxx%; UF .xxxx%; DF .xxxxx%														
Date	Pmt. No.	Beg. Bal.	Amount	Principal	Interest	GF Principal	GF Interest	GF Total	UF Principal	UF Interest	UF Total	DF Principal	DF Interest	DF Total
11/30/2021		350,000				238,000.00			40,000.00			72,000.00		
11/30/2022	1		90,207.07	85,902.07	4,305.00	61,340.81	roughly							
11/30/2023	2		90,207.07	86,958.67	3,248.40									
11/30/2024	3		90,207.07	88,028.26	2,178.81									
11/30/2025	4		90,207.08	89,111.01	1,096.07									
1.23%		350,000	360,828.28	350,000.00	10,828.28									
*PD Vehicles, 1 F150, Bob Cat Excavator, Brazos Mobile Ticket Writers, Motorola K-Core Upgrade														



Individual Debt Schedules

Certificates of Obligation-Series 2010										
Total Payment Schedule					Principal and Interest Allocation by Fund					
					General Fund			Utility Fund		
Month	Coupon	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
1/1/2023			214,000.00			41,875.00			172,125.00	
7/1/2023	4.000%	110,000	214,000.00	538,000.00	100,000	41,875.00	183,750.00	10,000	172,125.00	354,250.00
1/1/2024			211,800.00			39,875.00			171,925.00	
7/1/2024	5.000%	115,000	211,800.00	538,600.00	105,000	39,875.00	184,750.00	10,000	171,925.00	353,850.00
1/1/2025			208,925.00			37,250.00			171,675.00	
7/1/2025	5.000%	450,000	208,925.00	867,850.00	220,000	37,250.00	294,500.00	230,000	171,675.00	573,350.00
1/1/2026			197,675.00			31,750.00			165,925.00	
7/1/2026	5.000%	470,000	197,675.00	865,350.00	230,000	31,750.00	293,500.00	240,000	165,925.00	571,850.00
1/1/2027			185,925.00			26,000.00			159,925.00	
7/1/2027	5.000%	490,000	185,925.00	861,850.00	240,000	26,000.00	292,000.00	250,000	159,925.00	569,850.00
1/1/2028			173,675.00			20,000.00			153,675.00	
7/1/2028	5.000%	510,000	173,675.00	857,350.00	255,000	20,000.00	295,000.00	255,000	153,675.00	562,350.00
1/1/2029			160,925.00			13,625.00			147,300.00	
7/1/2029	5.000%	530,000	160,925.00	851,850.00	265,000	13,625.00	292,250.00	265,000	147,300.00	559,600.00
1/1/2030			147,675.00			7,000.00			140,675.00	
7/1/2030	5.000%	560,000	147,675.00	855,350.00	280,000	7,000.00	294,000.00	280,000	140,675.00	561,350.00
1/1/2031			133,675.00						133,675.00	
7/1/2031	4.375%	290,000	133,675.00	557,350.00				290,000	133,675.00	557,350.00
1/1/2032			127,331.25						127,331.25	
7/1/2032	4.375%	300,000	127,331.25	554,662.50				300,000	127,331.25	554,662.50
1/1/2033			120,768.75						120,768.75	
7/1/2033	4.500%	970,000	120,768.75	1,211,537.50				970,000	120,768.75	1,211,537.50
1/1/2034			98,943.75						98,943.75	
7/1/2034	4.500%	1,015,000	98,943.75	1,212,887.50				1,015,000	98,943.75	1,212,887.50
1/1/2035			76,106.25						76,106.25	
7/1/2035	4.500%	1,065,000	76,106.25	1,217,212.50				1,065,000	76,106.25	1,217,212.50
1/1/2036			52,143.75						52,143.75	
7/1/2036	4.500%	1,115,000	52,143.75	1,219,287.50				1,115,000	52,143.75	1,219,287.50
1/1/2037			27,056.25						27,056.25	
7/1/2037	4.625%	1,170,000	27,056.25	1,224,112.50				1,170,000	27,056.25	1,224,112.50
Totals		9,160,000	4,273,250.00	13,433,250.00	1,695,000	434,750.00	2,129,750.00	7,465,000	3,838,500.00	11,303,500.00

Certificates of Obligation - Series 2012

Total Payment Schedule					Principal and Interest Allocation by Fund					
					General Fund			Utility Fund		
Month	Coupon	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
1/1/2023			60,018.75			22,643.44			37,375.31	
7/1/2023	2.25%	385,000	60,018.75	505,037.50	145,250.00	22,643.44	190,536.88	239,750.00	37,375.31	314,500.62
1/1/2024			55,687.50			21,009.37			34,678.13	
7/1/2024	2.25%	405,000	55,687.50	516,375.00	152,795.00	21,009.37	194,813.74	252,205.00	34,678.13	321,561.26
1/1/2025			51,131.25			19,290.42			31,840.83	
7/1/2025	2.25%	420,000	51,131.25	522,262.50	158,455.00	19,290.42	197,035.84	261,545.00	31,840.83	325,226.66
1/1/2026			46,406.25			17,507.81			28,898.44	
7/1/2026	2.50%	425,000	46,406.25	517,812.50	160,341.00	17,507.81	195,356.62	264,659.00	28,898.44	322,455.88
1/1/2027			41,093.75			15,503.55			25,590.20	
7/1/2027	2.50%	440,000	41,093.75	522,187.50	166,000.00	15,503.55	197,007.10	274,000.00	25,590.20	325,180.40
1/1/2028			35,593.75			13,428.55			22,165.20	
7/1/2028	2.75%	455,000	35,593.75	526,187.50	171,659.00	13,428.55	198,516.10	283,341.00	22,165.20	327,671.40
1/1/2029			29,337.50			11,068.24			18,269.26	
7/1/2029	2.75%	470,000	29,337.50	528,675.00	177,318.00	11,068.24	199,454.48	292,682.00	18,269.26	329,220.52
1/1/2030			22,875.00			8,630.11			14,244.89	
7/1/2030	3.00%	490,000	22,875.00	535,750.00	184,864.00	8,630.11	202,124.22	305,136.00	14,244.89	333,625.78
1/1/2031			15,525.00			5,857.16			9,667.84	
7/1/2031	3.00%	505,000	15,525.00	536,050.00	190,523.00	5,857.16	202,237.32	314,477.00	9,667.84	333,812.68
1/1/2032			7,950.00			2,999.31			4,950.68	
7/1/2032	3.00%	530,000	7,950.00	545,900.00	199,954.00	2,999.31	205,952.62	330,045.00	4,950.68	339,946.36
Totals		4,525,000	731,237.50	5,256,237.50	1,707,159.00	275,875.92	1,983,034.92	2,817,840.00	455,361.56	3,273,201.56

Certificates of Obligation - Series 2013					
100% General Fund					
Payment Schedule					
Month	Coupon	Principal	Interest	Total	Total
1/1/2023			47,427.50	47,427.50	
7/1/2023	2.500%	140,000.00	47,427.50	187,427.50	234,855.00
1/1/2024			45,677.50	45,677.50	
7/1/2024	3.000%	140,000.00	45,677.50	185,677.50	231,355.00
1/1/2025			43,577.50	43,577.50	
7/1/2025	3.000%	145,000.00	43,577.50	188,577.50	232,155.00
1/1/2026			41,402.50	41,402.50	
7/1/2026	3.000%	150,000.00	41,402.50	191,402.50	232,805.00
1/1/2027			39,152.50	39,152.50	
7/1/2027	3.000%	155,000.00	39,152.50	194,152.50	233,305.00
1/1/2028			36,827.50	36,827.50	
7/1/2028	3.500%	160,000.00	36,827.50	196,827.50	233,655.00
1/1/2029			34,027.50	34,027.50	
7/1/2029	3.500%	165,000.00	34,027.50	199,027.50	233,055.00
1/1/2030			31,140.00	31,140.00	
7/1/2030	3.500%	170,000.00	31,140.00	201,140.00	232,280.00
1/1/2031			28,165.00	28,165.00	
7/1/2031	3.500%	175,000.00	28,165.00	203,165.00	231,330.00
1/1/2032			25,102.50	25,102.50	
7/1/2032	3.500%	185,000.00	25,102.50	210,102.50	235,205.00
1/1/2033			21,865.00	21,865.00	
7/1/2033	3.500%	190,000.00	21,865.00	211,865.00	233,730.00
1/1/2034			18,540.00	18,540.00	
7/1/2034	3.375%	195,000.00	18,540.00	213,540.00	232,080.00
1/1/2035			15,250.00	15,250.00	
7/1/2035	3.375%	205,000.00	15,250.00	220,250.00	235,500.00
1/1/2036			11,790.00	11,790.00	
7/1/2036	3.60%	210,000.00	11,790.00	221,790.00	233,580.00
1/1/2037			8,010.00	8,010.00	
7/1/2037	3.60%	220,000.00	8,010.00	228,010.00	236,020.00
1/1/2038			4,050.00	4,050.00	
7/1/2038	3.60%	225,000.00	4,050.00	229,050.00	233,100.00
Totals		2,830,000.00	904,010.00	3,734,010.00	3,734,010.00

2013 General Obligation Refunding Bonds (04 CO)										
Total Payment Schedule					Principal and Interest Allocation by Fund					
					General Fund			Utility Fund		
Month	Coupon	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
1/1/2023			16,605.00			8,800.65		-	7,804.35	
7/1/2023	2.80%	555,000.00	16,605.00	588,210.00	294,150.00	8,800.65	311,751.30	260,850.00	7,804.35	276,458.70
1/1/2024			8,835.00			4,682.55		-	4,152.45	
7/1/2024	3.10%	570,000.00	8,835.00	587,670.00	302,100.00	4,682.55	311,465.10	267,900.00	4,152.45	276,204.90
		1,125,000.00	50,880.00	1,175,880.00	596,250.00	26,966.40	623,216.40	528,750.00	23,913.60	552,663.60

Certificates of Obligation - Series 2014 100% General Fund Payment Schedule					
Month	Coupon	Principal	Interest	Total	Total
1/1/2023			79,606.25	79,606.25	
7/1/2023	2.500%	330,000.00	79,606.25	409,606.25	489,212.50
1/1/2024			75,481.25	75,481.25	
7/1/2024	2.750%	340,000.00	75,481.25	415,481.25	490,962.50
1/1/2025			70,806.25	70,806.25	
7/1/2025	3.000%	350,000.00	70,806.25	420,806.25	491,612.50
1/1/2026			65,556.25	65,556.25	
7/1/2026	3.000%	360,000.00	65,556.25	425,556.25	491,112.50
1/1/2027			60,156.25	60,156.25	
7/1/2027	3.000%	370,000.00	60,156.25	430,156.25	490,312.50
1/1/2028			54,606.25	54,606.25	
7/1/2028	3.250%	380,000.00	54,606.25	434,606.25	489,212.50
1/1/2029			48,431.25	48,431.25	
7/1/2029	3.500%	395,000.00	48,431.25	443,431.25	491,862.50
1/1/2030			41,518.75	41,518.75	
7/1/2030	3.500%	405,000.00	41,518.75	446,518.75	488,037.50
1/1/2031			34,431.25	34,431.25	
7/1/2031	3.750%	420,000.00	34,431.25	454,431.25	488,862.50
1/1/2032			26,556.25	26,556.25	
7/1/2032	3.750%	435,000.00	26,556.25	461,556.25	488,112.50
1/1/2033			18,400.00	18,400.00	
7/1/2033	4.000%	450,000.00	18,400.00	468,400.00	486,800.00
1/1/2034			9,400.00	9,400.00	
7/1/2034	4.000%	470,000.00	9,400.00	479,400.00	488,800.00
Totals		4,705,000.00	1,169,900.00	5,874,900.00	5,874,900.00

2015 General Obligation Refunding Bonds (2007 CO)

100% Utility Fund

Payment Schedule

Month	Coupon	Principal	Interest	Total	Total
1/1/2023		-	89,375.00	89,375.00	
7/1/2023	3.00%	425,000.00	89,375.00	514,375.00	603,750.00
1/1/2024		-	83,000.00	83,000.00	
7/1/2024	3.00%	440,000.00	83,000.00	523,000.00	606,000.00
1/1/2025		-	76,400.00	76,400.00	
7/1/2025	3.00%	455,000.00	76,400.00	531,400.00	607,800.00
1/1/2026		-	69,575.00	69,575.00	
7/1/2026	3.50%	470,000.00	69,575.00	539,575.00	609,150.00
1/1/2027		-	61,350.00	61,350.00	
7/1/2027	3.50%	490,000.00	61,350.00	551,350.00	612,700.00
1/1/2028		-	52,775.00	52,775.00	
7/1/2028	3.50%	510,000.00	52,775.00	562,775.00	615,550.00
1/1/2029		-	43,850.00	43,850.00	
7/1/2029	3.75%	530,000.00	43,850.00	573,850.00	617,700.00
1/1/2030		-	33,912.50	33,912.50	
7/1/2030	3.75%	550,000.00	33,912.50	583,912.50	617,825.00
1/1/2031		-	23,600.00	23,600.00	
7/1/2031	4.00%	580,000.00	23,600.00	603,600.00	627,200.00
1/1/2032		-	12,000.00	12,000.00	
7/1/2032	4.00%	600,000.00	12,000.00	612,000.00	624,000.00
Total		5,050,000.00	1,091,675.00	6,141,675.00	6,141,675.00

Certificates of Obligation - Series 2016

100% Utility Fund

Payment Schedule

Month	Coupon	Principal	Interest	Total	Total
1/1/2023			64,381.25	64,381.25	
7/1/2023	2.500%	300,000.00	64,381.25	364,381.25	428,762.50
1/1/2024			60,631.25	60,631.25	
7/1/2024	2.500%	305,000.00	60,631.25	365,631.25	426,262.50
1/1/2025			56,818.75	56,818.75	
7/1/2025	2.500%	310,000.00	56,818.75	366,818.75	423,637.50
1/1/2026			52,943.75	52,943.75	
7/1/2026	2.250%	320,000.00	52,943.75	372,943.75	425,887.50
1/1/2027			49,343.75	49,343.75	
7/1/2027	2.375%	325,000.00	49,343.75	374,343.75	423,687.50
1/1/2028			45,484.38	45,484.38	
7/1/2028	2.625%	335,000.00	45,484.38	380,484.38	425,968.76
1/1/2029			41,087.50	41,087.50	
7/1/2029	2.750%	345,000.00	41,087.50	386,087.50	427,175.00
1/1/2030			36,343.75	36,343.75	
7/1/2030	3.000%	355,000.00	36,343.75	391,343.75	427,687.50
1/1/2031			31,018.75	31,018.75	
7/1/2031	3.000%	365,000.00	31,018.75	396,018.75	427,037.50
1/1/2032			25,543.75	25,543.75	
7/1/2032	3.125%	375,000.00	25,543.75	400,543.75	426,087.50
1/1/2033			19,684.38	19,684.38	
7/1/2033	3.125%	385,000.00	19,684.38	404,684.38	424,368.76
1/1/2034			13,668.75	13,668.75	
7/1/2034	3.375%	400,000.00	13,668.75	413,668.75	427,337.50
1/1/2035			6,918.75	6,918.75	
7/1/2035	3.375%	410,000.00	6,918.75	416,918.75	423,837.50
Total		4,530,000.00	1,007,737.52	5,537,737.52	5,537,737.52

Certificates of Obligation - Series 2016B 100% General Fund Payment Schedule					
Month	Coupon	Principal	Interest		Total
1/1/2023			33,112.50	33,112.50	
7/1/2023	3.000%	160,000.00	33,112.50	193,112.50	226,225.00
1/1/2024			30,712.50	30,712.50	
7/1/2024	3.000%	165,000.00	30,712.50	195,712.50	226,425.00
1/1/2025			28,237.50	28,237.50	
7/1/2025	3.000%	170,000.00	28,237.50	198,237.50	226,475.00
1/1/2026			25,687.50	25,687.50	
7/1/2026	3.000%	170,000.00	25,687.50	195,687.50	221,375.00
1/1/2027			23,137.50	23,137.50	
7/1/2027	2.000%	180,000.00	23,137.50	203,137.50	226,275.00
1/1/2028			21,337.50	21,337.50	
7/1/2028	2.000%	180,000.00	21,337.50	201,337.50	222,675.00
1/1/2029			19,537.50	19,537.50	
7/1/2029	2.000%	185,000.00	19,537.50	204,537.50	224,075.00
1/1/2030			17,687.50	17,687.50	
7/1/2030	2.000%	190,000.00	17,687.50	207,687.50	225,375.00
1/1/2031			15,787.50	15,787.50	
7/1/2031	2.500%	190,000.00	15,787.50	205,787.50	221,575.00
1/1/2032			13,412.50	13,412.50	
7/1/2032	2.500%	195,000.00	13,412.50	208,412.50	221,825.00
1/1/2033			10,975.00	10,975.00	
7/1/2033	2.500%	200,000.00	10,975.00	210,975.00	221,950.00
1/1/2034			8,475.00	8,475.00	
7/1/2034	2.500%	205,000.00	8,475.00	213,475.00	221,950.00
1/1/2035			5,912.50	5,912.50	
7/1/2035	2.750%	210,000.00	5,912.50	215,912.50	221,825.00
1/1/2036			3,025.00	3,025.00	
7/1/2036	2.750%	220,000.00	3,025.00	223,025.00	226,050.00
Totals		2,620,000.00	514,075.00	3,134,075.00	3,134,075.00

Certificates of Obligation - Series 2017

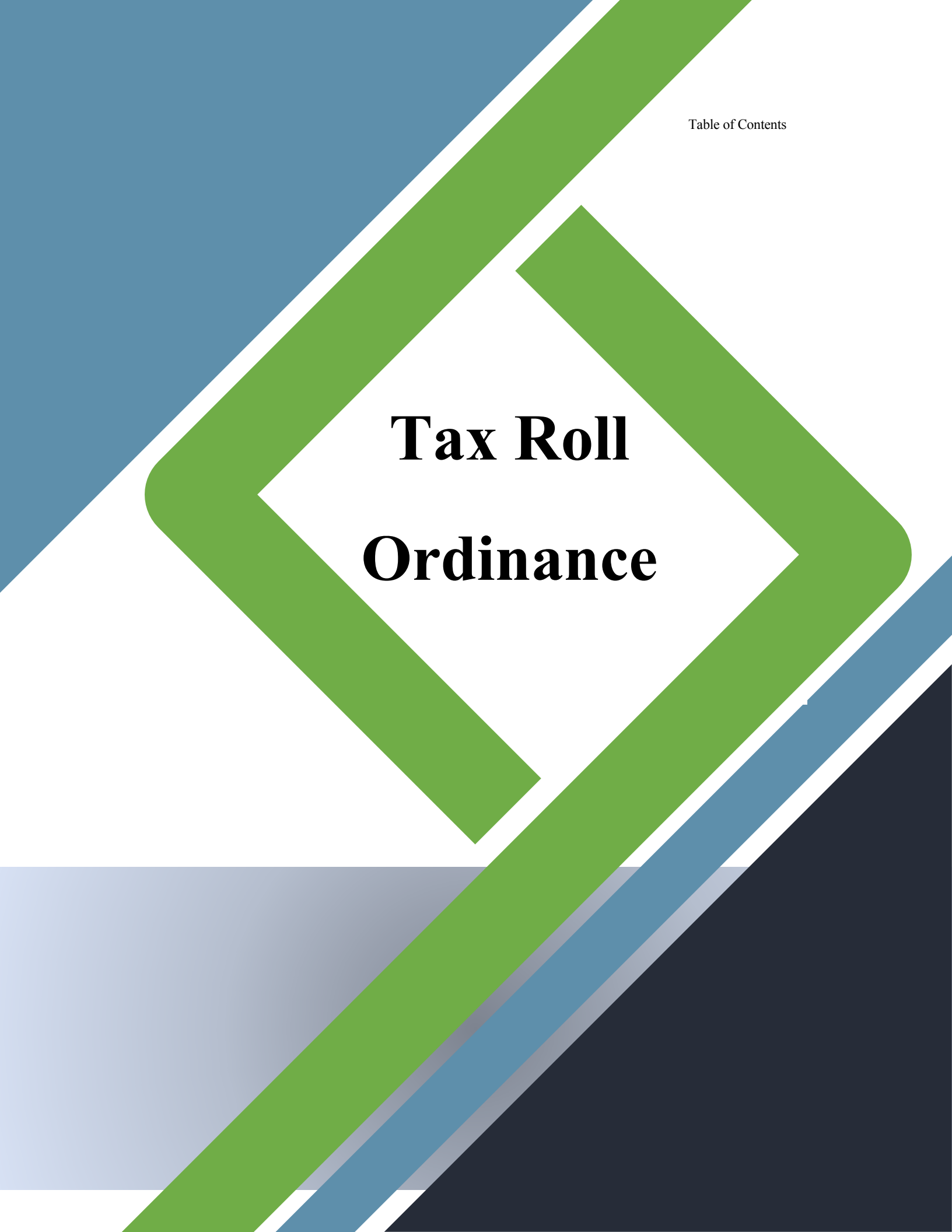
100% General Fund

Payment Schedule

Month	Coupon	Principal	Interest	Total	Total
1/1/2023			68,556.25	68,556.25	
7/1/2023	3.000%	235,000.00	68,556.25	303,556.25	372,112.50
1/1/2024			65,031.25	65,031.25	
7/1/2024	4.000%	250,000.00	65,031.25	315,031.25	380,062.50
1/1/2025			60,031.25	60,031.25	
7/1/2025	4.000%	255,000.00	60,031.25	315,031.25	375,062.50
1/1/2026			54,931.25	54,931.25	
7/1/2026	4.000%	265,000.00	54,931.25	319,931.25	374,862.50
1/1/2027			49,631.25	49,631.25	
7/1/2027	4.000%	280,000.00	49,631.25	329,631.25	379,262.50
1/1/2028			44,031.25	44,031.25	
7/1/2028	4.000%	290,000.00	44,031.25	334,031.25	378,062.50
1/1/2029			38,231.25	38,231.25	
7/1/2029	3.000%	215,000.00	38,231.25	253,231.25	291,462.50
1/1/2030			35,006.25	35,006.25	
7/1/2030	3.000%	220,000.00	35,006.25	255,006.25	290,012.50
1/1/2031			31,706.25	31,706.25	
7/1/2031	3.000%	230,000.00	31,706.25	261,706.25	293,412.50
1/1/2032			28,256.25	28,256.25	
7/1/2032	3.000%	235,000.00	28,256.25	263,256.25	291,512.50
1/1/2033			24,731.25	24,731.25	
7/1/2033	3.000%	245,000.00	24,731.25	269,731.25	294,462.50
1/1/2034			21,056.25	21,056.25	
7/1/2034	3.000%	250,000.00	21,056.25	271,056.25	292,112.50
1/1/2035			17,306.25	17,306.25	
7/1/2035	3.000%	260,000.00	17,306.25	277,306.25	294,612.50
1/1/2036			13,406.25	13,406.25	
7/1/2036	3.250%	265,000.00	13,406.25	278,406.25	291,812.50
1/1/2037			9,100.00	9,100.00	
7/1/2037	3.250%	275,000.00	9,100.00	284,100.00	293,200.00
1/1/2038			4,631.25	4,631.25	
7/1/2038	3.250%	285,000.00	4,631.25	289,631.25	294,262.50
		4,055,000.00	1,131,287.50	5,186,287.50	5,186,287.50

