

# Adopted Operating & Capital Budget

2023-2024



HEWITT  
TEXAS



Adopted 8-21-2023

**City of Hewitt, Texas**  
**COUNCIL & STAFF**  
**Annual Budget FY 2023 - 2024**

**CITY COUNCIL**

**Dr. Erica Bruce**  
Mayor Pro-Tem

**Bob Potter**  
Council Member

**Steve Fortenberry**  
Mayor

**Michael Bancale**  
Council Member

**Brad Turner**  
Council Member

**Johnny Price**  
Council Member

**Johnny Stephens**  
Council Member

**CITY STAFF**

**Everett "Bo" Thomas, ICMA-CM**  
City Manager

**James Devlin, ILEA-SEL**  
Assistant City Manager

**Jonathan Christian**  
Fire Chief, CFE, FSCEO

**Waynette Ditto, MLS**  
Library Director

**Tuck Saunders**  
Assistant Chief of Police

**Lydia Lopez, TRMC, CMC**  
City Secretary

**Scott Coleman**  
General Services Director

**Tracy Lankford**  
Community Development Director

**Lee H. Garcia, CPA, CGFO**  
Finance Director

**John McGrath**  
Chief of Police

**Kevin Reinke**  
Utilities Director

**Jessica Higgins, MSHRM, IPMA-CP**  
Human Resources

**Elvira Leyva**  
Municipal Court Administrator

"This budget will raise more revenue from property taxes than last year's budget by an amount of \$865,658 which is a 12.4% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$242,637."

Budget Vote: **FOR: Fortenberry, Bruce, Bancale, Price, Potter, Turner, Stephens**

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. Property Tax Rate Adopted This Year: \$.546736**
- b. No New Revenue Tax Rate: \$.483009**
- c. NNR Maintenance & Operations Tax Rate: \$.298202**
- d. Voter Approval Tax Rate: \$.529773**
- e. Adopted Debt Tax (I&S) Rate: \$.214594**
- f. Adopted Maintenance & Operations Tax Rate: \$.332142**
- g. De Minimis Rate: \$.546736**
- h. The Prior Year Tax Rate: \$.540102**

The total amount of outstanding municipal debt obligations: **\$60,925,106**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Hewitt  
Texas**

For the Fiscal Year Beginning

**October 01, 2022**

*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, 2022. 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.

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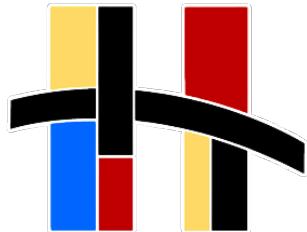
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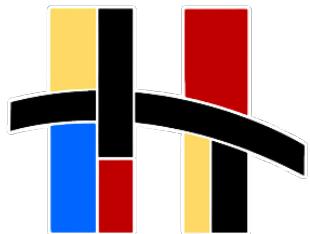
# INTRODUCTORY SECTION

## *Section 1 of 4*

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

### *Includes:*

- Strategic Goals & Strategies***
- City Manager's Letter***
- Supplemental Budget Message***
- Priorities & Issues***
- City Organization***
- Budget Process***



# STRATEGIC GOALS & STRATEGIES

City of Hewitt, Texas  
**STRATEGIC GOALS & STRATEGIES**  
 Annual Budget FY 2023 - 2024

**Please Note that this page  
has links to the items  
worded in color.**

### 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.

↓  
**STRATEGIC GOALS**

There are **Seven Strategic Goals** intended to support the **Mission Statement**. Each Strategic Goal represents a specific direction given toward achieving the more general Mission Statement. These **Strategic Goals** are further clarified by **Strategic Objectives** which can be assigned to the appropriate **Departments**.

↓  
**STRATEGIC OBJECTIVES**

These **Strategic Objectives** are listed, following the **Seven Strategic Goals**, on the following pages. As you research the **Departmental Goals** in the **General Fund** and the **Utility Fund**, (Appendix B & C) you will see that the first item addressed in their department is their link to one or more **Strategic Objectives**.

↓  
**STRATEGIC PLANNING SESSIONS**

**Strategic Planning Sessions** begin in April. These Sessions are looking forward to the new budget year and beyond as **Priorities and Issues** developing in the City are addressed and discussed in council. See more detail at **Budget Process**.

↓  
**CAPITAL PROJECTS**

One of the first things done in April is a review of the **Capital Projects** which are discussed according to priority, necessity and desirability by the City Council. Please see **Five Year Identified Projects**. Any future debt issuance is discussed at this time. These Projects and potential debt issuance are discussed in the **City Manager's Letter**.

↓  
**DEPARTMENTAL GOALS**

Each department within the City has developed its own unique set of **Department Goals** which enhance its purpose and connection to their identified **Strategic Goals**. Annually, each department reviews and updates these goals and presents a **5 Year Strategic Plan by Department Heads** (see Appendix A) to the City Manager who reviews and approves for presentation to the City Council.

↓  
**PRIORITIES & ISSUES**

**Upcoming issues and concerns** are highlighted by the City Manager. With this information, City Council then sets and communicates the direction for the upcoming future. These **Priorities & Issues** are addressed in the **City Manager's Letter**.

↓  
**CITY MANAGER'S LETTER**

The City Manager takes what has been presented in the **Strategic Planning Sessions** and council discussion of **Departmental Goals**, Capital Goals, along with Council direction and consideration of the Priorities and Issues that affect the City and creates the annual **City Manager Letter**.

↓  
**ANNUAL BUDGET**

The **Annual Budget** is prepared around the **Seven Strategic Goals**. Both **Strategic Goals** and **Strategic Objectives** are identified through **Strategic Planning Sessions** with the City Council, City Manager, senior management team and key departmental staff guided Council priorities.

City of Hewitt, Texas  
**STRATEGIC GOALS**  
Annual Budget FY 2023 - 2024

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

City of Hewitt, Texas  
**STRATEGIC OBJECTIVES**  
Annual Budget FY 2023 - 2024

**STRATEGIC OBJECTIVES**

**STRATEGIC GOAL #1 and OBJECTIVES - 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.

**STRATEGIC GOAL #2 and OBJECTIVES - 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.

**(continued)**

**City of Hewitt, Texas**  
**STRATEGIC OBJECTIVES**  
**Annual Budget FY 2023 - 2024**

**STRATEGIC OBJECTIVES**

**STRATEGIC GOAL #3 and OBJECTIVES - 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.

**STRATEGIC GOAL #4 and OBJECTIVES - 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.

**(continued)**

City of Hewitt, Texas  
**STRATEGIC OBJECTIVES**  
Annual Budget FY 2023 - 2024

**STRATEGIC OBJECTIVES**

**STRATEGIC GOAL #5 and OBJECTIVES - 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.
- Obj 5.2 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.

**STRATEGIC GOAL #6 and OBJECTIVES - 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.

(continued)

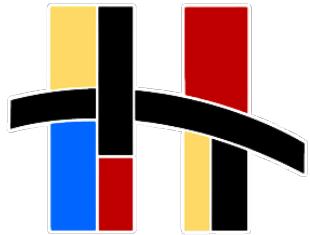
**City of Hewitt, Texas**  
**STRATEGIC OBJECTIVES**  
**Annual Budget FY 2023 - 2024**

**STRATEGIC OBJECTIVES**

**STRATEGIC GOAL #7 and OBJECTIVES - 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.**



# CITY MANAGER'S LETTER

# HEWITT

TEXAS

June 23, 2023

To: Honorable Mayor and Council  
From: Bo Thomas, City Manager  
Subject: FY 2023-2024 Proposed Annual Budget

Mayor and Council,

I am pleased to submit for your consideration Hewitt's proposed budget for the fiscal year 2023-2024. 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, 2023. Nevertheless, this proposed budget is balanced. In this proposed budget, there are some assumptions you need to be mindful of as we deliberate this budget, they are as follows:

- Assumes the successful authorization of a \$6M Certificate of Obligation affecting both revenue and expense.
- Assumes the successful award of a \$433,860 SAFER Grant for Fire personnel.
- Assumes a 98% collection rate for Property Tax Revenue.

FY 2023-2024 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 \$139,644 for the twelve (12) month period and Utility Fund revenues exceed expenditures by \$320,360 for the twelve (12) month period. Estimated ending fund balances as of September 30, 2023-2024, are projected at \$5,468,046 for the General Fund and \$4,807,142 for the Utility Fund. Both of these balances are LESS any of our ninety (90) day reserve requirements.

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) Based upon the assumptions above.
- Ad Valorem tax revenue projected increase is \$787,632 (11.2% increase over prior budget tax revenue).
- Of the \$787,632 revenue increase, \$275,080 is from new construction.
- Sales tax adjustment to property tax equals \$0.096712.
- "One penny" equals approximately \$144,323 in property tax revenue.
- All funds are balanced and maintain a ninety (90) day reserve.

- Proposed personnel wage increases include a 4% COLA and 2% step increase and a market adjustment for civil service personnel in an amount between 8% - 11% dependent upon "Grade and Step".
- Employee benefits and medical insurance increased 4.99% while TMRS increased by 0.23%.
- Staffing plan full-time equivalent employees increased by 6 to 116 full-time employees.

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:

- Fire – six (6) new positions \$450,645 and new employee startup cost \$42,000.
- Police – Axon Taser \$17,640.
- Motorola Watchguard Vehicle and Body Camera System \$64,884 (Motorola to finance over five years totaling)
- Parks – Pond Pavilion \$70,000; Toddler Play Equipment \$10,000.
- Streets Slurry Seal \$125,000 – Street Reserve Funds.
- Drainage Curb repair and replacement \$25,000, miscellaneous improvements \$30,000.
- Utility Water Meter MIU replacement program (multi-year) \$60,000.

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:**

- \$15,000 Community Development Permitting Software
- \$205,000 three (3) Police Vehicles (Admin, CID, & Patrol).
- \$8,000 Library PC replacement.
- \$34,260 Server replacement.
- \$12,000 Parks Enclosed Trailer.

#### **OTHER CAPITAL OUTLAY:**

- \$2,000 Mechanic Laptop and Software General Services Dept.
- \$3,000 Replacement Radio/Computer Fire Dept.

Finally, we can discuss ongoing Capital Projects. The below project is funded by Certificates of Obligation:

- Chapparal, Crescent, Will Boleman, and C-Kay improvements:
  - Street Rehabilitation \$832,810
  - Utility Improvements \$622,703
  - Drainage Improvements \$223,553

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, 2024, LESS ninety (90) day reserve requirements of \$5,468,046. In the Utility Fund, the projected ending fund balance on September 30, 2023, LESS ninety (90) day reserve requirements of \$4,807,142. 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 (New water well and storage improvements).

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 and likely could, dependent upon Certified Appraised Values and Property Tax Rate change. Thank you for your consideration.

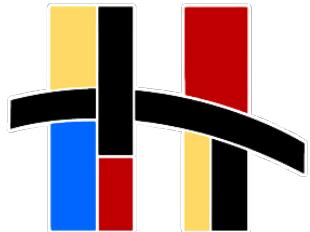
Respectfully,



Bo Thomas  
City Manager

Adoption Note: On August 21, 2023 the City Council adopted the budget with all 7 members voting in favor. In addition to the proposed budget, the City Council approved the following:

1. An increase in Ad Valorem Property Tax Revenue-Maintenance and Operations of \$270,574 and a decrease in Ad Valorem Tax Revenue-Debt Service of (\$192,658) for a net increase of \$77,916.
2. A decrease in Department 70-Debt Service of (\$192,658). The City received an upgrade in their S&P Rating during the budget process from AA- to AA. This was a major factor in the favorable bids received for funding the 2023 Certificate of Obligation issued primarily for financing the new Fire Sub-Station.
3. These changes moved Total Revenue from \$15,033,275 to \$15,111,191, an increase of \$77,916. Total Expenditures moved from \$14,893,631 to \$14,700,973, a decrease of \$192,658.
4. The remainder of the budget was adopted as proposed.



# **SUPPLEMENTAL BUDGET MESSAGE: National, State & Local Factors**

**City of Hewitt, Texas**  
**SUPPLEMENTAL BUDGET MESSAGE:**  
**National, State & Local Economic Factors**  
**& Determining Issues**  
**Annual Budget FY 2023 - 2024**

**Economic Factors: National**

**Oil Prices**

**Oil prices continue to fluctuate. Concerns over higher energy costs are felt at the city with higher cost for fuel and electricity.**

**Interest Rates & Military Action**

The Federal Reserve began to raise interest rates to control inflationary pressures. It seems that we are seeing a repeat of 05/06 where rates rose from 3.6% to 5.3%. However, per JPMorgan Chase CEO Jamie Dimon the Federal Reserve may be far from finished with its aggressive regimen of interest rate hikes in the fight against elevated inflation. It's possible that the central bank will continue hiking rates by another 1.5 percentage points to 7%." That would be the highest federal funds rate since December 1990. In March 2022, when the current hiking regimen began, rates were at .25%-.50%. According to the lastest Fed projections, officials forecast just one more interest rate hike this year and rate cuts next year. These comments were made before military action began in the middle east. While rising interest rates are wonderful for investments if a city is in the position to have excess funds, it is also painful if you are trying to promote home ownership in the city or trying to fund a capital project.

**Unemployment**

Unemployment at the national level is 3.8% while the state and local level is 4.1%. This remains consistent with unemployment levels in the Waco MSA. No major changes in employment are expected. The city had 17 new hires and 17 terminations in FY 22/23 which is consistent with past employment history.

**State/Legislative Factors:**

**Interstate Infrastructure**

Texas highways are still in need of repair. Locally, the extension of I-35 thru to Hewitt Drive was completed in 07/08, opening direct access to Hewitt Drive for those coming up from Austin on I-35. Currently Texas Department of Transportation is working toward creating a system of stop lights and road closures around this Hewitt Drive access. Plans have not been finalized.

Texas Department of Transportation (TxDot) is also working on the north exit off I-35 onto the Hewitt access road by Alliance Drive into Commerce Park. Commerce Park includes a Walmart, Starbucks, Atwoods farm and ranch supply and a trucking company. Drivers on the access road meet drivers exiting I-35 at approximately the point of the turn-in onto Alliance Drive. Plans are in process.

**Property Taxes**

Capping property tax rates in Texas is still an issue. Legislative action is monitored closely for any action limiting the city's ability to set its own tax rate.

(continued)

## **Local Economic Factors:**

### **Hewitt Housing Market**

The City of Hewitt's Community Development Department has seen a steady flow of residential, single-family and multi-family homes in the past budget year. This was anticipated as the latest addition, Moonlight Addition, is still in process. At this time, even with the increase in the cost of new homes and the rise in mortgage rates, the construction of new homes show no sign of stopping. Midway ISD (Independent School District) has completed their 4th elementary (6th school location) within the city limits with plans of developing another school onto the back of the the latest elementary location. They also own the land adjacent to Warren Park. The City's commercial/retail businesses continue to open. With 3 miles of I-35 frontage, this land is open to developers along with the undeveloped land at the southern tip of the City.

### **Personnel Expenditures**

Staffing in the General Fund increased by 6 employees all within the fire department. Increases in wages are historically budgeted at an overall 5% with takes into effect a base increase of 2% resulting from a slide in the grade/step salary chart (see personnel section). This year council approved a 4% cost of living. Therefore, employees received a 6% pay increase across the board.

### **Gas & Electricity**

There is another expense we would like to cover - gas & electricity. At the city, fuel, which has held steady at just over \$4 per gallon is projected to continue to rise in cost. This current budget reflects the higher estimated cost of fuel. With regard for electricity there is good news. The city has a contract thru 7/1/2029 at a fixed rate of .0376 per kilowatt hour.

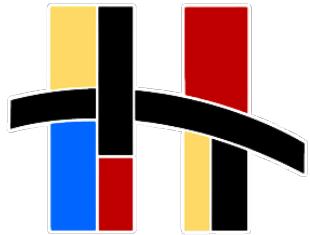
### **Reserves**

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.

### **Conclusion**

Charting a course for the City of Hewitt's future is a shared Responsibility and opportunity. It requires outlining what we need for the future and the most effective strategies for getting there. It means leaving a legacy of good policy and budgetary decision-making.

Capitalizing on economic development opportunities, preserving neighborhood quality, increasing services, such as improved traffic flow, improved fire coverage and increasing self-sufficient water supply to our citizens; harnessing the cooperation and collaboration of a willing workforce will assist in ensuring a thriving future for the community. Focusing on priorities and making investments that provide a return will enhance our financial health and strengthen our long term position; we will be ready for future opportunities that come our way.



# PRIORITIES & ISSUES

**CITY OF HEWITT, TX**  
**BUDGET YEAR - PRIORITIES & ISSUES**  
**ANNUAL BUDGET FY 2023-2024**

**BUDGET PRIORITIES**

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.

*City Manager, Bo Thomas*

Among those challenges we face this budget year:

- \* pay increases, benefits and insurance for employees
- \* recognizing the increasing cost of living in the determination of the global pay increases
- \* recognizing the related increased cost of retirement benefits
- \* attracting new employees with city pay and benefits
- \* new legislation relating to School Resource Officers
- \* discussing and budgeting for a SAFER grant to fund 6 additional fire personnel to man the new sub-station
- \* recognizing that if the SAFER grant is unfunded, that the budget can still allow for 3 additional fire personnel to be found, hired, trained and outfitted in the budget year. With the knowledge that incrementally adding fire staff is not uncommon and has been accomplished by the city in the past.
- \* regional jobs stability
- \* analyzing and projecting the sales tax revenue as conservatively and positively as possible
- \* additional state legislative city administration mandates
- \* additional state municipal court mandates
- \* additional state legislative tax rate laws
- \* calculation of the tax rate; determination by city council on the final rate for the tax year 2023
- \* maintaining the 90 day reserves
- \* review and inclusion of departmental requests made thru the Strategic Plan 2023-2028 (see next page)
- \* capital outlay- departmental requests which can be met in the budget
- \* capital outlay requests which can be met with short-term financing for heavy equipment, software, & vehicles
- \* infrastructure needs in streets, parks, facilities, and water and wastewater
- \* meeting identified infrastructure needs for Chapparal, Crescent street improvements thru the funds received thru the 2022 Certificate of Obligation issue
- \* meeting identified infrastructure needs by issuing a \$6 million Certificate of Obligation for a fire sub-station
- \* attracting and retaining high-quality businesses that create sustainable employment and strong revenue streams, including property and sales tax revenue

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. 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.

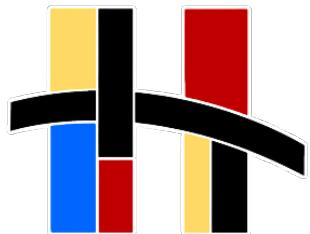
(continued - Budget Issues)

## BUDGET ISSUES

In March, the City Council began discussions on budget priorities to focus on in upcoming 2023-2024 fiscal year using the **Strategic Plan 2023-2028**. The Strategic Plan 2023-2028 is an annual five year plan developed by departmental directors and can be found in this budget's Appendix A. During council meetings, each departmental director presents their priorities, after discussion with the city manager, directly to the city council. The priorities include:

- \* Focusing on the staffing landscape for police agencies.
- \* Identifying the need for a fully staffed fire sub-station.
- \* Identifying utility projects most likely to benefit the citizens.
- \* Providing access to informational, educational, cultural and recreational library materials and services in various formats and technologies.
- \* Identifying Parks projects.
- \* Identifying street projects most likely to benefit the citizens.
- \* Focusing on developing Hewitt's drainage systems in an organized and fiscally responsible manner.
- \* Focusing on the need for Human Resource tools.

| <b>5 Years of Issues Identified in Department Head's Strategic Plan 2023-2028</b>                            | <b>Estimated Cost</b> |
|--------------------------------------------------------------------------------------------------------------|-----------------------|
| 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.                                                                     |                       |
| Excavator for drainage work                                                                                  | 72,000                |
| Drainage culvert work and work on Castleman Creek                                                            | 4,000                 |
| Sigma Tactical Wellness testing for public safety employees                                                  | 14,400                |
| Sign-on incentive pay requested by HR                                                                        | 10,000                |
| Hot Spots for the library                                                                                    | 1,500                 |
| Police requests for one dispatcher position                                                                  | 40,000                |
| Police requests for additional Lieutenant supervisory position to CID                                        | 25,000                |
| Police request 3 additional patrol officers with equipment                                                   | 454,510               |
| Police request 3 civilian public safety officers with equipment and vehicles                                 | 132,000               |
| Police request update CAD/RMS systems                                                                        | 500,000               |
| Warren Park basketball/tennis court grass seeding, sports field construction, pond area playground equipment | 187,000               |
| Hewitt Park toddler equipment                                                                                | 20,000                |
| Street request for new field assistant position                                                              |                       |
| Street department request for slurry seal project                                                            | 175,000               |
| General Services requests Building Maintenance Tech                                                          | 52,000                |
| Human Resources requests Marketing and Media Specialist and Human Resource professional                      | 90,000                |
| Human Resources Management System                                                                            | 20,000                |
| Police communications request for console upgrade                                                            | 60,500                |
| Police communications request for recording system upgrade                                                   | 23,693                |
| Utility maintenance half ton pickup request                                                                  | 40,000                |
| Library request replacement for 5 staff computers                                                            | 20,000                |
| Library request for Education Technologies Based on Artificial Intelligence (AI)                             | 5,000                 |
| Fire department request for 6 additional personnel-Budgeted in FY 23/24 Adopted Budget                       | 480,000               |
| Fire department request for 2nd Fire Station - Funded in September, 2023 C.O.                                | 4,500,000             |
| Fire department request to refurbish brush truck                                                             | 27,000                |
| Police request for eight CCTV cameras                                                                        | 5,000                 |
| Oklahoma and Travis Utility Improvements                                                                     | 718,101               |
| Chaparral Crescent and Will Bowman Utility Improvements                                                      | 560,256               |
| E. Wall and Briarfield Waterline Improvements in conjunction with street project                             | 300,200               |
| Ivy Lane Utility Improvements                                                                                | 928,877               |



# BUDGET IN BRIEF



**FISCAL YEAR 2023-2024**  
**BUDGET IN**  
**BRIEF**

**HEWITT**  
TEXAS

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| City Manager's Message | ----- 04 |
| Revenue/Expenses       | ----- 05 |
| Strategic Plan         | ----- 06 |

# Hewitt at a Glance



**TOTAL POPULATION**

**16,452**

**GROWTH**

**18%**

GROWTH BETWEEN 2010  
AND 2020 CENSUS

The City of Hewitt is located 5 miles south of Waco on Interstate Highway 35. It is also halfway between the Dallas-Fort Worth metroplex in the north and Austin, Texas to the south. Hewitt is 7 square miles and backs up to Interstate Highway 35 for 3 miles.

Hewitt is a bedroom community and a Home-Rule; 7 council members with 1 elected from the 7 to be Mayor.

Hewitt is part of the Midway Independent School District with 4 Elementary Schools, 1 Middle School, 1 additional school in the future on the Park Hill school property, 1 additional school at Warren Park. There are 2 schools adjacent to the city limits: 1 Elementary and 1 High School. Baylor University, McLennan Community College, and Texas State Technical College are a short drive in Waco.

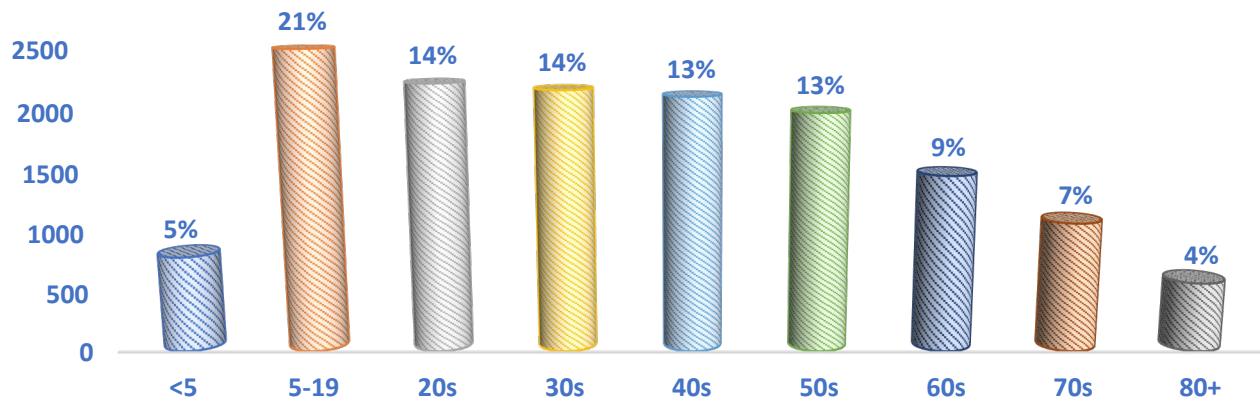
Hewitt has over 350 business and nonprofits.



The median age in Hewitt

is 36.4 years.

## BREAKDOWN BY AGE-POPULATION 15,707 IN 2022



# Housing & Employment

**TOTAL HOUSEHOLDS**

**6419**

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



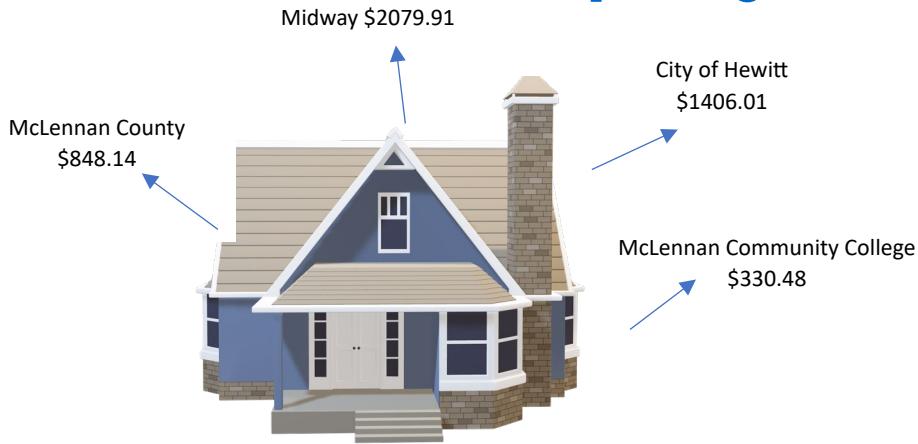
**2023 MEDIAN HOME VALUE**

**\$321,428**

## Top 10 Employers of Hewitt

- Midway Independent School District
- Walmart
- Cracker Barrel
- Senior Care Center
- Sturdisteel
- Metals 2 Go
- Midway Transportation
- Rosa's
- Atwoods
- City of Hewitt

# Property Taxes



Note: This is an example of 2023 taxes on a home in Hewitt with a market value of \$321,456, and a homestead exemption of 20%.

## 2023 Taxes

|                         |            |
|-------------------------|------------|
| Hewitt                  | \$1,406.01 |
| Midway                  | \$2,079.91 |
| County                  | \$ 848.14  |
| McLennan County College | \$ 330.48  |
| Total                   | \$4,664.55 |

Total taxes raised are \$7,872,825 of which 40% is for debt service, funding multi-year street and park improvements leaving 60% or \$4,711,350 for General Fund departments. For comparison, the budget for the Police Department is \$4,984,339. Property tax revenue for operations is 41% of total General Fund non-debt expenses. Sales tax is 33% of total FG non-debt expenses.



## How is property tax determined?

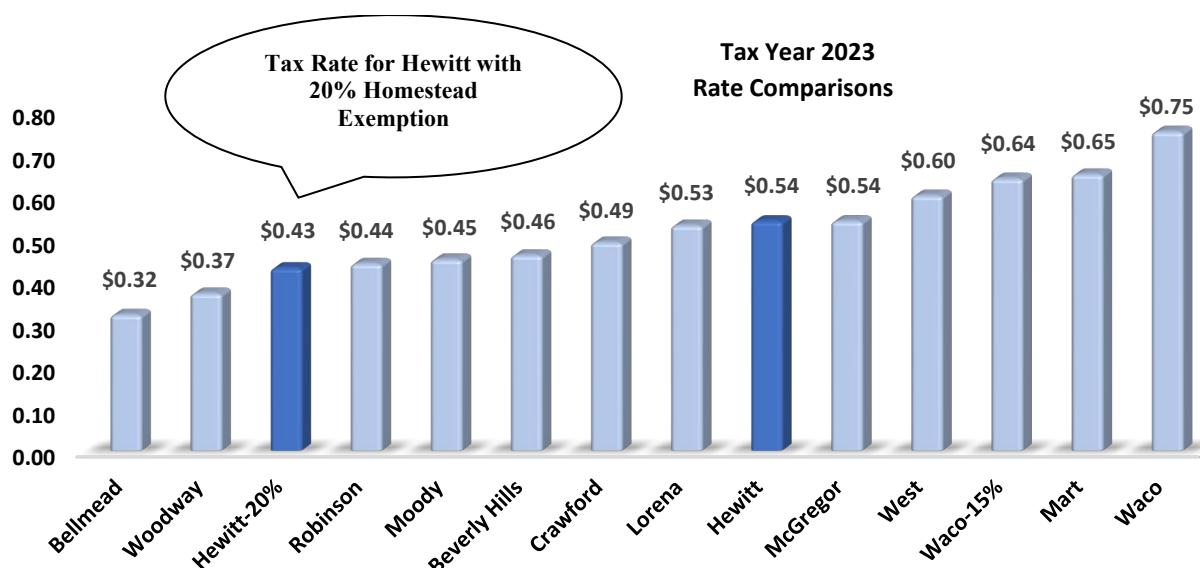
- Taxing authorities, such as Cities, Counties, School Districts, and Special Districts set tax rates and levy the tax property.

## What does property tax revenue fund?

- Property tax revenue supports public schools, county governments, municipal governments, libraries, and special districts. In the city of Hewitt, property tax revenue supports public safety, such as police and fire, a public library, Hewitt Park and Warren Park, economic development, and city administration.

## What is the City's percentage of the property tax bill?

- The percentage of your property tax bill that is designated by the City is **30%**.



# City Manager's Message

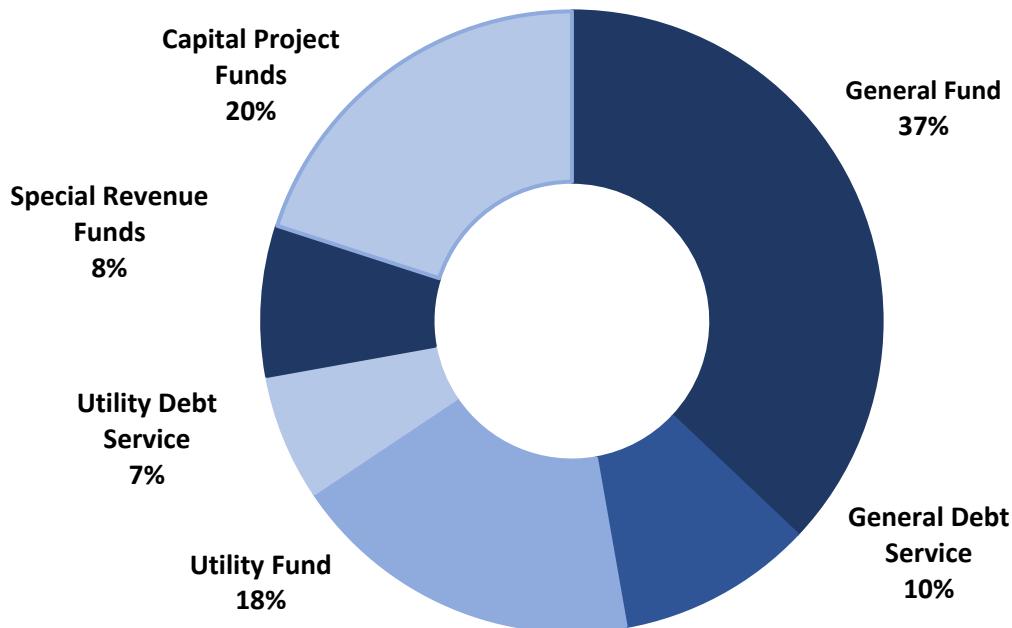
The following pages summarize the City of Hewitt's Adopted Operating and Capital Improvement Budget for Fiscal Year 2023-24.



The City Manager's recommended budget was approved by the Hewitt City Council on August 21, 2023. The attached pages reflect the adopted budget amounts and represent the City of Hewitt's adopted budget for the forthcoming year.

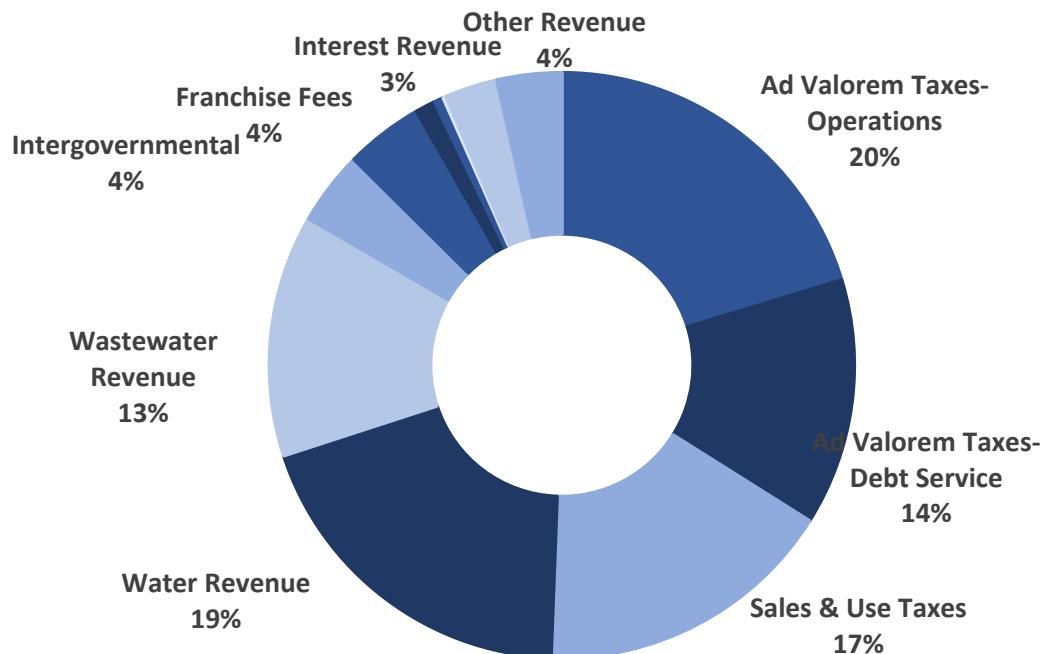
The budget document reflects spending authority beginning October 1, 2023 and ending September 30, 2024 for all city governmental and proprietary funds.

For FY 2023-24 The City Council adopted an appropriations budget of \$31,128,326 supported by \$24,588,216 and \$6,540,110 in capital project funds.

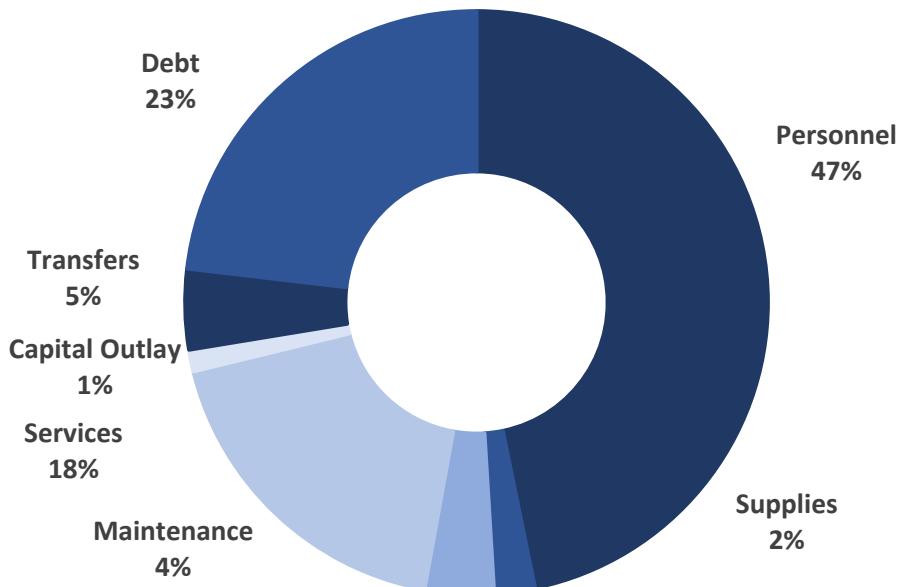


# Major Operating Revenue/ Expenses Overview

## OPERATING REVENUES



## OPERATING EXPENSES



# STRATEGIC PLAN

*Moving Hewitt Forward and Making Lives Better...*



Fire: Adding 6 new positions  
\$450,645; and new employee  
startup costs \$42,000



Streets: Slurry Seal \$125,000



Fire: Designing and building  
a substation \$4.5 Million



Drainage: Curb repair and  
replacement \$25,000; Misc-  
ellaneous improvements



Parks: Pond Pavilion \$70,000;  
Toddler Play Equipment \$10,000



Utilities: Water Meter  
replacement program (Multi-  
Year) \$60,000

## Capital Outlay

Short -Term Financed items:

Community Development Permitting Software \$15,000  
3 Police Vehicles (Admin, CID, & Patrol) \$205,000  
Library PC replacement \$8000  
Server replacement \$34,260  
Parks Enclosed Trailer \$12,000



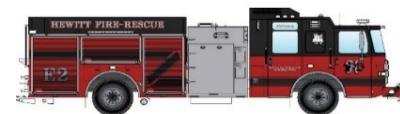
Other:

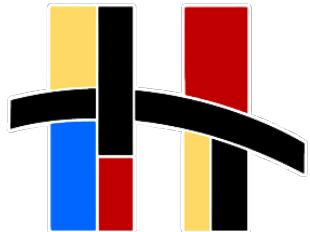
Mechanic Laptop and Software General Services \$2000  
Replacement Radio/Computer Fire Department \$3000



Capital Projects:

Funded by Certificates of Obligation  
Chapparal, Crescent, Will Boleman, and C-Kay improvements \$1,526,425





# CITY ORGANIZATION

**City of Hewitt, Texas**  
**THE CITY ORGANIZATION**  
**Annual Budget FY 2023 - 2024**

**The City of Hewitt is a home-rule City operating under a Council-Manager form of government. All powers of the City are vested in an elected Council, consisting of seven members who elect one of their members to become Mayor. The Council enacts local legislation, determines City policies and employs the City Manager.**

**The City Manager is the Chief Executive Officer and the head of the administrative branch of the City government. He is responsible to the Council for proper administration of all affairs of the City.**

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

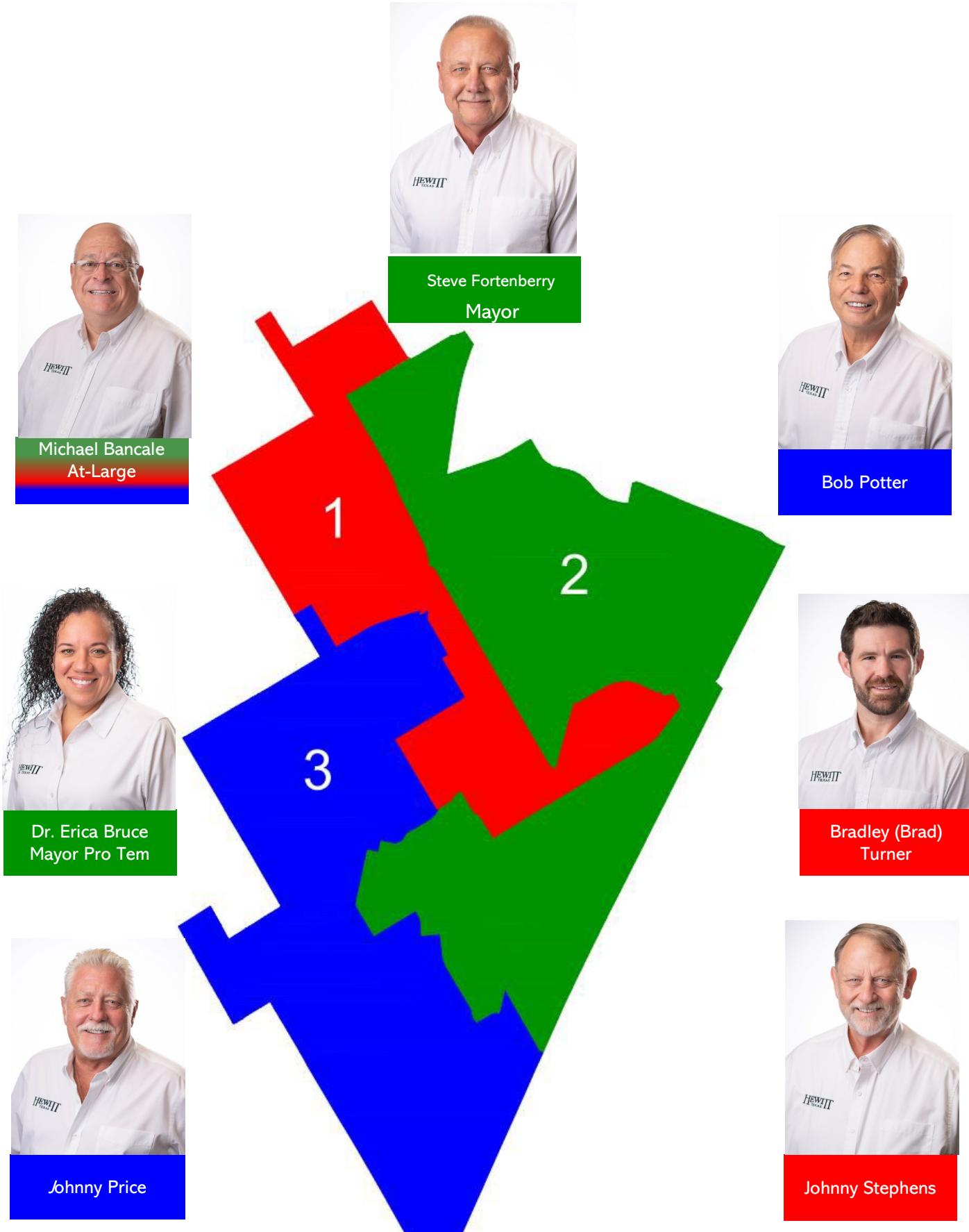
**Funds are further organized into functional groups called Departments. A department is a group of related activities aimed at accomplishing a major City service or program (e.g. Police Department).**

**A Department may be further divided into smaller areas called Divisions. Divisions perform specific functions within the Department (e.g. Animal Control is a Division of the Police Department).**

**At the head of each Department is a Director who is an officer of the City. Directors have supervision and control of a Department and the Divisions within it, but are subject to the supervision and control of the City Manager.**

# City Council Wards

## Table of Contents



**City of Hewitt, Texas**  
**COUNCIL MEETING INFORMATION**  
**Annual Budget FY 2023- 2024**

**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 3 p.m. on Tuesday prior to the Council Meeting.**

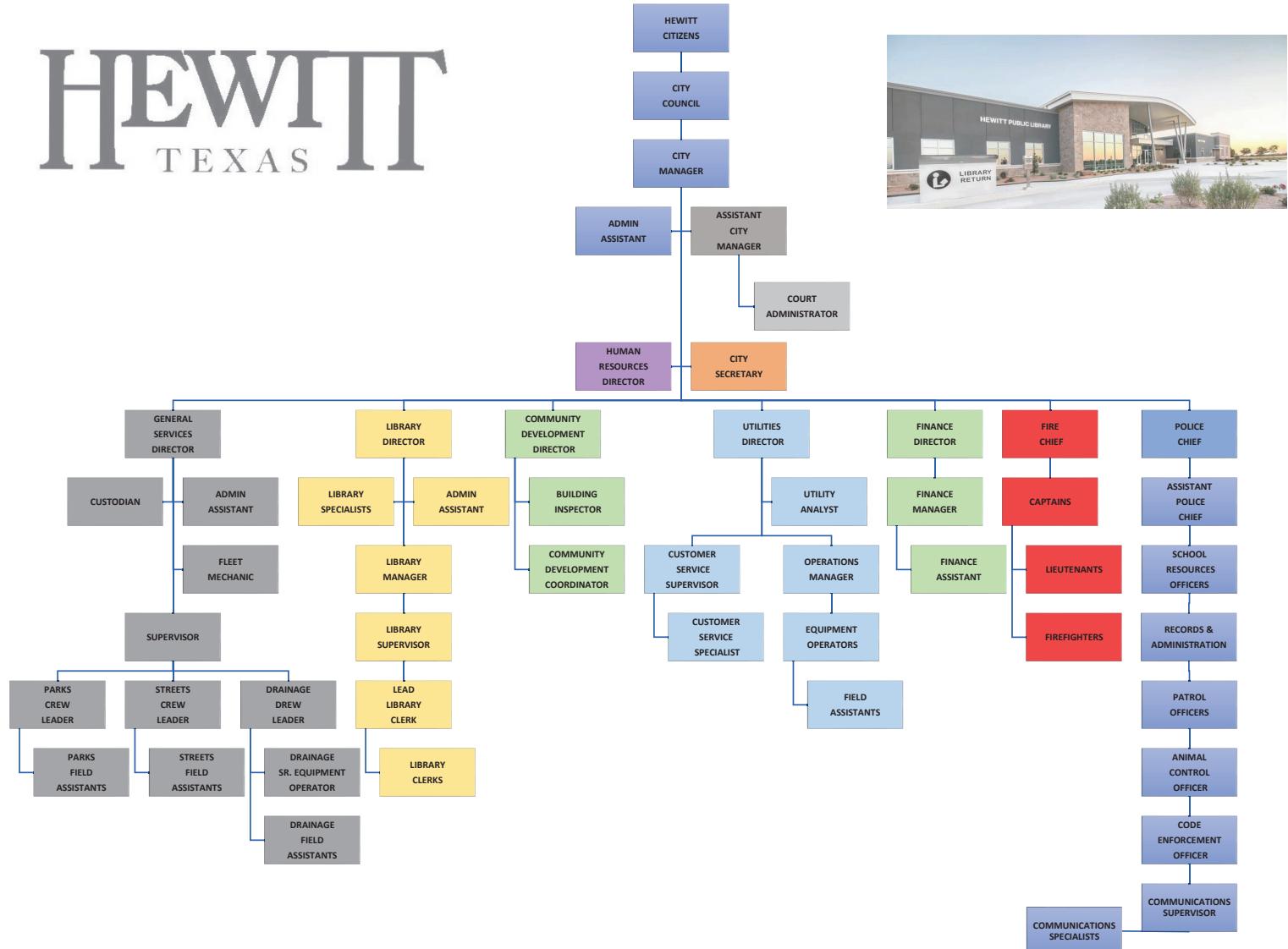
**Council Action...**

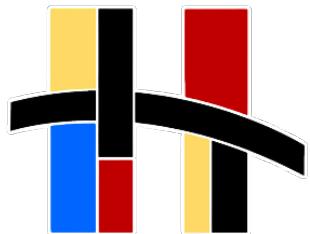
**Business presented to the Council is processed by one of the following actions:**

- **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.**

# HEWITT TEXAS





# BUDGET PROCESS

**City of Hewitt, Texas**  
**THE BUDGET PROCESS**  
**Annual Budget FY 2023 - 2024**

**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. Department heads 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.