Certificates of Obligation - Series 2022					
100% General Fund					
Payment Schedule					
Month	Coupon	Principal	Interest	Total	Total
1/1/2023			80,908.85	80,908.85	
7/1/2023	5.000%	225,000.00	97,090.63	322,090.63	402,999.48
1/1/2024			91,465.63	91,465.63	
7/1/2024	5.000%	155,000.00	91,465.63	246,465.63	337,931.26
1/1/2025			87,590.63	87,590.63	
7/1/2025	5.000%	175,000.00	87,590.63	262,590.63	350,181.26
1/1/2026			83,215.63	83,215.63	
7/1/2026	5.000%	180,000.00	83,215.63	263,215.63	346,431.26
1/1/2027			78,715.63	78,715.63	
7/1/2027	5.000%	190,000.00	78,715.63	268,715.63	347,431.26
1/1/2028			73,965.63	73,965.63	
7/1/2028	5.000%	200,000.00	73,965.63	273,965.63	347,931.26
1/1/2029			68,965.63	68,965.63	
7/1/2029	5.000%	210,000.00	68,965.63	278,965.63	347,931.26
1/1/2030			63,715.63	63,715.63	
7/1/2030	5.000%	220,000.00	63,715.63	283,715.63	347,431.26
1/1/2031			58,215.63	58,215.63	
7/1/2031	4.000%	235,000.00	58,215.63	293,215.63	351,431.26
1/1/2032			53,515.63	53,515.63	
7/1/2032	4.000%	240,000.00	53,515.63	293,515.63	347,031.26
1/1/2033			48,715.63	48,715.63	
7/1/2033	3.000%	250,000.00	48,715.63	298,715.63	347,431.26
1/1/2034			44,965.63	44,965.63	
7/1/2034	3.000%	260,000.00	44,965.63	304,965.63	349,931.26
1/1/2035			41,065.63	41,065.63	
7/1/2035	3.000%	265,000.00	41,065.63	306,065.63	347,131.26
1/1/2036			37,090.63	37,090.63	
7/1/2036	3.000%	275,000.00	37,090.63	312,090.63	349,181.26
1/1/2037			32,965.63	32,965.63	
7/1/2037	3.125%	285,000.00	32,965.63	317,965.63	350,931.26
1/1/2038			28,512.50	28,512.50	
7/1/2038	3.500%	290,000.00	28,512.50	318,512.50	347,025.00
1/1/2039			23,437.50	23,437.50	
7/1/2039	3.500%	300,000.00	23,437.50	323,437.50	346,875.00
1/1/2040			18,187.50	18,187.50	
7/1/2040	3.750%	310,000.00	18,187.50	328,187.50	346,375.00
1/1/2041			12,375.00	12,375.00	
7/1/2041	3.750%	325,000.00	12,375.00	337,375.00	349,750.00
1/1/2042			6,281.25	6,281.25	
7/1/2042	3.750%	335,000.00	6,281.25	341,281.25	347,562.50
		4,925,000.00	2,083,924.62	7,008,924.62	7,008,924.62

Ordinances



Tax Roll Ordinance

ORDINANCE NO. 2022-10

AN ORDINANCE OF THE CITY OF HEWITT, TEXAS, ACCEPTING AND APPROVING THE TAX ROLL OF THE CITY OF HEWITT AND DECLARING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HEWITT, TEXAS:

SECTION 1. That the tax roll of the City of Hewitt for 2022, as certified by the McLennan County Appraisal District, is hereby accepted and approved.

SECTION 2. That this ordinance is in full force and effect from and after its passage.

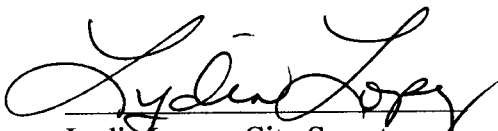
PASSED AND APPROVED THIS 15th day of August, 2022.

CITY OF HEWITT, TEXAS

By: _____

Steve Fortenberry, Mayor

ATTEST:


Lydia Lopez, City Secretary



THE STATE OF TEXAS §

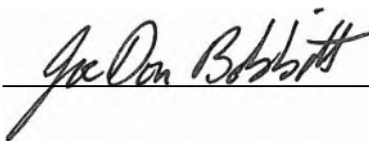
COUNTY OF McLENNAN §

Certification of the 2022 Appraisal Roll For McLennan County
Appraisal District

I, Joe Don Bobbitt, RPA, Chief Appraiser for McLennan County Appraisal District, hereby certify that the attached are the certified values of McLennan County Appraisal District which lists taxable property for the following taxing units and constitutes the certified appraisal roll:

Axtell Independent School District	City of Bellmead
Bosqueville Independent School District	City of Beverly Hills
Bruceville-Eddy Independent School District	City of Bruceville-Eddy
China Spring Independent School District	City of Crawford
Connally Independent School District	City of Gholson
Crawford Independent School District	City of Golinda
Gholson Independent School District	City of Hallsburg
Hallsburg Independent School District	City of Hewitt
La Vega Independent School District	City of Lacy-Lakeview
Lorena Independent School District	City of Leroy
Mart Independent School District	City of Lorena
McGregor Independent School District	City of Mart
Midway Independent School District	City of McGregor
Moody Independent School District	City of Moody
Robinson Independent School District	City of Riesel
Riesel Independent School District	City of Robinson
Oglesby Independent School District	City of Valley Mills
Valley Mills Independent School District	City of Waco
Waco Independent School District	City of West
West Independent School District	City of Woodway
McLennan County	Castleman Creek Watershed
McLennan Community College	Elm Creek Watershed
McLennan County Water Control Dist. #2	McLennan & Hill Counties Tehuacana Creek W&C Dist. #1

July 22, 20 22
Date Delivered



Date Received

SEC.26.01 (a)



2022 Certified Totals

As of Certification

62 - HEWITT, CITY OF

Printed on: 07/22/2022 2:40 PM

Property Count: 6,181 Grand Totals

Land		Value			
Homesite		135,635,949			
Non-Homesite		136,363,697			
Ag Market		19,356,020			
Timber Market		0	Total Land	+	291,355,666
Improvement		Value			
Homesite		1,096,111,153			
Non-Homesite		321,816,751	Total Improvements	+	1,417,927,904
Non Real		Count	Value		
Personal Property	510		78,691,130		
Mineral Property	0		0		
Autos	0		0	Total Non Real	+
					78,691,130
Ag		Non Exempt	Exempt	Market Value	=
Total Productivity Market	19,356,020		0		1,787,974,700
Ag Use	114,430		0	Productivity Loss	-
Timber Use	0		0		19,241,590
	19,241,590		0	Appraised Value	=
					1,768,733,110
				Homestead Cap	-
					143,280,490
				Assessed Value	=
					1,625,452,620
				Total Exemptions Amount	-
				(Breakdown on Next Page)	323,572,528
				Net Taxable	=
					1,301,880,092

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
7,031,480.41 = 1,301,880,092 * (0.540102 / 100)

Tax Increment Finance Value	0
Tax Increment Finance Levy	0.00



Tax Rate Ordinance

ORDINANCE NO. 2022-11

AN ORDINANCE OF THE CITY OF HEWITT, TEXAS, ADOPTING THE TAX RATE AND LEVYING THE AD VALOREM TAXES FOR THE FISCAL YEAR 2022-2023 ON ALL TAXABLE PROPERTY WITHIN AND SUBJECT TO TAXATION WITHIN THE CITY AS OF JANUARY 1, 2022, TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENDITURES AND DEBT SERVICE; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, all notices have been given and public hearings held as required by law to adopt a tax rate for 2022;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HEWITT, TEXAS:

SECTION 1. That there be and is hereby levied for the fiscal year 2022-2023, on all taxable property, real, personal and mixed, situated within the limits of the City of Hewitt, Texas as of January 1, 2022, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.540102 on each \$100 of assessed valuation of taxable property, and such taxes shall be apportioned and distributed as follows:

(A) \$0.331618 to provide revenues for maintenance and operations and;

(B) \$0.208484 for debt service.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 10.4 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$11.62.

SECTION 2. That all ad valorem taxes shall become due and payable on October 1, 2022, and all ad valorem taxes for the year shall become delinquent after January 31, 2023.

SECTION 3. That all ordinances of the City of Hewitt in conflict with the provisions of this ordinance are hereby repealed.

SECTION 4. That should any sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole or any part or provision thereof other than the part thereof decided to be unconstitutional, illegal or invalid.

SECTION 5. This ordinance shall take effect on October 1, 2022.

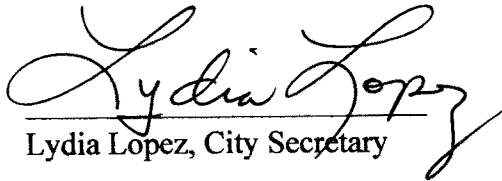
PASSED AND APPROVED THIS 15th day of August, 2022.

CITY OF HEWITT, TEXAS

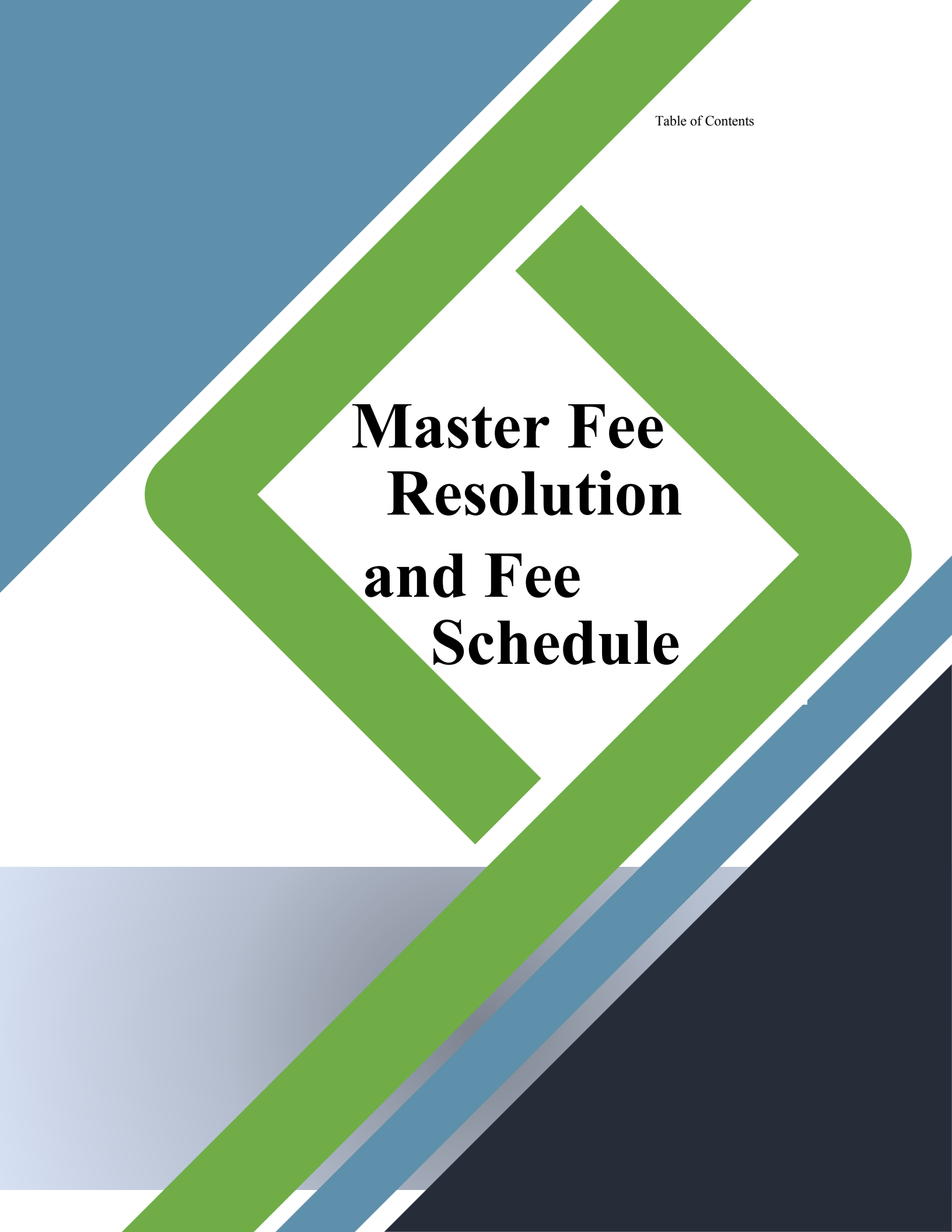
By: _____

Steve Fortenberry, Mayor

ATTEST:


Lydia Lopez, City Secretary





Master Fee Resolution and Fee Schedule

RESOLUTION NO. 2022-09

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF HEWITT, TEXAS, ADOPTING THE "MASTER FEE SCHEDULE"; REPEALING ALL RESOLUTIONS IN CONFLICT; DECLARING AN EFFECTIVE DATE; AND FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HEWITT, TEXAS:

Section 1. That the City of Hewitt Master Fee Schedule is hereby adopted to implement and/or revise various fees related to City Services as shown on the attachment "A" and incorporated herein by reference.

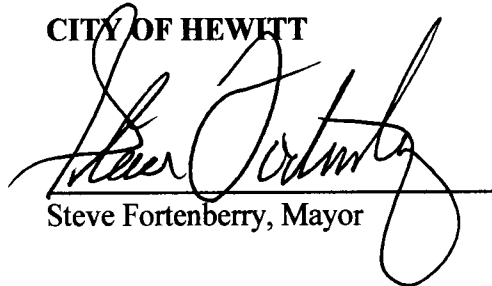
Section 2. That should any section, clause, or provision of this resolution be declared by court of competent jurisdiction to be invalid, the same shall not affect the validity of this resolution or any other resolution of the City as a whole or any part thereof, other than the part so declared to be.

Section 3. That this resolution shall become effective immediately upon passage, and be applied to all charges on or after October 1, 2022.

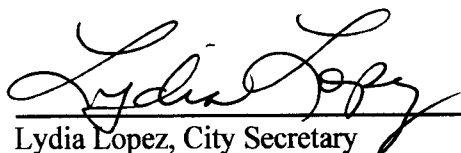
Section 4. That it is hereby officially found and determined that the meeting at which resolution is adopted was noticed and has been open to the public as required by law.

PASSED AND APPROVED this 15th day of August 2022.

CITY OF HEWITT


Steve Fortenberry, Mayor

ATTEST:


Lydia Lopez, City Secretary



HEWITT MASTER FEE SCHEDULE

Table of Contents

Department	Pages
Permit Fees	1-3
Fire, Police & Administration Fees	4
Library Fees	5
Park Fees	6
Water Rates	7
Wastewater Rates	8
Drainage Rates	8
Solid Waste Rates	8
Utility Fees	9

PERMIT FEES

New Construction

New Construction Building Permit	\$0.23 sq. ft. under roof (per floor) min \$320
Electrical Permit	\$0.07 sq. ft. under roof (per floor)
Plumbing Permit	\$0.07 sq. ft. under roof (per floor)
Mechanical Permit	\$0.07 sq. ft. under roof (per floor)

General Permits

Alcohol Permit	\$60
Carport Permit	\$50, \$0.20 per sq. ft.
Commercial Accessory Building	\$150 min, \$.30 per sq. ft.
Commercial Building Permit – Temporary 72 hr.	\$50
Commercial Occupancy Inspection	\$50
Deck Permit	\$50
Demolition Permit	\$100
Estate Sale/Auction	\$50
Fence Permit	\$50
Flat Work Permit	\$50 min, \$0.02 per sq. ft.
Foundation Repair	\$50
Garage Sales	\$15
Gas Permit	\$50, \$6 per appliance
Hot Tub/Spa	\$50
Land Clearing Filling or Grading Permit	\$240
Lawn Sprinkler System Permit	\$25 base, \$1 per head/\$10 backflow
Mobile Home Move-In Permit	\$50
Moving a Building Permit	\$100
Patio Cover	\$35 min, \$0.10 per sq. ft.

Re-Inspect Fee	\$50 1 st time; \$25 increase cumulative after
Remodeling Permit	\$200 flat fee
Residential Accessory Building Permit	\$40 for 120 sq. ft. more + \$0.08 per sq. ft.
Roof Permit	\$50
Sign Permit	
Up to 72 sq. ft.	\$44
Up to 300 sq. ft.	\$75
Up to 600 sq. ft.	\$100
Sign Variance Request	\$250
Swimming Pool Permit (above/inground)	\$100/\$150
Temporary On-Site Storage Containers	\$10 first 15 days + \$25 next 16 days + \$50 for >30 days/year
Window Replacement Fee	\$50/\$25 Re-Inspect Fee

Electrical

Electrical Permit	\$50
Up to 400 Amp	\$11
Over 400 Amp	\$24
3 Phase Circuits	\$7
220 Circuits	\$6
110 Circuits	\$5
Equipment Motors	
½ hp – 50 hp	\$11
Over 50 hp	\$24
Transformers	
Up to 50 KVA	\$11
Over 50 KVA	\$24
Elevators	\$54
Signs	\$24
Temporary Service	
Carnivals or Similar	\$54

Mechanical

Mechanical Permit	\$50
Up to 250,000 BTU	\$17
250,000 – 500,000 BTU	\$34
Each Ad. 50,000 Over 500,000 BTU	\$5
Refrigerated Air Systems	
Up to 5 Tons	\$17
Over 5 Tons	\$34
Each Ad. Ton Over	\$5
Ventilation Systems	

Installation Blower or fan to duct system for each building	\$24

Plumbing

Plumbing Permit	\$50
Per Fixture, Traps, etc.	\$6
Sewer/Water	\$8
Vacuum Breakers	\$8
Backflow Device	\$24
Roof Drain Permit	\$24
Discharge Line	\$8
Roof Drain	\$6

Planning & Zoning

Application for Abandonment of Public Right of Way	\$300
Application for Amendment of the Zoning Ordinance	\$300
Application for Appeal to Board of Adjustment	\$500
Application for Preliminary Plat	\$150 + \$2 per acre
Application for Final Plat, Amended Plat, Administrative Plat	\$200
Application for Final Plat and Re-Plat with Infrastructure	\$200 + \$27 per lot
Application for Platting or Re-Platting with Variance Request	\$250 + \$2 per lot
Plat/Plan Review other than Original Review (Staff)	\$50 per hour, one hour minimum
Plat/Plan Review other than Original Review (Engineer)	\$150 per hour, one hour minimum

Network Nodes, Node Support Poles & Transfer Facilities

Network Nodes-Application Fee	Lesser of actual cost or \$500 for up to 5 Network Nodes, and \$250 for each additional Network Node on a permit (up to 30, per Sec 284.152(b))
Network Nodes-Annual Rental Rate	\$1,500 per Network Node site, with annual CPI adjustment
Node Support Poles-Application Fee	\$1,000 for each pole
Node Support Poles-Annual Rental Rate	\$1,500 per Network Node site, with annual CPI Adjustment
Transfer Facilities-Application Fee	\$500 for an application including up to 5 Network Nodes, and \$250 for each additional Network Node on a permit
Transfer Facilities-Monthly Rental Rate	\$500 monthly for each Network Node site
For all other applicants	\$200

FIRE PROTECTION FEES

Fire Protection Systems	\$55
Per Head	\$0.25
Underground Main	\$50
Fire Pump	\$30
Stand Pipe System	\$55
Per Outlet	\$5
Fire Alarm System	\$55
Per Device	\$1
Hood and Duct System	\$30
Per Nozzle	\$2.50
Commercial Paint Spray	\$30
Other Fire Suppression System	\$30
Per Head	\$55

POLICE DEPARTMENT FEES

Accident Reports	\$6
Animal Registration	\$10 first 2 pets; \$2 each additional
Animal Reclaim/Disposal Fee	\$75

ADMINISTRATION FEES

Returned Check Fee	\$35
NSF Electronic Draft Fee	\$35
Copies of Public Information	
Standard – 8.5x11	\$0.10 per page
Oversize – 11x17	\$0.50 per page
Postage/Shipping	Actual Cost
Other Media	
Audio Cassette	\$1 each
CD/RW or CD/R	\$1 each
Other Charges	Actual Cost

LIBRARY FEES

Book	\$0.25 per day
DVD, Play-a-way, Audiobooks, VHS	\$1 per day
HOTSPOT	\$10 per week
Tex-Share ILL	\$1 per day + \$5 processing fee + any fee by lending library
Lost Book	Cost of book + \$5 processing fee
Damaged Books	Cost of damage is calculated by the amount of damage divided by cost of book + \$5 processing fee
Barcode Replacement	\$1
Media Case Replacement	\$5
Hanging Bag	\$1
3D Printing	\$0.10 per gram
Paper Copy – Black & White	\$0.15
Paper Copy – Color	\$1.25
Large format Printing	Estimate per item: L x W x .035 x 40%
Proctor Exam Fee	\$15/hr (waived for Hewitt residents)
Lost Library Card Replacement	\$1
Return Check Fee	\$35
Out of County Fee (excludes people that work In Hewitt and live inside McLennan County)	\$40 annual fee

PARK FEES

Amphitheatre

Hourly Rental	\$100 per hour (2 hr. min)
Deposit	\$75 refundable deposit
Water Key Fee	\$50 fee (\$35 refundable deposit; \$15 water fee)

Food Truck Permits

No Event	\$50/day (up to 4 hours)
Event	\$100 (up to 12 hours)
Water Key Fee	\$50 fee (\$35 refundable deposit; \$15 water fee)

Field Rental

Playing Field (practice)	\$20/practice
Water Key Fee	\$50 fee (\$35 refundable deposit; \$15 water fee)

Pavilion Rental

Park Pavilion Deposit	\$40 refundable deposit
Park Pavilion–Hewitt/Warren Park–Up to 150	\$45 per hour (minimum 2 hours)
Park Pavilion–Hewitt/Warren Park–Over 150	\$60 per hour (minimum 2 hours)
Water Key Fee	\$50 fee (\$35 refundable deposit; \$15 water fee)

Walking Track

Hewitt Park Walking Track	\$25 (minimum 2 hours)
Water Key Fee	\$50 fee (\$35 refundable deposit; \$15 water fee)

Event Permit

Various Permits, including but not Limited to use of PA Systems, Amplified Sound, Ride or Drive Horses, Food Sales, Trades, Occupation Sales, and City-Provided Electrical Use. The Permit must be applied for, reviewed and approved before issued.	\$75

WATER RATES Effective 12/1/2022

Residential, Commercial & Builders – Base Rate	1 st 3,000 Gal
5/8"	\$32.00
1"	\$67.00
1.5"	\$201.75
2"	\$201.75
3"	\$403.25
4"	\$403.25
6"	\$605.00
Volume Rate	Per 1,000 Gal
3,001 – 7,000 Gal	\$5.15
7,001 – 12,000 Gal	\$5.80
12,001+ Gal	\$6.25

Master Metered High-Density Multifamily

Multifamily Residential & Multifamily Builders –	Base Fees
1 ½"	\$201.75
2"	\$201.75
3"	\$403.25
4"	\$403.25
6"	\$605.00
Consumption Rate	\$6.25 Per 1,000 Gal. (100% consumption)

Irrigation Rates

Irrigation – Base Rate	
5/8"	\$32
1"	\$67
1.5"	\$201.75
2"	\$201.75
3"	\$403.25
4"	\$403.25
6"	\$605.00
Consumption Rate	\$6.25 Per 1,000 Gal. (100% consumption)

Bulk Water Rates

Deposit	\$900
Set Fee & Move Fee	\$100
Base Rate for 3" Meter	\$380 per month + consumption
Consumption Rate	\$6.80 per 1,000 gallons
One Day Fee	\$35 per day for 5,000 gallons or less + \$6.40 per 1,000 gallons over 5,000 gallons

All Bulk Water will be sold in 1,000 gallon increments.

WASTEWATER RATES - Effective 12/1/22**Option #1 – Standard Wastewater Rates**

Residential Base Rate – 1 st 5,000 Gal	\$29.00
Residential Volume Rate (Per 1,000)	\$4.90
Industrial Institution or Commercial Base Charge – 1 st 10,000 Gallons	\$62.25
Industrial Institution or Commercial Volume Rate (Per 1,000)	\$4.90

Option #2 – Winter Average Rates

Single Family Residential Base Rate	\$19.75 (no minimum gallons)
Single Family Residential Volume Rate (Per 1,000)	\$3.05 (no maximum gallons)

Option #3 – Flat Rate

Single Family Residential Flat Rate	\$39.75

High-Density Multifamily

High-Density Multifamily Base Charge	\$62.25 (per building)
High-Density Multifamily Volume Rate (Per 1,000)	\$4.90 (100% Volume)

DRAINAGE RATES

Residential	\$4.35
Commercial	
1 – 10,000	\$10.08
10,001 – 20,000	\$29.65
20,001 – 40,000	\$48.05
40,001 – 60,000	\$94.55
60,001 – 100,000	\$148.80
100,001 – 150,000	\$228.63
150,001 +	\$359.60

SOLID WASTE RATES

Residential	
Collection	\$18.01
Additional Polycart	\$5.01
Administrative Fee – Per Unit	\$1.50 per unit
Damage Fee-Polycart (damage due to misuse)	\$60

**Commercial customers are billed directly by Republic Services.*

UTILITY FEES

Deposits – Residential Commercial	Credit based & previous account history \$80 - \$180
Deposits - Commercial	Quoted based on like accounts & previous account history Equal to minimum bill for (1 or 2) monthly bill of like account
Initial Connection Fee	\$30
Delinquent Fees	15% of balance
Collection Services	25% of final balance
Non-Pay Reconnect	\$50 before 4pm
After Hours Non-Emergency Service Call	\$40 after 4pm
Meter Accuracy Check (Reread)	\$25
Meters up to 1" – Meter Testing Deposit	\$75
Meters greater than 1" up to 2" – Meter Testing Deposit	\$250
Meters larger than 2" – Meter Testing Deposit	Base Fee – Quoted on per cost basis

Tampering Fees

Tampering with Meter without City Permission	\$500 per event

Water Taps & Meter Set*

All Water Taps	\$1,000 Base Fee – Quoted on per cost basis
5/8" x 3/4" meter set	\$300 + cost of meter box if needed
3/4" x 3/4" meter set	\$300 + cost of meter box if needed
1" or larger service or meter set	Base Fee – Quoted on per cost basis

****Prior to the connection of any water line onto a city water main, the party requesting such connection shall pay the city the water service installation and meter fees for labor and materials.***

Wastewater Taps & Service Connection Fees**

All Wastewater Taps	\$1000 Base Fee – Quoted on per cost basis
4" Tap	\$1000 Base Fee – Quoted on per cost basis
6" Tap	\$1000 Base Fee – Quoted on per cost basis
8" or Larger Lateral	\$1000 Base Fee – Quoted on per cost basis

*****In addition, service lines that require the cutting or boring of paved streets or alley will be subject to a minimum charge of \$1000 Base Fee – Quoted on per cost basis. The decision of a bore or utility cut will be made by Community Services.***



Budget Ordinance

ORDINANCE NO. 2022-12

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF HEWITT, TEXAS, FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2022 AND ENDING ON SEPTEMBER 30, 2023 AND MAKING APPROPRIATIONS FOR EACH FUND, DEPARTMENT, PROJECT, AND ACCOUNT; PROVIDING FOR A SAVINGS CLAUSE; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; DECLARING AN EFFECTIVE DATE; FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS ADOPTED WAS NOTICED AND HAS BEEN OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE 2022-2023 FISCAL YEAR BUDGET.

WHEREAS, the City Council has heretofore approved the certified tax roll prepared and presented by the McLennan County Appraisal District as required by the Tax Code; and

WHEREAS, notice of a public hearing on the budget for the City of Hewitt, Texas, for the fiscal year 2022-2023 was theretofore published at least fifteen (15) days in advance of said public hearing; and

WHEREAS, the City Manager of the City of Hewitt has submitted to the City Council a proposed budget of the revenues and expenditures of conducting the affairs of the City and providing a complete financial plan for 2022-2023; and

WHEREAS, the City Council has received the City Manager's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary of the City of Hewitt and available for public inspection on the city's website;

WHEREAS, a public hearing on the said budget was duly held on the 8th day of August 2022, and all interested persons were given an opportunity to be heard for or against any item thereof;

WHEREAS, Texas Local Government Code Sec. 102.007(c) requires that adoption of a budget that raises more property tax revenue than generated in the previous year requires a record vote of the City Council to ratify the property tax increase reflected in the budget in addition to and separate from the record votes to approve the ordinance adopting the annual budget and the ordinance adopting the tax rate for the current tax year; and

WHEREAS, the City Council has adopted the 2022-2023 fiscal budget which will raise more revenue from property taxes than in the prior year's fiscal budget by an amount of \$897,541 which is an 14.7% increase that is included in the 2022-2023 fiscal year budget revenues. The property tax revenue to be raised from new property added to the tax roll this year is \$333,726.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HEWITT, TEXAS:

SECTION 1: That the City Council hereby adopts and approves the proposed budget of the City of Hewitt, providing a complete financial plan for the ensuing fiscal year, as submitted to the City Council by the City Manager, and the same is hereby, in all things adopted and approved as the budget of the City for the Fiscal Year beginning October 1, 2022 and ending September 30, 2023.

SECTION 2: That the City Manager shall cause copies of the budget to be filed with the City Secretary and the County Clerk of McLennan County.

SECTION 3: That all ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

SECTION 4: That it is hereby officially found and determined that the meeting at which this Ordinance is adopted was noticed and has been open to the public as required by law.

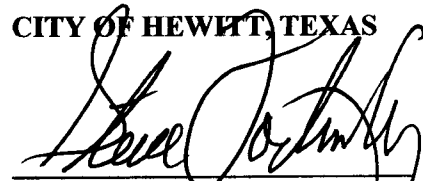
SECTION 5: The property tax increase reflected in the 2022-2023 Fiscal Year Budget is hereby ratified.

SECTION 6: This ordinance shall take effect immediately from and after its passage as the law and Charter in such cases provide.

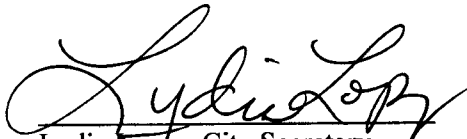
The City Council voted separately and additionally to ratify the increase in property tax revenues reflected in the adopted FY 2022-2023 budget by a vote of 7 AYES to 0 NAYS with 0 abstentions.

PASSED AND APPROVED this the 15th day of August 2022.

CITY OF HEWITT, TEXAS


Steve Fortenberry, Mayor

ATTEST:


Lydia Lopez, City Secretary

Personnel

City of Hewitt, Texas
STAFFING PLAN
Annual Budget FY 2022-2023

GENERAL FUND

POSITION	Dept	2023 Employees	2022 Employees	2021 Employees	2020 Employees	2019 Employees
Chief of Police	41	1	1	1	1	1
Assistant Chief of Police	41	1	1	1	1	1
Sergeant Administration	41	1	1	1	1	1
Lieutenant	41	4	4	4	2	2
Sergeant	41	5	5	5	5	5
Patrol Officer	41	13	13	11	12	13
School Resource Officer	41	3	3	3	3	3
Recruit	41	3	1	1	2	1
Total Uniformed		31.00	29.00	27.00	27.00	27.00
Communications Supervisor	41	1	1	1	1	1
Communications Specialist	41	8	7	5	5	5
Evidence Technician	41	1	1	1	1	1
Records Administrator	41	1	1	1	1	1
Assistant to the Chief	41	0	0	0	0	1
Animal Control Officer	41	1	1	1	1	1
Code Enforcement Officer	41	1	1	1	1	1
Total Police Department		44.00	41.00	37.00	37.00	38.00
General Services Director	50	1	1	1	0	0
Supervisor	50	0.5	0.5	0.5	0	0
Superintendent	50	0	0	0	1	1
Administrative Assistant	50	1	1	1	1	1
Crew Leader	50	2	2	1	1	1
Equipment Operator	50	0	0	1	1	2
Field Assistant	50	5	5	3	3	2
Fleet Mechanic	50	1	1	1	1	1
Custodian	50	1	1	1	0	0
Summer Help (FTEs)	50	0	0	0	1	1
Total General Services		11.50	11.50	9.50	9.00	9.00
Fire Chief	56	1	1	1	1	1
Firefighter-Captain	56	3	3	3	3	3
Firefighter-Lieutenant	56	3	3	3	0	0
Firefighter	56	9	9	9	12	12
Total Fire Department		16.00	16.00	16.00	16.00	16.00
Library Director	59	1	1	1	1	1
Library Manager	59	1	1	1	1	1
Library Supervisor	59	1	1	2	2	2
Library Specialist	59	3.5	3	2.75	2	2
Library Assistants	59	1	1	1	1	1
Lead Library Clerk	59	1	1	0	0	0
Library Clerk	59	3.0	1.50	2	2.5	2.5
Library Aide	59	0	0.50	0	0.5	0.5
Summer Assistants (FTEs)	59	0	0.25	0.5	0.5	0.5
Total Hewitt Library		11.50	10.25	10.25	10.50	10.50
City Manager	61	1	1	1	1	1
City Secretary	61	1	1	1	1	1
Administrative Assistant	61	1	0.5	1	1	1.5
Total Administration		3.00	2.50	3.00	3.00	3.50
Community Development Director	63	1	1	1	1	1
Community Development Coordinator	63	1	1	1	1	2
Building Inspector	63	1	1	1	1	1
Total Community Development		3.00	3.00	3.00	3.00	4.00
Finance Director	64	1	1	1	1	1
Finance Manager	64	1	1	1	1	1
Finance Assistant	64	0.5	0.5	0.75	0.75	0.5
Total Finance Dept		2.50	2.50	2.75	2.75	2.50

GENERAL FUND (continued)						
POSITION	Dept	2023 Employees	2022 Employees	2021 Employees	2020 Employees	2019 Employees
Municipal Court Administrator	65	1	1	1	1	1
Court Clerk	65	0.0	1	1	1	1
Total Municipal Court		1.00	2.00	2.00	2.00	2.00
Human Resources Director	66	1	0	0	0	0
Human Resources Manager	66	0	1	1	1	1
Total Human Resources		1.00	1.00	1.00	1.00	1.00
General Fund Total		93.50	89.75	84.50	84.25	86.50

DRAINAGE FUND						
POSITION	Dept	2023 Employees	2022 Employees	2021 Employees	2020 Employees	2019 Employees
Supervisor	12	0.5	0.5	0.5	0	0
Drainage Specialist	12	0	0	0	1	1
Sr Equipment Operator	12	1	1	1	0	0
Equipment Operator	12	0	0	0	1	1
Crew Leader	12	1	1	1	1	1
Field Assistant	12	2	2	2	3	3
Drainage Fund Total		4.50	4.50	4.50	6.00	6.00

UTILITY FUND						
POSITION	Dept	2023 Employees	2022 Employees	2021 Employees	2020 Employees	2019 Employees
Utilities Director	91	1	1	1	1	1
Utilities Operations Manager	91	1	1	1	1	0
Sr. Equipment Operator	91	0	0	1	1	2
Equipment Operator	91	3	3	2	1	2
Field Assistant	91	3	3	3	5	4
Total Utility Maintenance		8.00	8.00	8.00	9.00	9.00
Utilities Analyst	94	1	1	1	1	1
Customer Service Supervisor	94	1	1	1	0	0
Lead Customer Service Representative	94	0	0	0	1	1
Customer Service Specialist	94	1	1.5	2	2	2
Total Utility Billing		3.00	3.50	4.00	4.00	4.00
Utility Fund Total		11.00	11.50	12.00	13.00	13.00
Total Full Time Equivalent Employees		109.00	105.75	101.00	103.25	105.50
Increase (Decrease)		3.25	4.75	(2.25)	(2.25)	

City of Hewitt, Texas
POSITIONS and related GRADES
Annual Budget FY 2022-2023

POSITION	GRADE
Library Clerk	9
Custodial Tech	10
Field Assistant	10
Library Administrative Asssistant	10
Lead Library Clerk	10
Animal Control Officer	11
Customer Service Specialist	11
Evidence Tech	11
Library Supervisor	11
Building Inspector	12
Code Enforcement Officer	12
Communications Specialist	12
Equipment Operator	12
Finance Assistant	12
General Services Administrative Assistant	12
Library Specialist	12
Records Clerk	12
Community Development Coordinator	13
Crew Leader	13
Fleet Mechanic	13
Sr. Equipment Operator	13
Utilities Analyst	13
City Manager Administrative Assistant	14
Customer Service Supervisor	14
General Services Supervisor	14
Library Manager	14
Communications Supervisor	15
Court Administrator	15
Finance Manager	15
Utilities Operations Manager	15
Assistant Chief of Police	17
City Secretary	18
Human Resources Director	18
Library Director	18
Community Development Director	19
General Services Director	19
Utilities Director	19
Finance Director	20
Fire Chief	20
Chief of Police	21