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.

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.

A series of City Council budget workshops are held 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 and on the city website.

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.

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.

# Budget Calendar

The following are the procedures and timeline followed by the city in the budget process:

- April**  Strategic plan is updated, and the preliminary tax roll is received.
- May**  The budget creation begins, and the strategic plan is finalized. Capital projects are identified and expectations deadline for all budget requests is made on May 26.
- June**  Council authorizes any proposed notice of intention resolution. June 6 is the deadline for review with city manager.
- July**  The proposed budget is submitted to the council for review. The tax assessor calculates certified rates and on July 26 the city publishes the required budget notice.
- August**  The city council accepts CO bids, takes record vote on tax rate. There is a public hearing on the budget and tax rate. August 16 the tax assessor publishes required tax notice. On August 21 there is a public hearing on the tax rate and the adoption of the budget and tax rate.
- October**  October 1, the new year budget becomes effective.

**City of Hewitt, Texas**  
**THE CAPITAL BUDGET PROCESS**  
Annual Budget FY 2023 - 2024

**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, 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**

**Capital Improvement Project List, regardless of funding source, are used to 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**

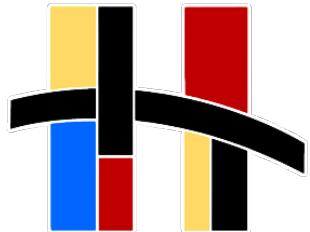
**Departments prepare a capital outlay request titled '5 Year Strategic Plan' based on projects identified in their program for the following year. They provide more scope detail and refine cost estimates. City Manager reviews and Department heads present their Plans to City Council. City Manager drafts a proposed budget based on established criteria and revenue constraints.**

**June through July**

**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 include evaluating assets; projecting future annual revenues; and exploring financing options.**

**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.**



# BUDGET

# SUMMARY SECTION

## *Section 2 of 4*

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

### *Includes:*

- *Information on Funds*
- *All Funds Summaries*
- *Operating Funds Summaries*

## **City of Hewitt, Texas**

### **BUDGET SUMMARY SECTION**

#### **Annual Budget FY 2023 - 2024**

### **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 are the General Fund and the Utility Fund. 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 2023 - 2024****Governmental Funds****General Fund****GF Capital Fund-2022****GF Capital Fund-2023 CO****Hotel Fund****PEG Fund****Child Safety Fund****Proprietary Funds****Utility Fund****UF Capital Projects****Drainage Fund****CLFRF Fund****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**

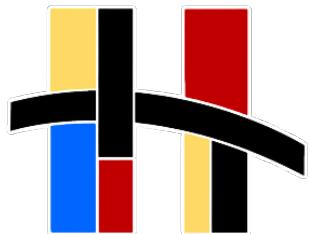
The City uses three separate capital projects funds to account for resources to be used for the acquisition and construction of major infrastructure assets, usually projects that extend over more than one fiscal year. There are two General Fund Capital Project funds and one Utility Capital Project fund.

## City of Hewitt, Texas

## ENTITY-WIDE MATRIX OF FUNDS &amp; DEPARTMENTS

## Annual Budget FY 2023- 2024

| General Fund          |                                                                                                                           | Utility Fund    |                                                                                                 | Drainage Fund       |                                             | Hotel Fund,<br>Peg Fund,<br>CLFRF Fund,<br>CSF 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, assistant city manager, city secretary, assistant to the city manager 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 SUMMARIES

**CITY OF HEWITT, TX**  
**ALL FUNDS SUMMARY MATRIX**  
**ANNUAL BUDGET FY 2023-2024**

|                               | ESTIMATED<br>BEGINNING<br>BALANCE | ESTIMATED<br>REVENUES | ESTIMATES<br>EXPENSES | ESTIMATED<br>ENDING<br>BALANCES | OPERATING<br>RESERVES (90<br>DAYS) | TRANSFERS<br>FOR CAPITAL<br>PROJECTS | BALANCE<br>OVER<br>(UNDER)<br>RESERVES |
|-------------------------------|-----------------------------------|-----------------------|-----------------------|---------------------------------|------------------------------------|--------------------------------------|----------------------------------------|
| <b>OPERATING FUNDS</b>        |                                   |                       |                       |                                 |                                    |                                      |                                        |
| GENERAL FUND                  | \$ 8,171,150                      | \$ 15,111,191         | \$ 14,700,973         | \$ 8,581,368                    | \$ (2,842,748)                     | \$ -                                 | \$ 5,738,620                           |
| UTILITY FUND                  | 5,892,792                         | 8,085,000             | 7,764,640             | 6,213,152                       | (1,406,010)                        | -                                    | 4,807,142                              |
| <b>TOTAL OPERATING</b>        | <b>\$ 14,063,942</b>              | <b>\$ 23,196,191</b>  | <b>\$ 22,465,613</b>  | <b>\$ 14,794,520</b>            | <b>\$ (4,248,758)</b>              | <b>\$ -</b>                          | <b>\$ 10,545,762</b>                   |
| <b>SPECIAL REVENUE FUNDS</b>  |                                   |                       |                       |                                 |                                    |                                      |                                        |
| DRAINAGE FUND                 | \$ 380,590                        | \$ 556,000            | \$ 555,489            | \$ 381,101                      | \$ -                               | \$ -                                 | \$ 381,101                             |
| HOTEL FUND                    | 269,288                           | 188,000               | 109,500               | 347,788                         | -                                  | -                                    | 347,788                                |
| CLFRF FUND                    | 3,607,007                         | 130,000               | 1,750,000             | 1,987,007                       | -                                  | -                                    | 1,987,007                              |
| PEG FUND                      | 469,300                           | 39,000                | 15,000                | 493,300                         | -                                  | -                                    | 493,300                                |
| CSF FUND                      | 152,289                           | 19,000                | 750                   | 170,539                         | -                                  | -                                    | 170,539                                |
| <b>TOTAL SPECIAL REVENUE</b>  | <b>\$ 4,878,474</b>               | <b>\$ 932,000</b>     | <b>\$ 2,430,739</b>   | <b>\$ 3,379,735</b>             | <b>\$ -</b>                        | <b>\$ -</b>                          | <b>\$ 3,379,735</b>                    |
| <b>CAPITAL PROJECT FUNDS</b>  |                                   |                       |                       |                                 |                                    |                                      |                                        |
| GF CAPITAL PROJECTS-2022 CO   | 3,102,563                         | 175,000               | 1,731,974             | 1,545,589                       | -                                  | -                                    | \$ 1,545,589                           |
| GF CAPITAL PROJECTS-2023 CO   | 6,000,000                         | 285,000               | 4,500,000             | 1,785,000                       | -                                  | -                                    | \$ 1,785,000                           |
| UF CAPITAL PROJECTS           | 20,813                            | 25                    | -                     | 20,838                          | -                                  | -                                    | \$ 20,838                              |
| <b>TOTAL CAPITAL PROJECTS</b> | <b>\$ 9,123,376</b>               | <b>\$ 460,025</b>     | <b>\$ 6,231,974</b>   | <b>\$ 3,351,427</b>             | <b>\$ -</b>                        | <b>\$ -</b>                          | <b>\$ 3,351,427</b>                    |
| <b>TOTAL FUNDS</b>            | <b>\$ 28,065,792</b>              | <b>\$ 24,588,216</b>  | <b>\$ 31,128,326</b>  | <b>\$ 21,525,682</b>            | <b>\$ (4,248,758)</b>              | <b>\$ -</b>                          | <b>\$ 17,276,924</b>                   |

*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.*

## Table of Contents

### City of Hewitt, Texas

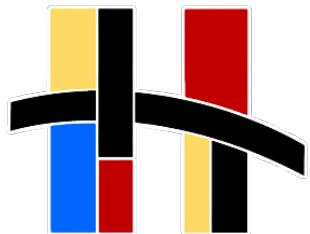
#### ALL FUNDS-SUMMARY of SOURCES & USES-3 Years

#### Annual Budget FY 2023 - 2024

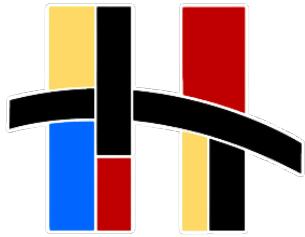
|                              | FY 2024 BUDGET     |                    |                    |                    | FY 2023 ESTIMATE   |                  |                   |                    | FY 2022 ACTUAL     |                  |                  |                    |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------------|--------------------|--------------------|------------------|------------------|--------------------|
|                              | Operating Funds    | Special Revenue    | Capital Projects   | Total              | Operating Funds    | Special Revenue  | Capital Projects  | Total              | Operating Funds    | Special Revenue  | Capital Projects | Total              |
| Beginning Fund Balance       | 14,063,942         | 4,878,474          | 9,123,376          | 28,065,792         | 14,126,461         | 4,812,911        | 4,405,099         | 23,344,471         | 11,563,411         | 2,790,662        | 1,446,922        | 15,800,995         |
| <b>REVENUES</b>              |                    |                    |                    |                    |                    |                  |                   |                    |                    |                  |                  |                    |
| Ad Valorem Tax-Operations    | 4,711,530          | -                  | -                  | 4,711,530          | 4,302,333          | -                | -                 | 4,302,333          | 3,912,110          | -                | -                | 3,912,110          |
| Ad Valorem Tax-Debt Service  | 3,161,295          | -                  | -                  | 3,161,295          | 2,704,944          | -                | -                 | 2,704,944          | 2,169,608          | -                | -                | 2,169,608          |
| Sales & Use Tax              | 3,865,000          | -                  | -                  | 3,865,000          | 3,513,000          | -                | -                 | 3,513,000          | 4,020,011          | -                | -                | 4,020,011          |
| Franchise Fees               | 943,500            | -                  | -                  | 943,500            | 908,800            | -                | -                 | 908,800            | 923,081            | -                | -                | 923,081            |
| Intergovernmental            | 1,000,000          | -                  | -                  | 1,000,000          | 955,000            | -                | -                 | 955,000            | 955,000            | -                | -                | 955,000            |
| Fines & Penalties            | 255,000            | -                  | -                  | 255,000            | 311,500            | -                | -                 | 311,500            | 322,289            | -                | -                | 322,289            |
| Permits Revenue              | 120,500            | 185,000            | -                  | 305,500            | 110,500            | 185,000          | -                 | 295,500            | 242,394            | 171,107          | -                | 413,501            |
| All Other Revenues           | 1,539,366          | 208,000            | 460,025            | 2,207,391          | 476,702            | 75,416           | 6,119,544         | 6,671,662          | 541,980            | 1,929,851        | 5,254,243        | 7,726,074          |
| Charges for Services         | 7,600,000          | 539,000            | -                  | 8,139,000          | 7,270,000          | 517,300          | -                 | 7,787,300          | 7,632,793          | 509,837          | -                | 8,142,630          |
| <b>TOTAL REVENUES</b>        | <b>23,196,191</b>  | <b>932,000</b>     | <b>460,025</b>     | <b>24,588,216</b>  | <b>20,552,779</b>  | <b>777,716</b>   | <b>6,119,544</b>  | <b>27,450,039</b>  | <b>20,719,266</b>  | <b>2,610,795</b> | <b>5,254,243</b> | <b>28,584,304</b>  |
| <b>TOTAL FUNDS AVAILABLE</b> | <b>37,260,133</b>  | <b>5,810,474</b>   | <b>9,583,401</b>   | <b>52,654,008</b>  | <b>34,679,240</b>  | <b>5,590,627</b> | <b>10,524,643</b> | <b>50,794,510</b>  | <b>32,282,677</b>  | <b>5,401,457</b> | <b>6,701,165</b> | <b>44,385,299</b>  |
| <b>EXPENSES</b>              |                    |                    |                    |                    |                    |                  |                   |                    |                    |                  |                  |                    |
| Personnel                    | 10,510,157         | 333,368            | -                  | 10,843,525         | 9,112,799          | 307,882          | -                 | 9,420,681          | 7,983,213          | 266,939          | -                | 8,250,152          |
| Supplies                     | 506,320            | 34,750             | -                  | 541,070            | 530,782            | 32,100           | -                 | 562,882            | 508,143            | 21,401           | -                | 529,544            |
| Maintenance                  | 857,600            | 22,600             | -                  | 880,200            | 880,250            | 22,750           | -                 | 903,000            | 637,584            | 34,085           | -                | 671,669            |
| Services                     | 4,120,952          | 131,971            | -                  | 4,252,923          | 3,885,262          | 125,300          | -                 | 4,010,562          | 3,389,264          | 115,815          | -                | 3,505,079          |
| Debt Service                 | 5,198,897          | 85,550             | -                  | 5,284,447          | 4,873,274          | 80,522           | -                 | 4,953,796          | 4,527,697          | 66,122           | -                | 4,593,819          |
| Capital Outlays              | 271,687            | 1,822,500          | 6,231,974          | 8,326,161          | 377,931            | 143,599          | 1,401,267         | 1,922,797          | 155,315            | 84,184           | 1,325,005        | 1,564,504          |
| Transfers                    | 1,000,000          | -                  | -                  | 1,000,000          | 955,000            | -                | -                 | 955,000            | 955,000            | -                | -                | 955,000            |
| <b>TOTAL EXPENDITURES</b>    | <b>22,465,613</b>  | <b>2,430,739</b>   | <b>6,231,974</b>   | <b>31,128,326</b>  | <b>20,615,298</b>  | <b>712,153</b>   | <b>1,401,267</b>  | <b>22,728,718</b>  | <b>18,156,216</b>  | <b>588,546</b>   | <b>1,325,005</b> | <b>20,069,767</b>  |
| <b>NET INCOME (LOSS)</b>     | <b>730,578</b>     | <b>(1,498,739)</b> | <b>(5,771,949)</b> | <b>(6,540,110)</b> | <b>(62,519)</b>    | <b>65,563</b>    | <b>4,718,277</b>  | <b>4,721,321</b>   | <b>2,563,050</b>   | <b>2,022,249</b> | <b>3,929,238</b> | <b>8,514,537</b>   |
| <b>TOTAL FUND BALANCE</b>    | <b>14,794,520</b>  | <b>3,379,735</b>   | <b>3,351,427</b>   | <b>21,525,682</b>  | <b>14,063,942</b>  | <b>4,878,474</b> | <b>9,123,376</b>  | <b>28,065,792</b>  | <b>14,126,461</b>  | <b>4,812,911</b> | <b>5,376,160</b> | <b>24,315,532</b>  |
| <b>90 DAY RESERVES</b>       | <b>(4,248,758)</b> | <b>-</b>           | <b>-</b>           | <b>(4,248,758)</b> | <b>(3,841,023)</b> | <b>-</b>         | <b>-</b>          | <b>(3,841,023)</b> | <b>(3,562,465)</b> | <b>-</b>         | <b>-</b>         | <b>(3,562,465)</b> |
| <b>ENDING FUND BALANCE</b>   | <b>10,545,762</b>  | <b>3,379,735</b>   | <b>3,351,427</b>   | <b>17,276,924</b>  | <b>10,222,919</b>  | <b>4,878,474</b> | <b>9,123,376</b>  | <b>24,224,769</b>  | <b>10,563,996</b>  | <b>4,812,911</b> | <b>5,376,160</b> | <b>20,753,067</b>  |

**City of Hewitt, Texas**  
**ALL FUNDS REVENUE & EXPENDITURES BY FUND TYPE**  
**Annual Budget FY 2023 - 2024**

|                                 | <b>REVENUES</b> |            |            |            |            |
|---------------------------------|-----------------|------------|------------|------------|------------|
|                                 | 2024            |            | 2023       |            | 2022       |
|                                 | Budget          | Estimate   | Budget     | Actual     | Budget     |
| General Fund                    | 11,949,896      | 10,357,835 | 10,357,835 | 10,611,980 | 9,368,291  |
| General Debt Service Fund       | 3,161,295       | 2,704,944  | 2,704,944  | 2,240,533  | 2,239,600  |
| Total General Fund Revenue      | 15,111,191      | 13,062,779 | 13,062,779 | 12,852,513 | 11,607,891 |
| Utility Fund                    | 6,047,398       | 5,321,670  | 5,321,670  | 5,579,589  | 4,899,036  |
| Utility Fund Debt Service       | 2,037,602       | 2,168,330  | 2,168,330  | 2,287,164  | 2,287,964  |
| Total Utility Fund Revenue      | 8,085,000       | 7,490,000  | 7,490,000  | 7,866,753  | 7,187,000  |
| Total Operating Funds Revenue   | 23,196,191      | 20,552,779 | 20,552,779 | 20,719,266 | 18,794,891 |
| Drainage Fund                   | 556,000         | 518,864    | 518,864    | 511,508    | 505,500    |
| Hotel Fund                      | 188,000         | 186,000    | 186,000    | 172,050    | 155,700    |
| CLFRF Fund                      | 130,000         | 15,000     | 15,000     | 1,872,044  | -          |
| PEG Fund                        | 39,000          | 37,000     | 37,000     | 36,102     | 37,000     |
| CSF Fund                        | 19,000          | 20,852     | 20,852     | 19,091     | 19,000     |
| Total Special Revenue           | 932,000         | 777,716    | 777,716    | 2,610,795  | 717,200    |
| GF Capital Projects-2022 C.O.   | 175,000         | 117,533    | 117,533    | 5,172,843  | -          |
| GF Capital Projects-2023 C.O.   | 285,000         | 6,000,000  | 6,000,000  | -          | -          |
| GF Capital Projects-2017 C.O.   | -               | 1,500      | 1,500      | 4,433      | -          |
| UF Capital Projects-2016 C.O.   | 25              | 511        | 511        | 76,967     | -          |
| Total Capital Projects Revenue  | 460,025         | 6,119,544  | 6,119,544  | 5,254,243  | -          |
| Total Revenue                   | 24,588,216      | 27,450,039 | 27,450,039 | 28,584,304 | 19,512,091 |
| <b>EXPENSES</b>                 |                 |            |            |            |            |
|                                 | 2024            | 2023       | 2023       | 2022       | 2022       |
|                                 | Budget          | Estimate   | Budget     | Actual     | Budget     |
| General Fund                    | 11,539,678      | 10,301,264 | 10,301,264 | 8,927,235  | 9,367,787  |
| General Debt Service Fund       | 3,161,295       | 2,704,944  | 2,704,944  | 2,240,533  | 2,239,600  |
| Total General Fund Expenditures | 14,700,973      | 13,006,208 | 13,006,208 | 11,167,768 | 11,607,387 |
| Utility Fund                    | 5,727,038       | 5,440,760  | 5,440,760  | 4,701,284  | 5,176,308  |
| Utility Debt Service Fund       | 2,037,602       | 2,168,330  | 2,168,330  | 2,287,164  | 2,287,964  |
| Total Utility Fund Expenses     | 7,764,640       | 7,609,090  | 7,609,090  | 6,988,448  | 7,464,272  |
| Total Operating Funds Expenses  | 22,465,613      | 20,615,298 | 20,615,298 | 18,156,216 | 19,071,659 |
| Drainage Fund                   | 555,489         | 514,054    | 514,054    | 417,773    | 477,526    |
| Hotel Fund                      | 109,500         | 109,500    | 109,500    | 105,390    | 144,500    |
| CLFRF Fund                      | 1,750,000       | 80,191     | 80,191     | 51,467     | -          |
| PEG Fund                        | 15,000          | 8,408      | 8,408      | 12,392     | 15,000     |
| CSF Fund                        | 750             | -          | -          | 1,524      | 750        |
| Total Special Revenue           | 2,430,739       | 712,153    | 712,153    | 588,546    | 637,776    |
| GF Capital Projects-2022 C.O.   | 1,731,974       | 1,088,594  | 1,088,594  | 153,244    | 13,948     |
| GF Capital Projects-2023 C.O.   | 4,500,000       | -          | -          | -          | -          |
| GF Capital Projects-2017 C.O.   | -               | 293,003    | 293,003    | 601,711    | 2,035,901  |
| UF Capital Projects-2016 C.O.   | -               | 19,670     | 19,670     | 570,050    | 1,892,386  |
| Total Capital Projects Expenses | 6,231,974       | 1,401,267  | 1,401,267  | 1,325,005  | 3,942,235  |
| Total Expenses                  | 31,128,326      | 22,728,718 | 22,728,718 | 20,069,767 | 23,651,670 |



# OPERATING FUNDS



# OVERALL VIEW

**City of Hewitt, Texas**  
**OVERALL VIEW**  
**Annual Budget FY 2023 - 2024**

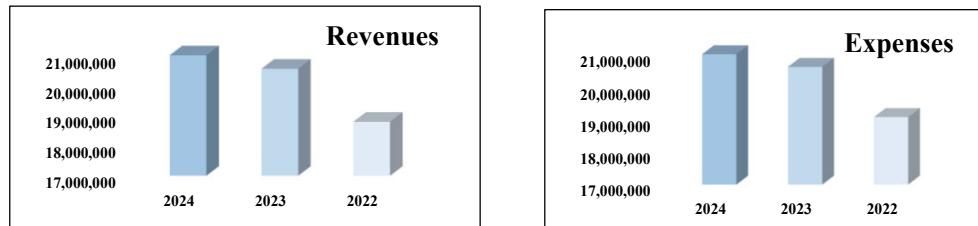
The City's overall financial position is very sound. The 90 day reserves in both operating funds the General Fund and the Utility Fund, are fully funded and will continue to be monitored. This monitoring is accomplished through daily, monthly, and continuous review of budget performance and of long-range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

|                                                                                                                     |                                                                                                              |                                                                                                                                                                      |                                                                                                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>OPERATING FUNDS ARE THE "WORKHORSE" FUNDS. FOR THE CITY OF HEWITT, THEY ARE THE FUNDS WITH EMPLOYEES.</b></p> | <p><b>THERE ARE TWO FUNDS THAT MAKE UP THE OPERATING FUNDS: THE GENERAL FUND &amp; THE UTILITY FUND.</b></p> | <p><b>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.</b></p> | <p><b>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.</b></p> |
|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

The following discussion issues are considered when budgeting for the operation of the General Fund for the upcoming budget year and in the future.

**OPERATING FUNDS - TOTAL REVENUES AND EXPENSES**

Budgeted Revenues for Operating Funds for FY 23-24 are \$23,196,191. Budgeted Expenses for Operating Funds for FY 23-24 are \$22,465,613.



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

**GENERAL FUND-The city's chief operating fund**

The General Fund is the major fund in most cities. 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, municipal court and administration. Therefore, property taxes (commonly referred to as ad valorem taxes) are set to provide for the maintenance and operation of the City and the payment of debt pledged by the tax revenue.

(continued)

## GENERAL FUND REVENUE

Revenue budgeted for the General Fund in FY 23-24 is \$15,111,191 as compared to Revenue budgeted for FY 22-23 of \$13,062,779, an increase of \$2,048,412 or 15.7%.

### General Fund Revenue Changes

| Revenue Source                | FY 23-24   |            | FY 22-23  |          |
|-------------------------------|------------|------------|-----------|----------|
|                               | Budget     | Budget     | \$ Change | % Change |
| Ad Valorem Taxes-Operations   | 4,711,530  | 4,302,333  | 409,197   | 9.5%     |
| Ad Valorem Taxes-Debt Service | 3,161,295  | 2,704,944  | 456,351   | 16.9%    |
| Sales Tax                     | 3,865,000  | 3,513,000  | 352,000   | 10.0%    |
| Franchise Fees                | 943,500    | 908,800    | 34,700    | 3.8%     |
| Intergovernmental             | 1,000,000  | 955,000    | 45,000    | --       |
| Public Safety                 | 120,000    | 186,500    | (66,500)  | --       |
| Permit                        | 120,500    | 110,500    | 10,000    | --       |
| SRO Reimbursement             | 246,927    | 234,202    | 12,725    | 5.4%     |
| Interest                      | 375,000    | 30,000     | 345,000   | 1150.0%  |
| Public Safety Grants          | 472,488    | -          | 472,488   | --       |
| Miscellaneous                 | 94,951     | 117,500    | (22,549)  | -19.2%   |
| Total Changes                 | 15,111,191 | 13,062,779 | 2,048,412 | 15.7%    |

## GENERAL FUND EXPENDITURES

Expenditures budgeted for the General Fund in FY 23-24 are \$14,700,973 as compared to budgeted FY 22-23 of \$13,006,208, an increase of \$1,694,765 or 13%.

### General Fund Expenditure Changes

| BY DEPT<br>Expenditure Source | FY 23-24   |            | FY 22-23  |          |
|-------------------------------|------------|------------|-----------|----------|
|                               | Budget     | Budget     | \$ Change | % Change |
| Police Department             | 4,984,339  | 4,591,422  | 392,917   | 8.6%     |
| General Services              | 1,158,578  | 1,280,646  | (122,068) | -9.5%    |
| Fire Department               | 2,368,545  | 1,766,959  | 601,586   | 34.0%    |
| Hewitt Public Library         | 901,126    | 867,448    | 33,678    | 3.9%     |
| GF Administration             | 997,616    | 719,198    | 278,418   | 38.7%    |
| Community Development         | 388,687    | 374,970    | 13,717    | 3.7%     |
| Finance Department            | 414,999    | 396,126    | 18,873    | 4.8%     |
| Municipal Court               | 136,581    | 121,270    | 15,311    | 12.6%    |
| Human Resources               | 189,207    | 183,225    | 5,982     | 3.3%     |
| GF LT Debt Service            | 3,161,295  | 2,704,944  | 456,351   | 16.9%    |
| Totals                        | 14,700,973 | 13,006,208 | 1,694,765 | 13.0%    |

Within the Expenditures, we continue funding 24/48 full-time fire service, continue funding civil service affecting 31 sworn officers, continue funding the McLennan County Health District, Tax Appraisal District and the Waco Humane Shelter. In addition, the council approved a 4% cost of living adjustment and a 2% step pay increase.

| BY TYPE OF EXPENSE<br>Expenditure Source | FY 23-24   |            | FY 22-23  |          |
|------------------------------------------|------------|------------|-----------|----------|
|                                          | Budget     | Budget     | \$ Change | % Change |
| Personnel                                | 9,681,601  | 8,302,054  | 1,379,547 | 16.6%    |
| Supplies                                 | 360,620    | 390,782    | (30,162)  | -7.7%    |
| Maintenance                              | 225,900    | 206,050    | 19,850    | 9.6%     |
| Services                                 | 1,102,870  | 1,025,947  | 76,923    | 7.5%     |
| Capital Outlay                           | 168,687    | 376,431    | (207,744) | -55.2%   |
| LT Debt Service                          | 3,161,295  | 2,704,944  | 456,351   | 16.9%    |
| Total Changes                            | 14,700,973 | 13,006,208 | 1,694,765 | 13.0%    |

(continued)

## TAX RATE

### Current Year Tax Information

The FY 23-24 budget is formulated on the ad valorem tax rate of \$.546736 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 9.7 cent reduction in the tax rate.

#### 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 2023 (FY 23-24) is \$1,474,189,427 as compared to the Certified Taxable Value for the Tax Year 2022 (FY 22-23) of \$1,301,880,092, an increase of \$172,309,335 or 13 %. 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                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>The No New Revenue Tax (formerly known as the Effective Tax), adjusted for Sales Tax, is .483009 (Prior Year: .489224.)</b></p> <p><b>The I&amp;S Rate or Interest &amp; Sinking Rate is the rate needed to meet the city's general fund debt obligations.</b></p> <p><b>The I&amp;S Rate is .214594. (Prior Year:</b></p> | <p><b>The M&amp;O or Maintenance and Operations Rate is the portion of the tax rate that funds the operations of the General Fund.</b></p> | <p><b>The addition of the I&amp;S Rate of .214594 and the Voter Approval M&amp;O Rate of .315179 giving the Voter-Approval Rate of \$.529773.</b></p> | <p><b>The De Minimus rate is the rate equal to the sum of the no-new-revenue M&amp;O rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. The De Minimus rate is .546736. (Prior Year: .564112.)</b></p> |

## UTILITY FUND - the City's Water and Wastewater 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.

### UTILITY FUND REVENUE

The Budgeted Revenues for FY 23-24 are \$8,085,000 compared with Budgeted Revenues for FY 22-23 of \$7,490,000, an increase of \$595,000 or 7.4%. The changes in budgeted revenue are as follows:

| Utility Fund Revenue Changes |                  |                  |                |             |
|------------------------------|------------------|------------------|----------------|-------------|
|                              | FY 23-24         | FY 22-23         |                |             |
| Revenue Source               | Budget           | Budget           | \$ Change      | % Change    |
| Water Revenue                | 4,500,000        | 4,320,000        | 180,000        | 4.2%        |
| Sewer Revenue                | 3,100,000        | 2,950,000        | 150,000        | 5.1%        |
| Water Tap/Meter              | 40,000           | 35,000           | 5,000          | 14.3%       |
| Interest                     | 300,000          | 50,000           | 250,000        | 500.0%      |
| Penalties & Fees             | 135,000          | 125,000          | 10,000         | 8.0%        |
| Miscellaneous                | 10,000           | 10,000           | -              | 0.0%        |
| <b>Total Changes</b>         | <b>8,085,000</b> | <b>7,490,000</b> | <b>595,000</b> | <b>7.4%</b> |

(continued)

## UTILITY FUND EXPENSES

The Budgeted Expenses for FY 23-24 is \$7,764,640 as compared to Budgeted expenses for FY 22-23 of \$7,609,090, an increase of \$155,550 or 2%. The changes in budgeted expenses are as follows:

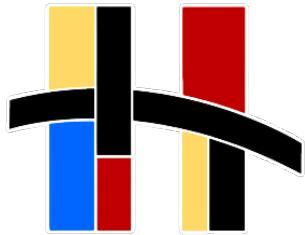
| Utility Fund Expense Changes |                  |                  |                |             |
|------------------------------|------------------|------------------|----------------|-------------|
| BY DEPT                      | FY 23-24         | FY 22-23         |                |             |
| Expense Source               | Budget           | Budget           | \$ Change      | % Change    |
| Maintenance                  | 4,277,420        | 4,030,311        | 247,109        | 6.1%        |
| Administration               | 1,121,840        | 1,067,200        | 54,640         | 5.1%        |
| Utility Billing              | 327,778          | 343,249          | (15,471)       | -4.5%       |
| LT Debt Service              | 2,037,602        | 2,168,330        | (130,728)      | -6.0%       |
| <b>Total Changes</b>         | <b>7,764,640</b> | <b>7,609,090</b> | <b>155,550</b> | <b>2.0%</b> |

| BY TYPE OF EXPENSES  | FY 23-24         | FY 22-23         |                |             |
|----------------------|------------------|------------------|----------------|-------------|
| Type of Expenditure  | Budget           | Budget           | \$ Change      | % Change    |
| Personnel            | 828,556          | 810,745          | 17,811         | 2%          |
| Supplies             | 145,700          | 140,000          | 5,700          | 4%          |
| Maintenance          | 631,700          | 674,200          | (42,500)       | -7%         |
| Services             | 3,018,082        | 2,859,315        | 158,767        | 5%          |
| Capital Outlay       | 103,000          | 1,500            | 101,500        | 99%         |
| Transfers            | 1,000,000        | 955,000          | 45,000         | 5%          |
| LT Debt Service      | 2,037,602        | 2,168,330        | (130,728)      | -6%         |
| <b>Total Changes</b> | <b>7,764,640</b> | <b>7,609,090</b> | <b>155,550</b> | <b>2.0%</b> |

## FUND BALANCES

In the Operating funds, both General Fund and Utility Fund, 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. In addition, both funds also carry 90 days of debt service reserves.