Table of Contents

City of Hewitt, Texas Salary Schedule-Proposed 5% Cola & 2% Step Annual Budget FY 2022-2023																			
Steps		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Grade 9	Monthly	2,421	2,469	2,518	2,569	2,620	2,673	2,726	2,781	2,836	2,893	2,951	3,010	3,070	3,131	3,194	3,258	3,323	3,389
	Annual	29,047	29,628	30,221	30,825	31,442	32,070	32,712	33,366	34,033	34,714	35,408	36,117	36,839	37,576	38,327	39,094	39,876	40,673
	Hourly	\$13.965	\$14.244	\$14.529	\$14.820	\$15.116	\$15.418	\$15.727	\$16.041	\$16.362	\$16.689	\$17.023	\$17.364	\$17.711	\$18.065	\$18.427	\$18.795	\$19.171	\$19.554
Grade 10	Monthly	2,802	2,858	2,915	2,973	3,032	3,093	3,155	3,218	3,282	3,348	3,415	3,483	3,553	3,624	3,697	3,770	3,846	3,923
	Annual	33,618	34,291	34,976	35,676	36,390	37,117	37,860	38,617	39,389	40,177	40,981	41,800	42,636	43,489	44,359	45,246	46,151	47,074
	Hourly	\$16.163	\$16.486	\$16.816	\$17.152	\$17.495	\$17.845	\$18.202	\$18.566	\$18.937	\$19.316	\$19.702	\$20.096	\$20.498	\$20.908	\$21.326	\$21.753	\$22.188	\$22.632
Grade 11	Monthly	2,998	3,058	3,120	3,182	3,246	3,311	3,377	3,444	3,513	3,583	3,655	3,728	3,803	3,879	3,956	4,036	4,116	4,199
	Annual	35,981	36,701	37,435	38,184	38,947	39,726	40,521	41,331	42,158	43,001	43,861	44,738	45,633	46,546	47,477	48,426	49,395	50,383
	Hourly	\$17.299	\$17.645	\$17.998	\$18.358	\$18.725	\$19.099	\$19.481	\$19.871	\$20.268	\$20.674	\$21.087	\$21.509	\$21.939	\$22.378	\$22.825	\$23.282	\$23.747	\$24.222
Grade 12	Monthly	3,271	3,337	3,403	3,471	3,541	3,612	3,684	3,758	3,833	3,909	3,988	4,067	4,149	4,232	4,316	4,403	4,491	4,581
	Annual	39,255	40,040	40,841	41,658	42,491	43,341	44,208	45,092	45,994	46,914	47,852	48,809	49,785	50,781	51,796	52,832	53,889	54,967
	Hourly	\$18.873	\$19.250	\$19.635	\$20.028	\$20.428	\$20.837	\$21.254	\$21.679	\$22.112	\$22.555	\$23.006	\$23.466	\$23.935	\$24.414	\$24.902	\$25.400	\$25.908	\$26.426
Grade 13	Monthly	3,714	3,789	3,864	3,942	4,020	4,101	4,183	4,267	4,352	4,439	4,528	4,618	4,711	4,805	4,901	4,999	5,099	5,201
	Annual	44,571	45,462	46,372	47,299	48,245	49,210	50,194	51,198	52,222	53,267	54,332	55,419	56,527	57,657	58,811	59,987	61,187	62,410
	Hourly	\$21.428	\$21.857	\$22.294	\$22.740	\$23.195	\$23.659	\$24.132	\$24.614	\$25.107	\$25.609	\$26.121	\$26.644	\$27.176	\$27.720	\$28.274	\$28.840	\$29.417	\$30.005
Grade 14	Monthly	4,297	4,383	4,470	4,560	4,651	4,744	4,839	4,936	5,034	5,135	5,238	5,342	5,449	5,558	5,669	5,783	5,898	6,016
	Annual	51,560	52,591	53,643	54,716	55,810	56,926	58,065	59,226	60,411	61,619	62,851	64,108	65,390	66,698	68,032	69,393	70,781	72,196
	Hourly	\$24.788	\$25.284	\$25.790	\$26.306	\$26.832	\$27.368	\$27.916	\$28.474	\$29.044	\$29.624	\$30.217	\$30.821	\$31.438	\$32.066	\$32.708	\$33.362	\$34.029	\$34.710
Grade 15	Monthly	4,944	5,043	5,144	5,247	5,352	5,459	5,568	5,680	5,793	5,909	6,027	6,148	6,271	6,396	6,524	6,655	6,788	6,923
	Annual	59,333	60,519	61,730	62,964	64,224	65,508	66,818	68,155	69,518	70,908	72,326	73,773	75,248	76,753	78,288	79,854	81,451	83,080
	Hourly	\$28.525	\$29.096	\$29.678	\$30.271	\$30.877	\$31.494	\$32.124	\$32.767	\$33.422	\$34.090	\$34.772	\$35.468	\$36.177	\$36.901	\$37.639	\$38.391	\$39.159	\$39.942
Grade 16	Monthly	5,592	5,704	5,818	5,935	6,053	6,175	6,298	6,424	6,553	6,684	6,817	6,954	7,093	7,234	7,379	7,527	7,677	7,831
	Annual	67,110	68,452	69,821	71,218	72,642	74,095	75,577	77,088	78,630	80,203	81,807	83,443	85,112	86,814	88,550	90,321	92,128	93,970
	Hourly	\$32.264	\$32.910	\$33.568	\$34.239	\$34.924	\$35.623	\$36.335	\$37.062	\$37.803	\$38.559	\$39.330	\$40.117	\$40.919	\$41.737	\$42.572	\$43.424	\$44.292	\$45.178
Grade 17	Monthly	6,607	6,739	6,874	7,012	7,152	7,295	7,441	7,590	7,741	7,896	8,054	8,215	8,380	8,547	8,718	8,893	9,070	9,252
	Annual	79,288	80,873	82,491	84,141	85,823	87,540	89,291	91,076	92,898	94,756	96,651	98,584	100,556	102,567	104,618	106,711	108,845	111,022
	Hourly	\$38.119	\$38.881	\$39.659	\$40.452	\$41.261	\$42.086	\$42.928	\$43.787	\$44.662	\$45.556	\$46.467	\$47.396	\$48.344	\$49.311	\$50.297	\$51.303	\$52.329	\$53.376
Grade 18	Monthly	7,007	7,147	7,290	7,436	7,585	7,736	7,891	8,049	8,210	8,374	8,541	8,712	8,887	9,064	9,246	9,430	9,619	9,811
	Annual	84,084	85,766	87,481	89,231	91,015	92,836	94,692	96,586	98,518	100,488	102,498	104,548	106,639	108,772	110,947	113,166	115,429	117,738
	Hourly	\$40.425	\$41.234	\$42.058	\$42.899	\$43.757	\$44.632	\$45.525	\$46.436	\$47.364	\$48.312	\$49.278	\$50.263	\$51.269	\$52.294	\$53.340	\$54.407	\$55.495	\$56.605
Grade 19	Monthly	7,509	7,659	7,812	7,968	8,128	8,290	8,456	8,625	8,798	8,974	9,153	9,336	9,523	9,713	9,908	10,106	10,308	10,514
	Annual	90,106	91,908	93,746	95,621	97,533	99,484	101,474	103,503	105,573	107,685	109,838	112,035	114,276	116,561	118,892	121,270	123,696	126,170
	Hourly	\$43.320	\$44.186	\$45.070	\$45.972	\$46.891	\$47.829	\$48.785	\$49.761	\$50.756	\$51.771	\$52.807	\$53.863	\$54.940	\$56.039	\$57.160	\$58.303	\$59.469	\$60.658
Grade 20	Monthly	8,884	9,062	9,243	9,428	9,616	9,809	10,005	10,205	10,409	10,617	10,830	11,046	11,267	11,492	11,722	11,957	12,196	12,440
	Annual	106,608	108,740	110,915	113,134	115,396	117,704	120,058	122,459	124,909	127,407	129,955	132,554	135,205	137,909	140,667	143,481	146,350	149,277
	Hourly	\$51.254	\$52.279	\$53.325	\$54.391	\$55.479	\$56.589	\$57.720	\$58.875	\$60.052	\$61.253	\$62.478	\$63.728	\$65.002	\$66.303	\$67.629	\$68.981	\$70.361	\$71.768
Grade 21	Monthly	10,524	10,734	10,949	11,168	11,391	11,619	11,851	12,088	12,330	12,577	12,828	13,085	13,346	13,613	13,886	14,163	14,447	14,736
	Annual	126,283	128,809	131,385	134,013	136,693	139,427	142,215	145,060	147,961	150,920	153,939	157,017	160,158	163,361	166,628	169,961	173,360	176,827
	Hourly	\$60.713	\$61.927	\$63.166	\$64.429	\$65.718	\$67.032	\$68.373	\$69.740	\$71.135	\$72.558	\$74.009	\$75.489	\$76.999	\$78.539	\$80.110	\$81.712	\$83.346	\$85.013
	Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

*Increase of 3% COLA for FY 22/23, effective 10-1-22.

Hewitt Civil Service FY 22/23 Step Pay Plan 5% Effective 10-1-22											
(2080 hrs) POLICE RECRUIT	29/A										
Hourly	\$ 22.381										
Annual	46,552										
Monthly	3,879										
(2080 hrs) POLICE OFFICER	30/A	30/B	30/C	30/D	30/E	30/F	30/G	30/H	30/I	30/J	30/K
Hourly	\$ 25.826	\$ 26.342	\$ 27.396	\$ 28.492	\$ 29.062	\$ 29.643	\$ 30.236	\$ 30.840	\$ 31.457	\$ 32.086	\$ 32.728
Annual	53,718	54,792	56,984	59,263	60,448	61,657	62,890	64,148	65,431	66,740	68,075
Monthly	4,476	4,566	4,749	4,939	5,037	5,138	5,241	5,346	5,453	5,562	5,673
		2.00%	4.00%	4.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
(2080 hrs) SERGEANT	32/A	32/B	32/C	32/D	32/E	32/F	32/G	32/H	32/I		
Hourly	\$ 33.678	\$ 34.351	\$ 35.038	\$ 35.739	\$ 36.454	\$ 37.183	\$ 37.927	\$ 38.685	\$ 39.459		
Annual	70,050	71,451	72,880	74,336	75,825	77,339	78,887	80,465	82,074		
Monthly	5,837	5,954	6,073	6,195	6,319	6,445	6,574	6,705	6,840		
		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%		
(2080 hrs) LIEUTENANT	33/A	33/B	33/C	33/D	33/E	33/F	33/G	33/H	33/I	33/J	33/K
Hourly	\$ 40.924	\$ 41.742	\$ 42.577	\$ 43.429	\$ 44.297	\$ 45.183	\$ 46.087	\$ 47.009	\$ 47.949	\$ 48.908	\$ 49.886
Annual	85,121	86,824	88,560	90,332	92,138	93,981	95,861	97,778	99,733	101,728	103,763
Monthly	7,093	7,235	7,380	7,528	7,678	7,832	7,988	8,148	8,311	8,477	8,647
		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

*COLA increase plus Market Rate Adjustments for FY 22/23, effective 10-1-22.

Hewitt Fire Department FY 22/23 Step Pay Plan 5% Effective 10-1-22									
(2920 hrs) ENTRY FIREFIGHTER	20/A								
Hourly	\$ 17.015								
Annual	49,685								
Monthly	4,140								
(2920 hrs) FIREFIGHTER	21/A	21/B	21/C	21/D	21/E	21/F	21/G	21/H	21/I
Hourly	\$ 17.876	\$ 18.234	\$ 18.598	\$ 19.342	\$ 20.116	\$ 20.921	\$ 21.339	\$ 21.766	\$ 22.201
Annual	52,199	53,243	54,307	56,480	58,739	61,089	62,310	63,557	64,828
Monthly	4,350	4,437	4,526	4,707	4,895	5,091	5,193	5,296	5,402
		2.00%	2.00%	4.00%	4.00%	4.00%	2.00%	2.00%	2.00%
(2920 hrs) LIEUTENANT	22/A	22/B	22/C	22/D	22/E	22/F	22/G	22/H	22/I
Hourly	\$ 23.739	\$ 24.214	\$ 24.699	\$ 25.192	\$ 25.696	\$ 26.210	\$ 26.734	\$ 27.269	\$ 27.815
Annual	69,319	70,706	72,120	73,562	75,033	76,534	78,065	79,626	81,218
Monthly	5,777	5,892	6,010	6,130	6,253	6,378	6,505	6,635	6,768
		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
(2920 hrs) CAPTAIN	23/A	23/B	23/C	23/D	23/E	23/F	23/G	23/H	23/I
Hourly	\$ 26.589	\$ 27.121	\$ 27.663	\$ 28.217	\$ 28.781	\$ 29.357	\$ 29.944	\$ 30.543	\$ 31.153
Annual	77,640	79,193	80,777	82,393	84,040	85,721	87,436	89,184	90,968
Monthly	6,470	6,599	6,731	6,866	7,003	7,143	7,286	7,432	7,581
		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

*COLA increase plus Market Rate Adjustments for FY 22/23, effective 10-1-22.



Financial Management Policies & Significant Accounting Policies

City of Hewitt, Texas
FINANCIAL MANAGEMENT POLICIES
Annual Budget FY 2022 - 2023

Overview

The duty and responsibility of the City Manager, as established by City Charter, include preparing and submitting the City's budget and monitoring its administration, which include preparing proposed financial policies, estimates of all revenue, proposed expenses by fund, department, division, and project, a presentation of outstanding debt, and proposed capital expenditures and succeeding years. The following financial policies are established to provide direction as established by City Charter.

Balanced Budget - Overview

The City of Hewitt shall annually adopt a balanced budget where current revenues are equal to, or exceed current expenditures. Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and the balance will be available for capital projects and/or "one-time only" expenditures.

Budgetary Controls

The City shall maintain a budgetary control system to ensure adherence to the adopted budget and associated appropriations. Monthly reports shall be provided comparing actual revenues and expenditures (expenses) to budgeted amounts.

The legal level for expenditure (expense) budget control is the Fund level. Each Department Head is responsible for the budget in their respective departments. Article 7 of the City's Charter governs the preparation and submission of the budget and the Schedules and Attachments in this budget meet or exceed its requirements.

The Department Heads are given latitude to stay within the total budgeted amount for each department. Budget amounts over \$3,000 but not in excess of \$15,000 must be approved by the City Manager. Budgeted amounts over \$15,000 must be approved by the City Manager and the City Council.

It is the policy and proactive of the City not to amend the budget at any time during the budget year once it has been approved by the City Council. This is to track those items which were not budgeted for that year, to research whether they are recurring and to determine if an amount should be budgeted for the revenue/expense in the following year.

Service Planning

All departments shall share in the responsibility of meeting policy goals and ensuring long-term financial viability. Future service plans and programs initiatives shall be developed reflecting policy directives, projected resources and future service requirements. Department managers are responsible for identifying significant changes and must notify management of all significant changes to the budget.

Management is responsible for monitoring the implementation of the City's adopted annual budget. Management will review monthly actual expenditure and revenue reports compared to budgeted amounts. Management will also monitor department progress in completing their work program through meetings and review of performance indicators. The City of Hewitt will be developing and enhancing performance measurement into the annual budgeting process. All departments shall be reviewed annually by the City Manager for such performance criteria as program initiatives, compliance with policy direction, program effectiveness and cost efficiency.

Maintaining Reserve Levels

Fund balance shall be adequate to handle unexpected decreases in revenues plus extraordinary unbudgeted expenditures. The minimum fund balance shall be at least 90 days of operating expenditures. Small contingency funds may be established by department heads as appropriate and approved as part of the budget by City Council. It is also appropriate to use fund balance when the fund balance has increased beyond the reserve requirements due to higher than anticipated revenues. In this circumstance, fund balance will be used for one-time expenditures, not on-going operating costs. In all circumstances, it is important to retain sufficient undesignated fund balance for unforeseen circumstances.

Borrowing for Operating Expenses

The City shall not use debt or bond financing to fund current operating expenditures (expenses).

Self Supporting Activities

All enterprise activities of the city shall be self-supporting to the greatest extent possible. These activities include, but are not limited to, enterprise funds such as the Utility Fund and the Drainage Fund. The City will not use property taxes or other General Fund revenues to subsidize the utility operations.

Budget Presentation Award

The City shall annually submit necessary documentation to obtain the Distinguished Budget Presentation Award as awarded by the Governmental Finance Officers Association of the United States and Canada.

Long Range Planning

In order to provide City officials with pertinent data to make decisions for multi-year policy direction, management shall annually develop, with the assistance of City departments, a five-year General Fund and Utility Fund revenue and expenditure forecast and a Current Capital Improvements Report along with a five-year Projected Capital Improvements Report. These forecasts will identify changes in revenue and expenditures due to projected new development in the City, program changes, and capital projects coming online. Departments are required to assess and report annually on needed capital outlays and projects. During the budgeting process, all capital improvement projects are analyzed to determine if they reduce, maintain, or increase operating and maintenance costs.

Asset Inventory and Condition Inventory

The City shall maintain its physical assets at a level adequate to protect the City's capital investments and minimize future maintenance and replacement costs. The capital budget shall provide for the adequate maintenance, repair and orderly replacement of the capital plant and equipment from current revenues where possible. In addition, each department shall develop systems and process to assess the condition of the capital assets that they are responsible for maintaining. This condition assessment shall be updated on an annual basis.

Revenue Policies - Overview

The objective of the revenue policies is to ensure that the funding for public programs is derived from a fair, equitable and adequate resource base, while minimizing tax differential burdens. The City values a diversified mix of revenue sources to mitigate the risk of volatility. The major source of revenue is property taxes, which is 53% of the total General Fund revenue. Sales tax is secondary source of revenue providing 22% of revenue to the General Fund. Since sales tax is a direct function of business cycles and economy, it is important to make every effort to improve the diversity of the City's revenue sources.

Revenue Structure

The monitoring of revenues is a primary concern. The City shall maintain a diversified and stable revenue system to provide general government services to the public, such as public safety, safe city infrastructures, such as streets, and quality-of-life services such as the library and the parks. To accomplish this, revenues are monitored on a continuous basis to ensure that receipts from each revenue source are at maximum levels. An understanding of the economic and legal factors which directly and indirectly affect the level of revenue collections is an important part of the City's revenue policy.

Revenue Collection

The City shall follow an assertive policy of collecting revenues. The City will, after having considered all possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources as a way to help ensure a balanced budget. Cost recovery of revenue sources will be analyzed on an annual basis and modified as necessary to ensure that revenue collections reflect the cost of providing associated City services.

Sources of Service Financing

Services which have a city-wide benefit shall be financed with revenue sources, which are generated from a broad base, such as property and other taxes. Services where the customer determines the use shall be financed with user fees, charges and assessments directly related to the level of service provided.

Ad Valorem Taxes

The ad valorem (property tax) rate shall be adequate to produce revenues required to pay for City services as approved by City Council.

Sales Tax Rate

Sales tax revenue projection should be conservative due to the elastic nature of the economically sensitive revenue source.

User Fees

The City shall maximize the utilization of user charges in lieu of general revenue sources for services that can be individually identified and where costs are directly related to the level of service.

Cost of Service

The City shall establish user charges and fees at a level which reflects the costs of providing the service, to the extent legally allowable. The City will provide timely and accurate billing to customers, providing safeguards to ensure prompt payment and minimal financial losses from delinquent customers which have to be passed onto the remaining customers. Operating, direct, indirect and capital costs shall be considered in the charges. Full costs charges shall be imposed unless it is determined that policy and market factors require lower fees.

Policy and Market Consideration

The City shall also consider policy objectives and market rates and charges levied by other public and private organizations for similar services when fees and charges are established.

Annual Review of Fees and Charges for Services

The City Manager shall direct an annual review of fees and charges for services and will make appropriate modifications to ensure that charges grow at a rate which keeps pace with the cost of efficiently providing the service and to assure that one group of users are not subsidized by the general populace.

Non-Resident Charges

Where practical, user fees and other appropriate charges shall be levied for activities or facilities in which non-residents participate in order to relieve the burden on City residents. Non-resident fees shall be structured at market levels so that resident users are subsidized to the greatest extent possible.

Water, Wastewater & Drainage Rates

User charge fees for water, wastewater, and drainage shall be sufficient to finance all operating, capital and debt service costs for these utilities while maintaining sufficient revenues for the timely maintenance and replacement of utility system capital assets. Rates will be set such that these enterprise funds are never in a cash deficit position during the year. Additionally, where feasible, rates will be established where each portion of the service will cover the cost of service provided. In addition, the City rate structures for water, wastewater and drainage services will, to the greatest extent possible, be fair and equitable to all customers.

Percentage of Cost Recovery

The extent to which the totally cost of service should be recovered through fees depends upon the nature of the facilities, infrastructure or services. In the case of fees for facilities, infrastructure and proprietary services, total cost recovery may be warranted. In the case of governmental services, it may be appropriate for a substantial portion of the cost of such services to be borne by the City's taxpayers, rather than those individual users of such services. Proprietary services are those which are provided of the benefit and enjoyment of the residents of the City, such as parks and recreation services. Governmental services are those which are provided by the City for the public good such as regulating land use, maintaining streets, and providing police and fire protection.

Administrative Transfers

The City shall recover from the enterprise operation an administrative fee. The fee shall be considered a payment for certain administrative functions (oversight management, accounting, human resource assistance, etc.) The City shall recover from the enterprise operation payments-in-lieu of taxes (i.e., if the operation was operated by someone other than the City, the City would receive property tax revenues) and franchise fees from the water operation and wastewater operation.