# **OPERATING FUNDS SUMMARIES**

**City of Hewitt, Texas**  
**OPERATING FUNDS - THREE YEAR COMPARISON**  
**Annual Budget FY 2023 - 2024**

| Description                        | GENERAL FUND       |                    |                    | UTILITY FUND       |                    |                    | TOTAL OPERATING FUNDS |                    |                    |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|--------------------|
|                                    | 2024               | 2023               | 2022               | 2024               | 2023               | 2022               | 2024                  | 2023               | 2022               |
|                                    | Budget             | Estimate           | Actual             | Budget             | Estimate           | Actual             | Budget                | Estimate           | Actual             |
| Fund Balance, Beg. Of Year         | 8,171,150          | 8,114,579          | 6,429,834          | 5,892,792          | 6,011,882          | 5,133,577          | 14,063,942            | 14,126,461         | 11,563,411         |
| <b>REVENUES</b>                    |                    |                    |                    |                    |                    |                    |                       |                    |                    |
| Ad Valorem Tax-Operations          | 4,711,530          | 4,302,333          | 3,912,110          | -                  | -                  | -                  | 4,711,530             | 4,302,333          | 3,912,110          |
| Ad Valorem Tax-Debt Serv           | 3,161,295          | 2,704,944          | 2,169,608          |                    |                    |                    | 3,161,295             | 2,704,944          | 2,169,608          |
| Sales & Use Taxes                  | 3,865,000          | 3,513,000          | 4,020,011          | -                  | -                  | -                  | 3,865,000             | 3,513,000          | 4,020,011          |
| Water Revenue                      | -                  | -                  | -                  | 4,500,000          | 4,320,000          | 4,582,645          | 4,500,000             | 4,320,000          | 4,582,645          |
| Sewer Revenue                      | -                  | -                  | -                  | 3,100,000          | 2,950,000          | 3,050,148          | 3,100,000             | 2,950,000          | 3,050,148          |
| Franchise Fees                     | 943,500            | 908,800            | 923,081            | -                  | -                  | -                  | 943,500               | 908,800            | 923,081            |
| Intergovernmental                  | 1,000,000          | 955,000            | 955,000            | -                  | -                  | -                  | 1,000,000             | 955,000            | 955,000            |
| Fines & Penalties                  | 120,000            | 186,500            | 171,364            | 135,000            | 125,000            | 150,925            | 255,000               | 311,500            | 322,289            |
| Permits Revenue                    | 120,500            | 110,500            | 242,394            | -                  | -                  | -                  | 120,500               | 110,500            | 242,394            |
| Tap Fees                           | -                  | -                  | -                  | 40,000             | 35,000             | 65,750             | 40,000                | 35,000             | 65,750             |
| Interest Revenue                   | 375,000            | 30,000             | 65,819             | 300,000            | 50,000             | 44,653             | 675,000               | 80,000             | 110,472            |
| Misc Revenue                       | 814,366            | 351,702            | 393,126            | 10,000             | 10,000             | (27,368)           | 824,366               | 361,702            | 365,758            |
| <b>Total Revenues</b>              | <b>15,111,191</b>  | <b>13,062,779</b>  | <b>12,852,513</b>  | <b>8,085,000</b>   | <b>7,490,000</b>   | <b>7,866,753</b>   | <b>23,196,191</b>     | <b>20,552,779</b>  | <b>20,719,266</b>  |
| <b>Total Available Funds</b>       | <b>23,282,341</b>  | <b>21,177,358</b>  | <b>19,282,347</b>  | <b>13,977,792</b>  | <b>13,501,882</b>  | <b>13,000,330</b>  | <b>37,260,133</b>     | <b>34,679,240</b>  | <b>32,282,677</b>  |
| <b>EXPENDITURES</b>                |                    |                    |                    |                    |                    |                    |                       |                    |                    |
| Description                        | 2024               | 2023               | 2022               | 2024               | 2023               | 2022               | 2024                  | 2023               | 2022               |
|                                    | Budget             | Estimate           | Actual             | Budget             | Estimate           | Actual             | Budget                | Estimate           | Actual             |
|                                    | 11,370,991         | 9,924,833          | 8,793,018          | 4,624,038          | 4,484,260          | 3,725,186          | 15,995,029            | 14,409,093         | 12,518,204         |
| Operations                         |                    |                    |                    |                    |                    |                    |                       |                    |                    |
| Capital Outlay                     | 168,687            | 376,431            | 134,217            | 103,000            | 1,500              | 21,098             | 271,687               | 377,931            | 155,315            |
| Debt Service                       | 3,161,295          | 2,704,944          | 2,240,533          | 2,037,602          | 2,168,330          | 2,287,164          | 5,198,897             | 4,873,274          | 4,527,697          |
| Interfund Transfers                | -                  | -                  | -                  | 1,000,000          | 955,000            | 955,000            | 1,000,000             | 955,000            | 955,000            |
| <b>Total Expenditures</b>          | <b>14,700,973</b>  | <b>13,006,208</b>  | <b>11,167,768</b>  | <b>7,764,640</b>   | <b>7,609,090</b>   | <b>6,988,448</b>   | <b>22,465,613</b>     | <b>20,615,298</b>  | <b>18,156,216</b>  |
| <b>Net Income (Loss)</b>           | <b>410,218</b>     | <b>56,571</b>      | <b>1,684,745</b>   | <b>320,360</b>     | <b>(119,090)</b>   | <b>878,305</b>     | <b>730,578</b>        | <b>(62,519)</b>    | <b>2,563,050</b>   |
| <b>Fund Balance before Reserve</b> | <b>8,581,368</b>   | <b>8,171,150</b>   | <b>8,114,579</b>   | <b>6,213,152</b>   | <b>5,892,792</b>   | <b>6,011,882</b>   | <b>14,794,520</b>     | <b>14,063,942</b>  | <b>14,126,461</b>  |
| <b>Less: 3 Month Reserves</b>      | <b>(2,842,748)</b> | <b>(2,481,208)</b> | <b>(2,084,669)</b> | <b>(1,406,010)</b> | <b>(1,359,815)</b> | <b>(1,288,577)</b> | <b>(4,248,758)</b>    | <b>(3,841,023)</b> | <b>(3,373,246)</b> |
| <b>Fund Balance, End. Of Year</b>  | <b>5,738,620</b>   | <b>5,689,942</b>   | <b>6,029,910</b>   | <b>4,807,142</b>   | <b>4,532,977</b>   | <b>4,723,305</b>   | <b>10,545,762</b>     | <b>10,222,919</b>  | <b>10,753,215</b>  |

**City of Hewitt, Texas**  
**OPERATING FUNDS - REVENUE SUMMARY**  
**Annual Budget FY 2023 - 2024**

**OPERATING REVENUES**

|                       | 2024 Budget          | 2023 Estimate        | 2023 Budget          | 2022 Actual          | 2022 Budget          |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| GENERAL FUND          | 15,111,191           | 13,062,779           | 13,062,779           | 12,852,513           | 11,607,891           |
| UTILITY FUND          | 8,085,000            | 7,490,000            | 7,490,000            | 7,866,753            | 7,187,000            |
| <b>TOTAL REVENUES</b> | <b>\$ 23,196,191</b> | <b>\$ 20,552,779</b> | <b>\$ 20,552,779</b> | <b>\$ 20,719,266</b> | <b>\$ 18,794,891</b> |

**OPERATING EXPENSES**

|                           | 2024 Budget          | 2023 Estimate        | 2023 Budget          | 2022 Actual          | 2022 Budget          |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| GENERAL FUND              | 11,539,678           | 10,301,264           | 10,301,264           | 8,927,235            | 9,367,787            |
| UTILITY FUND              | 5,727,038            | 5,440,760            | 5,440,760            | 4,701,284            | 5,176,308            |
| DEBT SERVICE              | 5,198,897            | 4,873,274            | 4,873,274            | 4,527,697            | 4,527,564            |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 22,465,613</b> | <b>\$ 20,615,298</b> | <b>\$ 20,615,298</b> | <b>\$ 18,156,216</b> | <b>\$ 19,071,659</b> |
| NET INCOME (LOSS)         | 730,578              | (62,519)             | (62,519)             | 2,563,050            | (276,768)            |

**OPERATING REVENUES -RECAP**

**OPERATING REVENUES**

|                               | 2024 Budget          | 2023 Estimate        | 2023 Budget          | 2022 Actual          | 2022 Budget          |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Ad Valorem Taxes-Operations   | 4,711,530            | 4,302,333            | 4,302,333            | 3,912,110            | 3,870,136            |
| Ad Valorem Taxes-Debt Service | 3,161,295            | 2,704,944            | 2,704,944            | 2,169,608            | 2,239,600            |
| Sales & Use Taxes             | 3,865,000            | 3,513,000            | 3,513,000            | 4,020,011            | 3,076,000            |
| Water Revenue                 | 4,500,000            | 4,320,000            | 4,320,000            | 4,582,645            | 4,200,000            |
| Wastewater Revenue            | 3,100,000            | 2,950,000            | 2,950,000            | 3,050,148            | 2,792,000            |
| Franchise Fees                | 943,500              | 908,800              | 908,800              | 923,081              | 918,000              |
| Intergovernmental             | 1,000,000            | 955,000              | 955,000              | 955,000              | 955,000              |
| Fines & Penalties             | 255,000              | 311,500              | 311,500              | 322,289              | 205,000              |
| Licenses & Permits            | 120,500              | 110,500              | 110,500              | 242,394              | 110,500              |
| Tap Fees                      | 40,000               | 35,000               | 35,000               | 65,750               | 20,000               |
| Interest Revenue              | 675,000              | 80,000               | 80,000               | 110,472              | 85,000               |
| Other Revenue                 | 824,366              | 361,702              | 361,702              | 365,758              | 323,655              |
| <b>TOTAL REVENUES</b>         | <b>\$ 23,196,191</b> | <b>\$ 20,552,779</b> | <b>\$ 20,552,779</b> | <b>\$ 20,719,266</b> | <b>\$ 18,794,891</b> |

(EXPENSES BY TYPE continued on next page)

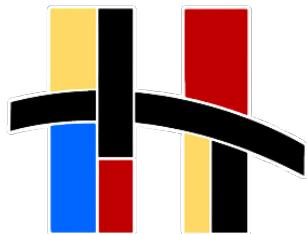
**City of Hewitt, Texas**  
**OPERATING FUNDS - EXPENSE SUMMARY**  
**Annual Budget FY 2023 - 2024**

(continued)  
**OPERATING EXPENSES -RECAP By Department**

|                                 | 2024 Budget | 2023 Estimate | 2023 Budget | 2022 Actual | 2022 Budget |
|---------------------------------|-------------|---------------|-------------|-------------|-------------|
| <b>POLICE DEPARTMENT</b>        | 4,984,339   | 4,591,422     | 4,591,422   | 3,862,238   | 3,992,982   |
| <b>GENERAL SERVICES</b>         | 1,158,578   | 1,280,646     | 1,280,646   | 966,315     | 1,225,614   |
| <b>FIRE DEPARTMENT</b>          | 2,368,545   | 1,766,959     | 1,766,959   | 1,710,072   | 1,658,233   |
| <b>MUNICIPAL LIBRARY</b>        | 901,126     | 867,448       | 867,448     | 738,916     | 781,785     |
| <b>ADMINISTRATION</b>           | 997,616     | 719,198       | 719,198     | 640,681     | 632,040     |
| <b>GENERAL SERVICES</b>         | 388,687     | 374,970       | 374,970     | 349,300     | 348,453     |
| <b>FINANCE DEPT</b>             | 414,999     | 396,126       | 396,126     | 363,371     | 365,165     |
| <b>MUNICIPAL COURT</b>          | 136,581     | 121,270       | 121,270     | 154,329     | 195,782     |
| <b>HUMAN RESOURCES</b>          | 189,207     | 183,225       | 183,225     | 142,013     | 167,733     |
| <b>GF DEBT SERVICE</b>          | 3,161,295   | 2,704,944     | 2,704,944   | 2,240,533   | 2,239,600   |
| <b>TOTAL GENERAL FUND</b>       | 14,700,973  | 13,006,208    | 13,006,208  | 11,167,768  | 11,607,387  |
| <b>UF MAINTENANCE</b>           | 4,277,420   | 4,030,311     | 4,030,311   | 3,347,911   | 3,736,463   |
| <b>UF ADMINISTRATION</b>        | 1,121,840   | 1,067,200     | 1,067,200   | 1,058,057   | 1,076,000   |
| <b>UTILITY BILLING</b>          | 327,778     | 343,249       | 343,249     | 295,316     | 363,845     |
| <b>UF DEBT SERVICE</b>          | 2,037,602   | 2,168,330     | 2,168,330   | 2,287,164   | 2,287,964   |
| <b>TOTAL UTILITY FUND</b>       | 7,764,640   | 7,609,090     | 7,609,090   | 6,988,448   | 7,464,272   |
| <b>TOTAL OPERATING EXPENSES</b> | 22,465,613  | 20,615,298    | 20,615,298  | 18,156,216  | 19,071,659  |

**OPERATING EXPENSES -RECAP By Type of Expense - 2024 Budget**

|                                      | Personnel  | Supplies | Maintenance | Services  | Capital Outlay | Transfers | Debt      | Total      |
|--------------------------------------|------------|----------|-------------|-----------|----------------|-----------|-----------|------------|
| <b>POLICE DEPARTMENT</b>             | 4,416,232  | 173,570  | 30,200      | 268,650   | 95,687         | -         | -         | 4,984,339  |
| <b>GENERAL SERVICES</b>              | 821,690    | 64,350   | 127,050     | 143,488   | 2,000          | -         | -         | 1,158,578  |
| <b>FIRE DEPARTMENT</b>               | 2,170,957  | 69,600   | 51,800      | 73,188    | 3,000          | -         | -         | 2,368,545  |
| <b>MUNICIPAL LIBRARY</b>             | 704,680    | 22,800   | 4,600       | 105,546   | 63,500         | -         | -         | 901,126    |
| <b>ADMINISTRATION</b>                | 736,299    | 13,800   | 4,250       | 241,267   | 2,000          | -         | -         | 997,616    |
| <b>GENERAL SERVICES</b>              | 318,390    | 9,500    | 8,000       | 52,797    | -              | -         | -         | 388,687    |
| <b>FINANCE DEPT</b>                  | 299,194    | 2,600    | -           | 111,705   | 1,500          | -         | -         | 414,999    |
| <b>MUNICIPAL COURT</b>               | 92,452     | 2,900    | -           | 40,229    | 1,000          | -         | -         | 136,581    |
| <b>HUMAN RESOURCES</b>               | 121,707    | 1,500    | -           | 66,000    | -              | -         | -         | 189,207    |
| <b>DEBT SERVICE</b>                  | -          | -        | -           | -         | -              | -         | 3,161,295 | 3,161,295  |
| <b>TOTAL GENERAL FUND</b>            | 9,681,601  | 360,620  | 225,900     | 1,102,870 | 168,687        | -         | 3,161,295 | 14,700,973 |
| <b>MAINTENANCE</b>                   | 630,256    | 93,700   | 631,700     | 2,820,264 | 101,500        | -         | -         | 4,277,420  |
| <b>ADMINISTRATION</b>                | -          | 3,500    | -           | 118,340   | -              | 1,000,000 | -         | 1,121,840  |
| <b>BILLING</b>                       | 198,300    | 48,500   | -           | 79,478    | 1,500          | -         | -         | 327,778    |
| <b>DEBT SERVICE</b>                  | -          | -        | -           | -         | -              | -         | 2,037,602 | 2,037,602  |
| <b>TOTAL UTILITY FUND</b>            | 828,556    | 145,700  | 631,700     | 3,018,082 | 103,000        | 1,000,000 | 2,037,602 | 7,764,640  |
| <b>TOTAL OPERATING EXPENSES 2023</b> | 10,510,157 | 506,320  | 857,600     | 4,120,952 | 271,687        | 1,000,000 | 5,198,897 | 22,465,613 |



# FINANCIAL SECTION

## *Section 3 of 4*

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

### *Includes:*

- *General Fund*
- *Utility Fund*
- *Drainage Fund*
- *Hotel Fund*
- *Capital Project Fund*

## **GENERAL FUND**

### **GENERAL FUND REVENUES**

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

### **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.**

#### **GENERAL FUND DEBT**

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

City of Hewitt, Texas  
FINANCIAL OPERATIONAL SECTION  
Annual Budget FY 2023 - 2024

## UTILITY FUND

### UTILITY FUND REVENUES

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

### 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

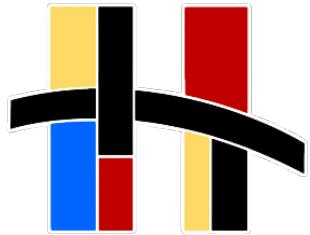
The Utility Administration Department contains no personnel. It is used to track expenses specific to this fund that do not apply to maintenance or utility billing.

#### UTILITY 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

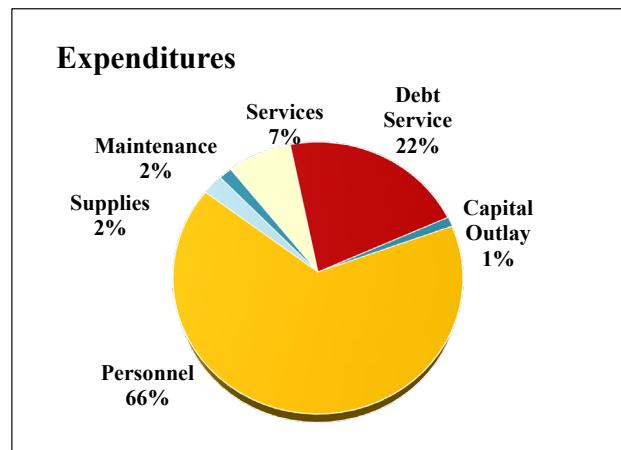
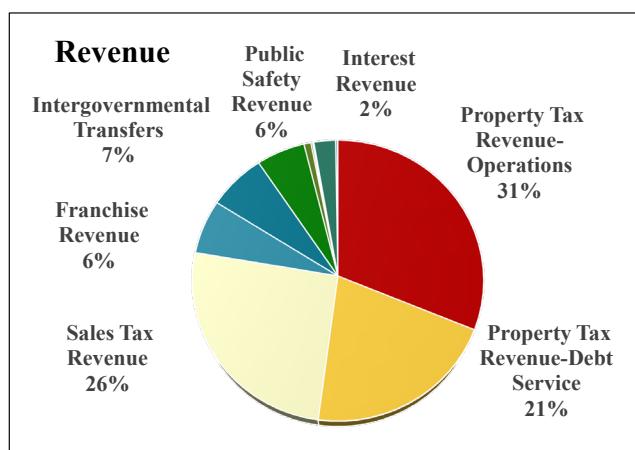
The General Fund is a Major Fund used to account for all revenues and expenditures relating to general operations of the City of Hewitt not accounted for in other city funds.

## CITY OF HEWITT, TX

## GENERAL FUND PROJECTION BY CATEGORY

## ANNUAL BUDGET FY 2023-2024

|                                                                                   |           |                   |
|-----------------------------------------------------------------------------------|-----------|-------------------|
| Estimated Beginning Fund Balance (includes 90 day reserves & unrestricted funds)  | \$        | 8,171,150         |
| <b>Proposed Revenues:</b>                                                         | \$        | <b>15,111,191</b> |
| <b>Proposed Expenditures:</b>                                                     |           |                   |
| Personnel                                                                         | \$        | 9,681,601         |
| Supplies                                                                          |           | 360,620           |
| Maintenance                                                                       |           | 225,900           |
| Services                                                                          |           | 1,102,870         |
| Debt Service                                                                      |           | 3,161,295         |
| Capital Outlay                                                                    |           | 168,687           |
| <b>TOTAL</b>                                                                      | <b>\$</b> | <b>14,700,973</b> |
| Revenues in Excess of Expenditures                                                | \$        | 410,218           |
| Unrestricted Funds Transfer for Capital Outlay                                    | \$        | -                 |
| Net Impact of Request on Unrestricted Cash                                        | \$        | - \$ -            |
| <b>Net Income (Loss)</b>                                                          |           | <b>410,218</b>    |
| <b>Estimated Fund Balance End of Year</b>                                         | \$        | <b>8,581,368</b>  |
| Minimum Fund Balance for 90 Day Reserves (net of debt service and capital outlay) | \$        | (2,842,748)       |
| Estimated Fund Balance after 90 Day Reserves                                      | \$        | <b>5,738,620</b>  |
| Unrestricted Funds Transfer - for Capital Projects                                | \$        | -                 |
| <b>Estimated Fund Balance after 90 Day Reserve and Capital Projects</b>           | \$        | <b>5,738,620</b>  |



**GENERAL FUND SUMMARY**

## ANNUAL BUDGET FY 2023-2024

| ACCOUNT                                | 2024              | 2023              | 2023              | 2022              | 2022              |
|----------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                        | BUDGET            | ESTIMATE          | BUDGET            | ACTUAL            | BUDGET            |
| BEGINNING FUND BALANCE                 | \$ 8,171,150      | \$ 8,114,579      | \$ 8,114,579      | \$ 6,429,834      | \$ 6,429,834      |
| <b>REVENUES</b>                        |                   |                   |                   |                   |                   |
| 30100 TAX REVENUE-OPERATIONS           | 4,711,530         | 4,302,333         | 4,302,333         | 3,912,110         | 3,870,136         |
| 30105 TAX REVENUE-DEBT SERVICE         | 3,161,295         | 2,704,944         | 2,704,944         | 2,169,608         | 2,239,600         |
| 30200 SALES TAX REVENUE                | 3,850,000         | 3,500,000         | 3,500,000         | 4,006,122         | 3,063,000         |
| 30220 MIXED BEVERAGE TAX               | 15,000            | 13,000            | 13,000            | 13,889            | 13,000            |
| <b>TOTAL TAX REVENUE</b>               | <b>11,737,825</b> | <b>10,520,277</b> | <b>10,520,277</b> | <b>10,101,729</b> | <b>9,185,736</b>  |
| 30300 CABLE FRANCHISE FEES             | 160,000           | 172,000           | 172,000           | 168,856           | 185,000           |
| 30310 ELECTRIC FRANCHISE               | 440,000           | 440,000           | 440,000           | 437,579           | 440,000           |
| 30320 SOLID WASTE FRANCHISE            | 300,000           | 260,000           | 260,000           | 280,259           | 260,000           |
| 30330 NATURAL GAS FRANCHISE            | 35,000            | 26,000            | 26,000            | 25,813            | 23,000            |
| 30340 TELECOMMUNICATIONS               | 8,500             | 10,800            | 10,800            | 10,574            | 10,000            |
| <b>TOTAL FRANCHISE REVENUE</b>         | <b>943,500</b>    | <b>908,800</b>    | <b>908,800</b>    | <b>923,081</b>    | <b>918,000</b>    |
| 30350 WATER FRANCHISE FEE              | 300,000           | 290,000           | 290,000           | 290,000           | 290,000           |
| 30360 WASTEWATER FRANCHISE             | 300,000           | 290,000           | 290,000           | 290,000           | 290,000           |
| 30600 UF ADMINISTRATION FEE            | 300,000           | 290,000           | 290,000           | 290,000           | 290,000           |
| 30650 UF PAYT IN LIEU OF TAX           | 100,000           | 85,000            | 85,000            | 85,000            | 85,000            |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>1,000,000</b>  | <b>955,000</b>    | <b>955,000</b>    | <b>955,000</b>    | <b>955,000</b>    |
| 30400 PUBLIC SAFETY FINES/FEES         | 120,000           | 181,500           | 181,500           | 171,364           | 100,000           |
| 30830 JUVENILE COURT MGMT              | -                 | 5,000             | 5,000             | -                 | 5,000             |
| <b>TOTAL FINES AND FEE REVENUE</b>     | <b>120,000</b>    | <b>186,500</b>    | <b>186,500</b>    | <b>171,364</b>    | <b>105,000</b>    |
| 30370 PERMITS FOR ALCOHOL              | 500               | 500               | 500               | 300               | 500               |
| 30410 PERMIT REVENUE                   | 120,000           | 110,000           | 110,000           | 242,094           | 110,000           |
| <b>TOTAL PERMIT REVENUE</b>            | <b>120,500</b>    | <b>110,500</b>    | <b>110,500</b>    | <b>242,394</b>    | <b>110,500</b>    |
| 30710 LIBRARY FINES AND FEES           | 14,500            | 14,500            | 14,500            | 18,285            | 18,000            |
| 30810 LIBRARY GRANTS                   | 14,451            | 25,000            | 25,000            | 24,997            | 18,000            |
| <b>TOTAL LIBRARY REVENUE</b>           | <b>28,951</b>     | <b>39,500</b>     | <b>39,500</b>     | <b>43,282</b>     | <b>36,000</b>     |
| 30730 POLICE RECORDS REVENUE           | 3,000             | 3,000             | 3,000             | 4,406             | 2,500             |
| 30740 MISD SRO REIMBURSEMENT           | 246,927           | 234,202           | 234,202           | 212,155           | 212,155           |
| 30745 GRANT REVENUE-PD                 | 3,628             | -                 | -                 | -                 | -                 |
| 30747 TIFMAS GRANT REVENUE-FD          | 35,000            | -                 | -                 | 28,910            | -                 |
| 30748 SAFER GRANT REVENUE-FD           | 433,860           | -                 | -                 | -                 | -                 |
| <b>TOTAL POLICE REVENUE</b>            | <b>722,415</b>    | <b>237,202</b>    | <b>237,202</b>    | <b>245,471</b>    | <b>214,655</b>    |
| 30750 PARK REVENUE                     | 23,000            | 25,000            | 25,000            | 21,295            | 25,000            |
| <b>TOTAL PARK REVENUE</b>              | <b>23,000</b>     | <b>25,000</b>     | <b>25,000</b>     | <b>21,295</b>     | <b>25,000</b>     |
| 30500 INTEREST REVENUE                 | 375,000           | 30,000            | 30,000            | 65,819            | 20,000            |
| 30775 PCARD REBATE                     | 30,000            | 40,000            | 40,000            | 42,293            | 28,000            |
| 30800 MISCELLANEOUS                    | 10,000            | 10,000            | 10,000            | 8,882             | 10,000            |
| 30905 SALE OF ASSETS                   | -                 | -                 | -                 | 31,903            | -                 |
| <b>TOTAL MISCELLANEOUS REVENUE</b>     | <b>415,000</b>    | <b>80,000</b>     | <b>80,000</b>     | <b>148,897</b>    | <b>58,000</b>     |
| <b>TOTAL REVENUES</b>                  | <b>15,111,191</b> | <b>13,062,779</b> | <b>13,062,779</b> | <b>12,852,513</b> | <b>11,607,891</b> |

**GENERAL FUND SUMMARY**

ANNUAL BUDGET FY 2023-2024

**EXPENDITURES**

|                     | ACCOUNT                | 2024         | 2023         | 2023         | 2022         | 2022         |
|---------------------|------------------------|--------------|--------------|--------------|--------------|--------------|
|                     |                        | BUDGET       | ESTIMATE     | BUDGET       | ACTUAL       | BUDGET       |
| Dept 41             | POLICE DEPARTMENT      | 4,984,339    | 4,591,422    | 4,591,422    | 3,862,238    | 3,992,982    |
| Dept 50             | GENERAL SERVICES DEPT  | 1,158,578    | 1,280,646    | 1,280,646    | 966,315      | 1,225,614    |
| Dept 56             | FIRE DEPARTMENT        | 2,368,545    | 1,766,959    | 1,766,959    | 1,710,072    | 1,658,233    |
| Dept 59             | HEWITT PUBLIC LIBRARY  | 901,126      | 867,448      | 867,448      | 738,916      | 781,785      |
| Dept 61             | ADMINISTRATION         | 997,616      | 719,198      | 719,198      | 640,681      | 632,040      |
| Dept 63             | COMMUNITY DEVELOPMENT  | 388,687      | 374,970      | 374,970      | 349,300      | 348,453      |
| Dept 64             | FINANCE DEPARTMENT     | 414,999      | 396,126      | 396,126      | 363,371      | 365,165      |
| Dept 65             | HEWITT MUNICIPAL COURT | 136,581      | 121,270      | 121,270      | 154,329      | 195,782      |
| Dept 66             | HUMAN RESOURCES        | 189,207      | 183,225      | 183,225      | 142,013      | 167,733      |
| Dept 70             | DEBT SERVICE           | 3,161,295    | 2,704,944    | 2,704,944    | 2,240,533    | 2,239,600    |
| TOTAL EXPENDITURES  |                        | 14,700,973   | 13,006,208   | 13,006,208   | 11,167,768   | 11,607,387   |
| NET INCOME (LOSS)   |                        | 410,218      | 56,571       | 56,571       | 1,684,745    | 504          |
| ENDING FUND BALANCE |                        | \$ 8,581,368 | \$ 8,171,150 | \$ 8,171,150 | \$ 8,114,579 | \$ 6,430,338 |

## Table of Contents

### City of Hewitt, Texas

### GENERAL FUND - 3 Year SUMMARY OF SOURCES & USES

#### Annual Budget FY 2023- 2024

| Description                         | General Fund               |                     |                     | Debt Service     |                  |                    | Total Governmental  |                     |                     |
|-------------------------------------|----------------------------|---------------------|---------------------|------------------|------------------|--------------------|---------------------|---------------------|---------------------|
|                                     | 2024<br>Budget             | 2023<br>Estimate    | 2022<br>Actual      | 2024<br>Budget   | 2023<br>Estimate | 2022<br>Actual     | 2024<br>Budget      | 2023<br>Estimate    | 2022<br>Actual      |
|                                     | Fund Balance, Beg. Of Year | 8,171,150           | 8,114,579           | 6,429,834        | -                | -                  | -                   | 8,171,150           | 8,114,579           |
| <b>REVENUES</b>                     |                            |                     |                     |                  |                  |                    |                     |                     |                     |
| Ad Valorem Taxes-Operations         | 4,711,530                  | 4,302,333           | 3,912,110           | -                | -                | -                  | 4,711,530           | 4,302,333           | 3,912,110           |
| Ad Valorem Taxes-Debt Service       | -                          | -                   | -                   | 3,161,295        | 2,704,944        | 2,169,608          | 3,161,295           | 2,704,944           | 2,169,608           |
| Sales & Use Taxes                   | 3,865,000                  | 3,513,000           | 4,020,011           | -                | -                | -                  | 3,865,000           | 3,513,000           | 4,020,011           |
| Franchise Fees                      | 943,500                    | 908,800             | 923,081             | -                | -                | -                  | 943,500             | 908,800             | 923,081             |
| Intergovernmental                   | 1,000,000                  | 955,000             | 955,000             | -                | -                | -                  | 1,000,000           | 955,000             | 955,000             |
| Public Safety Fines & Fees          | 120,000                    | 186,500             | 171,364             | -                | -                | -                  | 120,000             | 186,500             | 171,364             |
| Permit Revenue                      | 120,500                    | 110,500             | 242,394             | -                | -                | -                  | 120,500             | 110,500             | 242,394             |
| Interest Earnings                   | 375,000                    | 30,000              | 65,819              | -                | -                | -                  | 375,000             | 30,000              | 65,819              |
| SRO Reimbursement                   | 246,927                    | 234,202             | 212,155             | -                | -                | -                  | 246,927             | 234,202             | 212,155             |
| Miscellaneous Revenue               | 515,488                    | 53,000              | 116,394             | -                | -                | -                  | 515,488             | 53,000              | 116,394             |
| Library Fines & Fees                | 14,500                     | 14,500              | 18,285              | -                | -                | -                  | 14,500              | 14,500              | 18,285              |
| Park Revenue                        | 23,000                     | 25,000              | 21,295              | -                | -                | -                  | 23,000              | 25,000              | 21,295              |
| Library Grant Revenue               | 14,451                     | 25,000              | 24,997              | -                | -                | -                  | 14,451              | 25,000              | 24,997              |
| <b>Total Revenues</b>               | <b>11,949,896</b>          | <b>10,357,835</b>   | <b>10,682,905</b>   | <b>3,161,295</b> | <b>2,704,944</b> | <b>2,169,608</b>   | <b>15,111,191</b>   | <b>13,062,779</b>   | <b>12,852,513</b>   |
| <b>EXPENDITURES</b>                 |                            |                     |                     |                  |                  |                    |                     |                     |                     |
|                                     | General Fund               |                     |                     | Debt Service     |                  |                    | Total Governmental  |                     |                     |
|                                     | 2024<br>Budget             | 2023<br>Estimate    | 2022<br>Actual      | 2024<br>Budget   | 2023<br>Estimate | 2022<br>Actual     | 2024<br>Budget      | 2023<br>Estimate    | 2022<br>Actual      |
| Police Department                   | 4,984,339                  | 4,591,422           | 3,862,238           | -                | -                | -                  | 4,984,339           | 4,591,422           | 3,862,238           |
| General Services                    | 1,158,578                  | 1,280,646           | 966,315             | -                | -                | -                  | 1,158,578           | 1,280,646           | 966,315             |
| Fire Department                     | 2,368,545                  | 1,766,959           | 1,710,072           | -                | -                | -                  | 2,368,545           | 1,766,959           | 1,710,072           |
| Public Library                      | 901,126                    | 867,448             | 738,916             | -                | -                | -                  | 901,126             | 867,448             | 738,916             |
| Administration                      | 997,616                    | 719,198             | 640,681             | -                | -                | -                  | 997,616             | 719,198             | 640,681             |
| Community Development               | 388,687                    | 374,970             | 349,300             | -                | -                | -                  | 388,687             | 374,970             | 349,300             |
| Finance Department                  | 414,999                    | 396,126             | 363,371             | -                | -                | -                  | 414,999             | 396,126             | 363,371             |
| Municipal Court                     | 136,581                    | 121,270             | 154,329             | -                | -                | -                  | 136,581             | 121,270             | 154,329             |
| Human Resources                     | 189,207                    | 183,225             | 142,013             | -                | -                | -                  | 189,207             | 183,225             | 142,013             |
| Debt Service                        | -                          | -                   | -                   | 3,161,295        | 2,704,944        | 2,240,533          | 3,161,295           | 2,704,944           | 2,240,533           |
| <b>Total Operating Expenditures</b> | <b>11,539,678</b>          | <b>10,301,264</b>   | <b>8,927,235</b>    | <b>3,161,295</b> | <b>2,704,944</b> | <b>2,240,533</b>   | <b>14,700,973</b>   | <b>13,006,208</b>   | <b>11,167,768</b>   |
| Net Income                          | 410,218                    | 56,571              | 1,755,670           | \$ -             | \$ -             | \$ (70,925)        | 410,218             | 56,571              | 1,684,745           |
| Fund Balance, Before Reserve        | 8,581,368                  | 8,171,150           | 8,185,504           | -                | -                | \$ (70,925)        | 8,581,368           | 8,171,150           | 8,114,579           |
| Less: 3 Month Reserves              | (2,842,748)                | (2,481,208)         | (2,273,888)         | -                | -                | -                  | (2,842,748)         | (2,481,208)         | (2,273,888)         |
| <b>Fund Balance, End of Year</b>    | <b>\$ 5,738,620</b>        | <b>\$ 5,689,942</b> | <b>\$ 5,911,616</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ (70,925)</b> | <b>\$ 5,738,620</b> | <b>\$ 5,689,942</b> | <b>\$ 5,840,691</b> |

\*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:

|                   | FY 23-24 | FY 22-23 |
|-------------------|----------|----------|
| Dollar Change     | 410,218  | 56,571   |
| Percentage Change | 5.0%     | 0.7%     |

#### Change in 3 Month (90 Day) Operating Reserves:

|                   | FY 23-24 | FY 22-23 |
|-------------------|----------|----------|
| Dollar Change     | 361,540  | 207,320  |
| Percentage Change | 14.6%    | 9.1%     |

#### Change in Fund Balance before Reserves:

The Fund Balance between Budgeted FY 2024 and Estimated FY 2023 increased by \$410,218 or 5%. The increase in reserves is due to an estimated increase in sales tax revenue and interest earnings.

The Fund Balance between Estimated FY 2023 and Actual FY 2022 is \$56,571, or .7%.

#### Change in 3 Month (90 Day) Operating 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 2024 and Estimated FY 2023 increased by \$361,540, or 14.6%. This is due to the addition of 6 full-time fire employees and a 5% cost of living increase. The 90 Day Reserves between Estimated FY 2023 and Actual FY 2022 increased by \$207,320 or 9.1%. This is due to the addition of 3.75 full-time employees and a 6% cost of living increase.

#### DEFINITION OF FUND BALANCE:

Fund Balance - The difference between fund assets and fund liabilities of governmental funds. Fund balance in the General Fund closely equates to available cash. See Significant Accounting Policies and cash basis in budgeting.

**CITY OF HEWITT, TX**  
**FORECASTING - GENERAL FUND**  
**ANNUAL BUDGET FY 2023-2024**

| REVENUE                        |                   |                   |                   |                   |                   |                                    |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------------|
| Description                    | 2024<br>Budget    | 2025<br>Budget    | 2026<br>Budget    | 2027<br>Budget    | 2028<br>Budget    | Forecast Criteria                  |
| Ad Valorem Taxes-Operations    | 4,440,956         | 4,596,389         | 4,757,263         | 4,923,767         | 5,096,099         | Estimated increase of 3.5%         |
| Ad Valorem Taxes-Debt Service  | 3,161,295         | 3,015,609         | 2,934,203         | 2,583,882         | 2,583,341         | Actual Debt Service                |
| Ad Valorem - Total Tax Revenue | 7,602,251         | 7,611,998         | 7,691,466         | 7,507,649         | 7,679,440         | Total Ad Valorem Taxes             |
| Sales Tax Revenue              | 3,850,000         | 4,158,000         | 4,490,640         | 4,849,891         | 5,237,882         | Estimated increase of 8%           |
| Mixed Beverage Taxes           | 15,000            | 15,075            | 15,150            | 15,226            | 15,302            | Estimated increase of .50%         |
| Cable Franchise Fee            | 160,000           | 160,800           | 161,604           | 162,412           | 163,224           | 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      | 300,000           | 301,500           | 303,008           | 304,523           | 306,045           | Estimated increase of .50%         |
| Natural Gas Franchise Fee      | 35,000            | 35,175            | 35,351            | 35,528            | 35,705            | Estimated increase of .50%         |
| Telecommunications Franchise   | 8,500             | 8,543             | 8,585             | 8,628             | 8,671             | Estimated increase of .50%         |
| Water Franchise                | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           | Based on 12% of audited UF revenue |
| Wastewater Franchise           | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           | Based on 12% of audited UF revenue |
| Public Safety Fines & Fees     | 120,000           | 120,600           | 121,203           | 121,809           | 122,418           | Estimated increase of .50%         |
| Permits for Alcohol            | 500               | 525               | 551               | 579               | 608               | Estimated increase of 5%           |
| Permit Revenue                 | 120,000           | 120,600           | 121,203           | 121,809           | 122,418           | Estimated increase of .50%         |
| Interest Revenue               | 375,000           | 300,000           | 200,000           | 200,000           | 200,000           | Estimated low rates on interest    |
| UF Admin Fee                   | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           | Based on 12% of audited UF revenue |
| UF Payment in Lieu of Tax      | 100,000           | 100,000           | 100,000           | 100,000           | 100,000           | Based on 12% of audited UF revenue |
| Library Fines & Fees           | 14,500            | 14,573            | 14,645            | 14,719            | 14,792            | Estimated increase of .50%         |
| Library Grants                 | 14,451            | 15,174            | 15,932            | 16,729            | 17,565            | Estimated increase of 5%           |
| Public Safety Revenue          | 3,000             | 3,015             | 3,030             | 3,045             | 3,060             | Estimated increase of .50%         |
| MISD Reimbursement             | 246,927           | 259,273           | 272,237           | 285,849           | 300,141           | Estimated increase of 5%           |
| Grant Revenue-PD               | 3,628             | -                 | -                 | -                 | -                 | One-time budget item               |
| TIFMAS Grant Revenue-FD        | 35,000            | 35,000            | 35,000            | 35,000            | 35,000            | Estimated participation in TIFMAS  |
| SAFER Grant Revenue-FD         | 433,860           | 433,860           | 433,860           | -                 | -                 | SAFER grant is for 3 years         |
| Park Reservation Revenue       | 23,000            | 23,115            | 23,231            | 23,347            | 23,463            | Estimated increase of .50%         |
| Purchase Card Rebate           | 30,000            | 31,500            | 33,075            | 34,729            | 36,465            | Estimated increase of 5%           |
| Miscellaneous Revenue          | 10,000            | 10,500            | 11,025            | 11,576            | 12,155            | Estimated increase of 5%           |
| Juvenile Case Management       | -                 | -                 | -                 | -                 | -                 | Not a budget item                  |
| <b>TOTAL REVENUES</b>          | <b>14,840,617</b> | <b>15,101,025</b> | <b>15,435,208</b> | <b>15,199,680</b> | <b>15,783,224</b> |                                    |
| EXPENDITURES                   |                   |                   |                   |                   |                   |                                    |
| Description                    | 2024<br>Budget    | 2025<br>Budget    | 2026<br>Budget    | 2027<br>Budget    | 2028<br>Budget    | Forecast Criteria                  |
| Police Department              | 4,984,339         | 5,133,869         | 5,287,885         | 5,446,522         | 5,609,917         | Estimated increase of 3%           |
| General Services Department    | 1,158,578         | 1,193,335         | 1,229,135         | 1,266,009         | 1,303,990         | Estimated increase of 3%           |
| Fire Department                | 2,368,545         | 2,439,601         | 2,512,789         | 2,588,173         | 2,665,818         | Estimated increase of 3%           |
| Library Department             | 901,126           | 928,160           | 956,005           | 984,685           | 1,014,225         | Estimated increase of 3%           |
| Administration Department      | 997,616           | 1,027,544         | 1,058,371         | 1,090,122         | 1,122,826         | Estimated increase of 3%           |
| Community Development Dept     | 388,687           | 400,348           | 412,358           | 424,729           | 437,471           | Estimated increase of 3%           |
| Finance Department             | 414,999           | 427,449           | 440,272           | 453,481           | 467,085           | Estimated increase of 3%           |
| Municipal Court Department     | 136,581           | 140,678           | 144,899           | 149,246           | 153,723           | Estimated increase of 3%           |
| HR/Civil Service Department    | 189,207           | 194,883           | 200,730           | 206,752           | 212,954           | Estimated increase of 3%           |
| Debt Service + est'd new debt* | 3,161,295         | 3,015,609         | 2,934,203         | 2,583,882         | 2,583,341         | Estimated debt service             |
| <b>TOTAL EXPENDITURES</b>      | <b>14,700,973</b> | <b>14,901,477</b> | <b>15,176,647</b> | <b>15,193,600</b> | <b>15,571,350</b> |                                    |
| <b>EXCESS (DEFICIT)</b>        | <b>139,644</b>    | <b>199,548</b>    | <b>258,560</b>    | <b>6,080</b>      | <b>211,873</b>    |                                    |

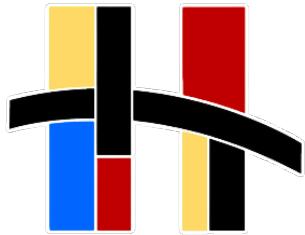


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# **GENERAL FUND REVENUE**

**CITY OF HEWITT, TX**  
**GENERAL FUND REVENUE**  
**ANNUAL BUDGET FY 2023-2024**

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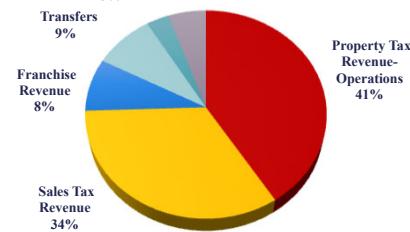
| ACCOUNT                                | 2024              | 2023              | 2023              | 2022              | 2022              |
|----------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                        | BUDGET            | ESTIMATE          | BUDGET            | ACTUAL            | BUDGET            |
| BEGINNING FUND BALANCE                 | \$ 8,171,150      | \$ 8,114,579      | \$ 8,114,579      | \$ 6,429,834      | \$ 6,429,834      |
| <b>REVENUES</b>                        |                   |                   |                   |                   |                   |
| 30100 TAX REVENUE-OPERATIONS           | 4,711,530         | 4,302,333         | 4,302,333         | 3,912,110         | 3,870,136         |
| 30105 TAX REVENUE-DEBT SERVICE         | 3,161,295         | 2,704,944         | 2,704,944         | 2,169,608         | 2,239,600         |
| 30200 SALES TAX REVENUE                | 3,850,000         | 3,500,000         | 3,500,000         | 4,006,122         | 3,063,000         |
| 30220 MIXED BEVERAGE TAX               | 15,000            | 13,000            | 13,000            | 13,889            | 13,000            |
| <b>TOTAL TAX REVENUE</b>               | <b>11,737,825</b> | <b>10,520,277</b> | <b>10,520,277</b> | <b>10,101,729</b> | <b>9,185,736</b>  |
| 30300 CABLE FRANCHISE FEES             | 160,000           | 172,000           | 172,000           | 168,856           | 185,000           |
| 30310 ELECTRIC FRANCHISE               | 440,000           | 440,000           | 440,000           | 437,579           | 440,000           |
| 30320 SOLID WASTE FRANCHISE            | 300,000           | 260,000           | 260,000           | 280,259           | 260,000           |
| 30330 NATURAL GAS FRANCHISE            | 35,000            | 26,000            | 26,000            | 25,813            | 23,000            |
| 30340 TELECOMMUNICATIONS               | 8,500             | 10,800            | 10,800            | 10,574            | 10,000            |
| <b>TOTAL FRANCHISE REVENUE</b>         | <b>943,500</b>    | <b>908,800</b>    | <b>908,800</b>    | <b>923,081</b>    | <b>918,000</b>    |
| 30350 WATER FRANCHISE FEE              | 300,000           | 290,000           | 290,000           | 290,000           | 290,000           |
| 30360 WASTEWATER FRANCHISE             | 300,000           | 290,000           | 290,000           | 290,000           | 290,000           |
| 30600 UF ADMINISTRATION FEE            | 300,000           | 290,000           | 290,000           | 290,000           | 290,000           |
| 30650 UF PAYT IN LIEU OF TAX           | 100,000           | 85,000            | 85,000            | 85,000            | 85,000            |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>1,000,000</b>  | <b>955,000</b>    | <b>955,000</b>    | <b>955,000</b>    | <b>955,000</b>    |
| 30400 PUBLIC SAFETY FINES/FEES         | 120,000           | 181,500           | 181,500           | 171,364           | 100,000           |
| 30830 JUVENILE COURT MGMT              | -                 | 5,000             | 5,000             | -                 | 5,000             |
| <b>TOTAL FINES AND FEE REVENUE</b>     | <b>120,000</b>    | <b>186,500</b>    | <b>186,500</b>    | <b>171,364</b>    | <b>105,000</b>    |
| 30370 PERMITS FOR ALCOHOL              | 500               | 500               | 500               | 300               | 500               |
| 30410 PERMIT REVENUE                   | 120,000           | 110,000           | 110,000           | 242,094           | 110,000           |
| <b>TOTAL PERMIT REVENUE</b>            | <b>120,500</b>    | <b>110,500</b>    | <b>110,500</b>    | <b>242,394</b>    | <b>110,500</b>    |
| 30710 LIBRARY FINES AND FEES           | 14,500            | 14,500            | 14,500            | 18,285            | 18,000            |
| 30810 LIBRARY GRANTS                   | 14,451            | 25,000            | 25,000            | 24,997            | 18,000            |
| <b>TOTAL LIBRARY REVENUE</b>           | <b>28,951</b>     | <b>39,500</b>     | <b>39,500</b>     | <b>43,282</b>     | <b>36,000</b>     |
| 30730 POLICE RECORDS REVENUE           | 3,000             | 3,000             | 3,000             | 4,406             | 2,500             |
| 30740 MISD SRO REIMBURSEMENT           | 246,927           | 234,202           | 234,202           | 212,155           | 212,155           |
| 30745 GRANT REVENUE-PD                 | 3,628             | -                 | -                 | -                 | -                 |
| 30747 TIFMAS GRANT REVENUE-FD          | 35,000            | -                 | -                 | 28,910            | -                 |
| 30748 SAFER GRANT REVENUE-FD           | 433,860           | -                 | -                 | -                 | -                 |
| <b>TOTAL POLICE REVENUE</b>            | <b>722,415</b>    | <b>237,202</b>    | <b>237,202</b>    | <b>245,471</b>    | <b>214,655</b>    |
| 30750 PARK REVENUE                     | 23,000            | 25,000            | 25,000            | 21,295            | 25,000            |
| <b>TOTAL PARK REVENUE</b>              | <b>23,000</b>     | <b>25,000</b>     | <b>25,000</b>     | <b>21,295</b>     | <b>25,000</b>     |
| 30500 INTEREST REVENUE                 | 375,000           | 30,000            | 30,000            | 65,819            | 20,000            |
| 30775 PCARD REBATE                     | 30,000            | 40,000            | 40,000            | 42,293            | 28,000            |
| 30800 MISCELLANEOUS                    | 10,000            | 10,000            | 10,000            | 8,882             | 10,000            |
| 30905 SALE OF ASSETS                   | -                 | -                 | -                 | 31,903            | -                 |
| <b>TOTAL MISCELLANEOUS REVENUE</b>     | <b>415,000</b>    | <b>80,000</b>     | <b>80,000</b>     | <b>148,897</b>    | <b>58,000</b>     |
| <b>TOTAL REVENUES</b>                  | <b>15,111,191</b> | <b>13,062,779</b> | <b>13,062,779</b> | <b>12,852,513</b> | <b>11,607,891</b> |