Use of One-Time Revenues

One-time revenues should be used only for one-time expenditures and not for ongoing expenditures. By definition, one-time revenues cannot be relied on in future budget years. Examples of one-time revenues are sales of City assets or one-time payments to the City.

Reserve Policies - Overview

The objectives of the reserve policies is not to hold resources solely as a source of interest revenue, but rather to provide adequate resources for cash flow and contingency purposes, while maintaining reasonable tax rates and charges for services.

Operating Funds - Contingency Reserves

The General Fund and Utility Fund balance shall be adequate to handle unexpected decreases in revenues plus extraordinary unbudgeted expenditures. The City shall strive to maintain a targeted working capital balance of 90 days or operating revenues in both Funds to meet unanticipated contingencies and fluctuations in revenue.

Debt Service Reserves

The General Fund and Utility Fund will strive to maintain a targeted working capital balance of debt reserves. Any excesses built up in the debt service accounts over time will be used toward contingency/emergency debt service.

Reserves for Specific Purposes

Management may establish reserves in the proposed budget for specific purposes above the required fund reserves. Examples include a reserve for equipment, technology or unexpected capital needs.

Debt Policies - Overview

The objectives of the debt management policy is to maintain the City's ability to incur present and future debt at minimal interest rates in amounts needed for infrastructure and economic development of the City without endangering the City's ability to finance essential City services. Debt financing may include, but is not limited to, general obligation bonds, revenue bonds, and certificates of obligation. The underlying asset that is being financed should have a longer useful life than the maturity schedule of the debt issued for the financing of the asset. Since issuing debt costs more to the entity than purchasing assets outright, the use of financing will be carefully evaluated to ensure that benefits, tangible and/or intangible derived from financing exceed the related financing costs.

Planning and Conditions of Issuance of Obligations

The City Manager shall evaluate and consider the following factors in analyzing, reviewing, and recommending the issuance of obligations:

- 1 Purpose and feasibility of project
- 2 Public benefit of project
- 3 Quantification of capital costs
- 4 Impact on debt ratios generally applied by rating agencies
- 5 Impact on the General Fund
- 6 Availability of appropriate revenue stream(s)
- 7 Debt service requirements including credit implications
- 8 Aggregate debt burden upon the City's tax base, including other entity's tax supported debt
- 9 Analysis of financing and funding alternatives, including interfund borrowing and available reserves from other City funds
- 10 Operating costs associated with project
- 11 Opportunity costs to other capital needs and requirements
- 12 If a refinancing: The net present value savings; size of issue; absolute dollar savings; and number of years remaining on outstanding obligations

Types of Debt

General Obligation Bonds and Certificate of Issuance

The City shall utilize tax supported general obligation bonds or certificates of obligations to finance only those capital improvements and long term assets which have been determined to be essential to the maintenance and development of the City. The issuance of GO bonds should be carefully considered and used only for projects benefitting the broad public interest. True public projects of an essential nature and without associated revenue streams shall be the strongest candidates of GO financing.

Debt Management

The City shall strive to maintain a balanced relationship between debt service requirements and current operating costs, encourage growth of the tax base, actively seek alternative funding sources, minimize interest costs and maximize investment rate of returns.

Bond Term

The City shall issue bonds with terms no longer than the economic useful life of the project. For revenue supported bonds, principal repayments and associated interest costs shall not exceed projected revenue streams.

Debt Limits

The City evaluates new debt issuance as it related to the current debt level. The amount of debt retired each year is compared to the amount of debt to be issued any given year and an analysis performed to determine the community's ability to assume and support additional debt service payments. When appropriate the issuance of self-supporting revenue bonds and self-supporting general obligation bonds are also considered.

An objective analytical approach is used to make the determination of whether debt is issued. The process compares generally accepted standards of affordability to the current values for the City. Those standards may include measures such as: debt per capita, debt as a percent of assessed value, debt service payments as a percent of current revenues and/or current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The City strives to achieve the standards at levels below the median industry measures for cities of comparable size.

Debt Structure

Bonds are generally issued with an average life of 20 years or less for general obligation bonds or 20 years for revenue bonds. Typically interest is paid in the first year after a bond sale and principal is paid no later than the second fiscal year after the debt is issued. A competitive bidding process is used in offering debt unless the issue warrants a negotiated bid. The City attempts to award bonds based on a true interest cost (TIC) basis; however, a net interest cost (NIC) approach may be used.

Continuing Disclosure

City staff is committed to providing full and continuous disclosure to rating agencies. Credit ratings are sought from two rating agencies. City staff uses a variety of resources to prepare information that may be useful to rating agencies during a bond rating. The Comprehensive Annual Financial Report (CAFR) contain an annual update of required continuing disclosure user Securities and Exchange Commission Rule 15c2-12 concerning primary and secondary market disclosure. The CAFR and material events are reported to Nationally Recognized Municipal Securities Information Repositories (NRMSIR's) according to time frames required within the SEC. Ongoing disclosure information is presented to the Municipal Advisory Council (MAC) of Texas annually after completion of the Comprehensive Annual Financial Report. As required by the SEC, the city files continuing disclosure with the MSRB, Municipal Securities Rulemaking Board, through EMMA, the Electronic Municipal Market Access website, the official source of municipal market documents and data. Both support the MSRB's investor protection mission and its efforts to provide municipal market transparency.

Refundings

City staff and the city's financial advisor monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 5% of the refunded maturities.

Federal Tax Compliance

These procedures, together with any federal tax certifications, provisions included in the order, ordinance or resolution (the "Authorizing Document") authorizing the issuance and sale of any tax-exempt debt such as the Bonds (the "Obligations"), letters of instructions and/or memoranda from bond counsel and any attachments thereto (the "Closing Documents"), are intended to assist the Issuer in complying with federal guidelines related to the issuance of such Obligations.

Arbitrage Compliance. Federal income tax laws generally restrict the ability to earn arbitrage in connection with the Obligations. The Issuer's Financial Director (such officer, together with other employees of the Issuer who report to or such officer, is collectively the "Responsible Person") will review the Closing Documents periodically (at least once a year) to ascertain if an exception to arbitrage compliance applies.

Procedures applicable to Obligations issued for construction and acquisition purposes. With respect to the investment and expenditure of the proceeds of the Obligations that are issued to finance public improvements or to acquire land or personal property, the Responsible Person will:

- 1 Instruct the appropriate person who is primarily responsible for the construction, renovation or acquisition of the facilities financed with the Obligations (the "Project") that (i) binding contracts for the expenditure of at least 5% of the proceeds of the Obligations must be entered into within 6 months of the date of closing of the Obligations (the "Issue Date") and that (ii) the Project must proceed with due diligence to completion;
- 2 Monitor that at least 85% of the proceeds of the Obligations to be used for the construction, renovation or acquisition of the Project are expended within 3 years of the Issue Date;
- 3 Monitor the yield on the investments purchased with proceeds of the Obligations and restrict the yield of such investments to the yield on the Obligations after 3 years from the Issue Date; and
- 4 To the extent that there are any unspent proceeds of the Obligations at the time the Obligations are refunded, or if there are unspent proceeds of the Obligations at the time the Obligations are refunded, or if there are unspent proceeds of the Obligations that are being refunded by a new issuance of Obligations, the Responsible Person shall continue monitoring the expenditure of such unspent proceeds to ensure compliance with federal tax law with respect to both the refunded Obligations and any Obligations being issued for refunding purposes.

Procedures applicable to Obligations with a debt service reserve fund. In addition to foregoing, if the Issuer issues Obligations that are secured by a debt service reserve fund, the Responsible Person will assure that the maximum amount of any serve fund for the Obligations invested at a yield higher than the yield on the Obligations will not exceed the lesser of (1) 10% of the principal amount of the Obligations (2) 125% of the average annual debt service on the Obligations measured as of the Issue Date, or (3) 100% of the maximum annual debt service on the Obligations as of the Issue Date.

Procedures applicable to Escrow Accounts for Refunding Obligations. In addition to the foregoing, if the Issuer issues Obligations and proceeds are deposited into an escrow fund to be administered pursuant to the terms of an escrow agreement, the Responsible Person will:

- 1 Monitor the actions of the escrow agent to ensure compliance with the applicable provisions of the escrow agreement, including with respect to reinvestment of cash balances;
- 2 Contact the escrow agent on the date of redemption of obligations being refunded to ensure that they were redeemed; and
- 3 Monitor any unspent proceeds of the refunded obligations to ensure that the yield on any investments applicable to such proceeds are invested at the yield on the applicable obligations or otherwise applied (see Closing Documents).

Procedure applicable to all Tax-Exempt Obligation Issues. For all issuances of obligations, the Responsible Person will:

- 1 Maintain any official action of the Issuer (such as a reimbursement resolution) stating the Issuer's intent to reimburse with the proceeds of the Obligations any amount expended prior to the Issue Date for the acquisition, renovation or construction of the Project;
- 2 Ensure that the applicable information return (e.g., U.S. Internal Revenue Service ("IRS") Form 8038-G, 8038-GC, or any successor forms) is timely filed with the IRS;
- 3 Assure that, unless excepted from rebate and yield restriction under section 148(f) of the Integral Revenue Code of 1986, as amended, exceeds investment earnings are computed and paid to the U.S. government at such time and in such manner as directed by the IRS (i) at least every 5 years after the Issue Date and (ii) within 30 days after the date of the Obligations are retired;

4 Monitor all amounts deposited into a sinking fund or funds pledged (directly or indirectly) to the payment of the Obligations, such as the Interest and Sinking Fund, to assume that the maximum amount invested within such applicable fund at a yield higher than the yield on the Obligations does not exceed an amount equal to the debt service on the Obligations in succeeding 12 month period plus a carryover amount equal to one-twelfth of the principal and interest payable on the Obligations for the immediately preceding 12-month period; and

5 Ensure that no more than 50% of the proceeds of the Obligations are more invested in an investment with a guaranteed yield for 4 years or more.

Private Business Use. Generally, to be tax-exempt, only an insignificant amount of the proceeds of each issue of Obligations can benefit (directly or indirectly) private business. The Responsible Person will review the Closing Documents periodically (at least once a year) for the purposes of determining that the use of the Project financed or refinanced with the proceeds of the Obligations does not violate provisions of federal tax law that pertain to private business use. In addition, the Responsible Person will:

1 Develop procedures or a "tracking system" to identify all property financed with Obligations;

2 Monitor and record the date on which the Project is substantially complete and available to be used for the purpose intended;

3 Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, the employees of the Issuer, the agents or the Issuer or members of general public:

(i) Has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the Project;

(ii) Has a right to use the output of the Project (e.g., water, gas, electricity); or

(iii) Has a right to use the Project to conduct or to direct the conduct of research;

4 Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, has a naming right for the Project or any other contractual right granting an intangible benefit;

5 Monitor and record whether, at any time the Obligations are outstanding, the Project, or any portion thereof, is sold or otherwise disposed of; and

6 Take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Authorizing Document related to the public use of the Project.

Record Retention. The Responsible Person will maintain or cause to be maintained all records related to the investment and expenditure of the proceeds of the Obligations and the use of the Project financed or refinanced thereby for a period ending three (3) years after the completely extinguishment of the Obligations. If any portion of the Obligations is refunded with the proceeds of another series of Obligations, such record shall be maintained until the three (3) years after the refunding Obligations mature or are otherwise paid off. Such records can be maintained in paper or electronic format.

Responsible Person. A Responsible Person shall receive appropriate training regarding the Issuer's accounting system, contract intake system, facilities management and other systems necessary to track the investment and expenditure of the proceeds and the use of the Project financed or refinanced with the proceeds of the Obligations. The foregoing notwithstanding, each Responsible Person shall report to the governing body of the Issuer whenever experienced advisors and agents may be necessary to carry out the purposes of these instructions for the purpose of seeking approval of the governing body to engage or utilize existing advisors and agents for such purposes.

Capital Budget Policies

The objective of the capital budget policies is to ensure that the City maintains its public infrastructure in the most efficient manner. The City will make timely investment in the expansion of capital assets to provide adequate levels of service in conformance with State and Federal regulations, and meeting the appropriate health, safety, and environmental standards.

Capital Improvement Plan

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. As part of the annual budget process, the City shall prepare and adopt a three-year Capital Improvement Program, which shall identify each capital project, the estimated costs, and funding source. When considering new projects, related costs such as operations and maintenance costs are evaluated along with capital expenditures to assess affordability prior to proposal of the projects. An adopted priority system shall be used to rank recommended projects.

Capital Budget Summaries

Capital Project summaries include the projects and funds necessary over the next three years as part of overall long-term capital planning. Major sources of funding for capital projects are contributions from operating funds, debt issuance, and surpluses in fund balances/retained earnings. Project costs are capitalized and added to the City's Fixed Assets. If a project does not meet the criteria for capitalization, the costs will be treated as operating expenses and expensed as incurred.

Operating Budget Impacts

Operating expenditures (expenses) shall be programmed to include the cost of implementing capital improvements and shall reflect estimates of all associated personal expenditures (expenses) and operating costs attributable to capital outlays.

Financing

There are three basic methods of financing capital requirements:

- Funds may be budgeted from current revenues;

- Purchases may be financed through surplus unreserved/undesignated fund balance/retained earnings balances, subject to policy;

- Debt must be issued in accordance with policy. (Items financed with debt must have useful lives that are less than the maturity of the debt.)

Accounting Policies - Overview

The objectives of the accounting policies is to ensure that all financial transactions of the City are carried out in accordance to the dictates of the City Charter, State Statutes, and the principles of sound financial management.

Accounting Standards

The City shall establish and maintain accounting systems according to the generally accepted accounting principles and standards (GAAP) of the Governmental Finance Officers Association (GFOA) and Governmental Accounting Standards Board (GASB). For greater detail, please see the Summary of Significant Accounting Policies that follow these Financial Management Policies.

Internal Control

The City is responsible for establishing and maintaining an internal control structure designed to provide reasonable, but not absolute, assurance that the assets of the City are protected from loss, theft, or misuse.

The concept of reasonable assurance recognizes the (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgements by management.

Annual Audit

An annual audit shall be performed by an independent accounting firm which will issue an official opinion on the annual financial statements with a management letter detailing areas that could be improved. The auditors must be a CPA firm that has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements.

External Financial Reporting

The CAFR is the official annual report for the City and contains appropriate statements, schedules and other information for the major operations of the City and its component units. Also included is an official audit opinion, transmittal letter from management, and information that provides continuing disclosure as required by SEC Rule 15c2-12. The CAFR is presented to the City Council before March 31st. The CAFR is distributed to appropriate federal/state agencies, and other users, including but not limited to, student, other cities, bondholders, city staff, financial institutions, required information depositories, and others.

Internal Financial Planning

The Finance department distributes monthly reports that include schedules/statements that present interim results of operations. The Finance department prepares such other reports as are sufficient for management to plan, monitor, and control the City's financial affairs.

GFOA Certificate of Achievement Award

The City shall annually submit necessary documentation to obtain the certificate of Achievement for Excellence in Financial Reporting as awarded by the Governmental Finance Officers Association of the United States and Canada.

Investment Policies - Overview

The objectives of the investment policies is to ensure that all revenues received by the City are promptly recorded and deposited in the designated depository, and if not immediately required for payments of obligations, are placed in authorized investments earning interest income for the City according to the adopted Investment Policy. All investments shall street safety, liquidity, and yield, in that order. The City's formal Investment Policy, as adopted November 6th, 1995 City Council, and approved annually, governs the City's investments.

City of Hewitt, Texas
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
Annual Budget FY 2022 - 2023

The City of Hewitt, Texas, (the City), is a home-rule municipal corporation organized and existing under the provisions of the Constitution of the State of Texas. The City operates under a city manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, sanitation, health and social services, culture recreation, public improvements, planning and zoning, and general administrative service. The accounting policies of the City conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

Financial Reporting Entity

For financial reporting purposes, the City includes all funds, account groups and agencies that are controlled by or dependent on the City's executive or legislative branches. Control by or dependence on the City was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenue or general obligations of the City, obligation of the City to finance any deficits that may occur or receipt of significant subsidies from the City.

Fund Accounting

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, fund equity, revenue, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for an individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three generic fund types and two broad fund categories as follows:

Government Fund Types

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Proprietary Fund Types

Enterprise Fund - The Utility Fund is used to account for operations (a) that are financed and operated in a manner similar to private enterprises, where the intent of the governing body is that the costs (expense, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Account Groups

General Fixed Assets Account Group - This account group is used to account for all fixed assets of the City, other than those accounted for in the proprietary fund.

General Long-Term Debt Account Group - This account group is used to account for long-term obligations of the City except those accounted for in the proprietary fund.

Basis of Budgeting

For budget purposes, all funds are accounted for using the cash basis of accounting. Budgeted revenue is expected to be received in the current budget year; budgeted expenses are expected to be incurred and paid in the current budget year.

A budget is a financial plan for a specified period of time (fiscal year) that includes estimates of proposed expenditures and the means for financing them. Using the cash basis, management has the information necessary to easily analyze the status of any fund or account or any department by account. For third party financial presentations see Basis of Accounting for Financial Presentations.

Basis of Accounting for Financial Presentations

For audited financial statements, all governmental funds are accounted for using the modified accrual basis of accounting. The revenue is recognized when it becomes measurable and available to pay liabilities of the current period. Gross receipts and sales taxes are considered measurable when in the hands of an intermediary collecting government and recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditures, other than interest on long-term debt are recorded when the liability is incurred.

For audited financial statements, all proprietary funds are accounted for using the accrual basis of accounting. Their revenue is recognized when it is earned, and their expenses are recognized when they are incurred.

Cash and Cash Equivalents

For the purposed of presentation in the statement of cash flows, cash and cash equivalents are defined as unrestricted cash which includes cash on hand, demand deposits, money market accounts and TexPool investments.

General Fixed Assets

General fixed assets are recorded as expenditures in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. Contributed fixed assets are recorded at their estimated fair market value, at the time received. Certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lightning systems are capitalized under GASB 34 beginning with the budget year 02/03. Depreciation will be expensed on general fixed assets.

Property, Plant and Equipment-Proprietary Funds

Property, plant and equipment used by proprietary funds is stated at cost or estimated historical cost. Contributed fixed assets are recorded at estimated fair market value at the time received. Depreciation is provided using the straight-line method over estimated useful lives of assets.

Vacation and Sick Leave

City employees, who leave without dispute, are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for remaining accumulated vacation days.



Glossary

City of Hewitt, Texas
BUDGET GLOSSARY
Annual Budget FY 2022 - 2023

ACFR	Annual Comprehensive Financial Report is the official annual report of the City. It is created by independent, peer reviewed, Certified Public Accountants in accordance with GAAP and GASB, Generally Accepted Accounting Principles and Governmental Accounting Standards Board.
Account	A separate financial reporting unit for budgeting, management or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts. Several related accounts may be grouped together in a fund. A list is called a chart of accounts.
Accounting Standards	The generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board that guide the recording and reporting of financial information by state and local governments.
Accounting System	The methods and records established to identify, assemble, analyze, classify, record and report the City's transactions and to maintain accountability for the related assets and liabilities.
Accounts Payable	A short term (one year or less) liability reflecting amounts owed for goods and services received by the City.
Accounts Receivable	An asset reflecting amounts due from other persons/organizations for goods and services furnished by the City.
Accrual Accounting	A basis of accounting in which revenues and expenses are recorded at the time they occur, rather than at the time cash is received or paid by the City.
Ad Valorem Taxes	Commonly referred to as property taxes. The charges levied on all real, and certain personal property according to the property's assessed value and the tax rate.
Appropriation	An authorization made by the City Council which permits the City to make expenditures and incur obligations.
Arbitrage	Arbitrage is the simultaneous purchase and sale of the same asset in different markets in order to profit from tiny differences in the asset's listed price.
Assessed Value	A valuation set upon real estate or other property as a basis for levying property taxes. All property values within the City of Hewitt are assessed by the McLennan County Appraisal District.
Asset	The resources and property of the City that can be used or applied to cover liabilities.