## GENERAL FUND REVENUE ASSUMPTIONS

Annual Budget FY 2023 - 2024

| Description                   | 2024 Budgeted Revenue | 2023 Budgeted Revenue | Dollar Change       | Percent Change |
|-------------------------------|-----------------------|-----------------------|---------------------|----------------|
| Ad Valorem Tax-M&O            | \$ 4,711,530          | \$ 4,302,333          | \$ 409,197          | 9.5%           |
| Ad Valorem Tax-I&S            | 3,161,295             | 2,704,944             | 456,351             | 16.9%          |
| Sales Tax Revenue             | 3,865,000             | 3,513,000             | 352,000             | 10.0%          |
| Franchise Tax Revenue         | 943,500               | 908,800               | 34,700              | 3.8%           |
| Transfers                     | 1,000,000             | 955,000               | 45,000              | 4.7%           |
| Public Safety Fines           | 120,000               | 186,500               | (66,500)            | -35.7%         |
| Permit Fees                   | 120,500               | 110,500               | 10,000              | 9.0%           |
| Library Revenue               | 28,951                | 39,500                | (10,549)            | -26.7%         |
| Police Revenue                | 722,415               | 237,202               | 485,213             | 204.6%         |
| Park Revenue                  | 23,000                | 25,000                | (2,000)             | -8.0%          |
| Pcard Rebate                  | 30,000                | 40,000                | (10,000)            | -25.0%         |
| Interest Revenue              | 375,000               | 30,000                | 345,000             | 1150.0%        |
| Other Revenue                 | 10,000                | 10,000                | -                   | 0.0%           |
| <b>Total Budgeted Revenue</b> | <b>\$ 15,111,191</b>  | <b>\$ 13,062,779</b>  | <b>\$ 2,048,412</b> | <b>15.7%</b>   |

## Revenue by Major Sources



## Ad Valorem Property Tax Revenue - \$7,872,825; 41% of General Fund Revenue

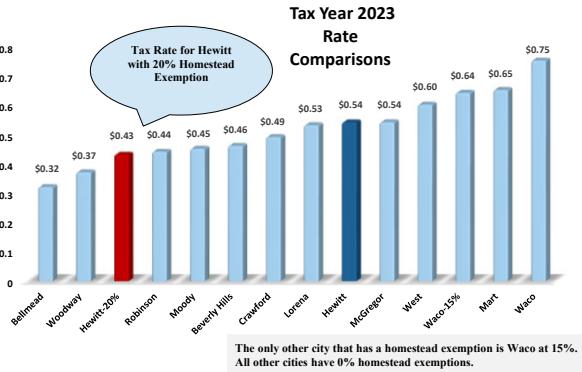
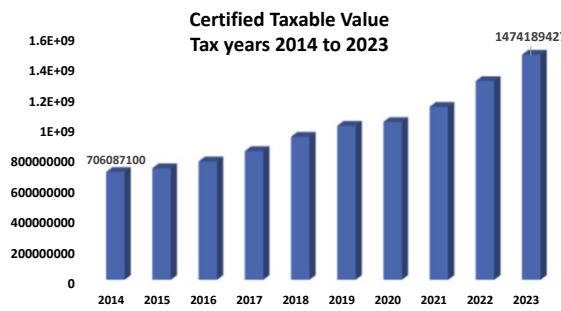
The elasticity of the tax revenue is largely determined by the health of the economy; i.e. if there is optimism that buying a home or building a new business is possible due to the availability of jobs and the interest rate on the loans, there will be an increase in the Tax Roll. The County Tax Appraisers, 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 52% 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               |                     | Exemption By |
|-------------------------|-----------------------|---------------------|--------------|
|                         | Market Value          | Revenue             |              |
| Agricultural            | \$ 16,379,061         | \$ 89,550           | State        |
| Homestead Cap if > 10%  | 162,824,326           | 890,219             | State        |
| Disabled Person         | 292,000               | 1,596               | Local        |
| Disabled Veteran        | 2,259,290             | 12,352              | State        |
| DV Full Exemption       | 60,100,502            | 328,591             | State        |
| Full Exemption          | 83,283,576            | 455,341             | State        |
| 20% Homestead           | 214,553,524           | 1,173,041           | Local        |
| Over Age 65             | 5,719,333             | 31,270              | Local        |
| <b>Total Exemptions</b> | <b>\$ 545,411,612</b> | <b>\$ 2,981,960</b> |              |

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.

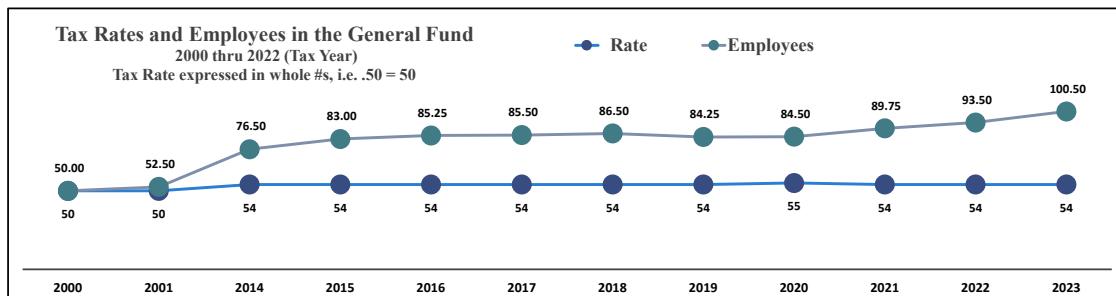


Residential homeowners can apply for what Texas calls a "Homestead" Exemption. Taxing entities choose whether or not to give a homestead exemption to their citizens. **The City of Hewitt chose to give the maximum 20%.** Hewitt is the only city in McLennan County and one of the rare cities in the State, to give the full 20%. The largest city in McLennan County, Waco, gives 15%. All other cities give 0% homestead exemption. This makes a head-on comparison of city rates unreliable unless the homestead exemption is taken into account.

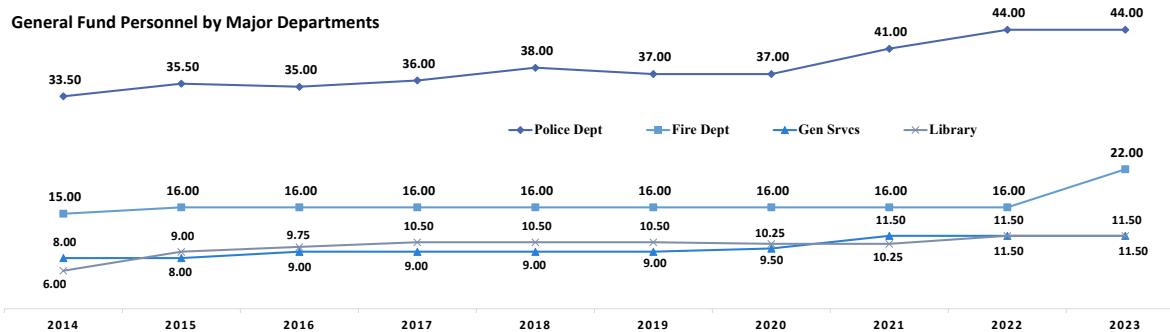
**City of Hewitt, Texas**  
**GENERAL FUND REVENUE ASSUMPTIONS (continued)**  
**Annual Budget FY 2023- 2024**

**How General Fund Revenue is affected by Personnel Staffing**

The table below shows the increase in Personnel in the General Fund from 50 full time positions in 2000 to 100.5 full time equivalent positions in 2023. The tax rate in effect during those years has gone from .50 to .54.

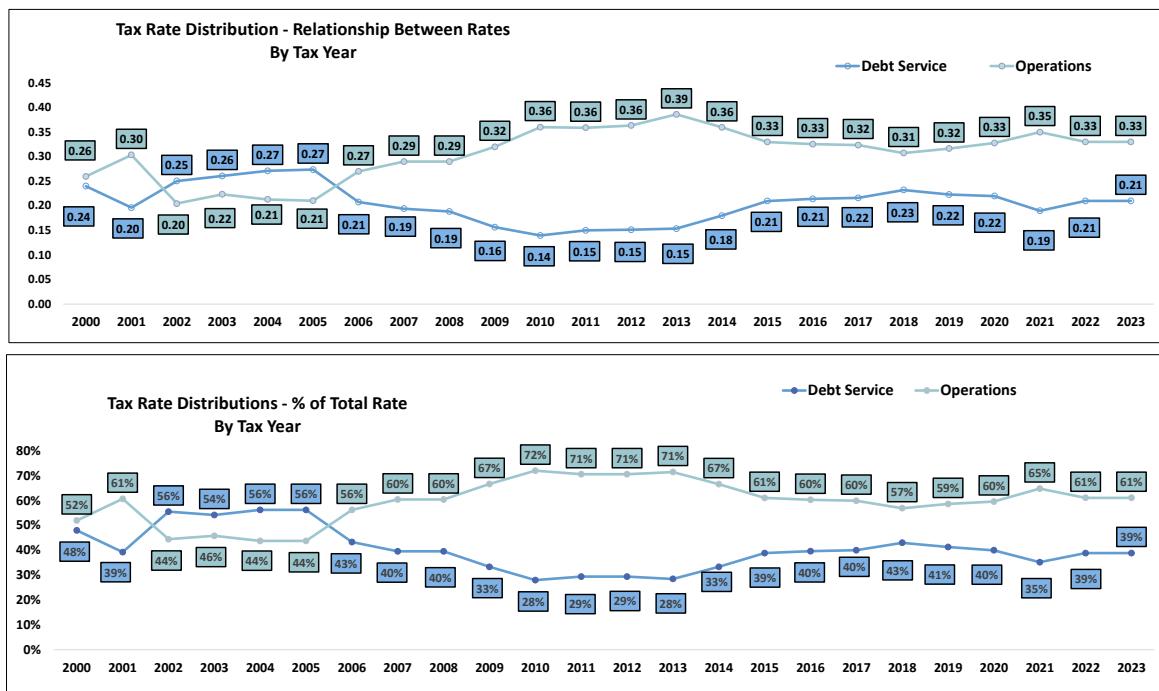


The next table is included to help the reader note where the growth in staffing has occurred. The General Fund supports your Public Safety employees in Police (44 employees) and Fire (22 employees), your Hewitt Public Library (11.5 employees), and your General Services (Streets & Parks) (11.5 employees). Please note that the 6 additional budgeted fire employees are dependent on the city receiving a grant. These employees are needed to start training and pre-staffing those who will be working in the Fire Sub-Station #2, expected to be completed in 2024.



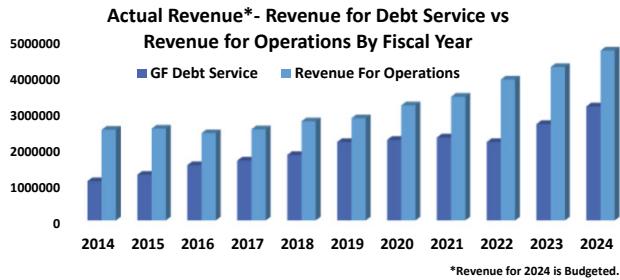
**PROPERTY TAX DISCUSSION**

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 .

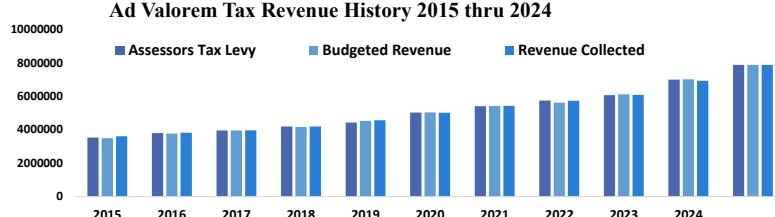


**City of Hewitt, Texas**  
**GENERAL FUND REVENUE ASSUMPTIONS (continued)**  
**Annual Budget FY 2023- 2024**

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.



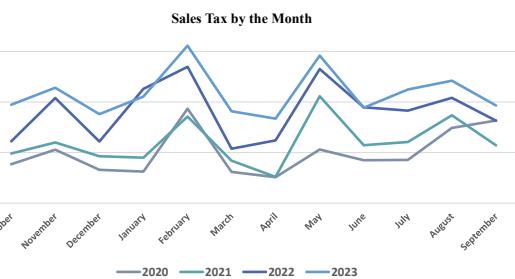
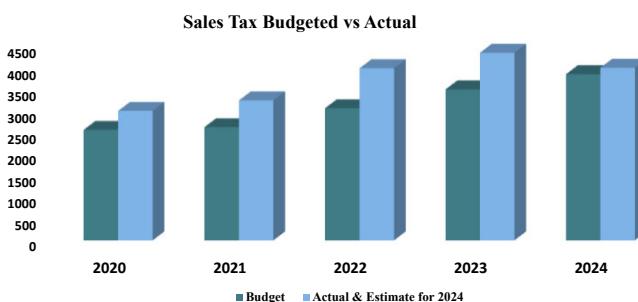
**Sales Tax Revenue - \$3,865,000; 34% of General Fund Revenue**

Sales Tax Revenue is the 2nd largest source of revenue to the City. For FY 23/24, it represents 34% 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 2023, this pledge is the equivalent of a reduction of 9.7 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 US economy, the unemployment rate for 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; 8% of General Revenue**

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.

(Franchise Fees Continued)

City of Hewitt, Texas  
**GENERAL FUND REVENUE ASSUMPTIONS (continued)**  
Annual Budget FY 2023- 2024

**Cable Franchise Revenue - \$160,000**

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 23/24 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 - \$300,000**

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

**Natural Gas Franchise Revenue - \$35,000**

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 gas customers in the City. Estimated revenue is based on trend analysis.

**Telecommunications Franchise Revenue - \$8,500**

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.

**Other Revenue**

**Intergovernmental Fees - \$1,000,000**

Based on prior year audited Utility Fund revenue. Water Franchise Fee, \$300,000; Wastewater Franchise Fee, \$300,000; Administration of UF Fees, \$300,000; and Payment in Lieu of Tax (non-taxable right of ways, etc.) \$100,000.

**Public Safety Fines & Fees - \$120,000**

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 trend analysis and discussions with the Court Administrator and Chief of Police.

**Permit Revenue - \$120,500**

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 \$120,500 after discussion with the Community Development Director which covers any increases in the cost of permit fees and the level of expected construction.

**SRO Reimbursement - \$246,927**

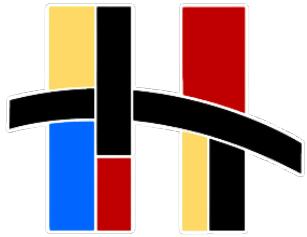
The City of Hewitt Police Department participates in an interlocal program which they have developed with the Midway School District. This revenue is the school district's reimbursement for 3 School Resource Officers who work the 5 schools within the city limits and the intermediate and high school who are adjacent to the city limits. This is the 10th 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 - \$30,000**

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 by JPChase. This year's budget estimate is based on historical Rebates and review of the City's PCard activity.

**Interest Revenue - \$375,000**

Interest is earned on a General Fund portfolio of \$10.5 million. Average Yield at the end of September 2023 is 5.38% as compared to the prior year end of 1.90%. Trend analysis, third party recommendations by investment advisors and discussions with investors helped to determine the budget for 2024.



# **GENERAL FUND EXPENDITURES**

**CITY OF HEWITT, TX**  
**GENERAL FUND EXPENDITURES**  
**ANNUAL BUDGET FY 2023-2024**



**EXPENDITURES**

|                           | Description            | 2024              | 2023              | 2023              | 2022              | 2022              |
|---------------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                           |                        | Budget            | Estimated         | Budget            | Actual            | Budget            |
| Dept 41                   | POLICE DEPARTMENT      | 4,984,339         | 4,591,422         | 4,591,422         | 3,862,238         | 3,992,982         |
| Dept 50                   | GENERAL SERVICES DEPT  | 1,158,578         | 1,280,646         | 1,280,646         | 966,315           | 1,225,614         |
| Dept 56                   | FIRE DEPARTMENT        | 2,368,545         | 1,766,959         | 1,766,959         | 1,710,072         | 1,658,233         |
| Dept 59                   | HEWITT PUBLIC LIBRARY  | 901,126           | 867,448           | 867,448           | 738,916           | 781,785           |
| Dept 61                   | ADMINISTRATION         | 997,616           | 719,198           | 719,198           | 640,681           | 632,040           |
| Dept 63                   | COMMUNITY DEVELOPMENT  | 388,687           | 374,970           | 374,970           | 349,300           | 348,453           |
| Dept 64                   | FINANCE DEPARTMENT     | 414,999           | 396,126           | 396,126           | 363,371           | 365,165           |
| Dept 65                   | HEWITT MUNICIPAL COURT | 136,581           | 121,270           | 121,270           | 154,329           | 195,782           |
| Dept 66                   | HUMAN RESOURCES        | 189,207           | 183,225           | 183,225           | 142,013           | 167,733           |
| Dept 70                   | DEBT SERVICE           | 3,161,295         | 2,704,944         | 2,704,944         | 2,240,533         | 2,239,600         |
| <b>TOTAL EXPENDITURES</b> |                        | <b>14,700,973</b> | <b>13,006,208</b> | <b>13,006,208</b> | <b>11,167,768</b> | <b>11,607,387</b> |

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### City of Hewitt, Texas

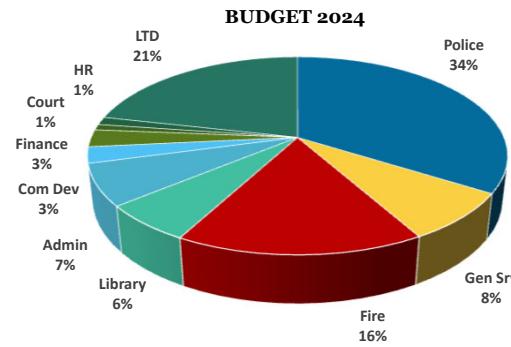
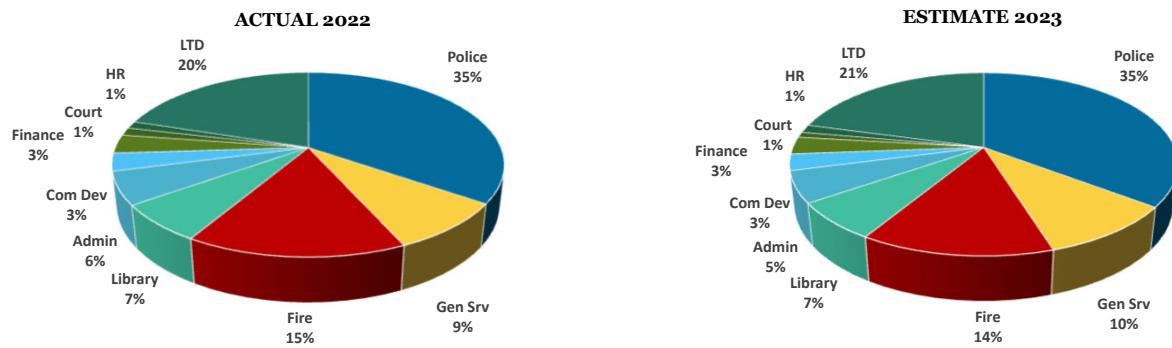
#### GENERAL FUND-EXPENDITURES BY TYPE - 3 YEAR COMPARISON

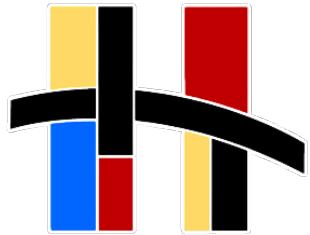
##### Annual Budget FY 2023 - 2024

| BUDGET 2024               | Police           | Gen Srv          | Fire             | Library        | Admin          | Com Dev        | Finance        | Court          | HR             | LTD              | TOTAL             |
|---------------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|-------------------|
| Personnel                 | 4,416,232        | 821,690          | 2,170,957        | 704,680        | 736,299        | 318,390        | 299,194        | 92,452         | 121,707        | -                | 9,681,601         |
| Supplies                  | 173,570          | 64,350           | 69,600           | 22,800         | 13,800         | 9,500          | 2,600          | 2,900          | 1,500          | -                | 360,620           |
| Maintenance               | 30,200           | 127,050          | 51,800           | 4,600          | 4,250          | 8,000          | -              | -              | -              | -                | 225,900           |
| Services                  | 268,650          | 143,488          | 73,188           | 105,546        | 241,267        | 52,797         | 111,705        | 40,229         | 66,000         | -                | 1,102,870         |
| Capital Outlay            | 95,687           | 2,000            | 3,000            | 63,500         | 2,000          | -              | 1,500          | 1,000          | -              | -                | 168,687           |
| LT Debt                   | -                | -                | -                | -              | -              | -              | -              | -              | -              | 3,161,295        | 3,161,295         |
| <b>Total Expenditures</b> | <b>4,984,339</b> | <b>1,158,578</b> | <b>2,368,545</b> | <b>901,126</b> | <b>997,616</b> | <b>388,687</b> | <b>414,999</b> | <b>136,581</b> | <b>189,207</b> | <b>3,161,295</b> | <b>14,700,973</b> |

| ESTIMATE 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         |
| <b>Total Expenditures</b> | <b>4,591,422</b> | <b>1,280,646</b> | <b>1,766,959</b> | <b>867,448</b> | <b>719,198</b> | <b>374,970</b> | <b>396,126</b> | <b>121,270</b> | <b>183,225</b> | <b>2,704,944</b> | <b>13,006,208</b> |

| ACTUAL 2022               | Police           | Gen Srv        | Fire             | Library        | Admin          | Com Dev        | Finance        | Court          | HR             | LTD              | TOTAL             |
|---------------------------|------------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|-------------------|
| Personnel                 | 3,440,480        | 639,509        | 1,535,686        | 550,685        | 422,414        | 277,010        | 257,188        | 110,864        | 96,115         | -                | 7,329,951         |
| Supplies                  | 209,919          | 50,547         | 77,455           | 19,409         | 9,823          | 6,572          | 3,176          | 2,836          | 1,504          | -                | 381,241           |
| Maintenance               | 44,306           | 95,812         | 32,728           | 4,052          | 6,620          | 2,189          | -              | -              | -              | -                | 185,707           |
| Services                  | 173,407          | 117,301        | 57,781           | 102,768        | 199,230        | 62,125         | 100,672        | 39,535         | 43,300         | -                | 896,119           |
| Capital Outlay            | (5,874)          | 63,146         | 6,422            | 62,002         | 2,594          | 1,404          | 2,335          | 1,094          | 1,094          | -                | 134,217           |
| LT Debt                   | -                | -              | -                | -              | -              | -              | -              | -              | -              | 2,240,533        | 2,240,533         |
| <b>Total Expenditures</b> | <b>3,862,238</b> | <b>966,315</b> | <b>1,710,072</b> | <b>738,916</b> | <b>640,681</b> | <b>349,300</b> | <b>363,371</b> | <b>154,329</b> | <b>142,013</b> | <b>2,240,533</b> | <b>11,167,768</b> |





## 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**  
**UTILITY FUND PROJECTION BY CATEGORY**  
**ANNUAL BUDGET FY 2023-2024**

|                                                                                             |    |                    |
|---------------------------------------------------------------------------------------------|----|--------------------|
| <b>Estimated Beginning Fund Balance (includes 90 day reserves &amp; unrestricted funds)</b> | \$ | <b>5,892,792</b>   |
| <b>Proposed Revenues:</b>                                                                   | \$ | <b>8,085,000</b>   |
| <b>Proposed Expenses:</b>                                                                   |    |                    |
| Personnel                                                                                   | \$ | 828,556            |
| Supplies                                                                                    | \$ | 145,700            |
| Maintenance                                                                                 | \$ | 631,700            |
| Services                                                                                    | \$ | 3,018,082          |
| Debt Service                                                                                | \$ | 2,037,602          |
| Capital Outlay                                                                              | \$ | 103,000            |
| Transfers                                                                                   | \$ | 1,000,000          |
| Total Expenses                                                                              | \$ | 7,764,640          |
| <b>Revenues in Excess of Expenses</b>                                                       | \$ | <b>320,360</b>     |
| <b>Unrestricted Funds Transfer for Capital Outlay</b>                                       | \$ | -                  |
| <b>Net Impact of Request on Unrestricted Cash</b>                                           | \$ | -                  |
| <b>Net Income (Loss)</b>                                                                    | \$ | <b>320,360</b>     |
| <b>Estimated Fund Balance End of Year</b>                                                   | \$ | <b>6,213,152</b>   |
| <b>Minimum Fund Balance for 90 Day Reserves</b>                                             | \$ | <b>(1,406,010)</b> |
| <b>Estimated Fund Balance after 90 Day Reserves</b>                                         | \$ | <b>4,807,143</b>   |
| <b>Unrestricted Funds Transfer - for Capital Projects</b>                                   | \$ | -                  |
| <b>Estimated Fund Balance after 90 Day Reserve and Capital Projects</b>                     | \$ | <b>4,807,143</b>   |

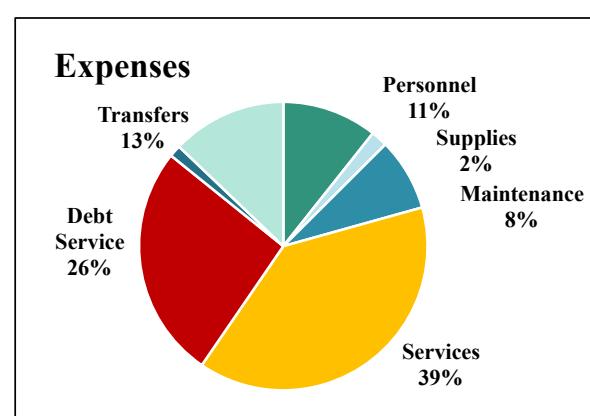
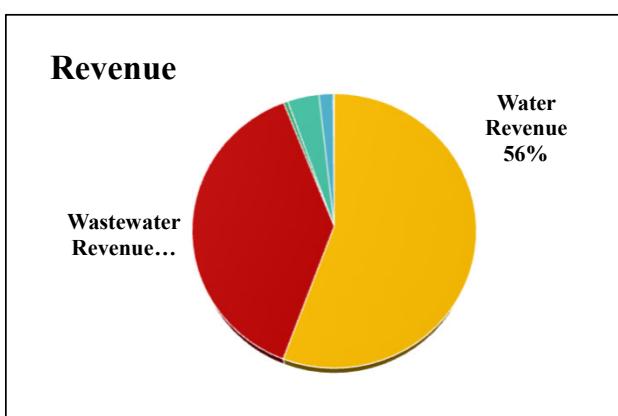


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**CITY OF HEWITT, TX**  
**UTILITY FUND BUDGET**  
**ANNUAL BUDGET FY 2023-2024**

| Description                   |                            | 2024<br>Budget      | 2023<br>Estimate    | 2023<br>Budget      | 2022<br>Actual      | 2022<br>Budget      |
|-------------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>BEGINNING FUND BALANCE</b> |                            | <b>\$ 5,892,792</b> | <b>\$ 6,011,882</b> | <b>\$ 6,011,882</b> | <b>\$ 5,133,577</b> | <b>\$ 5,133,577</b> |
| <b>REVENUE</b>                |                            |                     |                     |                     |                     |                     |
| 30100                         | WATER REVENUE              | 4,500,000           | 4,320,000           | 4,320,000           | 4,582,645           | 4,200,000           |
| 30200                         | WASTEWATER REVENUE         | 3,100,000           | 2,950,000           | 2,950,000           | 3,050,148           | 2,792,000           |
| 30400                         | WATER TAPS                 | 40,000              | 35,000              | 35,000              | 65,750              | 20,000              |
| 30500                         | INTEREST INCOME            | 300,000             | 50,000              | 50,000              | 44,653              | 65,000              |
| 30600                         | PENALTIES & FEES           | 135,000             | 125,000             | 125,000             | 150,925             | 100,000             |
| 30800                         | MISC REVENUE               | 10,000              | 10,000              | 10,000              | (27,368)            | 10,000              |
|                               | <b>TOTAL REVENUE</b>       | <b>8,085,000</b>    | <b>7,490,000</b>    | <b>7,490,000</b>    | <b>7,866,753</b>    | <b>7,187,000</b>    |
| <b>EXPENSES</b>               |                            |                     |                     |                     |                     |                     |
| Description                   |                            | 2024<br>Budget      | 2023<br>Estimate    | 2023<br>Budget      | 2022<br>Actual      | 2022<br>Budget      |
| Dept. 91                      | UF MAINTENANCE             | 4,277,420           | 4,030,311           | 4,030,311           | 3,347,911           | 3,736,463           |
| Dept. 93                      | UF ADMINISTRATION          | 1,121,840           | 1,067,200           | 1,067,200           | 1,058,057           | 1,076,000           |
| Dept. 94                      | UF UTILITY BILLING         | 327,778             | 343,249             | 343,249             | 295,316             | 363,845             |
| Dept. 95                      | UF DEBT SERVICE            | 2,037,602           | 2,168,330           | 2,168,330           | 2,287,164           | 2,287,964           |
|                               | <b>TOTAL EXPENSES</b>      | <b>7,764,640</b>    | <b>7,609,090</b>    | <b>7,609,090</b>    | <b>6,988,448</b>    | <b>7,464,272</b>    |
|                               | <b>NET INCOME (LOSS)</b>   | <b>320,360</b>      | <b>(119,090)</b>    | <b>(119,090)</b>    | <b>878,305</b>      | <b>(277,272)</b>    |
|                               | <b>ENDING FUND BALANCE</b> | <b>\$ 6,213,152</b> | <b>\$ 5,892,792</b> | <b>\$ 5,892,792</b> | <b>\$ 6,011,882</b> | <b>\$ 4,856,305</b> |

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### CITY OF HEWITT, TX

### UTILITY FUND - 3 YEAR SUMMARY OF SOURCES & USES

#### ANNUAL BUDGET FY 2023-2024

| Description                      | Utility Fund     |                  |                  | Debt Service     |                  |                  | Total Fund       |                  |                  |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                  | 2024 Budget      | 2023 Estimate    | 2022 Actual      | 2024 Budget      | 2023 Estimate    | 2022 Actual      | 2024 Budget      | 2023 Estimate    | 2022 Actual      |
| Fund Balance, Beg. Of Year       | 5,892,792        | 6,011,882        | 5,133,577        | -                | -                | -                | 5,892,792        | 6,011,882        | 5,133,577        |
| <b>Revenues</b>                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Water Revenue                    | 2,462,398        | 2,151,670        | 2,295,481        | 2,037,602        | 2,168,330        | 2,287,164        | 4,500,000        | 4,320,000        | 4,582,645        |
| Sewer Revenue                    | 3,100,000        | 2,950,000        | 3,050,148        | -                | -                | -                | 3,100,000        | 2,950,000        | 3,050,148        |
| Tap Fees                         | 40,000           | 35,000           | 65,750           | -                | -                | -                | 40,000           | 35,000           | 65,750           |
| Interest and other revenue       | 445,000          | 185,000          | 168,210          | -                | -                | -                | 445,000          | 185,000          | 168,210          |
| <b>Total Revenues</b>            | <b>6,047,398</b> | <b>5,321,670</b> | <b>5,579,589</b> | <b>2,037,602</b> | <b>2,168,330</b> | <b>2,287,164</b> | <b>8,085,000</b> | <b>7,490,000</b> | <b>7,866,753</b> |
| <b>Expenses by Department</b>    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Description                      | Utility Fund     |                  |                  | Debt Service     |                  |                  | Total Fund       |                  |                  |
|                                  | 2024 Budget      | 2023 Estimate    | 2022 Actual      | 2024 Budget      | 2023 Estimate    | 2022 Actual      | 2024 Budget      | 2023 Estimate    | 2022 Actual      |
| UF Maintenance                   | 4,277,420        | 4,030,311        | 3,347,911        | -                | -                | -                | 4,277,420        | 4,030,311        | 3,347,911        |
| UF Administration                | 1,121,840        | 1,067,200        | 1,058,057        | -                | -                | -                | 1,121,840        | 1,067,200        | 1,058,057        |
| UF Utility Billing               | 327,778          | 343,249          | 295,316          | -                | -                | -                | 327,778          | 343,249          | 295,316          |
| Debt Service                     | -                | -                | -                | 2,037,602        | 2,168,330        | 2,287,164        | 2,037,602        | 2,168,330        | 2,287,164        |
| <b>Total Operating Expenses</b>  | <b>5,727,038</b> | <b>5,440,760</b> | <b>4,701,284</b> | <b>2,037,602</b> | <b>2,168,330</b> | <b>2,287,164</b> | <b>7,764,640</b> | <b>7,609,090</b> | <b>6,988,448</b> |
| Net Income                       | 320,360          | (119,090)        | 878,305          | -                | -                | -                | 320,360          | (119,090)        | 878,305          |
| Fund Balance before Reserves     | 6,213,152        | 5,892,792        | 6,011,882        | -                | -                | -                | 6,213,152        | 5,892,792        | 6,011,882        |
| Less: 3 Month Reserves           | (1,406,010)      | (1,359,815)      | (1,288,577)      | -                | -                | -                | (1,406,010)      | (1,359,815)      | (1,288,577)      |
| <b>Fund Balance, End of Year</b> | <b>4,807,142</b> | <b>4,532,977</b> | <b>4,723,305</b> | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>4,807,142</b> | <b>4,532,977</b> | <b>4,723,305</b> |

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

#### Change in Fund Balance before Reserves:

|                    | FY 23-24 | FY 22-23  |
|--------------------|----------|-----------|
| Dollar Change:     | 320,360  | (119,090) |
| Percentage Change: | 5.4%     | -2.0%     |

#### Change in 3 Month (90 Day) Operating Reserves:

|                    | FY 23-24 | FY 22-23 |
|--------------------|----------|----------|
| Dollar Change:     | 46,195   | 71,238   |
| Percentage Change: | 3.4%     | 5.5%     |

#### Change in Fund Balance before Reserves:

Retained Earnings before Transfers increased between FY 2024 and FY 2023 by \$320,360 or 5.4%. This increase was due to an increase in interest revenue since the Federal Reserve has increased the rate to over 5%. The prior year the decrease was \$119,091 or -2.0%. This decrease was due to an increase in the expense of water purchased from the City of Waco.

#### Change in 3 Month (90 Day) Operating Reserves:

The 90 Day Reserves increased between FY 2024 and FY 2023 by \$46,195 or 3.4%. The prior year the increase was \$71,238 or 5.5%. The 90 Day Reserve is based on 90 days of Operating Expenses, not including debt and capital outlay.

#### **DEFINITION OF FUND BALANCE:**

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 2023-2024**

| <b>REVENUE</b>       |                  |                  |                  |                  |                  |                           |
|----------------------|------------------|------------------|------------------|------------------|------------------|---------------------------|
| <b>Description</b>   | <b>2024</b>      | <b>2025</b>      | <b>2026</b>      | <b>2027</b>      | <b>2028</b>      | <b>Forecast</b>           |
|                      | <b>Budget</b>    | <b>Budget</b>    | <b>Budget</b>    | <b>Budget</b>    | <b>Budget</b>    | <b>Criteria</b>           |
| WATER REVENUE        | 4,500,000        | 4,635,000        | 4,774,050        | 4,917,272        | 5,064,790        | Estimated increase of 3%  |
| WASTEWATER REVENUE   | 3,100,000        | 3,193,000        | 3,288,790        | 3,387,454        | 3,489,077        | Estimated increase of 3%  |
| WATER TAPS           | 40,000           | 40,200           | 40,401           | 40,603           | 40,806           | Estimated increase of .5% |
| INTEREST             | 300,000          | 301,500          | 303,008          | 304,523          | 306,045          | Estimated increase of .5% |
| PENALTIES & FEES     | 135,000          | 135,675          | 136,353          | 137,035          | 137,720          | Estimated increase of .5% |
| MISC REVENUE         | 10,000           | 10,050           | 10,100           | 10,151           | 10,202           | Estimated increase of .5% |
| <b>TOTAL REVENUE</b> | <b>8,085,000</b> | <b>8,315,425</b> | <b>8,552,702</b> | <b>8,797,037</b> | <b>9,048,640</b> |                           |

| <b>EXPENSES</b>          |                  |                  |                  |                  |                  |                              |
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------------------|
| <b>Description</b>       | <b>2024</b>      | <b>2025</b>      | <b>2026</b>      | <b>2027</b>      | <b>2028</b>      | <b>Forecast</b>              |
|                          | <b>Budget</b>    | <b>Budget</b>    | <b>Budget</b>    | <b>Budget</b>    | <b>Budget</b>    | <b>Criteria</b>              |
| UF MAINTENANCE           | 4,277,420        | 4,362,968        | 4,450,228        | 4,539,232        | 4,630,017        | Estimated increase of 2%     |
| UF ADMINISTRATION        | 1,121,840        | 1,127,449        | 1,133,086        | 1,138,752        | 1,144,446        | Estimated increase of .5%    |
| UF BILLING               | 327,778          | 334,334          | 341,020          | 347,841          | 354,797          | Estimated increase of 2%     |
| UF DEBT SERVICE          | 2,037,602        | 1,983,737        | 1,941,652        | 1,943,918        | 1,944,040        | Actual Required Debt Service |
| <b>TOTAL EXPENSES</b>    | <b>7,764,640</b> | <b>7,808,488</b> | <b>7,865,986</b> | <b>7,969,743</b> | <b>8,073,300</b> |                              |
| <b>NET INCOME (LOSS)</b> | <b>320,360</b>   | <b>506,937</b>   | <b>686,716</b>   | <b>827,294</b>   | <b>975,340</b>   |                              |

**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.**

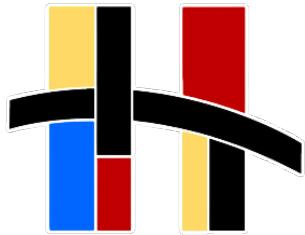
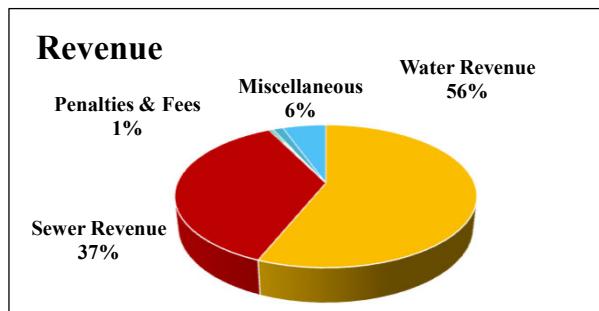


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# UTILITY FUND REVENUES

**CITY OF HEWITT, TX**  
**UTILITY FUND REVENUE**  
**ANNUAL BUDGET FY 2023-2024**

| Account               | Description         | 2024             | 2023             | 2023             | 2022             | 2022             |
|-----------------------|---------------------|------------------|------------------|------------------|------------------|------------------|
|                       |                     | Budget           | Estimate         | Budget           | Actual           | Budget           |
| 30100                 | Water Revenue       | 4,500,000        | 4,320,000        | 4,320,000        | 4,582,645        | 4,200,000        |
| 30200                 | Sewer Revenue       | 3,100,000        | 2,950,000        | 2,950,000        | 3,050,148        | 2,792,000        |
| 30400                 | Water Tap/Meter Set | 40,000           | 35,000           | 35,000           | 65,750           | 20,000           |
| 30500                 | Interest            | 300,000          | 50,000           | 50,000           | 44,653           | 65,000           |
| 30600                 | Penalties & Fees    | 135,000          | 125,000          | 125,000          | 150,925          | 100,000          |
| 30800                 | Miscellaneous       | 10,000           | 10,000           | 10,000           | (27,368)         | 10,000           |
| <b>TOTAL REVENUES</b> |                     | <b>8,085,000</b> | <b>7,490,000</b> | <b>7,490,000</b> | <b>7,866,753</b> | <b>7,187,000</b> |



## REVENUE ASSUMPTIONS

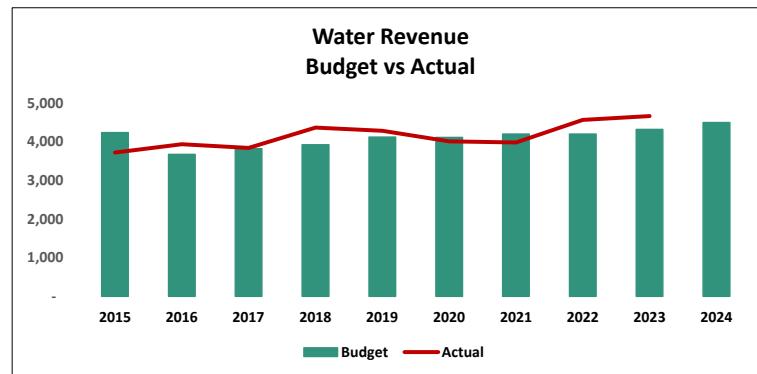
### Annual Budget FY 2023- 2024

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

Projected water and wastewater revenue is based on historical and trend analysis and a 5 Year Rate Study conducted in 2021 by Wildan Financial Services. Rates are updated annually, in accordance with the recommended study rates, upon council approval. The following two pages present more information on the water and wastewater revenue.