Audit Report	The report prepared by an auditor covering the audit or investigation of an entity's financial position for a given period of time, usually a year. As a general rule, the report should include: 1) a statement of the scope of the audit; 2) explanatory comments concerning exceptions from generally accepted auditing standards; 3) opinions; 4) explanatory comments concerning verification procedures; 5) financial statements and schedules; and 6) statistical tables, supplementary comments and recommendations. The auditor's signature follows. The city is required to have an annual audit conducted by qualified certified public accountants.
Available Cash	Unobligated cash and cash equivalents.
Basis of Accounting	Refers to when revenues, expenditures, expenses and transfers (and the related assets and liabilities) are recorded and reported in the financial statements. Used as a source of monies to pay general obligation debt and to support the general fund.
Basis of Budgeting	The basis of accounting for the budget, i.e. basis of budgeting, is the cash basis. Revenues are recognized when received; expenses are recorded when paid.
Balanced Budget	A budget for which expenditures are equal to income.
Bond	A written promise to pay a specified sum of money (called the principal amount) at a specified date or dates in the future (called maturity dates), and carrying interest at a specified rate, usually paid periodically. The difference between a bond and a note is that a bond is issued for a longer period and requires greater legal formality. The most common types of bonds are general obligation and revenue bonds. Bonds are usually used for construction of large capital projects, such as buildings, streets, and water/sewer system improvements.
Bonded Debt	The portion of indebtedness represented by outstanding (unpaid) bonds.
Bonds Issued	Bonds sold by the City.
Bonds Payable	The face value of the bonds issued and unpaid.
Bond Resolution	Issuer legal document which details the mechanics of the bond issuer, security features, covenants, events of default and other key features of the issues legal structure. Indentures and trust agreements are functionally similar types of documents, and the use of each depends on the individual issue and issuer.
Budget	A financial plan for a specified period of time (fiscal year for the City) that includes an estimate of proposed expenditures and the means for financing them.
Budget Message	A general discussion of the proposed budget presented in writing by the City Manager to the City Council.

Capital Budget	A spending plan for improvements to or acquisition of land, facilities and infrastructure that balances revenues and expenditures, specifies the sources of revenues, and lists each project or acquisition. Normally, a capital budget must be approved by the legislative body. The capital budget and accompanying appropriation ordinance may be included in a consolidated budget document that has a section devoted to capital expenditures and another to operating expenditures. Or two separate documents may be prepared, one for the capital budget and one for the operating budget.
Capital Improvements	Expenditures for the construction, purchase or renovation of City facilities or property.
Capital Outlay	Expenditures resulting in the acquisition of or addition to the City's fixed assets.
Cash	Currency on hand and demand deposits with banks or other financial institutions.
Cash Basis	A basis of accounting in which transactions are recorded on when cash is received or disbursed. The basis of accounting for the budget is the cash basis.
Cash Equivalents	Short term, highly liquid investments that are readily convertible to known amounts of cash.
Charter	A charter is a document that establishes the City's governmental structure and provides for the distribution of powers and duties among the various branches of government. In order to be implemented, the charter must be approved by the people at an election. Likewise, changes in the charter must be approved by a vote of the people.
Debt Limit	Statutory or constitutional limit on the principal amount of debt that an issuer may incur (or that it may have outstanding at any one time).
Debt Service	Principal and Interest to be paid within the fiscal year.
Debt Service Coverage	The ratio of net revenues to the debt service requirements.
Debt Service Fund	One or more funds established to account for revenues used to repay the principal and interest on debt. See also Debt Service Reserve Fund.
Debt Service Requirements	The amount of money required to pay interest and principal for a specified period on outstanding debt.
Debt Service Reserve Fund	The fund into which are paid monies required by the trust agreement or indenture as a reserve against temporary interruption in the receipt of revenues which are pledged for the payment of the bonds. A common deposit requirement for a debt service on the bonds.
Delinquent Taxes	Property taxes remaining unpaid after the due date. Delinquent taxes incur penalties and interest at rates specified by law.

Department	A functional group of the City with related activities aimed at accomplishing a major City services or program (e.g. the Department).
Depreciation	The proration of the cost of a fixed assets over the estimated service life of the asset. Each period is charged with a portion of such cost, and through this process, the entire cost of the asset is ultimately charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds.
Division	A grouping of related activities within a particular department. Ex: Animal Control is a division of the Police Department.
Effective Tax Rate	The rate the produces the same effect in terms of the total amount of taxes as compared to the prior year. The computation of the effective rate is governed by the State of Texas.
Encumbrance	The commitment of appropriated funds to purchase an item or service. An encumbrance differs from an account payable in that a commitment is referred to as an encumbrance before goods or services are received. After receipt, the commitment is referred to as an account payable.
Enterprise Fund	Enterprise funds operate by creating a cash flow to pay for the fund's services through fees and charges. The enterprise funds used by the City are the Utility Fund and the Drainage Fund.
Expenditure	If accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. (Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.)
Expense	Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which are presumed to benefit the current fiscal period.
Equity	The difference between assets and liabilities of the fund.
Fiscal Year (Period)	The time period designated by the City signifying the beginning and ending period for recording the financial transactions of the City. The City of Hewitt's fiscal year begins each October 1st and ends the following September 30th.
Fixed Assets	Assets of a long term character which are intended to be held or used, such as land, buildings, machinery, furniture, and equipment.
Full Faith and Credit	A pledge of the City's taxing power to repay debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or tax-supported debt.
Fund	Separated fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.

Fund Balance	The difference between fund assets and fund liabilities of governmental and trust funds. Fund balance for general fund types using modified accrual accounting closely equates to available cash.
Fund Equity	The difference between assets and liabilities of the fund.
General Fund	The major fund in most governmental entities. While other funds tend to be restricted to a single purpose, the general fund is a catch all for general governmental purposes. The General Fund contains the activities commonly associated with municipal government, such as police and fire protection, libraries, parks and recreation.
General Obligation Bonds	A municipal bond backed by the full faith, credit and taxing power of the City. See Full Faith and Credit.
Goals	Department/division objectives intended to be accomplished or begun within the coming fiscal year.
Governmental Fund	Funds through which much of government is financed, including general, special revenue, capital projects and debt service funds.
HVAC	Heating, ventilating, and air conditioning.
Home Rule City	Home rule cities are cities over 5,000 population in which citizens have adopted home rule charters.
Indenture	Issued legal document which details the mechanics of the bond issue, security features, covenants, events of default and other key features of the issue's legal structure.
Interest & Sinking Fund	See Debt Service Reserve Fund.
I&S Rate	Interest and Sinking Rate. The term 'Interest and Sinking' is an older accounting term describing the act of setting aside funds into a separate account for payment on debt. Cities pay debt on an annual basis and set aside into the I&S fund the amount to pay, or service, that annual debt. To support that debt a portion of the city's ad valorem tax rate is dedicated as the I&S rate.
Interfund Transfers	All interfund transactions except loans and reimbursements.
Intergovernmental Revenues	Revenues from other governments in the form of grants, entitlement, or payments in lieu of taxes.

M&O Rate	Maintenance and Operations Rate. This is the portion of the tax rate that is dedicated to running operations of the General Fund. See also the I&S Rate and the Total Tax Rate.
Major Funds	Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget should be considered a major fund.
Machinery & Equipment	Property that does not lose its identity when removed from its location and is not changed materially by use.
Maintenance	The act of keeping assets in a state of good repair. It includes preventative maintenance; normal periodical repairs; part replacement and so forth as needed to maintain the assets so that it continues to provide normal service.
Mission	The basic purposed of a department/division - the reason for its existence.
Modified Accrual Basis	Method of governmental accounting recognizes revenues when they are measurable and available and expenditures when goods or services are received (except for principal & interest on long term debt when paid.)
NRMSIR	Nationally Recognized Municipal Securities Information Repository. In July 2009 the Securities and Exchange Commission (SEC) amended Rule 15c2-12 regarding municipal securities disclosure by substituting the four former NRMSIR's with the Municipal Securities Rulemaking Board's (MSRB) Electronic Municipal Market Access System (EMMA). The City is required to file all CAFRs, Adopted Budget, and Official Bond Documents with EMMA.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing activities of the City are controlled.
Operating Expenses	Proprietary fund expenses related directly to the Fund's primary activities.
Operating Income	The excess of proprietary fund operating revenues over operating expenses.
Operating Revenues	Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.
Ordinance	A formal legislative enactment by the City Council.
Paying Agent	An entity responsible for paying of bond principal and interest on behalf of the City.
Principal	The face value of a bond, payable on stated dates of maturity.

Proprietary Fund	A governmental accounting fund in which the services provided, such as water and sewer service, are financed and operated similarly to those in a private business. The intent is that the costs of providing these services be recovered through user charges (e.g. water/sewer bills). The example of water and sewer service is also called an Enterprise Fund. The other type of Proprietary Fund used by governments to cover costs of services is an Internal Service Fund.
Reimbursements	Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it, but that properly apply to another fund.
Resolution	A special or temporary order of the City Council. Requires less formality than an ordinance.
Retained Earnings	An equity account reflecting the accumulated earnings of a proprietary fund.
Revenue Bonds	Bonds whose principal and interest are payable exclusively from earnings of a proprietary fund.
Right of Way	1) a legal right of passage over another person's ground; 2) the land on which a public road is built.
SCADA	Acronym for Supervisory Control and Data Acquisition. The city installed SCADA tools for greater oversight of the daily water usage from the City's wells.
Special Revenue Fund	Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
Taxes	Compulsory charges levied by a government to finance services performed for the common benefit.
Tax Levy	An ordinance through which taxes are levied.
Tax Rate	The amount of tax levied for each \$100 of taxable value. The Total Tax Rate is comprised of the M&O and I&S Rates. See also M&O Rate and I&S Rate.
Tax Roll	The official list showing the amount of taxes levied against each taxpayer or property.
TML	The Texas Municipal League is a voluntary coalition of Texas municipalities created for the purpose of furthering and enhancing causes of mutual interest to Texas cities. The League offers educational and training opportunities, legislative activities and legal advisement to its members. Additionally, the League has intergovernmental risk pools that offer insurance coverage on an elective basis.

TMRS	The Texas Municipal Retirement System provides retirement plans to its member cities. Each city selects its own plan and its contributions are computed on each individual city's plan and actuarial information. The City of Hewitt currently offers its employees a retirement plan with 2:1 matching, 5 year vesting and retirement eligibility at age 60 or at any age with 25 years of service.
Trend Analysis	The analysis of a variable's past value changes to determine if a trend exists and, if so, what the trend indicates, i.e. analysis of changes over time.
Trust Agreement	Agreement between the issuer and the trustee (1) authorizing and securing the bonds; (2) containing the issuer's covenants and obligations with respect to the project and payment of debt service; (3) specifying the events of default; and (4) outlining the trustee's fiduciary responsibilities and bondholder's rights.
TWCC	Texas Worker's Compensation Commission. State agency regulating worker's compensation in Texas.
Unencumbered Balance	The amount of an appropriation that is not expended or encumbered. It is essentially the amount of money still available for future purchases.
User Charges	The payment of a fee for direct receipt of a public service by the party who benefits from the service (e.g. water and sewer fees).
Utility Fund	See also Proprietary Fund.
WMARSS	Waco Metropolitan Area Regional Sewer System. Owned and operated by the City of Waco.
WWTP	Wastewater treatment plant. An industrial structure designed to remove biological or chemical waste products from water, thereby permitting the treated water to be used for other purposes.



Appendix A

Strategic Plan

2022-2027

March 21, 2022

HEWITT TEXAS

March 21, 2022

To: Mayor and City Council
From: Bo Thomas, City Manager
Subject: Updated Five Year Strategic Plan 2022-2027

Based upon previous comments and discussions by Council regarding future planning, I am pleased to provide the Council with this updated Strategic Plan for future discussion, presentation, and collaboration.

This is a continuation of our process that began last year to prepare for serving the citizens of the City of Hewitt and assist with future budget development. We call this a strategic plan because it is a combination of a capital improvement plan, staffing plan, service plan, funding source(s) plan, and identification of the lack of funding.

These truly are the thoughts and ideas behind what is potentially "around the corner" in our attempt to be responsive to Hewitt's growth, development, and desirability. Some of these plans are in various stages of development, and some are just beginning to be presented. The City Council gets to interject its thoughts, desires, and direction into this process.

Please remember this is a working document. The plan in its entirety or any single item can be modified, altered, reprioritized, or dissolved depending on how the Council desires to move the community forward. Also, many items in the plan may take longer than five years to achieve or accomplish.

Thank you for the courage to allow us to share these plans with you. Over the next two (2) Council meetings, you will hear updated presentations from Department Heads regarding their respective plans and have the opportunity to ask them questions about their plan. Should you have any questions or concerns, please feel free to contact me.

Respectfully,



Bo Thomas
City Manager

HEWITT TEXAS



Community Development

Five Year Plan

2022- 2027

The premise of this five-year plan is to do more with what we currently have. Therefore, this plan assumes that the department's budget dollars, as well as staffing, will be maintained at current levels for the next five years. The plan prioritizes the work needed over the next five years in a way that creates effectiveness through staff training and efficiencies through process management.

Purpose/ Mission

The Community Development Department exists to encourage economic growth in a progressive community environment and facilitate the land development process in the City of Hewitt by:

- 1) focusing resources on comprehensive planning activities and supplying unparalleled pre-development services;
- 2) applying the highest standards of health, safety, and construction industry practices;
- 3) attracting and retaining high-quality businesses that create sustainable employment and strong revenue streams for the overall purpose of improving the quality of life for the citizens of Hewitt

Planning Division

The priorities for the first three years will be amending existing codes and ordinances to clarify and update. By doing this, it will lead to efficient and predictable interpretations of the ordinances and reduce staff and applicant frustrations with the ordinances as well as create efficiencies through process and procedure manuals. Our staff will be able to develop and train on new ordinances and processes.

This investment will reduce the time involved in customer service and current development processes allowing more time for community outreach and long-range planning in years four and five.

Ideas for creating efficiencies in the future

- 1) Utilize outside assistance to write ordinance drafts only. This will not only save staff time; it will cost less than hiring the consultants to conduct/attend meetings.
- 2) Instead of organizing separate public input meetings, we can utilize community get-togethers such as Chamber Luncheons, City Events, etc.

Building Inspections Division

The priorities for the first three years will be creating efficiencies through process and procedure manuals, staff development and training, and website updates. **This process has been started this year with the update of our permit software and web page updates.**

This investment will reduce the time involved in customer service, community outreach and Certificate of Occupancy processes, allowing more time for processing permits and conducting construction management in years four and five.

Ideas for creating efficiencies in the future

- 1) Create user-friendly graphics, templates, and instructions for the development guide, reports and newsletters that will enhance customer service and reduce time spent in explaining the requirements and procedures to citizens and developers.
- 2) Continuing improvement upon the Building Inspectors access to data and report-writing in the field. Eventually, this should be tied to the City permit software in a way that will provide contractors with immediate inspection results. (Was implemented March 2022)



Summary and Conclusion

The Community Development Department's objective is to assist in making the City of Hewitt the best place to live, work, and play by planning, managing, and enhancing the growth and development in the City. We are committed to providing prompt, accurate, consistent, and fair services in a friendly manner. Further, we strive to encourage a forward-thinking community environment and facilitate the land development process in a consistent, fair, and impartial manner.

Utility Department - Five Year Plan 2022



Utility Department - Five Year Plan

Updated 2022			
Funding Code	Project Name	Project Description	Estimated Cost
CO	E. Warren St. Improvements	Waterline improvements in conjunction with street project <i>Actual bid cost as of 3-1-2022</i>	\$380,475.64
CO	Chaparral Crescent and Will Bowman	Waterline improvements in conjunction with street project	\$560,256
UF	Oklahoma and Travis	Replace the existing sewer VCP with PVC.	\$718,101
UF	Texas Ave.	Waterline improvements in conjunction with street project	\$602,591
UF	Ivy Lane Street Improvements	Water and Sewer line improvements in conjunction with street project	\$928,877
Total Cost of Projects 1-5			\$3,190,300.64
Alternate Project	New Acres Dr., Peer Dr., and Minute Dr.	Waterline replacement with fire hydrant additions	Estimated \$750,000

Projects Projected for Bond Money/ ARA Funds			Estimated Cost
1	Future	Drill New Well @ Commerce Plant	\$2,750,000
2	Future	Storage @ Commerce Plant	\$1,250,000
3	Future	Force Main to divert flow to Central Plant	\$1,000,000

Hewitt Fire Department



Five Year Plan

FIRE DEPARTMENT

The mission of the Hewitt Fire Department is to provide the highest quality protection to preserve lives and property of the citizens of Hewitt. Through training, education, fire prevention, and respect for our citizens we will accomplish this mission. We strive to serve as positive role models through community involvement and activities.

PROJECT	COST	FINANCING
10 ADDITIONAL PERSONNEL	\$775,000	Budget/General fund
FIRE STATION #2	\$3 Million	Unrestricted Funds/Bond
APPARATUS ADDITION	\$650,000	Unrestricted Funds/Bond

The Fire Department foresees in the very near future the need to increase staffing from the current 5 on-duty personnel to 8 on-duty personnel. This additional staffing would help to meet the needs of the department by allowing crews to respond to multiple simultaneous emergencies that occur in different areas of the city. The increase in personnel is also required when responding to emergencies in buildings that occupy a much larger footprint than the department has historically been responsible for protecting (ie. Wal-mart, Atwoods, Fed-ex as well as multiple 2-3 story apartment complexes.)

The fire department last increased staffing in 2013 when FD call volume reached a then-high of 819 calls for service. The call volume for the year 2021 was 1,586 calls, which was an increase of about 45%. Over the last decade, the Fire Department has experienced a roughly 65% increase in call volume while only increasing staffing by 20%.

The national average is 25.05 career firefighters per 15,000 citizens. The City of Hewitt's current fire staffing is 15 operations level personnel. The addition of these 9 personnel will bring the Fire Department closer in line with national standards.

A Fire Marshal is needed as the city grows. The growing need for Fire inspection plans review, and educational programs drive the demand. These operations will need a dedicated position to ensure they are accomplished.

The increase in staffing would cover the need for the additional facility. The City of Hewitt has long known the need for a fire sub-station (Station 2). As you are aware, the city procured land on N. Old Temple Rd with the foresight that we would eventually require a second fire station to meet the needs of a growing city. With the expansion and added industry on the Eastern side of the city, the time has come. A fire sub-station would dramatically reduce response time to the eastern half of the city as well as house the additional personnel.

With the addition of personnel and a sub-station, an additional fire apparatus would also be necessary. We currently staff one (1) fire engine with three (3) personnel and one (1) fire truck with two (2) personnel. The goal of the department is to increase these numbers to (2) fire engines with (3) personnel each as well as the (1) fire truck with (2) personnel. This would allow for faster and more effective emergency response and increase safety for not only the citizens but the firefighters as well. The increase in call volume over the years has also resulted in an increase in overlapping calls, this additional staffed unit would help to ensure that there is always a staffed unit available to respond to emergencies even when crews are already operating at an incident.



Five Year Strategic Plan



HEWITT

POLICE



HEWITT CITIZENS POLICE ACADEMY 2021

Want to learn what happens on the other end of a 911 call? How our officers respond? Or what happens in the police department day-to-day? Join Hewitt Citizen Police Academy 2021!

Tuesdays @ 6:30 pm beginning 2/16/21

COMPLETELY FREE!

Apply online at cityofhewitt.com/282/Police-Department



Much attention has been given to police recruitment, retention, and, in this economic context, how to maintain police budgets and existing staffing positions. Less has centered on adequately assessing the demand for police service and alternative ways of managing that demand.

To illustrate the staffing landscape that police agencies face, including the total demand for new officers and the challenges in personnel planning, Wilson et al. (2011) suggest a “bucket” metaphor. In this analogy, the bucket represents the total demand for police officers. The supply of personnel flows through a tightening faucet, shrinking due to changing generational preferences and a decreasing number of qualified applicants. Meanwhile, the hole in the bucket, caused by retirement, military call-ups, and other sources of attrition, is expanding. The demand for police officers is increasing because of the need for local police to address community policing, homeland security, and other emerging issues, such as immigration enforcement, computer crime, violence in schools, and the implications of social media. The net result is an increasing gap between the actual number of officers and both the allocation level (shown by the dashed line) and the total demand for officers.



Communications



Between the thin red line and the thin blue line lies the thinnest gold line.
This gold line represents those who rarely are seen but mostly heard.
The calm voice in the dark night; the golden glue that hold it all together. Dispatchers.