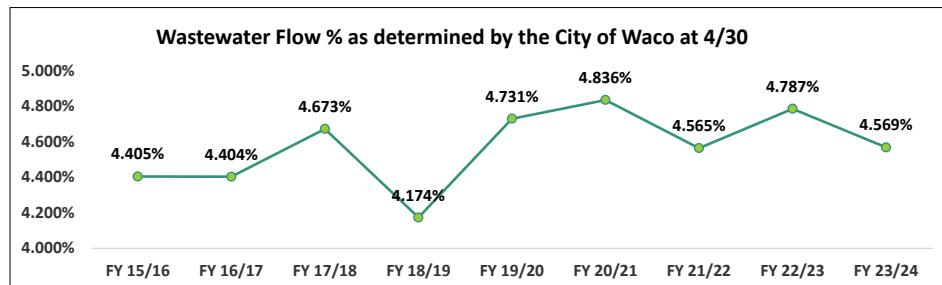
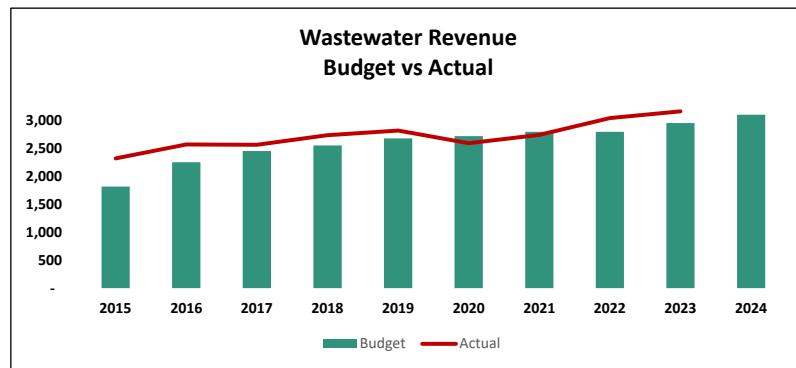
#### Water Revenue - \$4,500,000

Water revenue is highly 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.



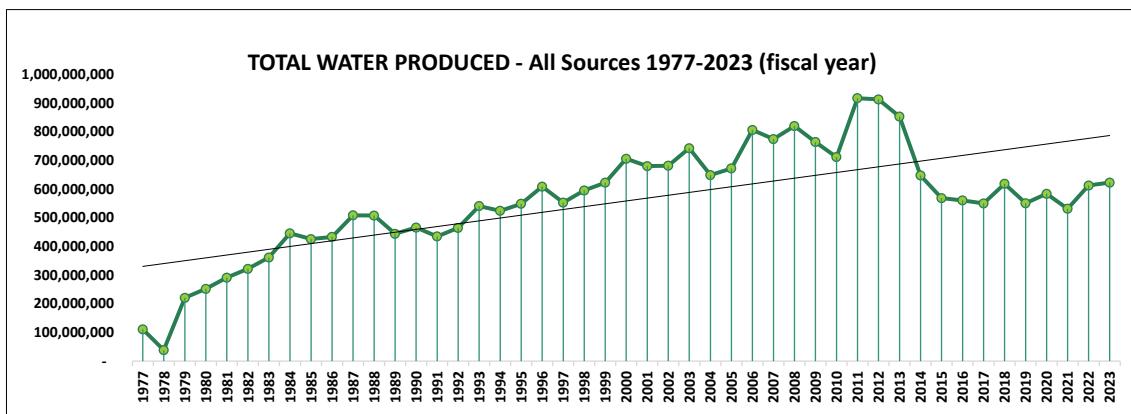
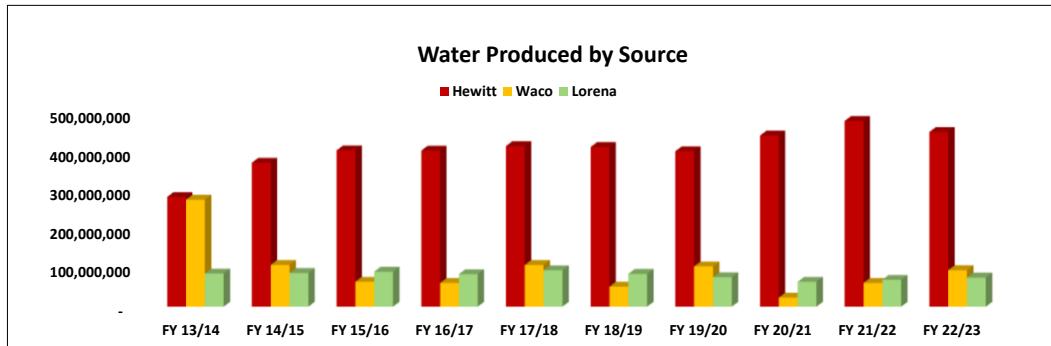
#### Wastewater Revenue - \$3,100,000

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.

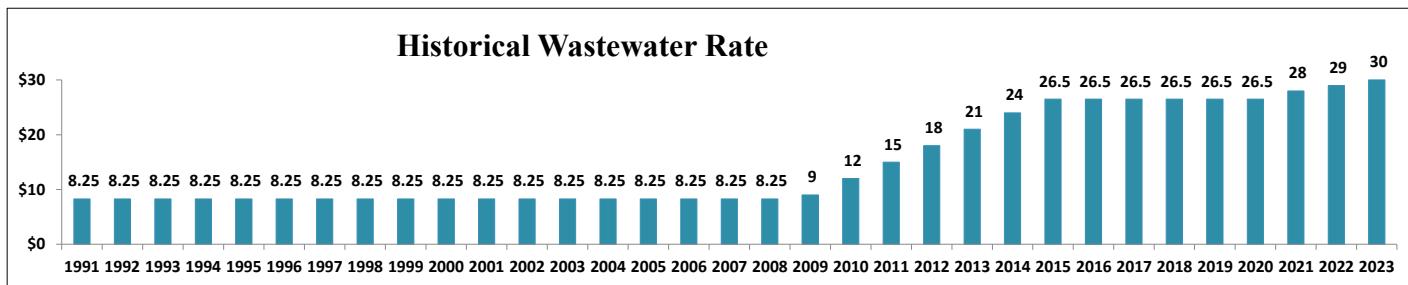
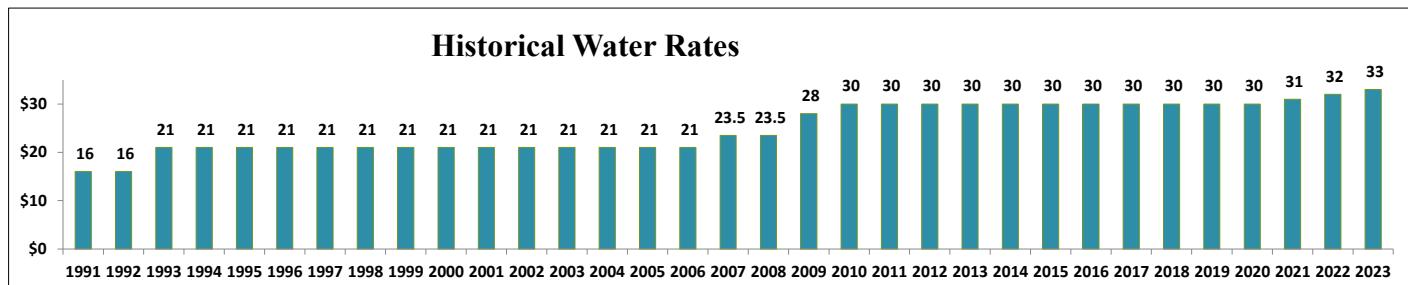


**CITY OF HEWITT, TX**  
**REVENUE ASSUMPTIONS**  
**ANNUAL BUDGET FY 2023-2024**

Let's visit how much water the City produces and where they find the water.



And, how much does the City charge for the water provided to the citizens.



**CITY OF HEWITT, TX**  
**REVENUE ASSUMPTIONS**  
**ANNUAL BUDGET FY 2023-2024**

**Taps & Connections - \$40,000**

**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 - \$300,000**

**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 - \$135,000**

**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 trend analysis of historical revenue.**

**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.**

**CITY OF HEWITT, TX**  
**RATE HISTORY**

Annual Budget FY 2023-2024

| <b>WATER RATES</b>                                                       |        |        |        |        |        |        |
|--------------------------------------------------------------------------|--------|--------|--------|--------|--------|--------|
|                                                                          | Oct-19 | Oct-20 | Dec-21 | Dec-22 | Dec-23 |        |
| <b>Residential, Commercial, Builders, Industrial &amp; Institutional</b> |        |        |        |        |        |        |
| <b>Base Rate -- 1st 3,000 Gal</b>                                        |        |        |        |        |        |        |
| 5/8"                                                                     | 30.00  | 30.00  | 31.00  | 32.00  | 33.00  |        |
| 1"                                                                       | 63.00  | 63.00  | 65.00  | 67.00  | 69.25  |        |
| 1.5"                                                                     | 190.00 | 190.00 | 195.75 | 201.75 | 208.00 |        |
| 2"                                                                       | 190.00 | 190.00 | 195.75 | 201.75 | 208.00 |        |
| 3"                                                                       | 380.00 | 380.00 | 391.50 | 403.25 | 415.50 |        |
| 4"                                                                       | 380.00 | 380.00 | 391.50 | 403.25 | 415.50 |        |
| 6"                                                                       | 570.00 | 570.00 | 587.25 | 605.00 | 623.25 |        |
| <b>Volume Rate Per 1,000 gallons</b>                                     |        |        |        |        |        |        |
| 3001- 7,000                                                              | 4.85   | 4.85   | 5.00   | 5.15   | 5.35   |        |
| 7001- 12,000                                                             | 5.40   | 5.40   | 5.60   | 5.80   | 6.00   |        |
| 12001- Above                                                             | 5.85   | 5.85   | 6.05   | 6.25   | 6.45   |        |
| <b>Master Metered High-Density Multifamily</b>                           |        |        |        |        |        |        |
| <b>Base Rate</b>                                                         |        | 1.5"   | 190.00 | 190.00 | 195.75 | 201.75 |
|                                                                          |        | 2"     | 190.00 | 190.00 | 195.75 | 201.75 |
|                                                                          |        | 3"     | 380.00 | 380.00 | 391.50 | 403.25 |
|                                                                          |        | 4"     | 380.00 | 380.00 | 391.50 | 403.25 |
|                                                                          |        | 6"     | 570.00 | 570.00 | 587.25 | 605.00 |
| <b>Volume Rate Per 1,000 gallons</b>                                     |        | 5.85   | 5.85   | 6.05   | 6.25   | 6.45   |
| <b>Irrigation Rates</b>                                                  |        |        |        |        |        |        |
|                                                                          |        | 5/8"   | 30.00  | 31.00  | 32.00  | 33.00  |
|                                                                          |        | 1"     | 63.00  | 65.00  | 67.00  | 69.25  |
|                                                                          |        | 1.5"   | 190.00 | 195.75 | 201.75 | 208.00 |
|                                                                          |        | 2"     | 190.00 | 195.75 | 201.75 | 208.00 |
|                                                                          |        | 3"     | 380.00 | 391.50 | 403.25 | 415.50 |
|                                                                          |        | 4"     | 380.00 | 391.50 | 403.25 | 415.50 |
|                                                                          |        | 6"     | 570.00 | 587.25 | 605.00 | 623.25 |
| <b>Volume Rate Per 1,000 gallons</b>                                     |        | 5.85   | 6.05   | 6.25   | 6.45   |        |
| <b>Bulk Water Rates</b>                                                  |        |        |        |        |        |        |
|                                                                          |        | 6.40   | 6.60   | 6.80   | 7.05   |        |

**CITY OF HEWITT, TX**

**RATE HISTORY**

**Annual Budget FY 2023-2024**

| <b>WASTEWATER RATES</b>                              |               |               |               |               |               |
|------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|
|                                                      | <b>Oct-19</b> | <b>Oct-20</b> | <b>Dec-21</b> | <b>Dec-22</b> | <b>Dec-23</b> |
| <b>Residential -Option #1 Standard Rates</b>         |               |               |               |               |               |
| Base Chg -- 1st 5,000 Gal                            | <b>26.50</b>  | <b>26.50</b>  | <b>28.00</b>  | <b>29.00</b>  | <b>30.00</b>  |
| Volume Rate Per 1,000 Gal                            | <b>4.50</b>   | <b>4.50</b>   | <b>4.75</b>   | <b>4.90</b>   | <b>5.05</b>   |
| <b>Residential -Option #2 - Winter Average Rates</b> |               |               |               |               |               |
| Base Chg -- no minimum gallons                       | <b>18.00</b>  | <b>18.00</b>  | <b>19.00</b>  | <b>19.75</b>  | <b>20.50</b>  |
| Volume Rate Per 1,000 Gal- no max gals               | <b>2.80</b>   | <b>2.80</b>   | <b>2.95</b>   | <b>3.05</b>   | <b>3.15</b>   |
| Residential Inside - Option #3 - Flat Rate           | <b>36.50</b>  | <b>36.50</b>  | <b>38.50</b>  | <b>39.75</b>  | <b>41.00</b>  |
| <b>Industrial, Institutional or Commercial</b>       |               |               |               |               |               |
| Base Chg -- 1st 20,000 Gal                           | <b>57.25</b>  | <b>57.25</b>  | <b>60.25</b>  | <b>62.25</b>  | <b>64.25</b>  |
| Volume Rate Per 1,000 Gal                            | <b>4.50</b>   | <b>4.50</b>   | <b>4.75</b>   | <b>4.90</b>   | <b>5.05</b>   |
| <b>High-Density Multifamily</b>                      |               |               |               |               |               |
| Base Chg                                             | <b>57.25</b>  | <b>57.25</b>  | <b>60.25</b>  | <b>62.25</b>  | <b>64.25</b>  |
| Volume Rate Per 1,000 Gal- no max gals               | <b>4.50</b>   | <b>4.50</b>   | <b>4.75</b>   | <b>4.90</b>   | <b>5.05</b>   |

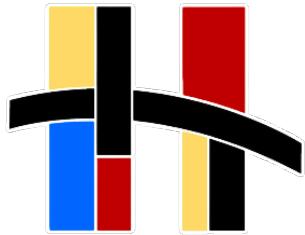


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# UTILITY FUND EXPENSES

**CITY OF HEWITT, TX**  
**UTILITY FUND EXPENSES**  
**ANNUAL BUDGET FY 2023-2024**



**EXPENSES**

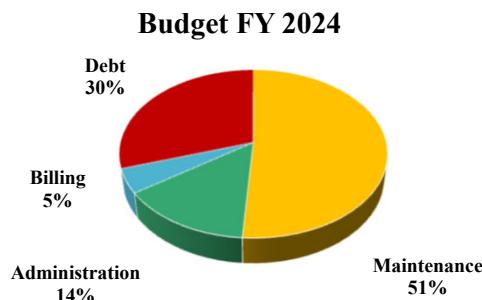
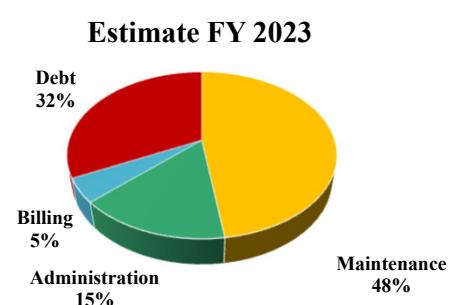
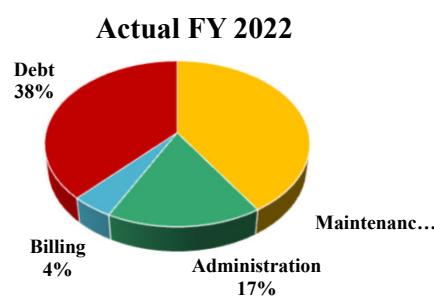
|                       | Description        | 2024             | 2023             | 2023             | 2022             | 2022             |
|-----------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
|                       |                    | Budget           | Estimate         | Budget           | Actual           | Budget           |
| Dept 91               | UF MAINTENANCE     | 4,277,420        | 4,030,311        | 4,030,311        | 3,347,911        | 3,736,463        |
| Dept 93               | UF ADMINISTRATION  | 1,121,840        | 1,067,200        | 1,067,200        | 1,058,057        | 1,076,000        |
| Dept 94               | UF UTILITY BILLING | 327,778          | 343,249          | 343,249          | 295,316          | 363,845          |
| Dept 95               | UF DEBT SERVICE    | 2,037,602        | 2,168,330        | 2,168,330        | 2,287,164        | 2,287,964        |
| <b>Total Expenses</b> |                    | <b>7,764,640</b> | <b>7,609,090</b> | <b>7,609,090</b> | <b>6,988,448</b> | <b>7,464,272</b> |

## CITY OF HEWITT, TX

## EXPENSES BY TYPE - 3 YEAR COMPARISON

## ANNUAL BUDGET FY 2023-2024

| ACTUAL 2022           | Maintenance      | Administration   | Billing        | Debt             | TOTAL            |
|-----------------------|------------------|------------------|----------------|------------------|------------------|
| Personnel             | 455,666          | -                | 197,596        | -                | 653,262          |
| Supplies              | 88,967           | -                | 37,935         | -                | 126,902          |
| Maintenance           | 451,877          | -                | -              | -                | 451,877          |
| Services              | 2,333,348        | 103,057          | 56,740         | -                | 2,493,145        |
| Capital Outlay        | 18,053           | -                | 3,045          | -                | 21,098           |
| Transfers             | -                | 955,000          | -              | -                | 955,000          |
| LT Debt               | -                | -                | -              | 2,287,164        | 2,287,164        |
| <b>Total Expenses</b> | <b>3,347,911</b> | <b>1,058,057</b> | <b>295,316</b> | <b>2,287,164</b> | <b>6,988,448</b> |
| ESTIMATE 2023         | Maintenance      | Administration   | Billing        | Debt             | TOTAL            |
| Personnel             | 595,096          | -                | 215,649        | -                | 810,745          |
| Supplies              | 88,000           | 3,500            | 48,500         | -                | 140,000          |
| Maintenance           | 674,200          | -                | -              | -                | 674,200          |
| Services              | 2,673,015        | 108,700          | 77,600         | -                | 2,859,315        |
| Capital Outlay        | -                | -                | 1,500          | -                | 1,500            |
| Transfers             | -                | 955,000          | -              | -                | 955,000          |
| LT Debt               | -                | -                | -              | 2,168,330        | 2,168,330        |
| <b>Total Expenses</b> | <b>4,030,311</b> | <b>1,067,200</b> | <b>343,249</b> | <b>2,168,330</b> | <b>7,609,090</b> |
| BUDGET 2024           | Maintenance      | Administration   | Billing        | Debt             | TOTAL            |
| Personnel             | 630,256          | -                | 198,300        | -                | 828,556          |
| Supplies              | 93,700           | 3,500            | 48,500         | -                | 145,700          |
| Maintenance           | 631,700          | -                | -              | -                | 631,700          |
| Services              | 2,820,264        | 118,340          | 79,478         | -                | 3,018,082        |
| Capital Outlay        | 101,500          | -                | 1,500          | -                | 103,000          |
| Transfers             | -                | 1,000,000        | -              | -                | 1,000,000        |
| LT Debt               | -                | -                | -              | 2,037,602        | 2,037,602        |
| <b>Total Expenses</b> | <b>4,277,420</b> | <b>1,121,840</b> | <b>327,778</b> | <b>2,037,602</b> | <b>7,764,640</b> |



**EXPENSE ASSUMPTIONS****ANNUAL BUDGET FY 2023-2024**

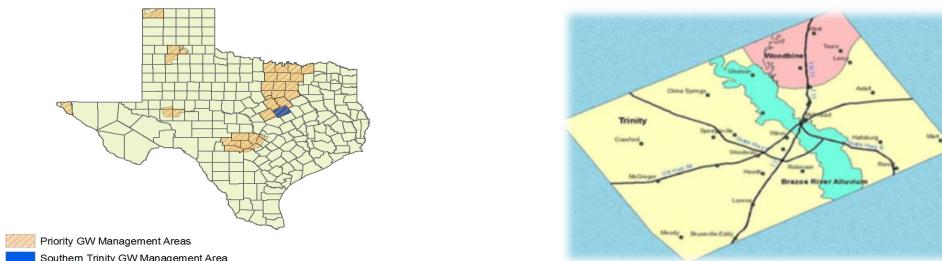
Water expense is very elastic and highly dependent on the weather. Dry, hot weather means higher water sales, and conversely cool, wet weather translates to lower water sales. When sales are higher, more pressure is put upon the system to provide water to its customers. More pressure on the system, means 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 - \$1,500,000**

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. If Hewitt takes any water then that 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**

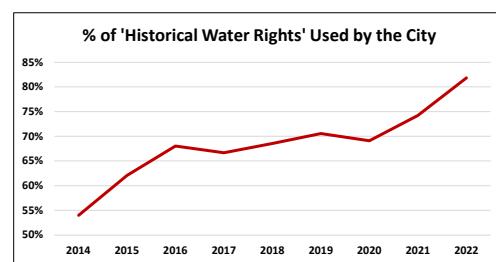
The following chart plots the sources of water for the City. The City pumps water from its 4 wells, purchases water from the City of Lorena and from the City of Waco. For FY 22/23 water is sourced by these percentages: Hewitt 70%; Waco 16%; and Lorena 14%.

**WATER PUMPED from Hewitt Wells****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 Held by Hewitt |           |            |             |
|-----------------------------------------|-----------|------------|-------------|
|                                         | Dated     | Acre Feet  | Gallons     |
| Original Permit:                        | 10/1/2010 |            |             |
| Reinstated:                             | 5/25/2023 | 2,083.2675 | 678,835,698 |

| 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%                          |
| 2022           | 491,025,000             | 82%                          |
| 2023 thru Sept | 342,131,000             | 50%                          |



**CITY OF HEWITT, TX**  
**EXPENSE ASSUMPTIONS**  
**ANNUAL BUDGET FY 2023-2024**

**WATER PURCHASED from the City of Lorena**

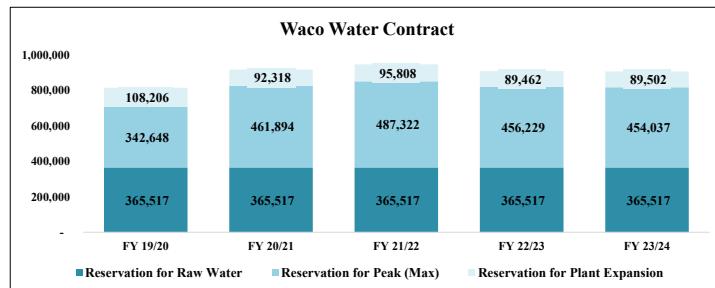
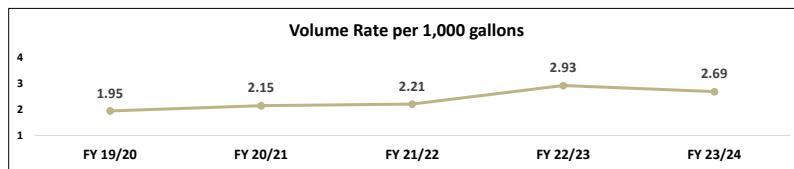
**WATER PURCHASED - CITY OF LORENA**

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 daily 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 from the City of Waco**

**WATER PURCHASED - CITY OF WACO**

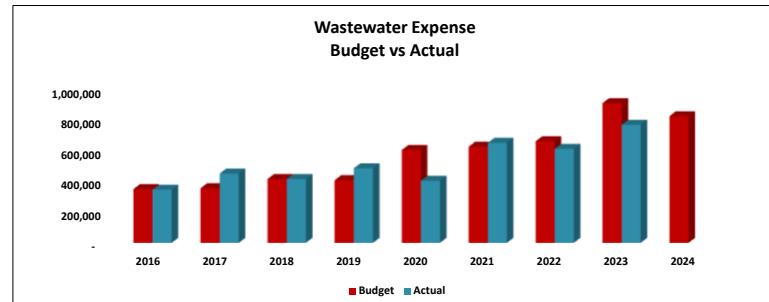
In order to provide a long-term supplemental water supply, the City entered into an agreement with the City of Waco on October 1, 2019, for a term of twenty five years, with the option for either party to renew and extend the contract for another twenty years. The contract expires on September 30, 2045.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

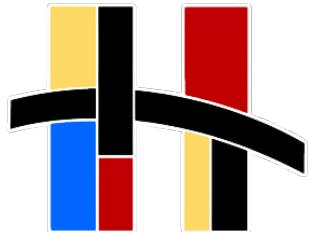


**WASTEWATER EXPENSE**

**Wastewater Contract-Budgeted Expense - \$825,558**

Under a 2019 agreement, the City became a customer of the City of Waco's wastewater system. In addition, the City operates 4 lift stations and 6,640 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.





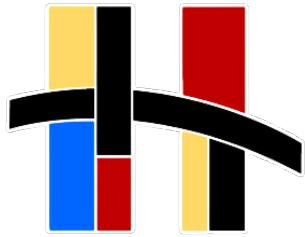
# **SPECIAL REVENUE FUNDS**

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

## Table of Contents

**City of Hewitt, Texas**  
**Special Revenue Funds**  
**Annual Budget FY 2023 - 2024**

| Fund Balance           | FY 2024 BUDGET |                |                    |                |                |                    | FY 2023 ESTIMATE |                |                  |                |                |                  | FY 2022 ACTUAL |                |                  |                |                |                  |
|------------------------|----------------|----------------|--------------------|----------------|----------------|--------------------|------------------|----------------|------------------|----------------|----------------|------------------|----------------|----------------|------------------|----------------|----------------|------------------|
|                        | Drainage       | Hotel          | CLFRF              | PEG            | CSF            | Total              | Drainage         | Hotel          | CLFRF            | PEG            | CSF            | Total            | Drainage       | Hotel          | CLFRF            | PEG            | CSF            | Total            |
|                        | REVENUE        |                |                    |                |                |                    | REVENUE          |                |                  |                |                |                  | REVENUE        |                |                  |                |                |                  |
| Permit Revenue         | -              | 185,000        | -                  | -              | -              | 185,000            | -                | 185,000        | -                | -              | -              | 185,000          | -              | 171,107        | -                | -              | -              | 171,107          |
| Service Charges        | 539,000        | -              | -                  | -              | -              | 539,000            | 517,300          | -              | -                | -              | -              | 517,300          | 509,837        | -              | -                | -              | -              | 509,837          |
| Other Revenue          | -              | -              | -                  | 35,000         | 18,500         | 53,500             | -                | -              | -                | 35,000         | 18,500         | 53,500           | -              | -              | -                | 33,748         | 18,394         | 52,142           |
| Interest               | 17,000         | 3,000          | 130,000            | 4,000          | 500            | 154,500            | 1,564            | 1,000          | 15,000           | 2,000          | 2,352          | 21,916           | 1,671          | 943            | 14,140           | 2,354          | 697            | 19,805           |
| ARPA Funds             | -              | -              | -                  | -              | -              | -                  | -                | -              | -                | -              | -              | -                | -              | -              | 1,857,904        | -              | -              | 1,857,904        |
| <b>Total Revenues</b>  | <b>556,000</b> | <b>188,000</b> | <b>130,000</b>     | <b>39,000</b>  | <b>19,000</b>  | <b>932,000</b>     | <b>518,864</b>   | <b>186,000</b> | <b>15,000</b>    | <b>37,000</b>  | <b>20,852</b>  | <b>777,716</b>   | <b>511,508</b> | <b>172,050</b> | <b>1,872,044</b> | <b>36,102</b>  | <b>19,091</b>  | <b>2,610,795</b> |
| <b>Funds Available</b> | <b>936,590</b> | <b>457,288</b> | <b>3,737,007</b>   | <b>508,300</b> | <b>171,289</b> | <b>5,810,474</b>   | <b>894,644</b>   | <b>378,788</b> | <b>3,687,198</b> | <b>477,708</b> | <b>152,289</b> | <b>5,590,627</b> | <b>793,553</b> | <b>298,178</b> | <b>3,723,665</b> | <b>453,100</b> | <b>132,961</b> | <b>5,401,457</b> |
|                        | EXPENSES       |                |                    |                |                |                    | EXPENSES         |                |                  |                |                |                  | EXPENSES       |                |                  |                |                |                  |
| Personnel              | 333,368        | -              | -                  | -              | -              | 333,368            | 307,882          | -              | -                | -              | -              | 307,882          | 266,939        | -              | -                | -              | -              | 266,939          |
| Supplies               | 34,000         | -              | -                  | -              | 750            | 34,750             | 32,100           | -              | -                | -              | -              | 32,100           | 19,877         | -              | -                | -              | 1,524          | 21,401           |
| Maintenance            | 21,100         | 1,500          | -                  | -              | -              | 22,600             | 21,250           | 1,500          | -                | -              | -              | 22,750           | 25,390         | 8,695          | -                | -              | -              | 34,085           |
| Services               | 23,971         | 108,000        | -                  | -              | -              | 131,971            | 17,300           | 108,000        | -                | -              | -              | 125,300          | 19,120         | 96,695         | -                | -              | -              | 115,815          |
| Debt Service           | 85,550         | -              | -                  | -              | -              | 85,550             | 80,522           | -              | -                | -              | -              | 80,522           | 66,122         | -              | -                | -              | -              | 66,122           |
| Capital Outlays        | 57,500         | -              | 1,750,000          | 15,000         | -              | 1,822,500          | 55,000           | -              | 80,191           | 8,408          | -              | 143,599          | 20,325         | -              | 51,467           | 12,392         | -              | 84,184           |
| <b>Total Expenses</b>  | <b>555,489</b> | <b>109,500</b> | <b>1,750,000</b>   | <b>15,000</b>  | <b>750</b>     | <b>2,430,739</b>   | <b>514,054</b>   | <b>109,500</b> | <b>80,191</b>    | <b>8,408</b>   | <b>-</b>       | <b>712,153</b>   | <b>417,773</b> | <b>105,390</b> | <b>51,467</b>    | <b>12,392</b>  | <b>1,524</b>   | <b>588,546</b>   |
| <b>Net Income</b>      | <b>511</b>     | <b>78,500</b>  | <b>(1,620,000)</b> | <b>24,000</b>  | <b>18,250</b>  | <b>(1,498,739)</b> | <b>4,810</b>     | <b>76,500</b>  | <b>(65,191)</b>  | <b>28,592</b>  | <b>20,852</b>  | <b>65,563</b>    | <b>93,735</b>  | <b>66,660</b>  | <b>1,820,577</b> | <b>23,710</b>  | <b>17,567</b>  | <b>2,022,249</b> |
| <b>Fund Balance</b>    | <b>381,101</b> | <b>347,788</b> | <b>1,987,007</b>   | <b>493,300</b> | <b>170,539</b> | <b>3,379,735</b>   | <b>380,590</b>   | <b>269,288</b> | <b>3,607,007</b> | <b>469,300</b> | <b>152,289</b> | <b>4,878,474</b> | <b>375,780</b> | <b>192,788</b> | <b>3,672,198</b> | <b>440,708</b> | <b>131,437</b> | <b>4,812,911</b> |

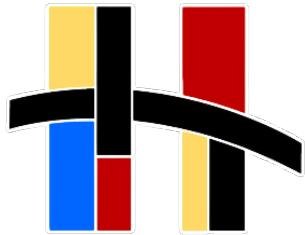


# **DRAINAGE FUND**

**DRAINAGE FUND BUDGET**

ANNUAL BUDGET FY 2023-2024

| ACCOUNT                     | BUDGET         | 2024           | 2023           | 2023           | 2022 | 2022           |
|-----------------------------|----------------|----------------|----------------|----------------|------|----------------|
|                             |                | ESTIMATE       | BUDGET         | ACTUAL         |      | BUDGET         |
| BEGINNING FUND BALANCE      | 380,590        | 375,780        | 375,780        | 282,045        |      | 282,045        |
| <b>REVENUES</b>             |                |                |                |                |      |                |
| 30100 DRAINAGE FEES         | 539,000        | 517,300        | 517,300        | 509,837        |      | 505,000        |
| 30500 INTEREST              | 17,000         | 1,564          | 1,564          | 1,671          |      | 500            |
| <b>TOTAL REVENUE</b>        | <b>556,000</b> | <b>518,864</b> | <b>518,864</b> | <b>511,508</b> |      | <b>505,500</b> |
| <b>EXPENSES</b>             |                |                |                |                |      |                |
| 100 SALARIES                | 224,295        | 208,188        | 208,188        | 187,256        |      | 193,641        |
| 105 SALARIES - OVERTIME     | 8,500          | 8,500          | 8,500          | 6,834          |      | 8,500          |
| 120 SOCIAL SECURITY         | 17,809         | 16,577         | 16,577         | 14,756         |      | 15,464         |
| 125 TMRS                    | 39,366         | 34,979         | 34,979         | 30,918         |      | 32,226         |
| 130 EMPLOYEE INSURANCE      | 34,000         | 32,000         | 32,000         | 21,309         |      | 30,640         |
| 135 PRE-EMP/SHOTS           | 231            | 231            | 231            | 154            |      | 231            |
| 140 UNEMPLOYMENT INS        | 100            | 100            | 100            | -              |      | 100            |
| 145 WORKER'S COMP           | 9,067          | 7,307          | 7,307          | 5,712          |      | 4,048          |
| <b>TOTAL PERSONNEL</b>      | <b>333,368</b> | <b>307,882</b> | <b>307,882</b> | <b>266,939</b> |      | <b>284,850</b> |
| 203 BARRICADES/CONES        | 800            | 800            | 800            | 818            |      | 800            |
| 205 CHEMICALS               | 5,000          | 5,000          | 5,000          | 459            |      | 5,000          |
| 215 FUEL                    | 13,000         | 11,500         | 11,500         | 11,256         |      | 10,000         |
| 220 JANITORIAL SUPPLIES     | -              | 100            | 100            | 74             |      | -              |
| 230 OFFICE SUPPLIES         | 500            | 500            | 500            | 435            |      | 500            |
| 235 OTHER EQUIP & SUPPLIES  | 14,500         | 14,000         | 14,000         | 6,727          |      | 14,000         |
| 245 UNIFORM PURCHASE        | 200            | 200            | 200            | 108            |      | 200            |
| <b>TOTAL SUPPLIES</b>       | <b>34,000</b>  | <b>32,100</b>  | <b>32,100</b>  | <b>19,877</b>  |      | <b>30,500</b>  |
| 310 GROUNDS MAINT           | -              | 150            | 150            | 1,884          |      | -              |
| 335 SIGN MAINTENANCE        | 500            | 500            | 500            | 145            |      | 750            |
| 350 VEHICLE MAINTENANCE     | 2,600          | 2,600          | 2,600          | 1,705          |      | 2,600          |
| 355 HEAVY EQUIP MAIN        | 8,000          | 8,000          | 8,000          | 8,780          |      | 4,500          |
| 360 DRAINAGE MAINT          | 10,000         | 10,000         | 10,000         | 12,876         |      | 10,000         |
| <b>TOTAL MAINTENANCE</b>    | <b>21,100</b>  | <b>21,250</b>  | <b>21,250</b>  | <b>25,390</b>  |      | <b>17,850</b>  |
| 402 AUDIT SERVICES          | 2,500          | 2,000          | 2,000          | 2,570          |      | 1,000          |
| 404 DUES & SUBSCRIPTIONS    | 350            | 350            | 350            | 253            |      | 350            |
| 407 ENGINEERING SERVICES    | 7,500          | 6,000          | 6,000          | 2,844          |      | 12,000         |
| 408 SERVICE CONTRACTS       | 3,960          | 2,000          | 2,000          | 1,083          |      | 1,900          |
| 409 INSPECTIONS             | 3,500          |                |                | 8,180          |      |                |
| 411 LEGAL EXPENSE           | 700            | 700            | 700            | -              |      | -              |
| 420 TELECOMMUNICATION       | 2,461          | 2,550          | 2,550          | 2,795          |      | 3,755          |
| 421 TRAVEL & TRAINING       | 1,200          | 1,200          | 1,200          | 120            |      | 1,200          |
| 422 UNIFORM CLEANING        | 1,800          | 2,500          | 2,500          | 1,275          |      | 3,000          |
| <b>TOTAL CONTRACTS</b>      | <b>23,971</b>  | <b>17,300</b>  | <b>17,300</b>  | <b>19,120</b>  |      | <b>23,205</b>  |
| 579 BB&T #6 (matures 2024)  | 32,397         | 32,395         | 32,395         | 32,395         |      | 32,395         |
| 580 BB&T #7 (matures 2024)  | 8,425          | 8,426          | 8,426          | 8,426          |      | 8,425          |
| 581 BB&T #8 (matures 2025)  | 25,301         | 25,301         | 25,301         | 25,301         |      | 25,301         |
| 582 BB&T #9 (matures 2026)  | 19,427         | 14,400         | 14,400         | -              |      | -              |
| <b>TOTAL DEBT SERVICE</b>   | <b>85,550</b>  | <b>80,522</b>  | <b>80,522</b>  | <b>66,122</b>  |      | <b>66,121</b>  |
| 615 OTHER EQUIPMENT         | 2,500          | -              | -              | -              |      | -              |
| 625 OTHER IMPROVEMENTS      | 55,000         | 55,000         | 55,000         | 20,325         |      | 55,000         |
| <b>TOTAL CAPITAL OUTLAY</b> | <b>57,500</b>  | <b>55,000</b>  | <b>55,000</b>  | <b>20,325</b>  |      | <b>55,000</b>  |
| <b>TOTAL EXPENSES</b>       | <b>555,489</b> | <b>514,054</b> | <b>514,054</b> | <b>417,773</b> |      | <b>477,526</b> |
| <b>NET INCOME (LOSS)</b>    | <b>511</b>     | <b>4,810</b>   | <b>4,810</b>   | <b>93,735</b>  |      | <b>27,974</b>  |
| <b>ENDING FUND BALANCE</b>  | <b>381,101</b> | <b>380,590</b> | <b>380,590</b> | <b>375,780</b> |      | <b>329,781</b> |

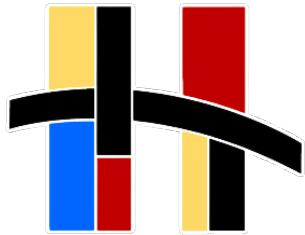


# HOTEL FUND

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 the "Texas Two-Step" where sponsored activities draw those from outside the city who will likely be staying in city hotels.

**CITY OF HEWITT, TX**  
**HOTEL FUND**  
**ANNUAL BUDGET FY 2023-2024**

| ACCOUNT                    | 2024<br>BUDGET | 2023<br>ESTIMATE | 2023<br>BUDGET | 2022<br>ACTUAL | 2022<br>BUDGET |
|----------------------------|----------------|------------------|----------------|----------------|----------------|
|                            |                |                  |                | 126,128        | 126,128        |
| BEGINNING FUND BALANCE     | 269,288        | 192,788          | 192,788        | 126,128        | 126,128        |
| <b>REVENUES</b>            |                |                  |                |                |                |
| 30250 HOTEL OCCUPANCY      | 185,000        | 185,000          | 185,000        | 171,107        | 155,400        |
| 30500 INTEREST EARNINGS    | 3,000          | 1,000            | 1,000          | 943            | 300            |
| <b>TOTAL REVENUE</b>       | <b>188,000</b> | <b>186,000</b>   | <b>186,000</b> | <b>172,050</b> | <b>155,700</b> |
| <b>EXPENSES</b>            |                |                  |                |                |                |
| 300 BUILDING MAINTENANCE   | 1,500          | 1,500            | 1,500          | 8,695          | 1,500          |
| TOTAL MAINTENANCE          | 1,500          | 1,500            | 1,500          | 8,695          | 1,500          |
| 400 ADVERTISING            | 65,000         | 65,000           | 65,000         | 80,572         | 100,000        |
| 404 DUES & SUBSCRIPTIONS   | 40,500         | 40,500           | 40,500         | 14,296         | 40,500         |
| 405 UTILITIES              | 2,500          | 2,500            | 2,500          | 1,827          | 2,500          |
| TOTAL CONTRACTS            | 108,000        | 108,000          | \$ 108,000     | \$ 96,695      | \$ 143,000     |
| TOTAL EXPENSES             | 109,500        | 109,500          | \$ 109,500     | \$ 105,390     | \$ 144,500     |
| NET INCOME (LOSS)          | 78,500         | 76,500           | 76,500         | 66,660         | 11,200         |
| <b>ENDING FUND BALANCE</b> | <b>347,788</b> | <b>269,288</b>   | <b>269,288</b> | <b>192,788</b> | <b>137,328</b> |



## 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.

The city chose to use the funds to add another city well in the Commerce Park area on the north boundary of the city.

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**CITY OF HEWITT, TX**  
**CLFRF FUND 07**  
**ANNUAL BUDGET FY 2023-2024**

| ACCOUNT                       | 2024                           | 2023               | 2023             | 2022             | 2022             | 2021             |
|-------------------------------|--------------------------------|--------------------|------------------|------------------|------------------|------------------|
|                               | BUDGET                         | ESTIMATE           | BUDGET           | ACTUAL           | BUDGET           | ACTUAL           |
| <b>BEGINNING FUND BALANCE</b> | <b>3,607,007</b>               | <b>3,672,198</b>   | <b>3,672,198</b> | <b>1,851,621</b> | <b>1,851,621</b> | <b>-</b>         |
| <b>REVENUE</b>                |                                |                    |                  |                  |                  |                  |
| <i>30500</i>                  | <i>INTEREST</i>                | <i>130,000</i>     | <i>15,000</i>    | <i>15,000</i>    | <i>14,140</i>    | <i>-</i>         |
|                               | <i>FUNDS FROM ARPA</i>         | <i>-</i>           | <i>-</i>         | <i>-</i>         | <i>1,857,904</i> | <i>-</i>         |
|                               | <b>TOTAL REVENUE</b>           | <b>130,000</b>     | <b>15,000</b>    | <b>15,000</b>    | <b>1,872,044</b> | <b>-</b>         |
| <b>EXPENSES</b>               |                                |                    |                  |                  |                  |                  |
| <i>404</i>                    | <i>MISC PROFESSIONAL FEES</i>  | <i>-</i>           | <i>-</i>         | <i>-</i>         | <i>-</i>         | <i>-</i>         |
| <i>407</i>                    | <i>ENGINEERING SERVICES</i>    | <i>150,000</i>     | <i>-</i>         | <i>-</i>         | <i>26,567</i>    | <i>-</i>         |
| <i>412</i>                    | <i>ADMINISTRATIVE SERVICES</i> | <i>75,000</i>      | <i>-</i>         | <i>-</i>         | <i>24,900</i>    | <i>-</i>         |
| <i>440</i>                    | <i>WATER PLANT PROJECT</i>     | <i>1,525,000</i>   | <i>80,191</i>    | <i>80,191</i>    | <i>-</i>         | <i>-</i>         |
|                               | <b>TOTAL EXPENSES</b>          | <b>1,750,000</b>   | <b>80,191</b>    | <b>80,191</b>    | <b>51,467</b>    | <b>-</b>         |
|                               | <b>NET INCOME (LOSS)</b>       | <b>(1,620,000)</b> | <b>(65,191)</b>  | <b>(65,191)</b>  | <b>1,820,577</b> | <b>-</b>         |
|                               | <b>ENDING FUND BALANCE</b>     | <b>1,987,007</b>   | <b>3,607,007</b> | <b>3,607,007</b> | <b>3,672,198</b> | <b>1,851,621</b> |
|                               |                                |                    |                  |                  |                  | <b>1,851,621</b> |



## PROJECT INFORMATION



**Project Name:** Commerce Park Water System Improvements

**Strategic Priority:**

Infrastructure-Water Distribution

**Type of Project:** Utility Fund Capital Projects

**Department:** Utility Fund

### Project Description

This project consists of drilling a new water well and constructing a storage facility at the Commerce Park. The well will provide 500 gallons per minute of drinking water to the residents of Hewitt. The city will provide a back-up generator at the site, new piping, and SCADA management software.

### Project Operational Effect

The city is planning for future growth and will need more water for the new businesses and residents. This project will add more to the general budget with electricity and chemical costs.

### Project History

Hewitt is growing, expanding, and adding, commercial, industry, and retail as well as housing. The current wells are not adequate to what our city will need.

### Community Benefit

The increase in efficiency of this well and other equipment at the Treatment Plant will benefit the residents of Hewitt by providing a water source.

**Estimated Project Cost**

**\$4,000,000**

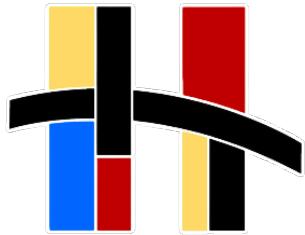
**Estimated Duration:** 18 months

**Funding Source:** CLFRC/ARPA/Unrestricted Funds funded

**Status:** Well contract signed; Design 80% complete

Project info accurate as of: 9/30/2023





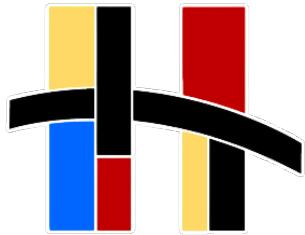
# PEG FUND

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.

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**CITY OF HEWITT, TX**  
**PEG FUND 08**  
**ANNUAL BUDGET FY 2023-2024**

| ACCOUNT                       | 2024                       | 2023           | 2023           | 2022           | 2022           |
|-------------------------------|----------------------------|----------------|----------------|----------------|----------------|
|                               | BUDGET                     | ESTIMATE       | BUDGET         | ACTUAL         | BUDGET         |
| <b>BEGINNING FUND BALANCE</b> | <b>469,300</b>             | <b>440,708</b> | <b>440,708</b> | <b>416,998</b> | <b>416,998</b> |
| <b>REVENUES</b>               |                            |                |                |                |                |
| 30100                         | PEG FEES                   | 35,000         | 35,000         | 35,000         | 33,748         |
| 30500                         | INTEREST                   | 4,000          | 2,000          | 2,000          | 2,354          |
|                               | <b>TOTAL REVENUE</b>       | <b>39,000</b>  | <b>37,000</b>  | <b>37,000</b>  | <b>36,102</b>  |
| <b>EXPENSES</b>               |                            |                |                |                |                |
| 235                           | OTHER EQUIP & SUPPLIES     | 15,000         | 8,408          | 8,408          | 12,392         |
|                               | <b>TOTAL EXPENSES</b>      | <b>15,000</b>  | <b>8,408</b>   | <b>8,408</b>   | <b>12,392</b>  |
|                               | <b>NET INCOME (LOSS)</b>   | <b>24,000</b>  | <b>28,592</b>  | <b>28,592</b>  | <b>23,710</b>  |
|                               | <b>ENDING FUND BALANCE</b> | <b>493,300</b> | <b>469,300</b> | <b>469,300</b> | <b>440,708</b> |
|                               |                            |                |                |                | <b>438,998</b> |



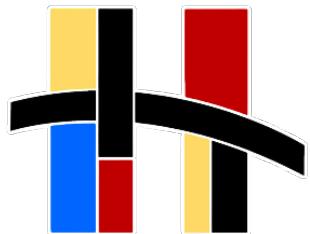
# CHILD SAFETY FUND

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

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**CITY OF HEWITT, TX**  
**CHILD SAFETY FEES FUND 09**  
**ANNUAL BUDGET FY 2023-2024**

| ACCOUNT                        | 2024           | 2023           | 2023           | 2022           | 2022           |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|
|                                | BUDGET         | ESTIMATE       | BUDGET         | ACTUAL         | BUDGET         |
| <b>BEGINNING FUND BALANCE</b>  | <b>152,289</b> | <b>131,437</b> | <b>131,437</b> | <b>113,870</b> | <b>113,870</b> |
| <b>REVENUE</b>                 |                |                |                |                |                |
| 30100 CHILD SAFETY FEE REVENUE | 18,500         | 18,500         | 18,500         | 18,394         | 18,500         |
| 30500 INTEREST                 | 500            | 2,352          | 2,352          | 697            | 500            |
| <b>TOTAL REVENUE</b>           | <b>19,000</b>  | <b>20,852</b>  | <b>20,852</b>  | <b>19,091</b>  | <b>19,000</b>  |
| <b>EXPENSES</b>                |                |                |                |                |                |
| 235 OTHER EQUIP & SUPPLIES     | 750            | -              | -              | 1,524          | 750            |
| <b>TOTAL EXPENSES</b>          | <b>750</b>     | <b>-</b>       | <b>-</b>       | <b>1,524</b>   | <b>750</b>     |
| <b>NET INCOME (LOSS)</b>       | <b>18,250</b>  | <b>20,852</b>  | <b>20,852</b>  | <b>17,567</b>  | <b>18,250</b>  |
| <b>ENDING FUND BALANCE</b>     | <b>170,539</b> | <b>152,289</b> | <b>152,289</b> | <b>131,437</b> | <b>132,120</b> |



# CAPITAL PROJECTS FUND

- \* **General Fund Capital Project Funds**
- \* **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 2023-2024**

**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:

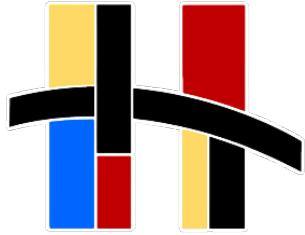
1. Those of a recurring or repetitive nature;
2. Those of a one-time or non-recurring nature; and
3. Infrastructure

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 2022 Certificates of Obligation and Series 2023 Certificates of Obligation were issued for General Funds Projects for various projects related to the General Fund, i.e. streets, facilities, parks and a fire department sub-station. The Utility Fund Capital Project Fund is used for various water and wastewater projects.

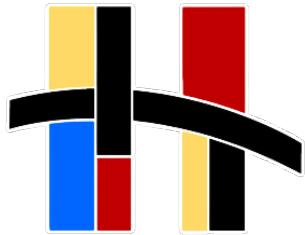


# **SHORT-TERM FINANCING ITEMS**

**CITY OF HEWITT, TX**  
**CAPITAL OUTLAY - SHORT TERM FINANCING**  
**ANNUAL BUDGET FY 2023-2024**

**GENERAL FUND**

|                              |                           |                |                |                       |
|------------------------------|---------------------------|----------------|----------------|-----------------------|
| <b>POLICE DEPARTMENT</b>     | <b>3 PD SUVS</b>          | <b>55,000</b>  | <b>Admin</b>   | <b>10-50635-41-01</b> |
|                              |                           | <b>95,000</b>  | <b>Patrol</b>  | <b>10-50635-41-02</b> |
|                              |                           | <b>55,000</b>  | <b>CID</b>     | <b>10-50635-41-03</b> |
|                              |                           | <b>205,000</b> |                |                       |
| <b>GENERAL SERVICES</b>      | <b>ENCLOSED TRAILER</b>   | <b>12,000</b>  | <b>Parks</b>   | <b>10-50620-50-01</b> |
| <b>LIBRARY</b>               | <b>8 REPLACEMENT PCS</b>  | <b>8,000</b>   | <b>Library</b> | <b>10-50620-59</b>    |
| <b>COMMUNITY DEVELOPMENT</b> | <b>SOFTWARE</b>           | <b>15,000</b>  | <b>Permits</b> | <b>10-50615-63</b>    |
| <b>FINANCE</b>               | <b>REPLACEMENT SERVER</b> | <b>34,260</b>  | <b>Finance</b> | <b>10-50615-64</b>    |
| <b>TOTAL TO BE FINANCED</b>  |                           |                | <b>274,260</b> |                       |



# **CAPITAL PROJECTS IDENTIFIED FOR THE NEXT 5 YEARS**

**CITY OF HEWITT, TX**  
**CAPITAL PROJECTS IDENTIFIED FOR THE NEXT 5 YEARS**  
**ANNUAL BUDGET FY 2023-2024**

| <b>GENERAL FUND CAPITAL PROJECTS</b> |                                          |                                                     |                             |                  |                  |                |
|--------------------------------------|------------------------------------------|-----------------------------------------------------|-----------------------------|------------------|------------------|----------------|
| Project Code                         | Project Name                             | Project Description                                 | Estimate or Contract Amount | Funds Involved   | Related Projects | Funding Source |
|                                      | Fire Station #2                          | Fire Station on I-35 side of railroad tracks        | 4,500,000                   | In Process       |                  | CO 2023        |
|                                      | Fire Truck                               | Pierce Enforcer                                     | 841,133                     | In Process       |                  | CO 2022        |
| S3                                   | Chaparral Crescent Boleman & C-Kay       | Street reconstruction w/ waterline & drainage       | 1,526,425                   | In Process       |                  | CO 2022        |
| S4                                   | Castleman Creek Improvements             | Streets, drainage, and utility improvements         | 2,200,000                   | Streets/Utilites | U13              |                |
| S32/S41                              | East Wall/Briarfield Improvements        | Street reconstruction w/ waterline & drainage       | 478,800                     | Streets/Utilites | U34              |                |
| S26                                  | Ivy Lane Street Improvements             | Street Reconstruction                               | 400,000                     | Streets/Utilites | U33              |                |
| S27                                  | Kiowa Trail Street Improvements          | Street Reclaim                                      | 132,295                     | Streets/Utilites | U36              |                |
| S16                                  | Oklahoma and Travis                      | Street Reclaim                                      | 250,000                     | Streets/Utilites | U8               |                |
| S36                                  | Regal Drive Street Improvements          | Street Reclaim                                      | 95,000                      | Streets/Utilites | U25              |                |
| S35                                  | Sunny Dale/Sunset Improvements           | Street Reclaim                                      | 165,000                     | Streets/Utilites | U32              |                |
| S21                                  | Texas Ave Street Improvements            | Street Reconstruction                               | 424,375                     | Streets/Utilites | U35              |                |
| S29                                  | Boleman/Hillside Improvements            | Street Reclaim and Reconstruction                   | 314,508                     | Streets          |                  |                |
| S30                                  | Crockett Lane Street Improvements        | Street Reclaim                                      | 110,000                     | Streets          |                  |                |
| S34                                  | East Lindenwood Lane Street Improvements | Street Reclaim                                      | 125,000                     | Streets          |                  |                |
| S13                                  | Legacy Drive/Alliance Parkway Street Imp | Street Reconstruction; Concrete paving              | 2,500,000                   | Streets          |                  |                |
| S25                                  | Lisa, Barbra Jean, and Jan Street Imp    | Street Reclaim and Reconstruction                   | 384,781                     | Streets          |                  |                |
| 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          |                  |                |
|                                      | Fire Truck                               | Replacement of Engine # in 27/28                    | 1,000,000                   | General Fund     |                  |                |
|                                      | FUTURE PROJECTS - GENERAL FUND           |                                                     |                             | 16,546,437       |                  |                |

| <b>UTILITY FUND CAPITAL PROJECTS</b> |                                   |                                                        |              |                  |         |       |
|--------------------------------------|-----------------------------------|--------------------------------------------------------|--------------|------------------|---------|-------|
|                                      | Commerce Park Plant               | Construction of Well and Storage at New Plant          | \$ 4,000,000 | In Process       |         | CLFRF |
|                                      | Force Main to Central Plant       | To divert flow to Central Plant/see S Main Interceptor | 1,000,000    | Wastewater       |         |       |
| U14                                  | South Main Interceptor            | Sewer line to Bullhide Interceptor                     | 1,000,000    | Wastewater       |         |       |
| U13                                  | Castleman Creek Improvements      | Street improvements w/ waterline improvements          | 200,000      | Streets/Utilites | S4      |       |
| U34                                  | East Wall/Briarfield Improvements | Street reconstruction w/ waterline & drainage          | 118,775      | Streets/Utilites | S32/S41 |       |
| U33                                  | Ivy Lane Street Improvements      | Replace Waterlines                                     | 275,000      | Streets/Utilites | S26     |       |
| U36                                  | Kiowa Trail Street Improvements   | Replace Waterlines                                     | 144,185      | Streets/Utilites | S27     |       |
| U8                                   | Oklahoma and Travis               | Replace the existing sewer VCP with PVC                | 600,000      | Streets/Utilites | S16     |       |
| U25                                  | Regal Waterline Improvements      | Waterline replacement with fire hydrant additions      | 550,000      | Streets/Utilites | S36     |       |
| U32                                  | Sunny Dale/Sunset Improvements    | Replace Waterlines                                     | 150,000      | Streets/Utilites | S35     |       |
| U35                                  | Texas Ave Improvements            | Replace Waterlines                                     | 488,259      | Streets/Utilites | S21     |       |
| U27                                  | F.M. 1695 Waterline Improvements  | Waterline repl btwn Hewitt Park and New Acres          | 300,000      | Water            |         |       |
| U26                                  | New Acres, Peer, and Minute Imp   | Waterline replacement with Fire Hydrant additions      | 200,000      | Water            |         |       |
| U9                                   | Sun Valley Ph 2 Improvements      | Water line replacement-Bagby to Sapphire               | 660,681      | Water            |         |       |
|                                      | FUTURE PROJECTS - UTILITY FUND    |                                                        |              | \$ 9,686,900     |         |       |

| <b>DRAINAGE FUND CAPITAL PROJECTS</b> |                                          |                                               |            |              |  |  |
|---------------------------------------|------------------------------------------|-----------------------------------------------|------------|--------------|--|--|
| D2                                    | Flat Creek Tributary Drainage Imp        | 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     |  |  |
|                                       | FUTURE PROJECTS - DRAINAGE FUND          |                                               |            | \$ 1,060,000 |  |  |

|                               |               |
|-------------------------------|---------------|
| Future Projects-General Fund  | \$ 16,546,437 |
| Future Projects-Utility Fund  | 9,686,900     |
| Future Projects-Drainage Fund | 1,060,000     |
| Total Projects                | \$ 27,293,337 |
| Funded Projects in Process    | (7,041,133)   |
| Funding-2023 CO               | (6,000,000)   |
| Funding-Undesignated 2022 CO  | (1,545,589)   |
| Unfunded Projects             | \$ 12,706,615 |

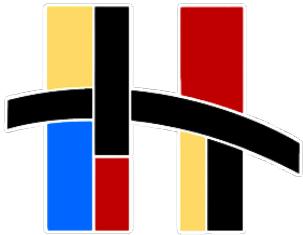


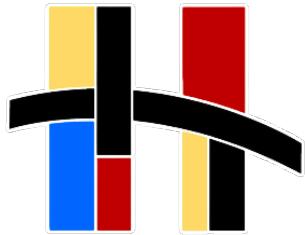
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# CAPITAL PROJECTS SUMMARY

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**City of Hewitt, Texas**  
**CAPITAL PROJECT FUNDS**  
**Annual Budget FY 2023 - 2024**

|                        | FY 2024 BUDGET     |                    |               |                    | FY 2023 ESTIMATE |                  |                  |                  |                   | FY 2022 ACTUAL   |                     |                  |                  |
|------------------------|--------------------|--------------------|---------------|--------------------|------------------|------------------|------------------|------------------|-------------------|------------------|---------------------|------------------|------------------|
|                        | Fd 15<br>2022 CO   | Fd 16<br>2023 CO   | Fd 25         | Total              | Fd 15<br>2022 CO | Fd 16<br>2023 CO | Fd 18<br>2017 CO | Fd 25<br>2016 CO | Total             | Fd 15<br>2022 CO | Fd 18<br>2017<br>CO | Fd 25<br>2016 CO | Total            |
| <b>Fund Balance</b>    | 3,102,563          | 6,000,000          | 20,813        | 9,123,376          | 4,073,624        | -                | 291,503          | 39,972           | 4,405,099         | 25,086           | 888,781             | 533,055          | 1,446,922        |
| <b>REVENUE</b>         |                    |                    |               |                    |                  |                  |                  |                  |                   |                  |                     |                  |                  |
| Interest Income        | 175,000            | 285,000            | 25            | 460,025            | 117,533          |                  | 1,500            | 511              | 119,544           | 19,599           | 4,433               | 1,967            | 25,999           |
| Bond Proceeds          | -                  | -                  | -             | -                  | -                | 6,000,000        |                  |                  | 6,000,000         | 4,925,000        | -                   | -                | 4,925,000        |
| Bond Premium           | -                  | -                  | -             | -                  | -                | -                | -                | -                | -                 | 228,244          | -                   | -                | 228,244          |
| Transfers              | -                  | -                  | -             | -                  | -                | -                | -                | -                | -                 | -                | -                   | 75,000           | 75,000           |
| <b>Total Revenues</b>  | <b>175,000</b>     | <b>285,000</b>     | <b>25</b>     | <b>460,025</b>     | <b>117,533</b>   | <b>6,000,000</b> | <b>1,500</b>     | <b>511</b>       | <b>6,119,544</b>  | <b>5,172,843</b> | <b>4,433</b>        | <b>76,967</b>    | <b>5,254,243</b> |
| <b>Funds Available</b> | <b>3,277,563</b>   | <b>6,285,000</b>   | <b>20,838</b> | <b>9,583,401</b>   | <b>4,191,157</b> | <b>6,000,000</b> | <b>293,003</b>   | <b>40,483</b>    | <b>10,524,643</b> | <b>5,197,929</b> | <b>893,214</b>      | <b>610,022</b>   | <b>6,701,165</b> |
| <b>EXPENSES</b>        |                    |                    |               |                    |                  |                  |                  |                  |                   |                  |                     |                  |                  |
| Bond Exp               |                    |                    |               |                    | -                | -                | -                | -                | -                 | 153,244          |                     |                  | 153,244          |
| Prof Fees              | -                  | -                  | -             | -                  | 4,786            |                  | -                | -                | 4,786             | -                | -                   | 28,485           | 28,485           |
| Fire Truck             | -                  | -                  | -             | -                  | 841,133          |                  | -                | -                | 841,133           | -                | -                   | -                | -                |
| Microseal              | -                  | -                  | -             | -                  | -                |                  | -                | -                | -                 | -                | 112,775             | -                | 112,775          |
| Park Imp               | 80,000             |                    | -             | 80,000             | 22,133           |                  | 43,345           | -                | 65,478            | -                | 44,787              | -                | 44,787           |
| Facility Imp           | -                  | -                  | -             | -                  | 6,176            |                  | -                | -                | 6,176             | -                | -                   | -                | -                |
| Chaparral St           | 1,651,974          | -                  | -             | 1,651,974          | 214,366          |                  | -                | -                | 214,366           | -                | -                   | -                | -                |
| Fire Station #2        | -                  | 4,500,000          | -             | 4,500,000          | -                |                  | -                | -                | -                 | -                | -                   | -                | -                |
| Other Projects         | -                  | -                  | -             | -                  | -                |                  | 13,672           | -                | 13,672            | -                | 615                 | -                | 615              |
| Inflow Study           | -                  | -                  | -             | -                  | -                |                  | -                | -                | -                 | -                | -                   | -                | -                |
| Ritchie St Imp         | -                  | -                  | -             | -                  | -                |                  | -                | -                | -                 | -                | 86,012              | -                | 86,012           |
| Warren St Imp          | -                  | -                  | -             | -                  | -                |                  | 235,986          | 19,670           | 255,656           | -                | 357,522             | 380,476          | 737,998          |
| Txdot-FM 2113          | -                  | -                  | -             | -                  | -                |                  | -                | -                | -                 | -                | -                   | 161,089          | 161,089          |
| <b>Total Expenses</b>  | <b>1,731,974</b>   | <b>4,500,000</b>   | <b>-</b>      | <b>6,231,974</b>   | <b>1,088,594</b> | <b>-</b>         | <b>293,003</b>   | <b>19,670</b>    | <b>1,401,267</b>  | <b>153,244</b>   | <b>601,711</b>      | <b>570,050</b>   | <b>1,325,005</b> |
| <b>Net Income</b>      | <b>(1,556,974)</b> | <b>(4,215,000)</b> | <b>25</b>     | <b>(5,771,949)</b> | <b>(971,061)</b> | <b>6,000,000</b> | <b>(291,503)</b> | <b>(19,159)</b>  | <b>4,718,277</b>  | <b>5,019,599</b> | <b>(597,278)</b>    | <b>(493,083)</b> | <b>3,929,238</b> |
| <b>Fund Balance</b>    | <b>1,545,589</b>   | <b>1,785,000</b>   | <b>20,838</b> | <b>3,351,427</b>   | <b>3,102,563</b> | <b>6,000,000</b> | <b>-</b>         | <b>20,813</b>    | <b>9,123,376</b>  | <b>5,044,685</b> | <b>291,503</b>      | <b>39,972</b>    | <b>5,376,160</b> |



# **GF CAPITAL PROJECTS FUND 15 2022 C.O.**

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**CITY OF HEWITT, TX**  
**GF CAPITAL PROJECTS FD 15- 2022 CO**  
**ANNUAL BUDGET FY 2023-2024**

| ACCOUNT                              | 2024<br>BUDGET     | 2023<br>ESTIMATE | 2023<br>BUDGET   | 2022<br>ACTUAL   | 2022<br>BUDGET |
|--------------------------------------|--------------------|------------------|------------------|------------------|----------------|
| <b>BEGINNING FUND BALANCE</b>        | <b>3,102,563</b>   | <b>4,073,624</b> | <b>5,044,685</b> | <b>25,086</b>    | <b>25,086</b>  |
| <b>REVENUE</b>                       |                    |                  |                  |                  |                |
| 30500 <b>INTEREST INCOME</b>         | 175,000            | 117,533          | 117,533          | 19,599           | -              |
| 30550 <b>BOND PROCEEDS</b>           | -                  | -                | -                | 4,925,000        | -              |
| 30555 <b>PREMIUM ON BONDS</b>        |                    |                  |                  | 228,244          |                |
| <b>TOTAL REVENUE</b>                 | <b>175,000</b>     | <b>117,533</b>   | <b>117,533</b>   | <b>5,172,843</b> | <b>-</b>       |
| <b>EXPENDITURES</b>                  |                    |                  |                  |                  |                |
| 325-01 <b>BOND EXPENSES</b>          | -                  | -                | -                | 153,244          | -              |
| 325-01 <b>PROFESSIONAL FEES</b>      | -                  | 4,786            | 4,786            | -                | -              |
| 805-04 <b>FIRE TRUCK</b>             | -                  | 841,133          | 841,133          | -                | -              |
| 835-04 <b>MICROSEAL</b>              | -                  | -                | -                | -                | -              |
| 812-05 <b>PARK IMPROVEMENTS</b>      | 80,000             | 22,133           | 22,133           | -                | -              |
| 807-06 <b>FACILITY IMPROVEMENTS</b>  | -                  | 6,176            | 6,176            | -                | -              |
| 835-07 <b>CHAPARRAL CRESCENT IMP</b> | 1,651,974          | 214,366          | 214,366          | -                | -              |
| <b>OTHER PROJECTS</b>                | -                  | -                | -                | -                | -              |
| <b>TOTAL EXPENDITURES</b>            | <b>1,731,974</b>   | <b>1,088,594</b> | <b>1,088,594</b> | <b>153,244</b>   | <b>-</b>       |
| <b>NET INCOME (LOSS)</b>             | <b>(1,556,974)</b> | <b>(971,061)</b> | <b>(971,061)</b> | <b>5,019,599</b> | <b>-</b>       |
| <b>ENDING FUND BALANCE</b>           | <b>1,545,589</b>   | <b>3,102,563</b> | <b>4,073,624</b> | <b>5,044,685</b> | <b>25,086</b>  |



## PROJECT INFORMATION

**Project Name:** Fire Engine #2

### Strategic Priority:

Safety and Security-Additional Fire Engine

**Type of Project:** General Fund Capital Projects

**Department:** Fire Department

### Project Description

This project consists of purchasing a new fire engine.

### Project Operational Effect

This project will add additional costs to the general budget for the purchase and maintenance of the additional fire engine.

### Project History

With Hewitt's growth and steady increase of call volume where at times the calls overlap each other, the Fire Department needs additional equipment to be able to maximize their coverage throughout the city.

### Community Benefit

This project will allow the Fire Department a faster and more effective emergency response with more city coverage.

**Estimated Project Cost**

**\$841,133**

**Estimated Duration:** May 2024

**Funding Source:** CO 2022

**Status:** Pierce Manufacturing building

Project info accurate as of: 9/30/2023



**HEWITT**  
TEXAS



## PROJECT INFORMATION



**Project Name:** Chaparral, Crescent, Boleman, & C-Kay Streets

### Strategic Priority:

Infrastructure-Street Improvements

**Type of Project:** General Fund Capital Projects

**Department:** General Services-Streets

### Project Description

The reconstruction of degrading city streets and aging water lines. The project consists of approximately 11,965 square yards of street construction; 2,738 Linear Feet of Reinforce Concrete Ribbon/Standard Curb; 4,047 Linear Feet of 8" PVC Waterline. The contract time for this project is 240 calendar days.

### Project Operational Effect

Hewitt must complete the upkeep of our streets and water lines to continue to effectively take care of our citizens and infrastructure.

### Project History

City streets are getting old and are in poor shape and degraded to the point they need to be rebuilt and the water lines need replacing. On June 19, 2023, the bid was submitted to the council and awarded to Barnett Contracting, Inc.

### Community Benefit

This project will update waterlines and make better driving conditions for the residents of Hewitt as well as help the drainage in these areas.

Estimated Project Cost

**\$1,526,425**

**Estimated Duration:** June/July 2024

**Funding Source:** CO 2022

**Status:** Construction has started on Chaparral

Project info accurate as of: 9/30/2023

**HEWITT**  
TEXAS



## PROJECT INFORMATION

**Project Name:** Warren Park Pavilion

**Strategic Priority:**

Recreation Opportunity-Park Pavilion



**Type of Project:** General Fund Capital Projects

**Department:** General Services-Parks

### Project Description

This project consists of designing and building a 40x60x10 steel pavilion including 20x40 section enclosed for 3 rooms with 3 walk-in doors and 1-roll up door, and 2 future restrooms. The pavilion will cover 2400 square feet and will be located by the walking track across from the pond.

### Project Operational Effect

This project will add additional minor costs to the general fund budget for janitorial and electric expenses. The pavilion has the potential to generate additional revenue to cover these costs.

### Project History

The city is working to beautify their parks, the city has installed a walk park, water feature, and has added fish in the pond so citizens can go fishing. The pavilion will help attract visitors to the park and potentially add revenue for reservations.

### Community Benefit

The pavilion will be open to the citizens of Hewitt and will offer reservation options.

**Estimated Project Cost**

**\$68,400**

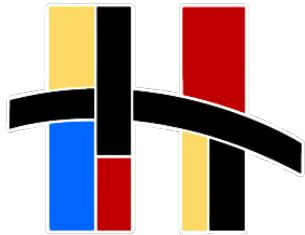
**Estimated Duration:** March 2024

**Funding Source:** CO 2022

**Status:** Approved by council 10/02/23 dirt work has started

Project info accurate as of: 10/02/2023

**HEWITT**  
TEXAS



# GF CAPITAL PROJECT FUND 16 - 2023 C.O.

**CITY OF HEWITT, TX**  
**GF CAPITAL PROJECTS FD 16 - CO 2023**  
**ANNUAL BUDGET FY 2023-2024**

| ACCOUNT                       | 2024                       | 2023               | 2023    | 2023             | 2022   | 2022   |
|-------------------------------|----------------------------|--------------------|---------|------------------|--------|--------|
|                               | BUDGET                     | ESTIMATE           | YTD MAY | BUDGET           | ACTUAL | BUDGET |
| <b>BEGINNING FUND BALANCE</b> | <b>6,000,000</b>           | -                  | -       | -                | -      | -      |
| <b>REVENUE</b>                |                            |                    |         |                  |        |        |
| 30500                         | INTEREST                   | 285,000            | -       | -                | -      | -      |
|                               | BOND PROCEEDS              | -                  | -       | 6,000,000        | -      | -      |
|                               | <b>TOTAL REVENUE</b>       | <b>285,000</b>     | -       | <b>6,000,000</b> | -      | -      |
| <b>EXPENDITURES</b>           |                            |                    |         |                  |        |        |
| 845-01                        | FIRE STATION #2            | 4,500,000          | -       | -                | -      | -      |
|                               | OTHER PROFESSIONAL FEES    | -                  | -       | -                | -      | -      |
|                               | <b>TOTAL EXPENDITURES</b>  | <b>4,500,000</b>   | -       | -                | -      | -      |
|                               | <b>NET INCOME (LOSS)</b>   | <b>(4,215,000)</b> | -       | <b>6,000,000</b> | -      | -      |
|                               | <b>ENDING FUND BALANCE</b> | <b>1,785,000</b>   | -       | <b>6,000,000</b> | -      | -      |



## PROJECT INFORMATION

**Project Name:** Fire Station #2

**Strategic Priority:**

Safety and Security- Additional Fire Station

**Type of Project:** General Fund Capital Projects

**Department:** Fire Department



### Project Description

This project consists of designing and building a new fire station on the 5 acres of land purchased by the city at 311 N. Old Temple Road on 8/24/17. The station will be an estimated 8000 square ft, private sleeping areas for 6, bathroom and shower facilities, 3 bays, kitchen, fitness room, equipment storage, and office space. With completion of the sub-station, total personnel will increase from 16 to 28 with a minimum of 8 on duty per day.

### Project Operational Effect

This project will add additional costs to the general budget for new personnel, their equipment and training. Three of the future staffing are included in the FY 23-24 budget as well as their equipment.

### Project History

Hewitt is growing, expanding, and adding retail, commercial and housing. The current fire department's response time is not adequate to what our city needs. With rail tracks in the middle of the city, the trains often prolong their response time to the I-35 side of the city.

### Community Benefit

This project will allow the Fire Department a faster and more effective emergency response and increase safety for not only the citizens but the firefighters as well.

**Estimated Project Cost**

**\$4.5 Million**

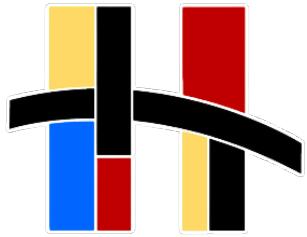
**Estimated Duration:** Fall 2025

**Funding Source:** CO 2023

**Status:** Architect Contract in process

Project info accurate as of: 9/30/2023

**HEWITT**  
TEXAS

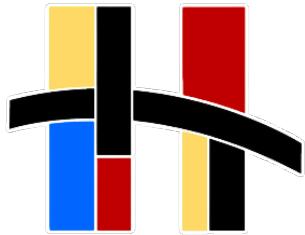


# GF CAPITAL PROJECT FUND 18 - final

## Table of Contents

**CITY OF HEWITT, TX**  
**GF CAPITAL PROJECTS-FUND 18-CO 2017**  
**ANNUAL BUDGET FY 2023-2024**

| ACCOUNT                        | 2024<br>BUDGET | 2023<br>ESTIMATE | 2023<br>YTD MAY  | 2023<br>BUDGET   | 2022<br>ACTUAL   | 2022<br>BUDGET |
|--------------------------------|----------------|------------------|------------------|------------------|------------------|----------------|
| <b>BEGINNING FUND BALANCE</b>  | <b>-</b>       | <b>291,503</b>   | <b>291,503</b>   | <b>291,503</b>   | <b>888,781</b>   | <b>888,781</b> |
| <b>REVENUE</b>                 |                |                  |                  |                  |                  |                |
| INTEREST                       | -              | 1,500            | 1,100            | 1,500            | 4,433            | 4,433          |
| <b>TOTAL REVENUE</b>           | <b>-</b>       | <b>1,500</b>     | <b>1,100</b>     | <b>1,500</b>     | <b>4,433</b>     | <b>4,433</b>   |
| <b>EXPENDITURES</b>            |                |                  |                  |                  |                  |                |
| Ritchie Rd-Phase 2             | -              | -                | -                | -                | 86,012           | 86,012         |
| East Warren Street Improvement | -              | 235,986          | 235,986          | 235,986          | 357,522          | 357,522        |
| Microseal/ Slurry Seal         | -              | -                | -                | -                | 112,775          | 112,775        |
| Park Developments              | -              | 43,345           | 5,255            | 5,255            | 44,787           | 44,787         |
| Other Projects                 | -              | 13,672           | 13,672           | 13,672           | 615              | 615            |
| <b>TOTAL EXPENDITURES</b>      | <b>-</b>       | <b>293,003</b>   | <b>254,913</b>   | <b>254,913</b>   | <b>601,711</b>   | <b>601,711</b> |
| <b>NET INCOME (LOSS)</b>       | <b>-</b>       | <b>(291,503)</b> | <b>(253,813)</b> | <b>(253,413)</b> | <b>(597,278)</b> |                |
| <b>ENDING FUND BALANCE</b>     | <b>-</b>       | <b>-</b>         | <b>37,690</b>    | <b>888,780</b>   | <b>291,503</b>   | <b>291,503</b> |



# **UF CAPITAL PROJECT FUND 25**

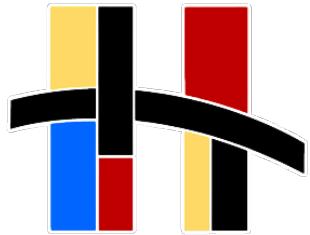
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CITY OF HEWITT, TX

**UTILITY CAPITAL PROJECTS - FUND 25**

ANNUAL BUDGET FY 2023-2024

| ACCOUNT                            | 2024<br>BUDGET | 2023<br>ESTIMATE | 2023<br>YTD MAY | 2023<br>BUDGET | 2022<br>ACTUAL   | 2022<br>BUDGET   |
|------------------------------------|----------------|------------------|-----------------|----------------|------------------|------------------|
| <b>BEGINNING FUND BALANCE</b>      | <b>20,813</b>  | <b>39,972</b>    | <b>39,972</b>   | <b>39,972</b>  | <b>533,055</b>   | <b>533,055</b>   |
| <b>REVENUE</b>                     |                |                  |                 |                |                  |                  |
| INTEREST                           | 25             | 511              | 511             | 25             | 1,967            | 100              |
| BOND PROCEEDS                      | -              | -                | -               | -              | -                | -                |
| TRANSFERS FROM UTILITY FUND        | -              | -                | -               | -              | 75,000           | 25,000           |
| <b>TOTAL REVENUE</b>               | <b>25</b>      | <b>511</b>       | <b>511</b>      | <b>25</b>      | <b>76,967</b>    | <b>25,100</b>    |
| <b>EXPENSES</b>                    |                |                  |                 |                |                  |                  |
| 330-18 PROFESSIONAL FEES           | -              | -                | -               | -              | 28,485           | -                |
| 845-23 TXDot FM 2113 SPRING VALLEY | -              | -                | -               | -              | 161,089          | 252,696          |
| 845-27 EAST WARREN IMPROVEMENTS    | -              | 19,670           | 19,670          | -              | 380,476          | 301,973          |
| <b>TOTAL EXPENSES</b>              | <b>-</b>       | <b>19,670</b>    | <b>19,670</b>   | <b>-</b>       | <b>570,050</b>   | <b>554,669</b>   |
| <b>NET INCOME (LOSS)</b>           | <b>25</b>      | <b>(19,159)</b>  | <b>(19,159)</b> | <b>25</b>      | <b>(493,083)</b> | <b>(529,569)</b> |
| <b>ENDING FUND BALANCE</b>         | <b>20,838</b>  | <b>20,813</b>    | <b>20,813</b>   | <b>39,997</b>  | <b>39,972</b>    | <b>3,486</b>     |



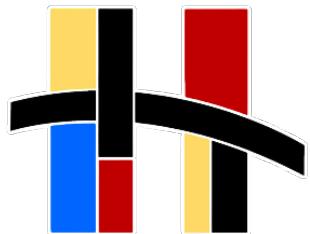
# SUPPLEMENTAL SECTION

## *Section 4 of 4*

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

### *Includes:*

- *User Information*
- *Tax Information*
- *Debt Information*
- *Ordinances*
- *Master Fees*
- *Personnel*
- *Glossary*



# USER INFORMATION

**City of Hewitt, Texas**

**MAP LOCATION**

**Annual Budget FY 2023 - 2024**

**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.**

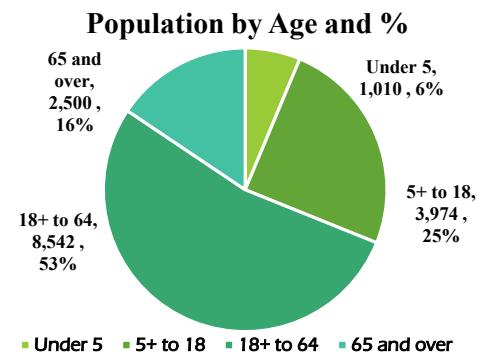


Whether you are looking for a getaway vacation or an escape from the quick lifestyles of the City, Hewitt is the place to be. Featuring amenities of a big city while keeping the serene surrounding of a small town, its tight knit community brings families together allowing them to develop relationships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

**City of Hewitt, Texas**  
**FAST FACTS**  
**Annual Budget FY 2023 - 2024**

**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



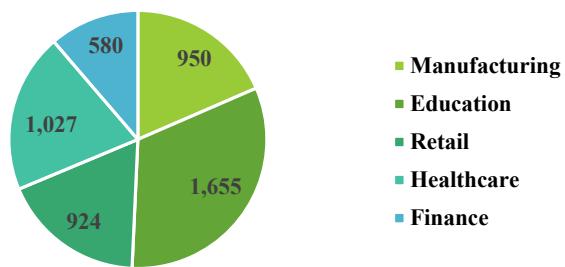
**LABOR FORCE**

- **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**

**Employment by Industry**



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

**FINANCIAL STATUS**

- City Bond Ratings from Standard & Poor increased from "AA-" to "AA".
- Tax Year 2023 Assessed Market Value over \$2.020 billion.
- Tax rate at .546736 (per \$100 of taxable value).
- With the 20% homestead residential exemption, homeowners really pay a tax rate .4374.
- Fiscal Year Sales Tax of \$4.4 million collected in FY 22/23.
- 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
- Mountain Waco LLC REIT
- Atwood Distributing
- Brookside Apartments
- Fed-Ex Distribution
- Northwood Majestic Duplexes
- Midway Townhomes LTD
- Lindstrom Family Trust Real Estate



**ATTRACTIIONS**

- Hewitt Public Library
- Hewitt Creekside Amphitheater
- Baylor 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](http://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 2023 - 2024**

**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. Grutzner, W.H. Hyman, and W.E. Wppard.

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, which is only 7 sq. miles, has a close relationship with Midway Independent School District having the following schools within the city:

- \* 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.