Created by Justin King

Communications Division

The Communications Division is a staffed Public Safety Answering Point (PSAP) which includes all 911 generated emergency calls and text message, non-emergency calls for service/general information, dispatch for both the Hewitt Police and Fire Departments, and Mass Emergency Notification. This section is staffed with one (1) Communications Supervisor and five (5) Communications Technicians. Each position is licensed by the Texas Commission on Law Enforcement Education, requires annual continual licensing education/training, and these positions are considered First Responders. The staffing level of the Communications division has remained at six (6) full time positions for the last fifteen (15) years and has not grown to accommodate the increased demand for service that the City of Hewitt has experienced over the last five years. Employees currently work ten (10) hour shifts, with one Communication Technician present for each shift, with overlap on two (2) shifts per week.

Annual Statistics

Year	CAD Events	On View/ Officer	Call Volume	911 Calls
2017	16432	11932	4500	4917
2018	16814	12403	4411	5211
2019	16228	11591	4637	5579
2020	13312	8763	4549	5501
2021	18,427	13,582	4,845	6062

Annual Shift Relief Calculation

Vacation	120 hours
Holiday	96 hours
Sick Time	96 hours
Training	10 hours
Regular Days Off (3)	1560

Total 1882

$$365 \times 10 - 1882 = 1768 \text{ Hours}$$

$$3650 / 1768 = 2.06 \text{ Staffing per shift}$$

Thus, in this example, 2 Communication Technicians need to be assigned to a shift to ensure one is working any given shift.

Five Year Staffing Plan

The Communications section has been understaffed for over a decade. Based on the amount of activity – not counting the non-emergency calls for service (because they cannot be calculated), dispatched calls for Police and Fire and 911 activity, additional staff needs to be added to this section. Currently the Communications Supervisor occupies a dispatch shift and station, making little time for supervisory duties and leadership activity.

Proposal - The Communications Section, over the next five years will need to add three (3) full time positions to accommodate the amount of activity in this section, provide adequate coverage for the twenty-four-hour time frame they cover, and provide a singular supervisory position that can control training, staffing, scheduling, coaching and counseling.

Estimated Budgetary Cost: \$144,000.00

2022 Communications

Update

During the fiscal year 21/22 the Hewitt City Council authorized additional staffing for the Communications Section through the Budget. Staff began the selection process and have filled (1) one of the authorized positions for Communications Specialist. It should be noted that there has been a significant increase in the amount of activity in calls for service as well as received 911 calls throughout 2021.

2022 Five Year Staffing Plan Proposal – Amended

This section was one of the most neglected sections of the organization and continues to have barriers for filling entry level positions. Staff proposes one additional employee for the Communications Section over the next five years to even out staffing at the entry level, intermediate, and supervisory level. Additionally, Staff will continue to seek adequate salary survey information for recruitment and retention of qualified Communications Specialists, as this subset of the Police and Fire Department is difficult to recruit and retain.

Estimated Budgetary Cost: \$40,000.00

Criminal Investigations Division



Criminal Investigations Division

The Criminal Investigations Division is staffed with one (1) supervisor and two (2) detectives. This section investigates all offenses that are not deemed "On-View" offenses by the Patrol Section and require considerable follow-up and examination of criminal offenses. This section investigates offenses from the level of Class "C" Misdemeanor up to Capital Felony offenses. The staffing level for the Criminal Investigative Division have remained at the current level for over a decade even though there has been a significant increase in the complexity of many of these investigations, and considerable time is devoted to clearing offenses – sometimes taking weeks. Additionally, this section is responsible for the completion of cases, seeking Complaints and affidavits for ALL criminal cases at Hewitt PD. These investigators are responsible for the technology aspect of investigation utilizing the Cellebrite digital system, Leads on Line, ACCURINT, and other next generation investigative tools to bring resolution to cases. Investigators are not specialized (i.e. crimes against person, juvenile offenses), but must be ready to investigate a myriad of offenses throughout the year and staff a rotating monthly "On-Call" list.

Annual Statistics

Year	Assigned Cases	Average/Investigator - Annual	Clearance
2017	326	109	151
2018	345	115	184
2019	365	122	101
2020	269	90	44
2021	441	147	419

Annual Shift Relief Calculation

Vacation	120 hours
Holiday	96 hours
Sick Time	120 hours
Training	40 hours
2 Off / 80 Pay Period	832

Total 1208

$$365 \times 8 - 1208 = 1712 \text{ Hours}$$

$$2920 / 1712 = 1.7 \text{ Staffing per shift}$$

Thus, in this example, 1.7 officers need to be assigned to a shift to ensure one is working any given shift.

Five Year Staffing Plan

The Criminal Investigative Division has been able to navigate through complex cases and produce results every year. The average amount of cases per detective is a consideration when you look at the time and energy many of these cases take to bring to a resolution. This section is in need of additional staff to bring the case average down per investigator, allowing for more time for factfinding, prosecution, and justice for victims.

Proposal

Over the next five years, additional staff consisting of one (1) Detective and the promotion of one (1) Lieutenant to this section would provide the needed staffing to control the average case load, as well as mirror the Administrative levels of the Patrol Division. This additional to staffing would result in additional entry level officers in the Patrol Section, as these additions would be personnel currently on staff.

Estimated Budgetary Cost: \$78,707.00

2022 Criminal Investigations

Division Update

The Staffing levels for the Criminal Investigative Division remain the same since the first presentation of the five years strategic plan. Staffing and promotion within the Criminal Investigative Division comes directly from the Uniformed Patrol Division and the existing group of Supervisors that already exist with the Hewitt Police Department. This movement would create a loss in that particular section, thus spawning an entry level position test. One additional Detective is expected to occur this fiscal year due to increased staff in the Patrol Division.

Five Year Staffing Plan Proposal – Amended

The addition of an additional Lieutenant supervisory position is proposed for the five years staffing plan. This would allow the Criminal Investigative Division to mirror the administrative levels of the Patrol Division. This addition to staffing would result in additional entry level officers in the Patrol Section, as these additions would be personnel currently on staff.

Estimated Budgetary Cost: Estimated \$25,000.00 ([promotion of a Sergeant to Lieutenant & Promotion of Officer to Sergeant](#))

Patrol Division



Patrol Division

The patrol section is the most dynamic, interesting and challenging aspect of the law enforcement profession. Only the most dedicated and courageous individuals work and succeed in this division. Patrol is the "Backbone" of the organization and considered the strength and structure of all law enforcement. Almost everything the police do is a response to a Patrol action of function. Staffing here is crucial. If there are not enough officers to respond to calls for service or to patrol for criminal activity, then no other functions of the police will matter. The Hewitt Police Department Patrol Division provides twenty-four-hour protection, on four (4) twelve (12) hour shifts and is the largest division of the Department consisting of eighteen (18) sworn Officers. Each shift is staffed with one (1) Sergeant and three (3) Officers. Lieutenant Promotions in 2021 will result in one (1) Lieutenant, one (1) Sergeant, and two (2) Officers per shift.

Understaffing may undercut community policing and similar problem-solving efforts. The Hewitt Police Department has been fortunate to continue applying the Community Policing Philosophy to its daily response but the relationship between staffing and community policing efforts may not be linear. Problem-solving may be structurally integrated in community-oriented approaches to patrol, response, follow-up, and organizational transparency. Nevertheless, both specialized units (often in the form of school, or community outreach programs) and proactive patrol efforts are compromised because of restrictions in uncommitted officer time arising from budget cutbacks, or lack of staffing. The City has seen substantial growth over the last five years, and indicators are this trend will continue as property (houses, commercial) continue to locate in our area.

Most agencies recognize the importance of staffing analysis. All have used some type of analysis to determine personnel needs. Nevertheless, the sophistication of analysis varies considerably given that each agency has a different method to facilitate the processes, prescriptions, and formulas available, as well as a different familiarity with what a proactive planning analysis requires. What constitutes a "staffing analysis" for each agency depends on organizational needs, capacities, time, and resources.

Annual Statistics

Year	Officer Initiated Calls	Criminal Cases	Traffic Stops	Arrests
2017	11932	366	2959	429
2018	12403	333	3317	334
2019	11591	400	3413	358
2020	8763	318	2741	304
2021	13,582	606	6982	556

Annual Shift Relief Calculation

Vacation	120 hours
Holiday	96 hours
Sick Time	120 hours
Training	40 hours
7 Off / 80 Pay Period	2184

Total 2560

$$365 \times 12 - 2560 = 1820 \text{ Hours}$$

$$4380 / 1820 = 2.4 \text{ Staffing per shift} \times 4$$

A department using 12-hour shifts with a relief factor of 2.4 must have at least 4.8 officers to ensure at least one can be scheduled for each shift.

Five Year Staffing Plan

The patrol Division is by far the most active subset of the organization providing service 24/7/365. There is no service that we provide without it beginning by an officer employed by the Patrol Division. Over the last decade the Hewitt Police Department has added only five (5) sworn Officer positions to staff, three (3) of these positions were supplemented by the School Resource Officer partnership with Midway ISD, only two (2) Full time Officers have been added to the Patrol Division since 2009. Along with Staff comes additional tangibles that are required for employment and service delivery i.e. equipment and transportation with the addition of staff.

Proposal

Over the next five years, additional staffing of four (4) additional sworn Officer positions should adequately cover the Patrol Division with personnel to cover the proactive nature of community policing – allowing time to solve problems, protect the expected future growth (residential and commercial), and cover the shift relief differential. Additional Patrol vehicles will have to be purchased with the additional staffing as we currently only have enough units to stagger the rotation of use, and keep them from being used “back-to-back”.

Estimated Budgetary Cost: Personnel (includes equipment) - \$312,000.00 Vehicles - \$204,510.00

TOTAL (\$516,510.00)

2022 Patrol Division

Update

During the fiscal year 21/22 the Hewitt City Council authorized additional staffing for (2) two additional officers in the Patrol Division through the Budget. As of this update both those positions have been filled and are currently in the Field Training Process. Additionally, Patrol vehicles have been ordered and we are experiencing longer wait times for their build-out and arrival (almost 11 months).

The Hewitt Police Department is a Civil Service organization that is governed by section 143 of the Texas Local Government Code. This section of law details how organizations and employees are hired and promoted. In our organization, by law, promotions occur from within the Organization and cannot be external. This means that the employees of today are tomorrow's supervisors. This issue can become problematic if an organization promotes without back-filling positions that have been moved. It is akin to promoting within a vacuum thus creating supervisors and eliminating line entry positions. Before you know it, you have as many supervisors as line personnel – we want to avoid this at all costs. Each promotional move has an equal action reaction at the lowest level – opening up a new entry level position.

Five Year Staffing Plan Proposal – Amended

Over the next five years, additional staffing of five (5) additional sworn Officer positions would be requested in the Patrol Division. This additional staffing would be able to cover lateral transfer and the promotion of the Lieutenant in the Criminal Investigative Division. These positions will allow personnel to cover the proactive nature of community policing – allowing time to solve problems, protect the expected future growth (residential and commercial), and cover the shift relief differential. (This gets us closer to the actual 4.8 number originally defined by having 5.5 Patrol Officers per 12-hour shift). Additional Patrol vehicles will have to be purchased with the additional staffing as we currently only have enough units to stagger the rotation of use, and keep them from being used “back-to-back”.

Estimated Budgetary Cost: Personnel (includes equipment) - \$355,000.00 Vehicles - \$304,510.00

TOTAL (\$695,510.00)

Public Safety Officer Program (PSO)



Public Safety Officers (PSO)

Until recently law enforcement agencies were organized so that nearly all functions were performed by sworn police officers. Many departments now employ a significant number of non-sworn employees to provide support to police operations.

The growth in non-sworn personnel has led to use of these individuals to perform tasks once thought to be the exclusive domain of sworn officers. Reasons for this change include:

- Freeing up time for sworn officers to do community policing and other tasks
- Non-sworn staff often having skills more appropriate for the immediate task
- The cost of non-sworn personnel being less than that of sworn personnel

One of the most common ways in which duties are moved from sworn personnel is through the use of public service officers (PSO). These members perform a wide range of tasks previously performed by sworn officers, or they may work in conjunction with sworn officers. PSOs usually wear a uniform but are unarmed. They typically have no police authority and are civilian members of the Police Department. Assignments of PSOs can include:

- Assisting patrol officers in non-enforcement activities
- Walk in / Lobby reports and phone calls
- Responding to citizen requests for service
- Maintaining police vehicles and equipment
- Picking up and delivering correspondence for the department and community organizations
- Identifying and reporting criminal activities
- Follow up on Misdemeanor criminal cases assigned to CID
- Assisting in traffic control of special events, major fires, parades, and accidents

Five Year Staffing Plan

Over the next five years, the Department would like to create this new civilian position to free up sworn personnel to deal with the demands of Community policing and law enforcement issues of the community. These positions could also assist with the daily operations of the agency such as transporting vehicles to maintenance, assisting on traffic control and taking reports on minor offenses. This program would also serve as a recruiting tool, allowing civilian staff to learn the organizational operations and functions of the Hewitt Police Department, thus providing future candidates to become sworn officers in the future.

Proposal

Over the next five years, the Department would like to staff this position with three civilians, covering three staggered ten (10) hour shifts covering the twenty-four-hour period that we service the community.

Estimated Budgetary Cost: Personnel (includes equipment) - \$105,000.00 Vehicles - \$27,000.00

Public Safety Officer Program (PSO) Update

The PSO program remains unchanged from the last time this five-year strategic plan was presented. It should be noted that many of the duties of the PSO are currently handled by Patrol Officers and Supervisors. There is value in a PSO program and we continue to explore implementing such a program over the next five years.

Technology /Equipment

(NEW 2022)

Over the last twelve years the City of Hewitt and the Hewitt Police Department have been very fortunate to receive advanced technology through State and local grants as well as the budgetary process. The Hewitt Police Department has been fortunate to have digital video cameras installed in all marked patrol vehicles for over fifteen years and digital body cameras for all sworn personnel for the last five years. The Police Department was fortunate in 2010 to replace an aging computer aided dispatch and record management system with a current and cutting-edge system that allowed the organization to transition to Incident Based Reporting system now required by the Federal Bureau of Investigation for reporting all criminal incidents.

These systems have served the organization well, but since their implementation, more advanced platforms have emerged, allowing for integration of systems, ease of access, and modern security for information sharing.

Five Year Plan - Proposal

Over the next five years the Hewitt Police Department would like to implement and replace the aging in-car and body camera system as well as advance a new computer aided dispatch and records management system. The current in-car and body camera system has been operational in the Hewitt Police Department for fifteen years, with little to no advancement in the capability of recording, equipment enhancements, or propriety software management. The current CAD/RMS system has managed all data in the Hewitt Police Department for over twelve years. There has been little advancement in data collection, administrative reporting, GPS positioning, and mapping. These systems have been beneficial to the organization, but we require updated improvements to keep up with the current trends required as a licensed organization.

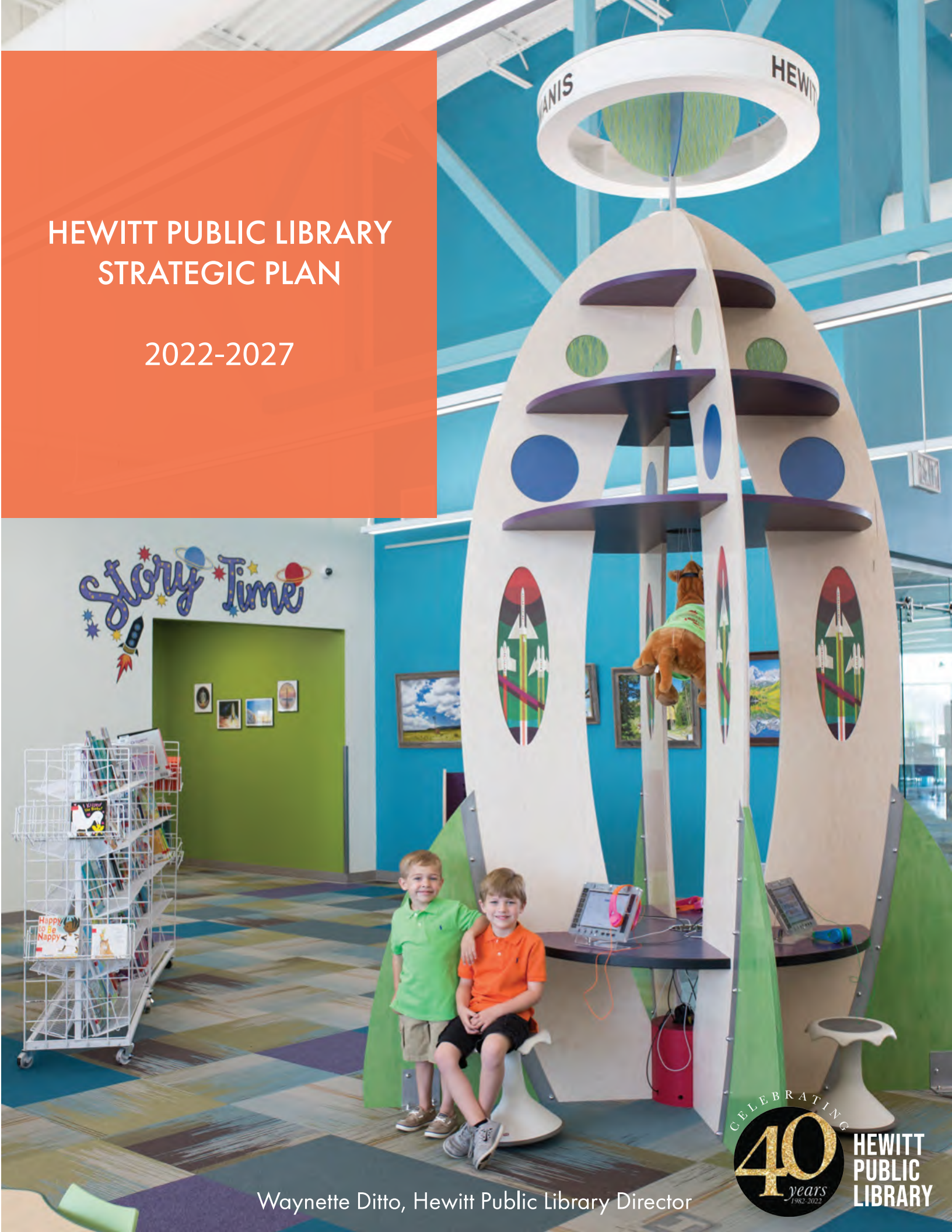
Estimated Budgetary Cost:

In-car / body camera system replacement - \$300,000.00

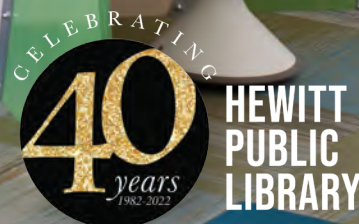
CAD/RMS replacement - \$500,000.00

HEWITT PUBLIC LIBRARY STRATEGIC PLAN

2022-2027



Waynette Ditto, Hewitt Public Library Director



Hewitt Public Library

Long Range Plan 2022-2027

Updated Spring 2022

Mission Statement:

The Hewitt Public Library's mission is to provide access to informational, educational, cultural, and recreational library materials and services in various formats and technologies and be responsive to the public library needs of the community.

Objectives:

To be a significant contributor to the recreational, intellectual, cultural growth, and economic well-being of our community by:

- Stimulating a love of reading and a sense of discovery.
- Promoting literacy through print, audio, and digital media.
- Providing access to local, regional, and global information.
- Nurturing a sense of community involvement through sound policies and procedures, well-organized collections, diverse programs, public meetings, and trained, qualified staff.

Personnel

		COST	FINANCING
<i>Increased operating hours</i>	Survey community to see a need for Sunday afternoon	\$125 per week	Operating budget General Fund
Additional professional staff	Consideration of hiring an MLS certified librarian	\$38,0000 per year	Operating budget General Fund
	Change of 30-hour employee to 40 hours	\$ 12,000 Per year	Operating budget General Fund
	Change of 20-hour employee to 30 hours	\$ 12,000 Per year	Operating budget General Fund
	Consideration of hiring an MLS certified collection development librarian -20 hours a week	\$19,900.00 Per year	Operating budget General Fund
Add professional staff to manage HEWITTTX TV, Graphics, and Web site	Add a professional position to handle graphics, HewittTx TV, and the web site	\$45,000 to \$60,000	Operating budget General Fund

Hewitt Public Library

Long Range Plan 2022-2027

Updated Spring 2022

Technology and Equipment

		COST	FINANCING
Education Technologies Based on Artificial Intelligence (AI)		\$5,000.00	Operating budget, General fund, Friends of the Hewitt Public Library

Library Science, Technology and Book Trailer

		COST	FINANCING
The Hewitt Public Library Science, Technology, and Book trailer will allow the leadership at the HPL to become mobile and reach those that need technology the most. The vision of <i>Hewitt Public Library on the Go</i> will allow us to set up in neighborhoods, parking lots, schools, nursing homes, daycares, and parks.	See attached note	Appx \$35,000.00	Operating budget General Fund, Friends of the Hewitt Public Library, Grants, Midway ISD, and Donations

HewittTx TV

		COST	FINANCING
Develop HewittTX TV to full potential and continue to improve and maintain the level of service	Explore building a video and recording studio with the capability of a community center. The library would provide programs for our Sr. Citizens.	??	PEG and Operating budget General Fund
	Talk with Architect		

Hewitt Public Library

Long Range Plan 2022-2027

Updated Spring 2022

Additional information regarding the Science, Technology, and Book Trailer.