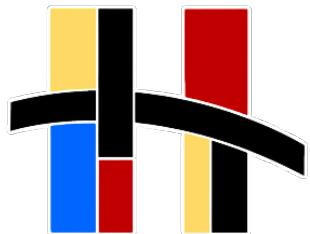


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# **TAX INFORMATION**

**City of Hewitt, Texas**  
**TAX INFORMATION**  
**Annual Budget FY 2023 - 2024**

**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 \$.546736 per \$100 of assessed taxable valuation for the 2023 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 \$.332142;
- (2) a rate of \$0.214594 for debt service for a total tax rate of \$.546736 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 1st.

**CITY OF HEWITT, TX**  
**CALCULATON OF ESTIMATED TAX REVENUE**  
**ANNUAL BUDGET FY 2023-2024**

| CERTIFIED VALUES                      |                     | TAX RATE: 0.546736             |                                        |
|---------------------------------------|---------------------|--------------------------------|----------------------------------------|
|                                       |                     | TAX VALUE                      | REVENUE                                |
| <b>LAND</b>                           |                     |                                |                                        |
| Homesite                              | 161,938,866         |                                |                                        |
| Non-Homesite                          | 148,296,754         |                                |                                        |
| Ag Market                             | 16,490,551          |                                |                                        |
|                                       |                     | <b>Total Land</b>              | <b>326,726,171 \$ 1,786,330</b>        |
| <b>IMPROVEMENT</b>                    |                     |                                |                                        |
| Homesite                              | 1,247,829,676       |                                |                                        |
| Non Homesite                          | 353,307,542         |                                |                                        |
|                                       |                     | <b>Total Improvements</b>      | <b>1,601,137,218 \$ 8,753,994</b>      |
| <b>NON-REAL ESTATE</b>                |                     |                                |                                        |
| Personal Property                     | 91,737,650          |                                |                                        |
|                                       |                     | <b>Total Non-Real Property</b> | <b>91,737,650 \$ 501,563</b>           |
|                                       |                     | <b>Total Market Value</b>      | <b>2,019,601,039 \$ 11,041,886</b>     |
| <b>AGRICULTURAL</b>                   | <b>Non-Exempt</b>   | <b>Exempt</b>                  |                                        |
| <b>Total Productivity Market</b>      | <b>16,490,551</b>   | -                              |                                        |
| Ag Loss                               | 111,490             | -                              |                                        |
| <b>Productivity Loss:</b>             | <b>16,379,061</b>   | -                              |                                        |
|                                       |                     | <b>Productivity Loss</b>       | <b>(16,379,061) \$ (89,550)</b>        |
|                                       |                     | <b>Total Appraised Value</b>   | <b>\$ 2,003,221,978 \$ 10,952,336</b>  |
|                                       |                     | <b>Homestand Cap &gt; 10%</b>  | <b>(162,824,326) (890,219)</b>         |
|                                       |                     | <b>Total Assessed Value</b>    | <b>\$ 1,840,397,652 \$ 10,062,117</b>  |
| <b>EXEMPTIONS</b>                     | <b>Count</b>        | <b>Value</b>                   | <b>Revenue</b>                         |
| Abatement (L)*                        | -                   | -                              | -                                      |
| Charitable (L)                        | -                   | -                              | -                                      |
| Disabled Person (L)                   | 86                  | (292,000)                      | (1,596)                                |
| Disabled Veteran (S)                  | 302                 | (2,259,290)                    | (12,352)                               |
| DV Full Exemption (S)                 | 205                 | (60,100,502)                   | (328,591)                              |
| Full Exemption (S)                    | 278                 | (83,283,576)                   | (455,341)                              |
| 20% Homestead (L)                     | 3562                | (214,553,524)                  | (1,173,041)                            |
| Over Age 65 (L)                       | 1539                | (5,719,333)                    | (31,270)                               |
| *Local (L); State (S)                 | 5972                | (366,208,225)                  | (2,002,192)                            |
| Exemption                             |                     |                                | <b>\$ (366,208,225) \$ (2,002,192)</b> |
|                                       |                     | <b>Value after Exemptions</b>  | <b>\$ 1,474,189,427 \$ 8,059,924</b>   |
| <b>Appraiser's Estimated ARB Loss</b> |                     |                                | -                                      |
| Est Loss in Value during Year         |                     | (9,500,000)                    | \$ (51,940)                            |
| Estimated Taxable Revenue             |                     | \$ 1,464,689,427               | \$ 8,007,984                           |
| Estimated Collection %                |                     | 98.0%                          |                                        |
| Estimated Current Revenue             |                     | \$ 7,847,825                   |                                        |
| Estimated Delinquent Revenue          |                     | 25,000                         |                                        |
| Budgeted Tax Revenue                  |                     | <b>\$ 7,872,825</b>            |                                        |
| <b>Ad Valorem Taxes-Operations</b>    | <b>4,711,530</b>    |                                |                                        |
| <b>Ad Valorem Taxes-Debt Service</b>  | <b>3,161,295</b>    |                                |                                        |
| <b>Budgeted Tax Revenue</b>           | <b>7,872,825</b>    |                                |                                        |
| <b>Count of Homesteads:</b>           | <b>3,551</b>        |                                |                                        |
| Average Market Value:                 | \$321,456           |                                |                                        |
| Avg HS Exemption:                     | (106,089)           |                                |                                        |
| Average Taxable Value:                | <b>\$215,367</b>    |                                |                                        |
| New Market Value:                     | \$55,270,310        |                                |                                        |
| New Taxable Value:                    | <b>\$50,931,056</b> |                                |                                        |

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### CITY OF HEWITT, TX

### AD VALOREM TAX INFORMATION

#### ANNUAL BUDGET FY 2023-2024

| LOSS OF REVENUE FROM EXEMPTIONS |                |                |                  |                  |                  |                  |                  |                  |                  |                  |
|---------------------------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| EXEMPTIONS                      | 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         | FY 23/24         |
| Agricultural                    | 65,185         | 62,089         | 54,968           | 77,624           | 81,205           | 87,809           | 105,176          | 123,884          | 103,924          | 89,550           |
| Homestead > 10%                 | 29,290         | 7,618          | 9,677            | 44,290           | 83,096           | 32,710           | 10,668           | 145,485          | 773,861          | 890,219          |
| Charitable                      | 38             | -              | -                | -                | -                | -                | -                | -                | -                | -                |
| Abatement                       | 6,818          | -              | -                | -                | -                | -                | -                | -                | -                | -                |
| Disabled Person                 | 1,813          | 1,641          | 1,705            | 1,835            | 1,576            | 1,597            | 1,512            | 1,588            | 1,631            | 1,596            |
| Disabled Veteran                | 11,394         | 11,508         | 11,702           | 11,813           | 11,324           | 11,941           | 11,900           | 11,844           | 11,860           | 12,352           |
| DV Full Exemption               | 85,641         | 94,467         | 109,990          | 132,705          | 151,872          | 181,014          | 210,410          | 231,648          | 270,529          | 328,591          |
| Full Exemption                  | 203,119        | 218,247        | 252,276          | 290,884          | 320,387          | 333,459          | 384,013          | 401,226          | 424,725          | 455,341          |
| 20% Homestead                   | 514,984        | 520,220        | 552,891          | 608,503          | 661,135          | 702,570          | 691,961          | 788,334          | 1,009,258        | 1,173,041        |
| Over Age 65                     | 20,968         | 22,213         | 23,141           | 24,131           | 25,210           | 26,830           | 28,185           | 28,973           | 29,619           | 31,270           |
| <b>Total</b>                    | <b>939,250</b> | <b>938,003</b> | <b>1,016,350</b> | <b>1,191,785</b> | <b>1,335,805</b> | <b>1,377,930</b> | <b>1,443,825</b> | <b>1,732,982</b> | <b>2,625,407</b> | <b>2,981,962</b> |

| Fiscal Year | Effect of 1/2 cent Pledge of Sales Tax |                       |                   | Sales Rate | Tax Rates           |                |  |              | Voter Approval vs Adopted Rate | DeMinimis Rate vs Adopted Rate |
|-------------|----------------------------------------|-----------------------|-------------------|------------|---------------------|----------------|--|--------------|--------------------------------|--------------------------------|
|             | Sales Tax Collected                    | Increase in Sales Tax | Reducing Tax Rate |            | Voter Approval Rate | DeMinimis Rate |  | Adopted Rate |                                |                                |
|             | FY 18/19                               | \$ 801,908            | \$ 139,745        | 0.085603   | 0.563488            |                |  |              | 0.539677                       | 0.023811                       |
| FY 19/20    | \$ 849,890                             | \$ 47,982             | 0.084445          |            | 0.546423            |                |  |              | 0.539677                       | 0.006746                       |
| 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                       | (0.027992)                     |
| FY 22/23    | \$ 1,280,768                           | \$ 203,585            | 0.098716          |            | 0.545235            | 0.564112       |  |              | 0.540102                       | 0.005133                       |
| FY 23/24    | \$ 1,435,161                           | \$ 154,393            | 0.097422          |            | 0.529773            | 0.546736       |  |              | 0.546736                       | (0.016963)                     |

| TAX RATE BREAKDOWN |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                    | 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        | FY 23/24        |
| Operations         | 0.360046        | 0.329858        | 0.325525        | 0.323593        | 0.307403        | 0.316587        | 0.327866        | 0.347103        | 0.331618        | 0.332142        |
| Debt Service       | 0.179631        | 0.209819        | 0.214152        | 0.216084        | 0.232274        | 0.223090        | 0.219972        | 0.192999        | 0.208484        | 0.214594        |
| <b>Total</b>       | <b>0.539677</b> | <b>0.539677</b> | <b>0.539677</b> | <b>0.539677</b> | <b>0.539677</b> | <b>0.539677</b> | <b>0.547838</b> | <b>0.540102</b> | <b>0.540102</b> | <b>0.546736</b> |

| PROPERTY TAX COLLECTIONS    |                                         |                                             |                                       |                       |                          |                        |                                 |                             |                             |                      |                                  |                              |
|-----------------------------|-----------------------------------------|---------------------------------------------|---------------------------------------|-----------------------|--------------------------|------------------------|---------------------------------|-----------------------------|-----------------------------|----------------------|----------------------------------|------------------------------|
| Tax Roll Year (Fiscal Year) | Certified Taxable Value 7/25 (in 000s)* | Tax Assessor Taxable Value 10/1 (in 000s)** | Tax Assessor Levy for the Fiscal Year | Adjusting to Tax Levy | Current Year Collections | Balance Unpaid at 9/30 | Collections as a % of Adjd Levy | Delinquent Year Collections | Total Fiscal Yr Collections | Tax Revenue Budgeted | Over/ Collections (Under) Budget | Collections as a % of Budget |
| 2018 (FY 18/19)             | 936,909,734                             | 930,727,268                                 | 5,022,921                             | (14,736)              | 4,964,002                | 44,183                 | 99.1%                           | 8,269                       | 4,972,271                   | 5,029,695            | (57,424)                         | 98.9%                        |
| 2019 (FY 19/20)             | 1,008,342,875                           | 1,002,696,984                               | 5,411,325                             | (8,391)               | 5,369,150                | 33,784                 | 99.4%                           | 30,363                      | 5,399,513                   | 5,411,348            | (11,835)                         | 99.8%                        |
| 2020 (FY 20/21)             | 1,033,772,864                           | 1,061,683,904                               | 5,734,176                             | (38,029)              | 5,663,286                | 32,861                 | 99.4%                           | 35,692                      | 5,698,978                   | 5,614,218            | 84,760                           | 101.5%                       |
| 2021 (FY 21/22)             | 1,132,424,429                           | 1,122,120,636                               | 6,060,596                             | 23,761                | 6,033,420                | 50,937                 | 99.2%                           | (2,861)                     | 6,030,559                   | 6,109,736            | (79,177)                         | 98.7%                        |
| 2022 (FY 22/23)             | 1,301,880,092                           | 1,294,612,919                               | 6,992,230                             | (49,072)              | 6,857,344                | 85,814                 | 98.8%                           | 26,694                      | 6,884,038                   | 6,977,277            | (93,239)                         | 98.7%                        |
| 2023 (FY 23/24)             | 1,474,189,427                           |                                             |                                       |                       |                          |                        |                                 | -                           |                             | 7,872,825            |                                  |                              |

\*Source: McLennan County Appraisal Tax District, Certified Tax Roll.

\*\*Source: McLennan County Tax Assessor monthly reports thru July for current year.

MCLENNAN County

**2023 CERTIFIED TOTALS**

As of Certification

Property Count: 6,266

62 - HEWITT, CITY OF  
Grand Totals

7/21/2023 2:42:16PM

| <b>Land</b>                |            | <b>Value</b>      |                                 |                       |               |
|----------------------------|------------|-------------------|---------------------------------|-----------------------|---------------|
| Homesite:                  |            | 161,938,866       |                                 |                       |               |
| Non Homesite:              |            | 148,296,754       |                                 |                       |               |
| Ag Market:                 |            | 16,490,551        |                                 |                       |               |
| Timber Market:             | 0          |                   | <b>Total Land</b>               | (+)                   | 326,726,171   |
| <b>Improvement</b>         |            | <b>Value</b>      |                                 |                       |               |
| Homesite:                  |            | 1,247,829,676     |                                 |                       |               |
| Non Homesite:              |            | 353,307,542       | <b>Total Improvements</b>       | (+)                   | 1,601,137,218 |
| <b>Non Real</b>            |            | <b>Count</b>      | <b>Value</b>                    |                       |               |
| Personal Property:         | 498        |                   | 91,737,650                      |                       |               |
| Mineral Property:          | 0          |                   | 0                               |                       |               |
| Autos:                     | 0          |                   | 0                               | <b>Total Non Real</b> | (+)           |
|                            |            |                   |                                 | <b>Market Value</b>   | =             |
|                            |            |                   |                                 |                       | 91,737,650    |
|                            |            |                   |                                 |                       | 2,019,601,039 |
| <b>Ag</b>                  |            | <b>Non Exempt</b> | <b>Exempt</b>                   |                       |               |
| Total Productivity Market: | 16,490,551 | 0                 |                                 |                       |               |
| Ag Use:                    | 111,490    | 0                 | <b>Productivity Loss</b>        | (-)                   | 16,379,061    |
| Timber Use:                | 0          | 0                 | <b>Appraised Value</b>          | =                     | 2,003,221,978 |
| Productivity Loss:         | 16,379,061 | 0                 | <b>Homestead Cap</b>            | (-)                   | 162,824,326   |
|                            |            |                   | <b>Assessed Value</b>           | =                     | 1,840,397,652 |
|                            |            |                   | <b>Total Exemptions Amount</b>  | (-)                   | 366,208,225   |
|                            |            |                   | <b>(Breakdown on Next Page)</b> |                       |               |
|                            |            |                   | <b>Net Taxable</b>              | =                     | 1,474,189,427 |

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)

7,962,126.58 = 1,474,189,427 \* (0.540102 / 100)

|                                      |               |
|--------------------------------------|---------------|
| Certified Estimate of Market Value:  | 2,018,543,469 |
| Certified Estimate of Taxable Value: | 1,473,146,445 |

|                              |      |
|------------------------------|------|
| Tax Increment Finance Value: | 0    |
| Tax Increment Finance Levy:  | 0.00 |

## State Category Breakdown

| State Code Description           | Count             | Acres      | New Value           | Market Value           | Taxable Value          |
|----------------------------------|-------------------|------------|---------------------|------------------------|------------------------|
| A SINGLE FAMILY RESIDENCE        | 4,660             | 1,737.3797 | \$43,171,030        | \$1,430,317,534        | \$984,865,561          |
| B MULTIFAMILY RESIDENCE          | 368               | 182.9118   | \$0                 | \$166,654,406          | \$166,493,889          |
| C1 VACANT LOTS AND LAND TRACTS   | 257               | 203.4834   | \$0                 | \$20,601,710           | \$20,601,710           |
| D1 QUALIFIED OPEN-SPACE LAND     | 30                | 476.4804   | \$0                 | \$16,490,551           | \$111,490              |
| D2 IMPROVEMENTS ON QUALIFIED OP  | 2                 |            | \$0                 | \$52,312               | \$52,312               |
| E RURAL LAND, NON QUALIFIED OPE  | 13                | 72.9278    | \$0                 | \$2,524,251            | \$2,051,208            |
| F1 COMMERCIAL REAL PROPERTY      | 225               | 310.7279   | \$7,449,560         | \$199,509,740          | \$199,509,740          |
| F2 INDUSTRIAL AND MANUFACTURIN   | 4                 | 6.7826     | \$614,850           | \$4,207,150            | \$4,207,150            |
| J1 WATER SYSTEMS                 | 2                 | 1.1577     | \$0                 | \$19,820               | \$19,820               |
| J2 GAS DISTRIBUTION SYSTEM       | 1                 |            | \$0                 | \$1,515,240            | \$1,515,240            |
| J3 ELECTRIC COMPANY (INCLUDING C | 2                 | 2.2980     | \$0                 | \$7,415,610            | \$7,415,610            |
| J4 TELEPHONE COMPANY (INCLUDI    | 6                 | 4.7160     | \$0                 | \$1,068,390            | \$1,068,390            |
| J5 RAILROAD                      | 3                 |            | \$0                 | \$2,736,390            | \$2,736,390            |
| J7 CABLE TELEVISION COMPANY      | 2                 |            | \$0                 | \$2,419,580            | \$2,419,580            |
| L1 COMMERCIAL PERSONAL PROPE     | 351               |            | \$0                 | \$65,612,840           | \$65,612,840           |
| L2 INDUSTRIAL AND MANUFACTURIN   | 19                |            | \$0                 | \$1,764,410            | \$1,764,410            |
| M1 TANGIBLE OTHER PERSONAL, MOB  | 7                 |            | \$50                | \$236,490              | \$213,054              |
| O RESIDENTIAL INVENTORY          | 47                | 12.0398    | \$2,603,600         | \$4,371,580            | \$4,225,013            |
| S SPECIAL INVENTORY TAX          | 9                 |            | \$0                 | \$9,306,020            | \$9,306,020            |
| X TOTALLY EXEMPT PROPERTY        | 277               | 655.7271   | \$0                 | \$82,777,015           | \$0                    |
| <b>Totals</b>                    | <b>3,666.6322</b> |            | <b>\$53,839,090</b> | <b>\$2,019,601,039</b> | <b>\$1,474,189,427</b> |

**Exemption Breakdown**

| Exemption     | Count | Local              | State              | Total              |
|---------------|-------|--------------------|--------------------|--------------------|
| DP            | 85    | 288,000            | 0                  | 288,000            |
| DPS           | 1     | 4,000              | 0                  | 4,000              |
| DV1           | 34    | 0                  | 268,000            | 268,000            |
| DV1S          | 4     | 0                  | 20,000             | 20,000             |
| DV2           | 18    | 0                  | 118,500            | 118,500            |
| DV2S          | 1     | 0                  | 7,500              | 7,500              |
| DV3           | 28    | 0                  | 214,000            | 214,000            |
| DV3S          | 2     | 0                  | 20,000             | 20,000             |
| DV4           | 188   | 0                  | 1,449,290          | 1,449,290          |
| DV4S          | 27    | 0                  | 162,000            | 162,000            |
| DVHS          | 168   | 0                  | 50,669,848         | 50,669,848         |
| DVHSS         | 37    | 0                  | 9,430,654          | 9,430,654          |
| EX            | 1     | 0                  | 220,020            | 220,020            |
| EX-XA         | 3     | 0                  | 753,070            | 753,070            |
| EX-XL         | 4     | 0                  | 3,308,610          | 3,308,610          |
| EX-XN         | 2     | 0                  | 414,100            | 414,100            |
| EX-XU         | 4     | 0                  | 17,358,780         | 17,358,780         |
| EX-XV         | 159   | 0                  | 60,627,505         | 60,627,505         |
| EX366         | 104   | 0                  | 94,930             | 94,930             |
| FRSS          | 1     | 0                  | 506,561            | 506,561            |
| HS            | 3,562 | 214,553,524        | 0                  | 214,553,524        |
| OV65          | 1,524 | 5,671,333          | 0                  | 5,671,333          |
| OV65S         | 13    | 48,000             | 0                  | 48,000             |
| SO            | 2     | 0                  | 0                  | 0                  |
| <b>Totals</b> |       | <b>220,564,857</b> | <b>145,643,368</b> | <b>366,208,225</b> |

## CAD State Category Breakdown

| State Code Description                    | Count             | Acres      | New Value           | Market Value           | Taxable Value          |
|-------------------------------------------|-------------------|------------|---------------------|------------------------|------------------------|
| A1 Real, Residential Single--Family       | 4,568             | 1,706.7253 | \$42,905,660        | \$1,420,634,587        | \$976,115,450          |
| A2 Real, Residential Mobile Home          | 39                | 10.5935    | \$4,740             | \$1,621,300            | \$1,311,216            |
| A3 Real, Residential, Aux Improvement     | 174               | 15.2617    | \$260,630           | \$2,596,037            | \$2,066,580            |
| A6 Real, Residential, Condominium         | 34                | 4.7992     | \$0                 | \$5,465,610            | \$5,372,315            |
| B1 Apartments Residential Multi Family    | 23                | 53.9965    | \$0                 | \$80,073,165           | \$80,073,165           |
| B2 Residential Duplex Real Multi Family   | 325               | 118.2248   | \$0                 | \$77,339,995           | \$77,179,478           |
| B3 Residential Triplex Real Multi Family  | 3                 | 0.5740     | \$0                 | \$900,520              | \$900,520              |
| B4 Residential Fourplex Real Multi Family | 19                | 10.1165    | \$0                 | \$8,340,726            | \$8,340,726            |
| C1 REAL, VACANT PLATTED RESIDENTI         | 190               | 63.0656    | \$0                 | \$7,399,540            | \$7,399,540            |
| C2 Real, Vacant Platted Commerical Lot    | 67                | 140.4178   | \$0                 | \$13,202,170           | \$13,202,170           |
| D1 REAL, ACREAGE, RANGELAND               | 30                | 476.4804   | \$0                 | \$16,490,551           | \$111,490              |
| D2 IMPROVEMENTS ON QUAL OPEN SP           | 2                 |            | \$0                 | \$52,312               | \$52,312               |
| E1 REAL, FARM/RANCH, HOUSE                | 6                 | 13.5510    | \$0                 | \$1,178,188            | \$716,185              |
| E3 REAL, FARM/RANCH, OTHER IMPROV         | 2                 |            | \$0                 | \$12,586               | \$1,546                |
| E5 NON-QUAL LAND NOT IN AG USE            | 9                 | 59.3768    | \$0                 | \$1,333,477            | \$1,333,477            |
| F1 REAL, Commercial                       | 224               | 310.7279   | \$7,449,560         | \$199,285,240          | \$199,285,240          |
| F2 REAL, Industrial                       | 4                 | 6.7826     | \$614,850           | \$4,207,150            | \$4,207,150            |
| F3 REAL, Imp Only Commercial              | 1                 |            | \$0                 | \$224,500              | \$224,500              |
| J1 REAL & TANGIBLE PERSONAL, UTIL         | 2                 | 1.1577     | \$0                 | \$19,820               | \$19,820               |
| J2 REAL & TANGIBLE PERSONAL, UTIL         | 1                 |            | \$0                 | \$1,515,240            | \$1,515,240            |
| J3 REAL & TANGIBLE PERSONAL, UTIL         | 2                 | 2.2980     | \$0                 | \$7,415,610            | \$7,415,610            |
| J4 REAL & TANGIBLE PERSONAL, UTIL         | 6                 | 4.7160     | \$0                 | \$1,068,390            | \$1,068,390            |
| J5 REAL & TANGIBLE PERSONAL, UTIL         | 3                 |            | \$0                 | \$2,736,390            | \$2,736,390            |
| J7 REAL & TANGIBLE PERSONAL, UTIL         | 2                 |            | \$0                 | \$2,419,580            | \$2,419,580            |
| L1 TANGIBLE, PERSONAL PROPERTY, C         | 351               |            | \$0                 | \$65,612,840           | \$65,612,840           |
| L2 TANGIBLE, PERSONAL PROPERTY, I         | 19                |            | \$0                 | \$1,764,410            | \$1,764,410            |
| M1 MOBILE HOME, TANGIBLE                  | 7                 |            | \$50                | \$236,490              | \$213,054              |
| O1 Res Inventory Vacant Land              | 33                | 8.1643     | \$0                 | \$1,518,860            | \$1,518,860            |
| O2 Res Inventory Improved Residential     | 14                | 3.8755     | \$2,603,600         | \$2,852,720            | \$2,706,153            |
| S SPECIAL INVENTORY                       | 9                 |            | \$0                 | \$9,306,020            | \$9,306,020            |
| X Totally Exempt Property                 | 277               | 655.7271   | \$0                 | \$82,777,015           | \$0                    |
| <b>Totals</b>                             | <b>3,666.6322</b> |            | <b>\$53,839,090</b> | <b>\$2,019,601,039</b> | <b>\$1,474,189,427</b> |

**2023 CERTIFIED TOTALS**

As of Certification

Property Count: 6,266

62 - HEWITT, CITY OF  
Effective Rate Assumption

7/21/2023 2:43:10PM

**New Value**

|                          |              |
|--------------------------|--------------|
| TOTAL NEW VALUE MARKET:  | \$53,839,090 |
| TOTAL NEW VALUE TAXABLE: | \$44,379,260 |

**New Exemptions**

| Exemption                             | Description                                    | Count |                            |
|---------------------------------------|------------------------------------------------|-------|----------------------------|
| EX-XV                                 | Other Exemptions (including public property, r | 1     | 2022 Market Value \$0      |
| EX366                                 | HOUSE BILL 366                                 | 11    | 2022 Market Value \$39,770 |
| <b>ABSOLUTE EXEMPTIONS VALUE LOSS</b> |                                                |       | <b>\$39,770</b>            |

| Exemption                            | Description                                  | Count | Exemption Amount   |
|--------------------------------------|----------------------------------------------|-------|--------------------|
| DP                                   | DISABILITY                                   | 4     | \$12,000           |
| DV1                                  | Disabled Veterans 10% - 29%                  | 4     | \$20,000           |
| DV2                                  | Disabled Veterans 30% - 49%                  | 2     | \$15,000           |
| DV3                                  | Disabled Veterans 50% - 69%                  | 2     | \$20,000           |
| DV4                                  | Disabled Veterans 70% - 100%                 | 11    | \$120,000          |
| DV4S                                 | Disabled Veterans Surviving Spouse 70% - 100 | 1     | \$12,000           |
| DVHS                                 | Disabled Veteran Homestead                   | 7     | \$1,824,423        |
| HS                                   | HOMESTEAD                                    | 73    | \$4,628,093        |
| OV65                                 | OVER 65                                      | 95    | \$368,000          |
| <b>PARTIAL EXEMPTIONS VALUE LOSS</b> |                                              |       | <b>\$7,019,516</b> |
| <b>NEW EXEMPTIONS VALUE LOSS</b>     |                                              |       | <b>\$7,059,286</b> |

**Increased Exemptions**

| Exemption                              | Description | Count | Increased Exemption Amount |
|----------------------------------------|-------------|-------|----------------------------|
| <b>INCREASED EXEMPTIONS VALUE LOSS</b> |             |       |                            |
| <b>TOTAL EXEMPTIONS VALUE LOSS</b>     |             |       | <b>\$7,059,286</b>         |

**New Ag / Timber Exemptions****New Annexations****New Deannexations****Average Homestead Value**

Category A and E

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 3,553                  | \$321,428      | \$106,160            | \$215,268       |
| <b>Category A Only</b> |                |                      |                 |

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 3,551                  | \$321,456      | \$106,089            | \$215,367       |

**2023 CERTIFIED TOTALS**62 - HEWITT, CITY OF  
**Lower Value Used**

| Count of Protested Properties | Total Market Value | Total Value Used |
|-------------------------------|--------------------|------------------|
| 8                             | \$4,249,521.00     | \$3,077,891      |

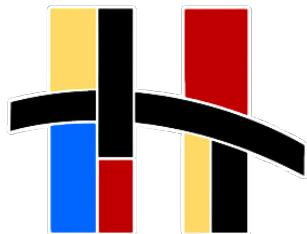


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# DEBT INFORMATION

**City of Hewitt, Texas**  
**Bonded Debt Overview**  
**Annual Budget FY 2023-2024**

**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.**

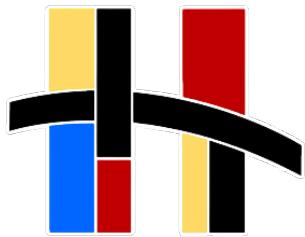
**When a bond is callable and interest rates are lower, the City will evaluate the savings available by refunding the debt at a lower rate. When this is done, the new issue is referred to as General Obligation Refunding Bonds.**

**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.**

|                                                   |                      |
|---------------------------------------------------|----------------------|
| <b>Assessed Taxable Value, Certified Tax Roll</b> | <b>1,474,189,427</b> |
| <b>Maximum Ad Valorem Rate</b>                    | <b>1.25</b>          |
|                                                   | <hr/>                |
|                                                   | <b>1,842,736,784</b> |
| <b>Per \$100 of assessed valuation</b>            | <b>100</b>           |
| <b>Legal Debt Service Limit</b>                   | <b>18,427,368</b>    |
| <b>General Obligation Debt Service</b>            | <b>4,742,090</b>     |
| <b>Debt Service Margin</b>                        | <b>13,685,278</b>    |



# TOTAL DEBT

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**CITY OF HEWITT, TX**  
**OUTSTANDING LONG-TERM DEBT**  
**ANNUAL BUDGET FY 2023-2024**

| GENERAL FUND OBLIGATIONS |                |                        |                                 |              |                    |                                 |
|--------------------------|----------------|------------------------|---------------------------------|--------------|--------------------|---------------------------------|
| Designated for:          | Issue          | Original Issue Amount  | Principal Outstanding 10/1/2023 | New Issue    | Principal Payments | Principal Outstanding 9/30/2024 |
| Street Improvements      | 2010 CO        | 2,200,000              | 1,595,000                       | -            | (105,000)          | 1,490,000                       |
| Street Improvements      | 2012 CO        | 2,905,000              | 1,561,909                       | -            | (152,795)          | 1,409,114                       |
| Public Safety Facilities | 2013 CO        | 3,850,000              | 2,690,000                       | -            | (140,000)          | 2,550,000                       |
| Street Improvements      | 2013 GO Ref *  | 1,892,100              | 302,100                         | -            | (302,100)          | -                               |
| City Hall Facilities     | 2014 CO        | 6,835,000              | 4,375,000                       | -            | (340,000)          | 4,035,000                       |
| Street Improvements      | 2016B CO       | 3,395,000              | 2,460,000                       | -            | (165,000)          | 2,295,000                       |
| Street Improvements      | 2017 CO        | 4,860,000              | 3,820,000                       | -            | (250,000)          | 3,570,000                       |
| Street Improvements      | 2022 CO        | 4,925,000              | 4,700,000                       | -            | (155,000)          | 4,545,000                       |
| Street Improvements      | 2023 CO        | 5,915,000              | -                               | 5,915,000    | -                  | 5,915,000                       |
|                          |                | Total General Fund     | \$ 21,504,009                   | \$ 5,915,000 | \$ (1,609,895)     | \$ 25,809,114                   |
| UTILITY FUND OBLIGATIONS |                |                        |                                 |              |                    |                                 |
| Designated for:          | Issue          | Original Issue Amount  | Principal Outstanding 10/1/2023 | New Issue    | Principal Payments | Principal Outstanding 9/30/2024 |
| Utility Improvements     | 2010 CO        | 7,775,000              | 7,455,000                       | -            | (10,000)           | 7,445,000                       |
| Utility Improvements     | 2012 CO        | 4,795,000              | 2,578,090                       | -            | (252,205)          | 2,325,885                       |
| Utility Improvements     | 2013 GO Ref *  | 1,677,900              | 267,900                         | -            | (267,900)          | -                               |
| Wastewater System        | 2015 GO Ref ** | 5,555,000              | 4,625,000                       | -            | (440,000)          | 4,185,000                       |
| Utility Improvements     | 2016 CO        | 6,195,000              | 4,230,000                       | -            | (305,000)          | 3,925,000                       |
|                          |                | Total Utility Fund     | \$ 19,155,990                   | \$ -         | \$ (1,275,105)     | \$ 17,880,885                   |
|                          |                | Total Debt Outstanding | \$ 40,659,999                   | \$ 5,915,000 | \$ (2,885,000)     | \$ 43,690,000                   |

*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

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### CITY OF HEWITT, TX

### TOTAL DEBT SERVICING

#### ANNUAL BUDGET FY 2023-2024

| GENERAL FUND                        |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| GF ISSUES                           | 2024                | 2025                | 2026                | 2027                | 2028                | 2029                | 2030                | 2031                | 2032                | 2033                |
| Series 2010                         | 184,750.00          | 294,500.00          | 293,500.00          | 292,000.00          | 295,000.00          | 292,250.00          | 294,000.00          |                     |                     |                     |
| Series 2012                         | 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                         | 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          | 233,730.00          |
| Series 2013 Ref                     | 311,465.10          |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Series 2014                         | 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          | 486,800.00          |
| Series 2016B                        | 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          | 221,950.00          |
| Series 2017                         | 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          | 294,462.50          |
| Series 2022                         | 337,931.26          | 350,181.26          | 346,431.26          | 347,431.26          | 347,931.26          | 347,431.26          | 351,431.26          | 347,031.26          | 347,431.26          |                     |
| Series 2023                         | 400,445.83          | 443,600.00          | 443,850.00          | 443,600.00          | 442,850.00          | 441,600.00          | 444,850.00          | 442,350.00          | 444,350.00          | 445,600.00          |
| <b>Total GF Debt</b>                | <b>2,758,210.93</b> | <b>2,610,622.10</b> | <b>2,599,292.88</b> | <b>2,609,193.36</b> | <b>2,607,902.36</b> | <b>2,521,690.74</b> | <b>2,524,110.48</b> | <b>2,231,198.58</b> | <b>2,233,988.90</b> | <b>2,029,973.76</b> |
| <b>P&amp;I SPLIT</b>                | <b>2024</b>         | <b>2025</b>         | <b>2026</b>         | <b>2027</b>         | <b>2028</b>         | <b>2029</b>         | <b>2030</b>         | <b>2031</b>         | <b>2032</b>         | <b>2033</b>         |
| PRINCIPAL                           | 1,774,895           | 1,668,455           | 1,720,341           | 1,796,000           | 1,861,659           | 1,847,318           | 1,919,864           | 1,700,523           | 1,764,954           | 1,625,000           |
| INTEREST                            | 983,316             | 942,167             | 878,952             | 813,193             | 746,243             | 674,373             | 604,246             | 530,676             | 469,035             | 404,974             |
| <b>Total GF Debt</b>                | <b>2,758,211</b>    | <b>2,610,622</b>    | <b>2,599,293</b>    | <b>2,609,193</b>    | <b>2,607,902</b>    | <b>2,521,691</b>    | <b>2,524,110</b>    | <b>2,231,199</b>    | <b>2,233,989</b>    | <b>2,029,974</b>    |
| UTILITY FUND                        |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| UF ISSUES                           | 2024                | 2025                | 2026                | 2027                | 2028                | 2029                | 2030                | 2031                | 2032                | 2033                |
| Series 2010                         | 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          | 1,211,537.50        |
| Series 2012                         | 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                     | 276,204.90          |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Series 2015 Ref                     | 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                         | 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          | 424,368.76          |
| <b>Total UF Debt</b>                | <b>1,983,878.66</b> | <b>1,930,014.16</b> | <b>1,929,343.38</b> | <b>1,931,417.90</b> | <b>1,931,540.16</b> | <b>1,933,695.52</b> | <b>1,940,488.28</b> | <b>1,945,400.18</b> | <b>1,944,696.36</b> | <b>1,635,906.26</b> |
| <b>P&amp;I SPLIT</b>                | <b>2024</b>         | <b>2025</b>         | <b>2026</b>         | <b>2027</b>         | <b>2028</b>         | <b>2029</b>         | <b>2030</b>         | <b>2031</b>         | <b>2032</b>         | <b>2033</b>         |
| PRINCIPAL                           | 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           | 1,355,000           |
| INTEREST                            | 708,774             | 673,469             | 634,684             | 592,418             | 548,199             | 501,014             | 450,352             | 395,923             | 339,651             | 280,906             |
| <b>Total UF Debt</b>                | <b>1,983,879</b>    | <b>1,930,014</b>    | <b>1,929,343</b>    | <b>1,931,418</b>    | <b>1,931,540</b>    | <b>1,933,696</b>    | <b>1,940,488</b>    | <b>1,945,400</b>    | <b>1,944,696</b>    | <b>1,635,906</b>    |
| SUMMARY: TOTAL PRINCIPAL & INTEREST |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| <b>P&amp;I SPLIT</b>                | <b>2024</b>         | <b>2025</b>         | <b>2026</b>         | <b>2027</b>         | <b>2028</b>         | <b>2029</b>         | <b>2030</b>         | <b>2031</b>         | <b>2032</b>         | <b>2033</b>         |
| GF Principal                        | 1,774,895.00        | 1,668,455.00        | 1,720,341.00        | 1,796,000.00        | 1,861,659.00        | 1,847,318.00        | 1,919,864.00        | 1,700,523.00        | 1,764,954.00        | 1,625,000.00        |
| GF Interest                         | 983,315.93          | 942,167.10          | 878,951.88          | 813,193.36          | 746,243.36          | 674,372.74          | 604,246.48          | 530,675.58          | 469,034.90          | 404,973.76          |
| UF Principal                        | 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        | 1,355,000.00        |
| UF Interest                         | 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          | 280,906.26          |
| <b>TOTAL P&amp;I</b>                | <b>4,742,089.59</b> | <b>4,540,636.26</b> | <b>4,528,636.26</b> | <b>4,540,611.26</b> | <b>4,539,442.52</b> | <b>4,455,386.26</b> | <b>4,464,598.76</b> | <b>4,176,598.76</b> | <b>4,178,685.26</b> | <b>3,665,880.02</b> |
| SUMMARY: BY FUND                    |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| <b>TOTAL DEBT</b>                   | <b>2024</b>         | <b>2025</b>         | <b>2026</b>         | <b>2027</b>         | <b>2028</b>         | <b>2029</b>         | <b>2030</b>         | <b>2031</b>         | <b>2032</b>         | <b>2033</b>         |
| GF Total                            | 2,758,210.93        | 2,610,622.10        | 2,599,292.88        | 2,609,193.36        | 2,607,902.36        | 2,521,690.74        | 2,524,110.48        | 2,231,198.58        | 2,233,988.90        | 2,029,973.76        |
| UF Debt                             | 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        | 1,635,906.26        |
| <b>TOTAL DEBT</b>                   | <b>4,742,089.59</b> | <b>4,540,636.26</b> | <b>4,528,636.26</b> | <b>4,540,611.26</b> | <b>4,539,442.52</b> | <b>4,455,386.26</b> | <b>4,464,598.76</b> | <b>4,176,598.76</b> | <b>4,178,685.26</b> | <b>3,665,880.02</b> |

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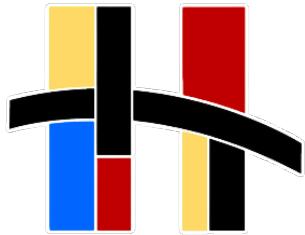
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### CITY OF HEWITT, TX