The Hewitt Public Library's mission statement is to provide access to informational, educational, cultural, and recreational library materials and services in a variety of formats and technologies and be responsive to the needs of the community.

Librarians are masters at mobilizing and distributing information, but it was a completely different story when forced to shut down due to the pandemic. The HPL is the hub of community information, so it was almost automatic for the librarians to respond to the pandemic by pulling together information for community residents in troubled times. As the community changed-closed, the library reassessed and adapted to reflect new and differing areas of interest and concern.

The HPL implemented three stages of reopening services, beginning with Stage 1: curbside, Stage 2: Grab and Go, and Stage 3: Limited services and operating hours.

2019 information from the Census Bureau states that McLennan County's population is 256,903, and the City of Hewitt is 14,937, with a TSLAC assigned service population of 22,993. Hewitt is the second-largest city in McLennan County. Hewitt and McLennan County communities rely on the HPL for technology usage for job searches, education-local and distance, small businesses, filing of government forms, and assistance.

Midway ISD is a sought-after district in the Central Texas area with nationally recognized teachers, custom curricula, and supportive community involvement. Midway's pre-K through 12th-grade enrollment has grown to more than 8,300 students at six elementary schools, two intermediate schools, a middle school, and a high school while maintaining the highest academics' expectations.

At-risk students for Midway ISD are at 27.5 % of the population. 34.8% are considered economically disadvantaged. A student is identified as being at risk of dropping out of school-based on state-defined criteria. A student is defined as "economically disadvantaged" if they are eligible for free or reduced-price lunch or other public assistance.

Our partnership with Midway ISD has grown, and we are looked upon as an essential resource for students and parents. Partnerships with Midway ISD represent a necessary channel of outreach for the HPL. We had hundreds of students and families try and use our technology during the building closure. I did not have a way to serve them other than the free WIFI in the parking lot.

Senior adults also look to us as an essential resource for technology. Seniors that visit every day to check e-mails, catch up with current events, and contact the family had no way to communicate with loved ones.

Hewitt Public Library

Long Range Plan 2022-2027

Updated Spring 2022

The beginning of 2020 was slated to be our best year at the HPL. The City of Hewitt invested in quality staff and training to deliver exceptional services, materials, programs, and book selection to our patrons. We take pride in providing outstanding educational programming that makes a difference in the lives of those we serve.

COVID changed everything at a moment's notice, and we found ourselves trying to provide services in a closed building. The library building's mandatory closure was painful because the patrons could not come into the building to access technology, books, and resources. Residents parked in front of our building to use the free WIFI, but it was not enough. As great of a job that we did pulling patrons into the library for programs, meeting rooms, browsing, and technology needs, we failed to become mobile and take our services on the road to the people who needed us most of all.

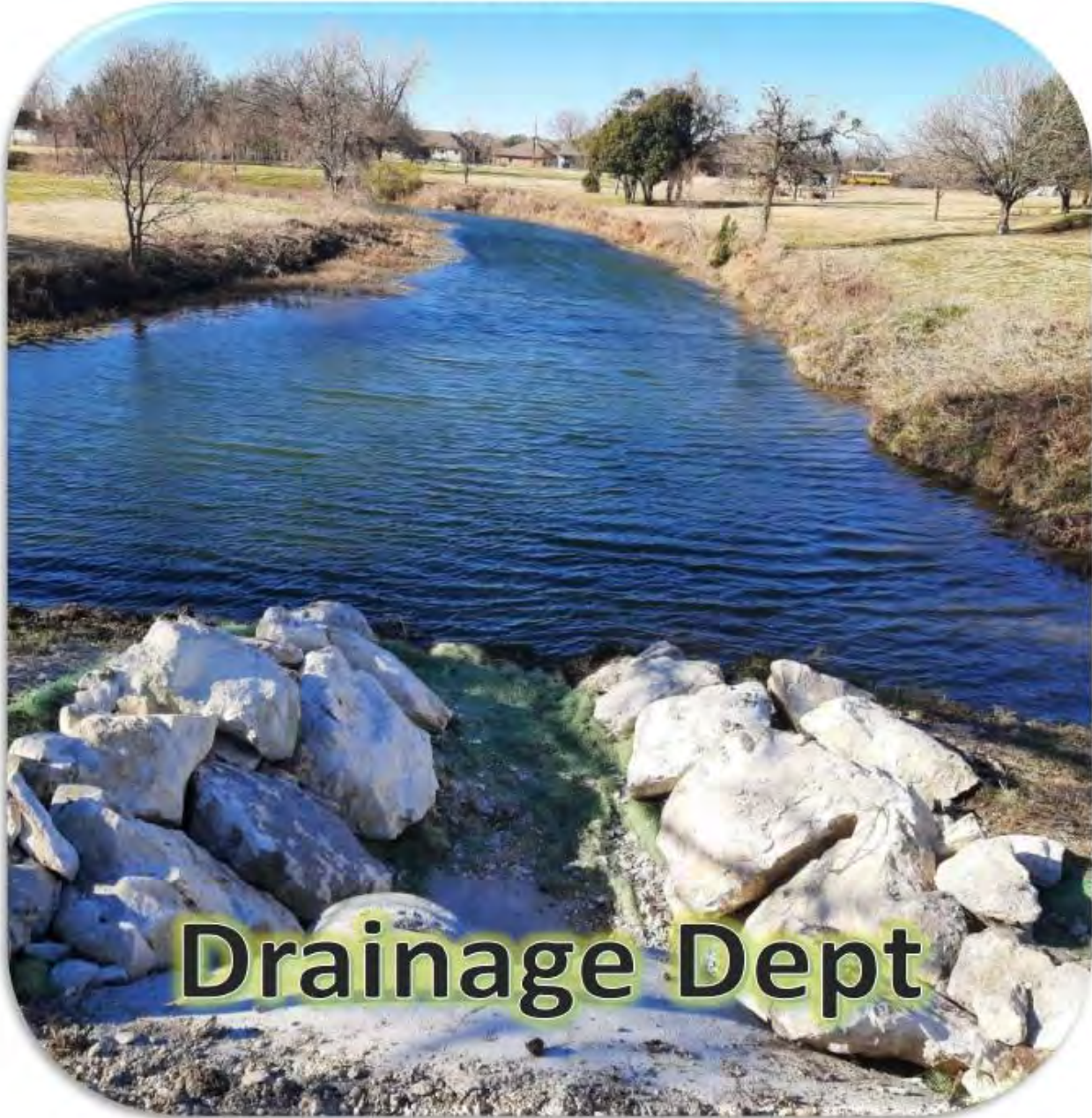
The City of Hewitt assigned a Ford Explorer to the library, and we used it all summer long for programming and city business. It was evident that we need a trailer and other materials to provide the same exceptional services that patrons receive inside the building.

The Hewitt Public Library Science, Technology, and Book trailer will allow the leadership at the HPL to become mobile and reach those that need technology the most. The vision of Hewitt Public Library on the Go will allow us to set up in neighborhoods, parking lots, schools, nursing homes, daycares, and parks.

The 10x20 feet trailer will have a back ramp and also a side door. It will house everything necessary to set up the HPL on the Go to deliver technology services and more., including a portable handwashing station. The trailer will help staff disseminate information, erase barriers, and equalize opportunity for all Hewitt Citizens.



HEWITT TEXAS



Drainage

The mission of the City of Hewitt Drainage Department is to develop and maintain Hewitt drainage systems in an organized and fiscally responsible manner. This 5-year plan includes drainage improvements and general preventative maintenance. The Drainage Department currently has the following staff positions:

- ½- Drainage Supervisor
- 1- Crew Leader
- 1- Equipment Operator
- 2- Field Assistants

RED IS PROGRESS, **GREEN** IS NEW ADDITIONS

5-YEAR PLAN 2022

	Description	Estimated Cost	Financing
~~208/212 Cross Country~~	Drainage channel improvements 100% COMPLETE		Currently in process- Drainage Fund
	Project Total:	\$57,611.00	
East Warren Street	Drainage and curb improvements (part of the street project) DESIGNED & BID		Current-funding from Drainage Fund (see Street & Utility side of project also).
	Project Total:	\$188,360.00	
1. Chapparral Rd 2. Will Boleman Dr 3. Crescent St	Curb removal and replacement (part of street project)		Possible in Drainage Fund Budget (see Street & Utility side of project also.)
	Project Total:	\$41,643.00	
Texas Avenue	Curb removal and replacement CURBS WILL BE REPAIRED, STREET CRACK AND SLURRY SEALED TO PROLONG LIFE		Possible in Drainage Fund Budget (see also Street project.)
	Project Total:	\$10,500.00	
Castleman Creek	Brush and silt removal, erosion control 25% COMPLETE		Budgeted
	Project Total:	\$4,000.00	
East Lindenwood Creek	Brush and silt removal, erosion control		Budgeted
	Project Total:	\$4,000.00	
Curb repair	Curb repair and replacement, Citywide		Possible in Drainage Fund Budget
1. Year	Year 1 100% COMPLETE	\$25,000	
2. Year	Year 2 10% COMPLETE	\$25,000	
3. Year		\$25,000	
4. Year		\$25,000	

5. Year		\$25,000	
6. Year		\$25,000	
	Total Curb Repair:	\$125,000.00	
Box & Culvert Cleaning	Preventative Maintenance and cleaning of drain boxes and culvert piping.		Possible in Drainage Fund Budget
1. Year	Year 1 100% COMPLETE	~~\$4000.00~~	
2. Year	Year 2 25% COMPLETE	\$4000.00	
3. Year		\$4000.00	
4. Year		\$4000.00	
5. Year		\$4000.00	
6. Year		\$4000.00	
	Total Box and Culvert Cleaning:	\$20,000.00	
	Total Drainage 5 Year:	\$393,503.00	

HEWITT

TEXAS



Parks Dept

Parks

It is the mission of the Parks department to develop and maintain City of Hewitt Parks and Properties in such a way that is beneficial to City of Hewitt residents within a financially responsible manner. The Parks Department currently has the following staff positions:

- 1- Administrative Assistant
- 1- Parks Crew Leader
- 3- Parks Field Assistants

RED IS PROGRESS, **GREEN** IS NEW ADDITIONS

5-YEAR PLAN 2021

	Description	Estimated Cost	Financing
Project Warren Park:			
Year 1: ~~Treeline clearing~~	100 %COMPLETE	~~\$2000.00~~	N/A
Year 1: ~~Pond Expansion~~	100% COMPLETE	~~\$2000.00~~	N/A
Year 1: Hike and Bike Trail	Staff labor/Fuel/Materials	\$2500.00	N/A
Year 2: Overflow Parking	35% COMPLETE	\$3500.00	N/A
Year 2: 25 Hard Wood Trees	BUDGETED/PLANNED	\$3500.00	N/A
Year 2: 4 Shaded Benches	BUDGETED/PLANNED	\$10,500.00	N/A
Year 2: Parking Lot Crack Seal	Staff	\$2000.00	N/A
Year 3: Parking Slurry (old section)	Contractor	\$14,000.00	Possible
Year 3: Parking lot striping (old)	Staff	\$2000.00	Possible
Year 3: 6 Non-Shaded Benches	Staff labor/ Benches	\$2400.00	Possible
Year 3: Toddler Play Equipment	Contractor installation	\$15,000.00	Possible
Year 4: Exercise Equipment	Contractor installation	\$15,000.00	Possible
Year 4: 1 40'x30' Pavilion	Contractor installation	\$60,000.00	
Year 5: 4 12'x12' Pavilions	Contractor installation	\$40,000.00	
Year 5: Basketball/ Tennis Court	Contractor installation	\$25,000.00	
	Estimated Project Total:	\$195,400.00	Fund 18 available funds
Project Hewitt Park:			
Year 1: ~~Walking Track RR~~	REEVALUATE AT A LATER DATE	~~\$40,000.00~~	N/A
Year 2: 25 Hard Wood Trees	BUDGETED/PLANNED	\$3,500.00	Possible
Year 2: Parking Lot Crack Seal	Staff	\$15,000.00	Possible
Year 3: Toddler Play Equipment	Contractor	\$2000.00	Possible
Year 3: Parking Lot Slurry (all)	Contractor	\$14,000.00	Possible
Year 3: Parking lot striping (all)	Staff	\$2000.00	
	Estimated Project Total:	\$36,500.00	Fund 18
Additional Staffing:			
~~1 Field Assistant~~	COMPLETED	~~\$50,000.00~~	N/A
	Total Parks 5 Year:	\$231,900.00	

HEWITT TEXAS



Street Dept

Streets

The mission of the City of Hewitt Street Department is to develop and maintain Hewitt Streets in an organized and fiscally responsible manner. This 5-year plan includes street reclaims, drainage improvements and general preventative maintenance. The Street Department currently has the following staff positions:

- ½ - Street Superintendent
- 2- Street Field Assistant
- 1- Equipment Operator

RED IS PROGRESS, **GREEN** IS NEW

5-YEAR PLAN 2021

	Description	Estimated Cost	Financing
East Warren Street	Street reconstruction (\$188,360 deducted for drainage improvements) DESIGNED/ BID 2022		Funded in Fund 18 S12A is a different project.
	Estimated Project Total:	\$366,190.00	
1. Chapparral Rd, 2. Will Boleman 3. Crescent St	Street reconstruction (\$41,643 deducted for drainage improvements)		We have the smaller Crescent project funded. Also, U12 (utility)
	Estimated Project Total:	\$584,649.00	
1. Boleman Drive 2. Hillside Drive	Reclamation/reconstruction		Boleman S29. Hillside is new.
	Estimated Project Total:	\$314,508.00	
1. Sunny Dale Dr 2. Sunset Dr 3. Redbud Cir	Reclamation/reconstruction to be performed along with utility work.	*Awaiting new Estimates* \$165,000.00	
	Estimated Project Total:		
~~Texas Avenue~~	~~CRACK SEALED/ ADDED TO SLURRY LIST TO PROLONG LIFE~~		~~Is this project S21 & U35 (utility)~~
	Estimated Project Total:	\$775,684.00	
Ivy Lane	Reclamation/reconstruction		Is this S26 & U33 (utility side)
	Estimated Project Total:	\$744,510.00	
Crack Sealing	Preventative Maintenance		we budget \$65k currently for street repairs and prepping for slurry seal
~~1. Year~~	YEAR 1 100% COMPLETE	~~\$50,000~~	
2. Year	YEAR 2, 50% COMPLETE	\$50,000	
3. Year		\$50,000	
4. Year		\$50,000	
5. Year		\$50,000	
6. Year		\$50,000	
	Total Crack sealing:	\$250,000.00	

Slurry Sealing	Preventative Maintenance		
~~1. Year~~	YEAR 1 COMPLETE	\$125,000	Possible- we have \$228k in Street Reserves available to use
2. Year	YEAR 2, STREETS ARE IDENTIFIED	\$125,000	
3. Year		\$125,000	
4. Year		\$125,000	
5. Year		\$125,000	
6. Year		\$125,000	
	Total Slurry Sealing:	\$625,000.00	
Additional Staffing		\$50,000.00	N/A-operating budget
~~1 Field Assistant~~	100% COMPLETE		
	Total Additional Staffing:	\$50,000.00	
	Total Streets 5 Year:	\$3,049,857.00	



5-YEAR PLAN

It is the mission of the Human Resources Department to develop, implement, and support programs and processes that add value to the City of Hewitt and its employees, leading to improved employee welfare, empowerment, growth, and retention.

The next five years, key areas of focus will include:

- Implement recruitment and retention strategies including marketing and communication to attract and retain qualified and diverse individuals to the organization;
- Invest in our employees' development and training; and
- Enhance the employee experience through a culture of employee engagement and wellness programs.

HUMAN RESOURCES MANAGEMENT SYSTEM

ESTIMATED COST \$15,000 to \$20,000

A Human Resources Management System would provide practical and innovative solutions to technology services, workforce information administration, and equitable classification/compensation of positions through the effective governance and oversight of the City's Human Capital Management systems and programs for departments and employees.

The ideal Human Resources Management System will include payroll, onboarding, performance evaluations, training, benefits tracking, form management, employee portal, and time recording.

Currently, the City of Hewitt utilizes several different programs for the tasks listed above. By having one system, Directors and Administration can easily track employee's benefits and ensure legal compliance. Kronos, Neogov, and Paycom are companies that offer an all-in-one HRMS.

UPDATE: Our current system, STW has partnered with UKG (KRONOS). We have a demo scheduled.

BENEFIT CONNECTOR

ESTIMATED COST \$7.50 PER EMPLOYEE PER MONTH

An online benefit connector will allow employees to review their current medical benefits, make changes during the open enrollment, provide COBRA benefits and notices, new employee enrollment, and electronic carrier statements. Our current insurance broker, HUB International, offers an online benefit connector at \$7.50 per employee per month, which is roughly \$9000 annually.

UPDATE: Kronos will cover an online benefit program for onboarding and open enrollment.

COMPENSATION

The Raise the Wage Act (RWA) of 2021 is proposing to raise the minimum wage to \$15.00, which will affect our organization's compensation plan. Currently, the City of Hewitt has 6 full-time and 4 part-time employees, who make less than \$15.00 per hour. If the act is approved, full-time employees' hourly wages could increase by 2.39%. The City of Hewitt will need to evaluate and adjust the entire salary schedule to accommodate the modifications due to the new federal minimum wage.

UPDATE: All full-time employees' hourly rate is over \$15.00 per hour.

WELLNESS PROGRAM

ESTIMATED COSTS

GYM REIMBURSEMENT \$240 PER EMPLOYEE ANNUALLY

\$5.50 PER EMPLOYEE PER MONTH FOR WELLNESS PROGRAM

INCENTIVES \$2000

Implementing a wellness program would bring health awareness to employees by providing educational and physical fitness opportunities to get healthy, stay healthy, or manage existing conditions. Some wellness opportunities are reimbursement for gym memberships, health fairs, on-site fitness classes, and lunch n' learns for nutrition.

Items to budget:

- Gym membership reimbursement for employees that do not have access to the Public Safety Facility gym
- Online wellness programs
 - o Health Check 360
 - o US Wellness
- Incentives for participation in wellness programs
 - o Prizes (water bottles, stress balls, gym bags, etc.)
 - o Fitness trackers

HUMAN RESOURCES DEPARTMENT STAFFING

ESTIMATED COST \$19,000

As the City continues to grow and we hire additional staff for multiple departments, the Human Resources Department will need to grow, as well. Within the next five years, the City will need to staff another Human Resources professional. Currently, the Human Resources Manager handles onboarding, recruiting, benefits, training, employee relations, performance evaluations, compensation, Civil Service, workers' compensation claims, and many other projects associated with Human Resources. The part-time Human Resources professional would handle onboarding and training, along with assisting the Human Resources Manager with many tasks.

TRAINING

ESTIMATED COST-\$5,000

Training creates, promotes, and fosters individual and organizational effectiveness for employees by developing and offering an array of innovative and diverse programs in support of the City's commitment to employee development and organizational enrichment.

Ways to increase training within the next five years:

- Enhance customer service by creating and developing new LMS technologies for accessing, enrolling, and reporting online training.
- Implement training for hiring managers, focusing on hiring practice and talent acquisition.
- Meet with each department head and organize a training plan designed for their departmental employees.
- Organize and expand mandatory training on EEO compliance, harassment, and discrimination.

TALENT MANAGEMENT

ESTIMATED COST-\$5,000 to \$8,000

The City faces a competitive labor market due to low unemployment, competing opportunities, and shifting skill demands. Human Resources will focus on proactively sourcing a diverse pool of candidates via social media and marketing efforts to develop a new brand for employment.

Launching a Recruitment Marketing Platform will expand the use of technology in job advertising, posting, and attracting qualified applicants by creating brochures and marketing posters.