### TOTAL DEBT SERVICING

#### ANNUAL BUDGET FY 2023-2024

| GF ISSUES            | 2034                | 2035                | 2036                | 2037                | 2038                | 2039              | 2040              | 2041              | 2042              | 2043              | TOTAL                |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Series 2010          |                     |                     |                     |                     |                     |                   |                   |                   |                   |                   | 1,946,000.00         |
| Series 2012          |                     |                     |                     |                     |                     |                   |                   |                   |                   |                   | 1,792,498.06         |
| Series 2013          | 232,080.00          | 235,498.76          | 233,580.00          | 236,020.00          | 233,100.00          |                   |                   |                   |                   |                   | 3,499,153.76         |
| Series 2013 Ref      |                     |                     |                     |                     |                     |                   |                   |                   |                   |                   | 311,465.10           |
| Series 2014          | 488,800.00          |                     |                     |                     |                     |                   |                   |                   |                   |                   | 5,385,687.50         |
| Series 2016B         | 221,950.00          | 221,825.00          | 226,050.00          |                     |                     |                   |                   |                   |                   |                   | 2,907,850.00         |
| Series 2017          | 292,112.50          | 294,612.50          | 291,812.50          | 293,200.00          | 294,262.50          |                   |                   |                   |                   |                   | 4,814,175.00         |
| Series 2022          | 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        |                   | 6,605,925.14         |
| Series 2023          | 444,000.00          | 442,000.00          | 444,600.00          | 446,600.00          | 443,000.00          | 444,000.00        | 444,400.00        | 444,200.00        | 443,400.00        | 442,000.00        | 8,831,295.83         |
| <b>Total GF Debt</b> | <b>2,028,873.76</b> | <b>1,541,067.52</b> | <b>1,545,223.76</b> | <b>1,326,751.26</b> | <b>1,317,387.50</b> | <b>790,875.00</b> | <b>790,775.00</b> | <b>793,950.00</b> | <b>790,962.50</b> | <b>442,000.00</b> | <b>36,094,050.39</b> |
| <b>P&amp;I SPLIT</b> | <b>2034</b>         | <b>2035</b>         | <b>2036</b>         | <b>2037</b>         | <b>2038</b>         | <b>2039</b>       | <b>2040</b>       | <b>2041</b>       | <b>2042</b>       | <b>2043</b>       | <b>TOTAL</b>         |
| PRINCIPAL            | 1,680,000           | 1,250,000           | 1,295,000           | 1,120,000           | 1,150,000           | 665,000           | 690,000           | 720,000           | 745,000           | 425,000           | 27,419,009           |
| INTEREST             | 348,874             | 291,068             | 250,224             | 206,751             | 167,388             | 125,875           | 100,775           | 73,950            | 45,963            | 17,000            | 8,675,041            |
| <b>Total GF Debt</b> | <b>2,028,874</b>    | <b>1,541,068</b>    | <b>1,545,224</b>    | <b>1,326,751</b>    | <b>1,317,388</b>    | <b>790,875</b>    | <b>790,775</b>    | <b>793,950</b>    | <b>790,963</b>    | <b>442,000</b>    | <b>36,094,050</b>    |
| <b>UF ISSUES</b>     | <b>2034</b>         | <b>2035</b>         | <b>2036</b>         | <b>2037</b>         | <b>2038</b>         | <b>2039</b>       | <b>2040</b>       | <b>2041</b>       | <b>2042</b>       | <b>2043</b>       | <b>TOTAL</b>         |
| Series 2010          | 1,212,887.50        | 1,217,212.50        | 1,219,287.50        | 1,224,112.50        |                     |                   |                   |                   |                   |                   | 10,949,250.00        |
| Series 2012          |                     |                     |                     |                     |                     |                   |                   |                   |                   |                   | 2,958,700.94         |
| Series 2013 Ref      |                     |                     |                     |                     |                     |                   |                   |                   |                   |                   | 276,204.90           |
| Series 2015 Ref      |                     |                     |                     |                     |                     |                   |                   |                   |                   |                   | 5,537,925.00         |
| Series 2016          | 427,337.50          | 423,837.50          |                     |                     |                     |                   |                   |                   |                   |                   | 5,108,975.02         |
| <b>Total UF Debt</b> | <b>1,640,225.00</b> | <b>1,641,050.00</b> | <b>1,219,287.50</b> | <b>1,224,112.50</b> |                     |                   |                   |                   |                   |                   | <b>24,831,055.86</b> |
| <b>P&amp;I SPLIT</b> | <b>2034</b>         | <b>2035</b>         | <b>2036</b>         | <b>2037</b>         | <b>2038</b>         | <b>2039</b>       | <b>2040</b>       | <b>2041</b>       | <b>2042</b>       | <b>2043</b>       | <b>TOTAL</b>         |
| PRINCIPAL            | 1,415,000           | 1,475,000           | 1,115,000           | 1,170,000           |                     |                   |                   |                   |                   |                   | 19,155,990           |
| INTEREST             | 225,225             | 166,050             | 104,288             | 54,113              |                     |                   |                   |                   |                   |                   | 5,675,066            |
| <b>Total UF Debt</b> | <b>1,640,225</b>    | <b>1,641,050</b>    | <b>1,219,288</b>    | <b>1,224,113</b>    |                     |                   |                   |                   |                   |                   | <b>24,831,056</b>    |
| <b>P&amp;I SPLIT</b> | <b>2034</b>         | <b>2035</b>         | <b>2036</b>         | <b>2037</b>         | <b>2038</b>         | <b>2039</b>       | <b>2040</b>       | <b>2041</b>       | <b>2042</b>       | <b>2043</b>       | <b>TOTAL</b>         |
| GF Principal         | 1,680,000.00        | 1,250,000.00        | 1,295,000.00        | 1,120,000.00        | 1,150,000.00        | 665,000.00        | 690,000.00        | 720,000.00        | 745,000.00        | 425,000.00        | 27,419,009.00        |
| GF Interest          | 348,873.76          | 291,067.52          | 250,223.76          | 206,751.26          | 167,387.50          | 125,875.00        | 100,775.00        | 73,950.00         | 45,962.50         | 17,000.00         | 8,675,041.39         |
| UF Principal         | 1,415,000.00        | 1,475,000.00        | 1,115,000.00        | 1,170,000.00        |                     |                   |                   |                   |                   |                   | 19,155,990.00        |
| UF Interest          | 225,225.00          | 166,050.00          | 104,287.50          | 54,112.50           |                     |                   |                   |                   |                   |                   | 5,675,065.86         |
| <b>TOTAL P&amp;I</b> | <b>3,669,098.76</b> | <b>3,182,117.52</b> | <b>2,764,511.26</b> | <b>2,550,863.76</b> | <b>1,317,387.50</b> | <b>790,875.00</b> | <b>790,775.00</b> | <b>793,950.00</b> | <b>790,962.50</b> | <b>442,000.00</b> | <b>60,925,106.25</b> |
| <b>TOTAL DEBT</b>    | <b>2034</b>         | <b>2035</b>         | <b>2036</b>         | <b>2037</b>         | <b>2038</b>         | <b>2039</b>       | <b>2040</b>       | <b>2041</b>       | <b>2042</b>       | <b>2043</b>       | <b>TOTAL</b>         |
| GF Total             | 2,028,873.76        | 1,541,067.52        | 1,545,223.76        | 1,326,751.26        | 1,317,387.50        | 790,875.00        | 790,775.00        | 793,950.00        | 790,962.50        | 442,000.00        | 36,094,050.39        |
| UF Debt              | 1,640,225.00        | 1,641,050.00        | 1,219,287.50        | 1,224,112.50        |                     |                   |                   |                   |                   |                   | 24,831,055.86        |
| <b>TOTAL DEBT</b>    | <b>3,669,098.76</b> | <b>3,182,117.52</b> | <b>2,764,511.26</b> | <b>2,550,863.76</b> | <b>1,317,387.50</b> | <b>790,875.00</b> | <b>790,775.00</b> | <b>793,950.00</b> | <b>790,962.50</b> | <b>442,000.00</b> | <b>60,925,106.25</b> |



# **GENERAL FUND - DEBT SERVICE**

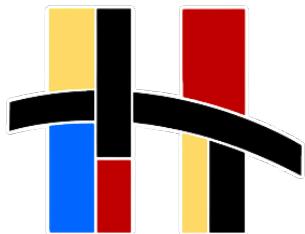
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**CITY OF HEWITT, TX**  
**SCHEDULE OF GENERAL FUND LONG TERM DEBT SERVICING**  
**ANNUAL BUDGET FY 2023-2024**

| ISSUE                            | MATURITY<br>DATE | INTEREST RATES |                         | ORIGINAL<br>ISSUE | BALANCE<br>10/1/2023 | ADDITIONS | PRINCIPAL<br>PAYMENTS | BALANCE<br>9/30/2024 |
|----------------------------------|------------------|----------------|-------------------------|-------------------|----------------------|-----------|-----------------------|----------------------|
|                                  |                  | LOW            | HIGH                    |                   |                      |           |                       |                      |
| 2013 Ref GO (53%)                | 7/1/2024         | 0.50           | 3.10                    | 1,892,100         | 302,100              |           | (302,100)             | -                    |
|                                  |                  |                | General Obligation Debt |                   |                      | 302,100   | (302,100)             | -                    |
| 2010 CO (22.0%)                  | 7/1/2030         | 3              | 5                       | 9,975,000         | 1,595,000            |           | (105,000)             | 1,490,000            |
| 2012 CO (37.7%)                  | 7/1/2032         | 1.5            | 3                       | 2,905,000         | 1,561,909            |           | (152,795)             | 1,409,114            |
| 2013 CO (100%)                   | 7/1/2038         | 2              | 3.6                     | 3,850,000         | 2,690,000            |           | (140,000)             | 2,550,000            |
| 2014 CO (100%)                   | 7/1/2034         | 2              | 4                       | 6,835,000         | 4,375,000            |           | (340,000)             | 4,035,000            |
| 2016B CO (100%)                  | 7/1/2036         | 0.8            | 3                       | 3,395,000         | 2,460,000            |           | (165,000)             | 2,295,000            |
| 2017 CO (100%)                   | 7/1/2038         | 3              | 4                       | 4,860,000         | 3,820,000            |           | (250,000)             | 3,570,000            |
| 2022 CO (100%)                   | 7/1/2042         | 3              | 5                       | 4,925,000         | 4,700,000            |           | (155,000)             | 4,545,000            |
| 2023 CO (100%)                   | 7/1/2043         | 4              | 5                       | 5,915,000         |                      | 5,915,000 |                       | 5,915,000            |
| Combination Tax and Revenue COs  |                  |                |                         |                   | 21,201,909           | 5,915,000 | (1,307,795)           | 25,809,114           |
| Total Bond Principal Outstanding |                  |                |                         |                   | 21,504,009           | 5,915,000 | (1,609,895)           | 25,809,114           |

**SCHEDULE OF GENERAL FUND LONG TERM DEBT SERVICING**

| Fiscal Year | 2010 Series Comb CO | 2012 Series Comb CO | 2013 Series Comb CO | 2013 Series Ref GO | 2014 Series Comb CO | 2016B Series Comb CO | 2017 Series Comb CO | 2022 Series Comb COs | 2023 Series Comb COs | Total         |
|-------------|---------------------|---------------------|---------------------|--------------------|---------------------|----------------------|---------------------|----------------------|----------------------|---------------|
| FY 2023-24  | 184,750.00          | 194,813.74          | 231,355.00          | 311,465.10         | 490,962.50          | 226,425.00           | 380,062.50          | 337,931.26           | 400,445.83           | 2,758,210.93  |
| FY 2024-25  | 294,500.00          | 197,035.84          | 232,155.00          |                    | 491,612.50          | 226,475.00           | 375,062.50          | 350,181.26           | 443,600.00           | 2,610,622.10  |
| FY 2025-26  | 293,500.00          | 195,356.62          | 232,805.00          |                    | 491,112.50          | 221,375.00           | 374,862.50          | 346,431.26           | 443,850.00           | 2,599,292.88  |
| FY 2026-27  | 292,000.00          | 197,007.10          | 233,305.00          |                    | 490,312.50          | 226,275.00           | 379,262.50          | 347,431.26           | 443,600.00           | 2,609,193.36  |
| FY 2027-28  | 295,000.00          | 198,516.10          | 233,655.00          |                    | 489,212.50          | 222,675.00           | 378,062.50          | 347,931.26           | 442,850.00           | 2,607,902.36  |
| FY 2028-29  | 292,250.00          | 199,454.48          | 233,055.00          |                    | 491,862.50          | 224,075.00           | 291,462.50          | 347,931.26           | 441,600.00           | 2,521,690.74  |
| FY 2029-30  | 294,000.00          | 202,124.22          | 232,280.00          |                    | 488,037.50          | 225,375.00           | 290,012.50          | 347,431.26           | 444,850.00           | 2,524,110.48  |
| FY 2030-31  |                     | 202,237.32          | 231,330.00          |                    | 488,862.50          | 221,575.00           | 293,412.50          | 351,431.26           | 442,350.00           | 2,231,198.58  |
| FY 2031-32  |                     | 205,952.64          | 235,205.00          |                    | 488,112.50          | 221,825.00           | 291,512.50          | 347,031.26           | 444,350.00           | 2,233,988.90  |
| FY 2032-33  |                     |                     | 233,730.00          |                    | 486,800.00          | 221,950.00           | 294,462.50          | 347,431.26           | 445,600.00           | 2,029,973.76  |
| FY 2033-34  |                     |                     | 232,080.00          |                    | 488,800.00          | 221,950.00           | 292,112.50          | 349,931.26           | 444,000.00           | 2,028,873.76  |
| FY 2034-35  |                     |                     | 235,500.00          |                    |                     | 221,825.00           | 294,612.50          | 347,131.26           | 442,000.00           | 1,541,068.76  |
| FY 2035-36  |                     |                     | 233,580.00          |                    |                     | 226,050.00           | 291,812.50          | 349,181.26           | 444,600.00           | 1,545,223.76  |
| FY 2036-37  |                     |                     | 236,020.00          |                    |                     |                      | 293,200.00          | 350,931.26           | 446,600.00           | 1,326,751.26  |
| FY 2037-38  |                     |                     | 233,100.00          |                    |                     |                      | 294,262.50          | 347,025.00           | 443,000.00           | 1,317,387.50  |
|             |                     |                     |                     |                    |                     |                      |                     | 346,875.00           | 444,000.00           | 790,875.00    |
|             |                     |                     |                     |                    |                     |                      |                     | 346,375.00           | 444,400.00           | 790,775.00    |
|             |                     |                     |                     |                    |                     |                      |                     | 349,750.00           | 444,200.00           | 793,950.00    |
|             |                     |                     |                     |                    |                     |                      |                     | 347,562.50           | 443,400.00           | 790,962.50    |
|             |                     |                     |                     |                    |                     |                      |                     |                      | 442,000.00           | 442,000.00    |
| Totals      | 1,946,000.00        | 1,792,498.06        | 3,499,155.00        | 311,465.10         | 5,385,687.50        | 2,907,850.00         | 4,814,175.00        | 6,605,925.14         | 8,389,295.83         | 36,094,051.63 |



# **UTILITY FUND**

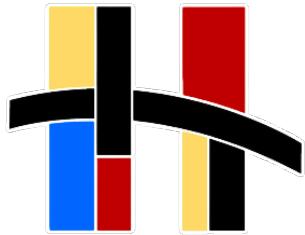
## **-DEBT SERVICE**

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**CITY OF HEWITT, TX**  
**SCHEDULE OF UTILITY FUND LONG TERM DEBT SERVICING**  
**ANNUAL BUDGET FY 2023-2024**

| ISSUE                                         | Maturity Date    | Interest Rates |              | Original Issue                         | Outstanding 10/1/2023 | Principal Payments | Outstanding 9/30/2024 |
|-----------------------------------------------|------------------|----------------|--------------|----------------------------------------|-----------------------|--------------------|-----------------------|
|                                               |                  | Low            | High         |                                        |                       |                    |                       |
| <b>2013 Refunded GO (47%)</b>                 | <b>7/1/2024</b>  | <b>0.500</b>   | <b>3.100</b> | <b>1,892,100</b>                       | <b>267,900</b>        | <b>(267,900)</b>   | <b>-</b>              |
| <b>2015 Refunded GO (07 CO) 100%</b>          | <b>7/10/2032</b> | <b>2.000</b>   | <b>4.000</b> | <b>5,555,000</b>                       | <b>4,625,000</b>      | <b>(440,000)</b>   | <b>4,185,000</b>      |
|                                               |                  |                |              | <b>General Obligation Debt</b>         |                       | <b>4,892,900</b>   | <b>(707,900)</b>      |
| <b>2010 Comb Tax &amp; Rev CO (77.945%)</b>   | <b>7/1/2037</b>  | <b>3.000</b>   | <b>5.000</b> | <b>9,975,000</b>                       | <b>7,455,000</b>      | <b>(10,000)</b>    | <b>7,445,000</b>      |
| <b>2012 Comb Tax &amp; Rev CO (WS 62.75%)</b> | <b>7/1/2032</b>  | <b>1.500</b>   | <b>3.000</b> | <b>4,795,000</b>                       | <b>2,578,090</b>      | <b>(252,205)</b>   | <b>2,325,885</b>      |
| <b>2016 Comb Tax &amp; Rev CO 100%</b>        | <b>7/1/2035</b>  | <b>2.000</b>   | <b>3.375</b> | <b>6,195,000</b>                       | <b>4,230,000</b>      | <b>(305,000)</b>   | <b>3,925,000</b>      |
|                                               |                  |                |              | <b>Combination Tax and Revenue COs</b> |                       | <b>14,263,090</b>  | <b>(567,205)</b>      |
|                                               |                  |                |              | <b>Total Principal Outstanding</b>     | <b>19,155,990</b>     | <b>(1,275,105)</b> | <b>17,880,885</b>     |

| 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 Series Comb Cos | Total                |
| <b>FY 2024</b>                                    | <b>353,850.00</b>    | <b>321,561.26</b>    | <b>276,204.90</b>        | <b>606,000.00</b>        | <b>426,262.50</b>    | <b>1,983,878.66</b>  |
| <b>FY 2025</b>                                    | <b>573,350.00</b>    | <b>325,226.66</b>    |                          | <b>607,800.00</b>        | <b>423,637.50</b>    | <b>1,930,014.16</b>  |
| <b>FY 2026</b>                                    | <b>571,850.00</b>    | <b>322,455.88</b>    |                          | <b>609,150.00</b>        | <b>425,887.50</b>    | <b>1,929,343.38</b>  |
| <b>FY 2027</b>                                    | <b>569,850.00</b>    | <b>325,180.40</b>    |                          | <b>612,700.00</b>        | <b>423,687.50</b>    | <b>1,931,417.90</b>  |
| <b>FY 2028</b>                                    | <b>562,350.00</b>    | <b>327,671.40</b>    |                          | <b>615,550.00</b>        | <b>425,968.76</b>    | <b>1,931,540.16</b>  |
| <b>FY 2029</b>                                    | <b>559,600.00</b>    | <b>329,220.52</b>    |                          | <b>617,700.00</b>        | <b>427,175.00</b>    | <b>1,933,695.52</b>  |
| <b>FY 2030</b>                                    | <b>561,350.00</b>    | <b>333,625.78</b>    |                          | <b>617,825.00</b>        | <b>427,687.50</b>    | <b>1,940,488.28</b>  |
| <b>FY 2031</b>                                    | <b>557,350.00</b>    | <b>333,812.68</b>    |                          | <b>627,200.00</b>        | <b>427,037.50</b>    | <b>1,945,400.18</b>  |
| <b>FY 2032</b>                                    | <b>554,662.50</b>    | <b>339,946.36</b>    |                          | <b>624,000.00</b>        | <b>426,087.50</b>    | <b>1,944,696.36</b>  |
| <b>FY 2033</b>                                    | <b>1,211,537.50</b>  |                      |                          |                          | <b>424,368.76</b>    | <b>1,635,906.26</b>  |
| <b>FY 2034</b>                                    | <b>1,212,887.50</b>  |                      |                          |                          | <b>427,337.50</b>    | <b>1,640,225.00</b>  |
| <b>FY 2035</b>                                    | <b>1,217,212.50</b>  |                      |                          |                          | <b>423,837.50</b>    | <b>1,641,050.00</b>  |
| <b>FY 2036</b>                                    | <b>1,219,287.50</b>  |                      |                          |                          |                      | <b>1,219,287.50</b>  |
| <b>FY 2037</b>                                    | <b>1,224,112.50</b>  |                      |                          |                          |                      | <b>1,224,112.50</b>  |
| <b>Totals</b>                                     | <b>10,949,250.00</b> | <b>2,958,700.94</b>  | <b>276,204.90</b>        | <b>5,537,925.00</b>      | <b>5,108,975.02</b>  | <b>24,831,055.86</b> |



# LEASES PAYABLE - BY FUND

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**CITY OF HEWITT, TX**  
**LEASES PAYABLE BY FUND**  
**ANNUAL BUDGET FY 2023-2024**

### GENERAL FUND

| Issue       | Percentage | Maturity Date | Interest Rate | Original Issue | Outstanding 9/30/2023 |         | Principal Payments | Outstanding 9/30/2024 |
|-------------|------------|---------------|---------------|----------------|-----------------------|---------|--------------------|-----------------------|
| BBT Note #6 | 68.944%    | 12/28/2023    | 3.20%         | 327,482        | 69,684                | -       | (69,684)           | -                     |
| BBT Note #7 | 89.676%    | 12/12/2023    | 2.10%         | 277,996        | 71,681                | -       | (71,681)           | -                     |
| BBT Note #8 | 51.140%    | 12/29/2024    | 1.60%         | 278,713        | 136,373               | -       | (67,645)           | 68,728                |
| BBT Note #9 | 67.035%    | 11/30/2025    | 1.23%         | 234,624        | 177,039               | -       | (58,293)           | 118,746               |
| Cogent Bank | 100.00%    | 8/18/2026     | 4.27%         | 315,000        | -                     | 315,000 | (100,642)          | 214,358               |
|             |            |               |               |                | 454,777               | 315,000 | (367,945)          | 401,832               |

### UTILITY FUND

| Issue        | Percentage | Maturity Date | Interest Rate | Original Issue | Outstanding 10/1/2023 |   | Principal Payments | Outstanding 9/30/2024 |
|--------------|------------|---------------|---------------|----------------|-----------------------|---|--------------------|-----------------------|
| BB&T Note #8 | 30.330%    | 12/29/2024    | 1.60          | 159,232        | 80,880                | - | (40,119)           | 40,761                |
| BB&T Note #9 | 11.429%    | 11/30/2021    | 1.23          | 40,000         | 30,183                | - | (9,938)            | 20,245                |
|              |            |               |               |                | 111,063               | - | (50,057)           | 61,006                |

### DRAINAGE FUND

| Issue         | Percentage | Maturity Date | Interest Rates | Original Issue | Outstanding 10/1/2023 |   | Principal Payments | Outstanding 9/30/2024 |
|---------------|------------|---------------|----------------|----------------|-----------------------|---|--------------------|-----------------------|
| BB&T Lease #6 | 31.056%    | 12/28/2023    | 3.20%          | 147,518        | 31,393                | - | (31,393)           | -                     |
| BB&T Lease #7 | 10.324%    | 12/12/2023    | 2.10%          | 32,004         | 8,252                 | - | (8,252)            | -                     |
| BB&T Lease #8 | 18.530%    | 12/29/2024    | 1.60           | 97,282         | 49,413                | - | (24,510)           | 24,903                |
| BB&T Lease #9 | 21.536%    | 11/30/2021    | 1.23           | 75,375         | 56,876                | - | (18,727)           | 38,149                |
|               |            |               |                |                | 145,934               | - | (82,882)           | 63,052                |

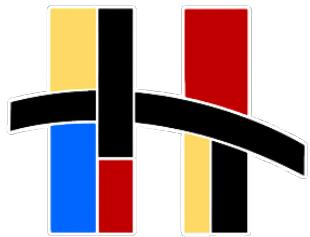
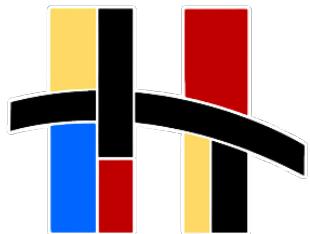


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# ORDINANCES



# ORDINANCE

## -TAX ROLL

**ORDINANCE NO. 2023-09**

**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:**

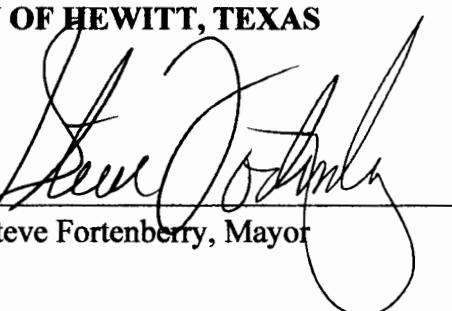
**SECTION 1.** That the tax roll of the City of Hewitt for 2023, as certified by the McLennan County Appraisal District, is hereby accepted and approved.

**SECTION 2.** That this ordinance is in full force and effect from and after its passage.

**PASSED AND APPROVED THIS 21st day of August, 2023.**

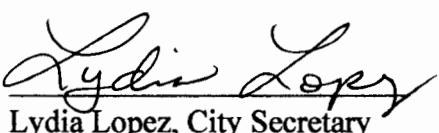
**CITY OF HEWITT, TEXAS**

By:



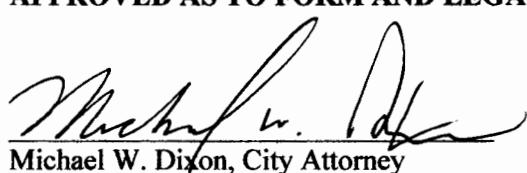
Steve Fortenberry, Mayor

ATTEST:



Lydia Lopez, City Secretary

**APPROVED AS TO FORM AND LEGALITY:**



Michael W. Dixon, City Attorney



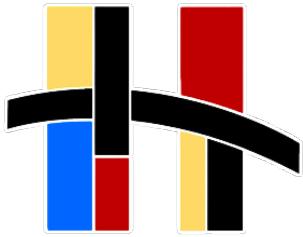


Table of Contents

# **ORDINANCE**

## **-TAX RATE**

**ORDINANCE NO. 2023-10**

**AN ORDINANCE OF THE CITY OF HEWITT, TEXAS, ADOPTING THE TAX RATE AND LEVYING THE AD VALOREM TAXES FOR THE FISCAL YEAR 2023-2024 ON ALL TAXABLE PROPERTY WITHIN AND SUBJECT TO TAXATION WITHIN THE CITY AS OF JANUARY 1, 2023, 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 2023;

**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 2023-2024, on all taxable property, real, personal and mixed, situated within the limits of the City of Hewitt, Texas as of January 1, 2023, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.546736 on each \$100 of assessed valuation of taxable property, and such taxes shall be apportioned and distributed as follows:

- (A) \$ .332142 to provide revenues for maintenance and operations and;
- (B) \$ .214594 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 11.4 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 27.15.**

**SECTION 2.** That all ad valorem taxes shall become due and payable on October 1, 2023, and all ad valorem taxes for the year shall become delinquent after January 31, 2024.

**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, 2023.

**PASSED AND APPROVED THIS** 21st day of August, 2023.

**CITY OF HEWITT, TEXAS**

By: Steve Fortenberry  
Steve Fortenberry, Mayor

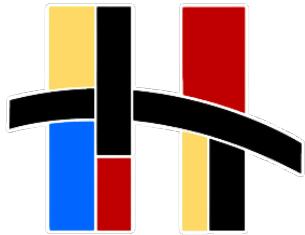
ATTEST:

Lydia Lopez  
Lydia Lopez, City Secretary



**APPROVED AS TO FORM AND LEGALITY:**

Michael W. Dixon  
Michael W. Dixon, City Attorney



# **ORDINANCE -BUDGET**

**ORDINANCE NO. 2023-11**

**AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF HEWITT, TEXAS, FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2023 AND ENDING ON SEPTEMBER 30, 2024 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 2023-2024 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 2023-2024 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 2023-2024; 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 14th day of August 2023, 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 2023-2024 fiscal budget which will raise more revenue from property taxes than in the prior year's fiscal budget by an amount of \$865,658 which is a 12.4% increase that is included in the 2023-2024 fiscal year budget revenues. The property tax revenue to be raised from new property added to the tax roll this year is \$242,637.

**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, 2023 and ending September 30, 2024.

**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 2023-2024 Fiscal Year Budget is hereby ratified.

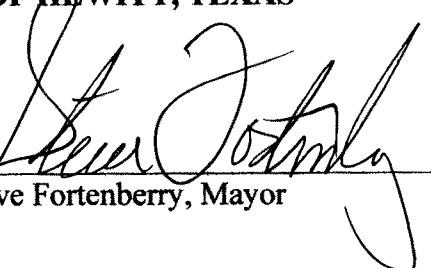
**SECTION 6:** This ordinance shall take effect immediately from and after its passage as the law and Charter in such cases provide.

The City Council voted separately and additionally to ratify the increase in property tax revenues reflected in the adopted FY 2023-2024 budget by a vote of 7 AYES to 0 NAYS with 0 abstentions.

**PASSED AND APPROVED** this the 21st day of August 2023.

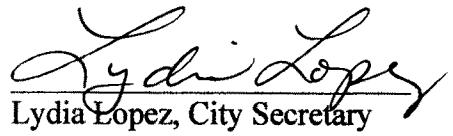
**CITY OF HEWITT, TEXAS**

By:



Steve Fortenberry, Mayor

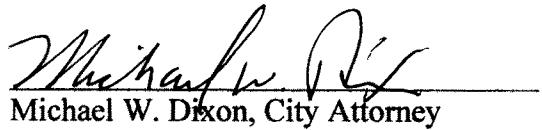
ATTEST:



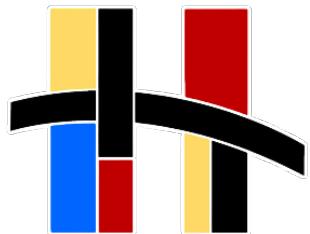
Lydia Lopez, City Secretary



APPROVED AS TO FORM AND LEGALITY:



Michael W. Dixon, City Attorney



# MASTER FEES

**RESOLUTION NO. 2023-07**

**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:**

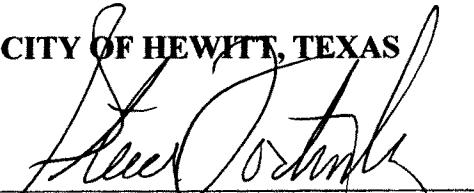
**SECTION 1.** That the City of Hewitt Master Fee Schedule is hereby adopted to implement and/or revise various fees related to City Services as shown on the attachment "A" and incorporated herein by reference.

**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.

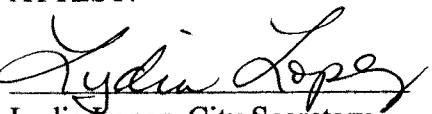
**SECTION 3.** That this resolution shall become effective immediately upon passage, and be applied to all charges on or after October 1, 2023.

**SECTION 4.** That it is hereby officially found and determined that the meeting at which this resolution is adopted was noticed and has been open to the public as required by law.

**PASSED AND APPROVED** this 21st day of August 2023.

CITY OF HEWITT, TEXAS  
  
Steve Fortenberry, Mayor

ATTEST:

  
Lydia Lopez, City Secretary

**APPROVED AS TO FORM AND LEGALITY:**

  
Michael W. Dixon, City Attorney



# HEWITT MASTER FEE SCHEDULE

**FY 2023-2024**

| 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                                   | \$50 min, \$0.10 per sq. ft.          |

|                                       |                                                                 |
|---------------------------------------|-----------------------------------------------------------------|
| Re-Inspect Fee                        | \$50 1 <sup>st</sup> time; \$25 increase cumulative after       |
| Remodeling Permit                     | \$200 flat fee                                                  |
| Residential Accessory Building Permit | \$50 for 120 sq. ft. more + \$0.08 per sq. ft.                  |
| Roof Permit                           | \$50                                                            |
| Sign Permit                           |                                                                 |
| Up to 72 sq. ft.                      | \$50                                                            |
| 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 | \$150                                  |

### **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 late fee                                                                           | \$0.25 per day                                                                                    |
| Non-Book Materials late fee                                                             | \$1 per day                                                                                       |
| HOTSPOT late fee                                                                        | \$2 per day                                                                                       |
| Tex-Share ILL late fee                                                                  | \$.25 per day + \$5 processing fee + any fee by lending library                                   |
| Lost Book or Material                                                                   | Cost of book + \$5 processing fee                                                                 |
| Damaged Books or Material                                                               | 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                                                                             | \$20 + \$5 processing fee                                                                         |
| 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%                                                             |
| Fax                                                                                     | \$1 per page                                                                                      |
| USB                                                                                     | \$8 each                                                                                          |
| Proctor Exam Fee                                                                        | \$15 (waived for Hewitt residents)                                                                |
| ILL Material request                                                                    | \$2 per item requested                                                                            |
| 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                                                                                   |
| Backpack replacement fee                                                                | \$15 + \$5 processing fee                                                                         |
| Backpack-including contents                                                             | \$125 + \$5 processing fee                                                                        |
| Manipulatives                                                                           | \$1                                                                                               |
| Plastic tub                                                                             | \$5 + \$5 processing fee                                                                          |
| Travel Bag replacement                                                                  | \$5                                                                                               |
| Magazine cover replacement                                                              | \$20                                                                                              |
| HOTSPOT replacement of device                                                           | \$100 + \$5 processing fee                                                                        |
| HOTSPOT replacement cords                                                               | \$15 + \$5 processing fee                                                                         |
| CHROMEBOOK replacement of all contents                                                  | \$450 + \$5 processing fee                                                                        |
| CHROMEBOOK device                                                                       | \$400 + \$5 processing fee                                                                        |
| CHROMEBOOK case                                                                         | \$30 + \$5 processing fee                                                                         |
| CHROMEBOOK cables                                                                       | \$35                                                                                              |

## 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 12/1/2023**

|                                                |                           |
|------------------------------------------------|---------------------------|
| Residential, Commercial & Builders – Base Rate | 1 <sup>st</sup> 3,000 Gal |
| 5/8"                                           | \$33.00                   |
| 1"                                             | \$69.25                   |
| 1.5"                                           | \$208.00                  |
| 2"                                             | \$208.00                  |
| 3"                                             | \$415.50                  |
| 4"                                             | \$415.50                  |
| 6"                                             | \$623.25                  |
| Volume Rate                                    | Per 1,000 Gal             |
| 3,001 – 7,000 Gal                              | \$5.35                    |
| 7,001 – 12,000 Gal                             | \$6.00                    |
| 12,001+ Gal                                    | \$6.45                    |

### **Master Metered High-Density Multifamily**

|                                                  |                                          |
|--------------------------------------------------|------------------------------------------|
| Multifamily Residential & Multifamily Builders – | Base Fees                                |
| 1 1/2"                                           | \$208.00                                 |
| 2"                                               | \$208.00                                 |
| 3"                                               | \$415.50                                 |
| 4"                                               | \$415.50                                 |
| 6"                                               | \$623.25                                 |
| Consumption Rate                                 | \$6.45 Per 1,000 Gal. (100% consumption) |

### **Irrigation Rates**

|                        |                                          |
|------------------------|------------------------------------------|
| Irrigation – Base Rate |                                          |
| 5/8"                   | \$33.00                                  |
| 1"                     | \$69.25                                  |
| 1.5"                   | \$208.00                                 |
| 2"                     | \$208.00                                 |
| 3"                     | \$415.50                                 |
| 4"                     | \$415.50                                 |
| 6"                     | \$623.25                                 |
| Consumption Rate       | \$6.45 Per 1,000 Gal. (100% consumption) |

### **Bulk Water Rates**

|                        |                                                                                      |
|------------------------|--------------------------------------------------------------------------------------|
| Deposit                | \$900                                                                                |
| Set Fee & Move Fee     | \$100                                                                                |
| Base Rate for 3" Meter | \$415.50 per month + consumption                                                     |
| Consumption Rate       | \$7.05 per 1,000 gallons                                                             |
| One Day Fee            | \$35 per day for 5,000 gallons or less + \$7.05 per 1,000 gallons over 5,000 gallons |

*All Bulk Water will be sold in 1,000 gallon increments.*

## **WASTEWATER RATES - Effective 12/1/23**

### **Option #1 – Standard Wastewater Rates**

|                                                                                   |         |
|-----------------------------------------------------------------------------------|---------|
| Residential Base Rate – 1 <sup>st</sup> 5,000 Gal                                 | \$30.00 |
| Residential Volume Rate (Per 1,000)                                               | \$5.05  |
| Industrial Institution or Commercial Base Charge – 1 <sup>st</sup> 10,000 Gallons | \$64.25 |
| Industrial Institution or Commercial Volume Rate (Per 1,000)                      | \$5.05  |

### **Option #2 – Winter Average Rates**

|                                                   |                              |
|---------------------------------------------------|------------------------------|
| Single Family Residential Base Rate               | \$20.50 (no minimum gallons) |
| Single Family Residential Volume Rate (Per 1,000) | \$3.15 (no maximum gallons)  |

### **Option #3 – Flat Rate**

|                                     |         |
|-------------------------------------|---------|
| Single Family Residential Flat Rate | \$41.00 |
|-------------------------------------|---------|

### **High-Density Multifamily**

|                                                  |                        |
|--------------------------------------------------|------------------------|
| High-Density Multifamily Base Charge             | \$64.25 (per building) |
| High-Density Multifamily Volume Rate (Per 1,000) | \$5.05 (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                        | \$5.03          |
| 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<br>Commercial                    | Credit based & previous account history<br>\$80 - \$180                                                                     |
| Deposits - Commercial                                   | Quoted based on like accounts & previous account history<br>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\*

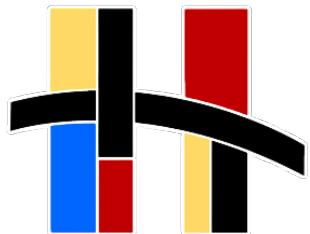
|                                   |                                             |
|-----------------------------------|---------------------------------------------|
| All Water Taps                    | \$1,000 Base Fee – Quoted on per cost basis |
| 5/8" x 3/4" meter set             | \$450 + cost of meter box if needed         |
| 3/4" x 3/4" meter set             | \$500 + 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.*



# PERSONNEL INFORMATION

**CITY OF HEWITT, TX**  
**STAFFING PLAN**  
**ANNUAL BUDGET FY 2023-2024**

| <b>GENERAL FUND</b>            |             |                  |                  |                  |                  |
|--------------------------------|-------------|------------------|------------------|------------------|------------------|
| <b>POSITION</b>                | <b>Dept</b> | <b>2024</b>      | <b>2023</b>      | <b>2022</b>      | <b>2021</b>      |
|                                |             | <b>Employees</b> | <b>Employees</b> | <b>Employees</b> | <b>Employees</b> |
| Chief of Police                | 41          | 1                | 1                | 1                | 1                |
| Assistant Chief of Police      | 41          | 1                | 1                | 1                | 1                |
| Sergeant Administration        | 41          | 1                | 1                | 1                | 1                |
| Lieutenant                     | 41          | 4                | 4                | 4                | 4                |
| Sergeant                       | 41          | 5                | 5                | 5                | 5                |
| Patrol Officer                 | 41          | 16               | 13               | 13               | 11               |
| School Resource Officer        | 41          | 3                | 3                | 3                | 3                |
| Recruit                        | 41          | 0                | 3                | 1                | 1                |
| <b>Total Uniformed</b>         |             | <b>31.00</b>     | <b>31.00</b>     | <b>29.00</b>     | <b>27.00</b>     |
| Communications Supervisor      | 41          | 1                | 1                | 1                | 1                |
| Communications Specialist      | 41          | 8                | 8                | 7                | 5                |
| Evidence Technician            | 41          | 1                | 1                | 1                | 1                |
| Records Administrator          | 41          | 1                | 1                | 1                | 1                |
| Animal Control Officer         | 41          | 1                | 1                | 1                | 1                |
| Code Enforcement Officer       | 41          | 1                | 1                | 1                | 1                |
| <b>Total Police Department</b> |             | <b>44.00</b>     | <b>44.00</b>     | <b>41.00</b>     | <b>37.00</b>     |
| General Services Director      | 50          | 1                | 1                | 1                | 1                |
| Supervisor                     | 50          | 0.5              | 0.5              | 0.5              | 0.5              |
| Administrative Assistant       | 50          | 1                | 1                | 1                | 1                |
| Crew Leader                    | 50          | 2                | 2                | 2                | 1                |
| Equipment Operator             | 50          | 0                | 0                | 0                | 1                |
| Field Assistant                | 50          | 5                | 5                | 5                | 3                |
| Fleet Mechanic                 | 50          | 1                | 1                | 1                | 1                |
| Custodian                      | 50          | 1                | 1                | 1                | 1                |
| Summer Help (FTEs)             | 50          | 0                | 0                | 0                | 0                |
| <b>Total General Services</b>  |             | <b>11.50</b>     | <b>11.50</b>     | <b>11.50</b>     | <b>9.50</b>      |
| Fire Chief                     | 56          | 1                | 1                | 1                | 1                |
| Firefighter-Captain            | 56          | 3                | 3                | 3                | 3                |
| Firefighter-Lieutenant         | 56          | 3                | 3                | 3                | 3                |
| Firefighter                    | 56          | 15               | 9                | 9                | 9                |
| <b>Total Fire Department</b>   |             | <b>22.00</b>     | <b>16.00</b>     | <b>16.00</b>     | <b>16.00</b>     |
| Library Director               | 59          | 1                | 1                | 1                | 1                |
| Library Manager                | 59          | 1                | 1                | 1                | 1                |
| Library Supervisor             | 59          | 1                | 1                | 1                | 2                |
| Library Specialist             | 59          | 4                | 3.5              | 3                | 2.75             |
| Library Assistants             | 59          | 0.5              | 1                | 1                | 1                |
| Lead Library Clerk             | 59          | 1                | 1                | 1                | 0                |
| Library Clerk                  | 59          | 3                | 3                | 1.50             | 2                |
| Library Aide                   | 59          | 0                | 0                | 0.50             | 0                |
| Summer Assistants (FTEs)       | 59          | 0                | 0                | 0.25             | 0.50             |
| <b>Total Hewitt Library</b>    |             | <b>11.50</b>     | <b>11.50</b>     | <b>10.25</b>     | <b>10.25</b>     |

| GENERAL FUND (continued)             |      |           |           |           |           |
|--------------------------------------|------|-----------|-----------|-----------|-----------|
| POSITION                             | Dept | Employees | Employees | Employees | Employees |
| City Manager                         | 61   | 1         | 1         | 1         | 1         |
| Assistant City Manager               | 61   | 1         | 1         | 0         | 0         |
| City Secretary                       | 61   | 1         | 1         | 1         | 1         |
| Administrative Assistant             | 61   | 1         | 1         | 0.5       | 1         |
| Total Administration                 |      | 4.00      | 4.00      | 2.50      | 3.00      |
| Community Development Director       | 63   | 1         | 1         | 1         | 1         |
| Community Development Coordinator    | 63   | 1         | 1         | 1         | 1         |
| Building Inspector                   | 63   | 1         | 1         | 1         | 1         |
| Total Community Development          |      | 3.00      | 3.00      | 3.00      | 3.00      |
| Finance Director                     | 64   | 1         | 1         | 1         | 1         |
| Finance Manager                      | 64   | 1         | 1         | 1         | 1         |
| Finance Assistant                    | 64   | 0.5       | 0.5       | 0.5       | 0.75      |
| Total Finance Dept                   |      | 2.50      | 2.50      | 2.50      | 2.75      |
| Municipal Court Administrator        | 65   | 1         | 1         | 1         | 1         |
| Court Clerk                          | 65   | 0         | 0         | 1         | 1         |
| Total Municipal Court                |      | 1.00      | 1.00      | 2.00      | 2.00      |
| Human Resources Director             | 66   | 1         | 1         | 0         | 0         |
| Human Resources Manager              | 66   | 0         | 0         | 1         | 1         |
| Total Human Resources                |      | 1.00      | 1.00      | 1.00      | 1.00      |
| Total                                |      | 100.50    | 94.50     | 89.75     | 84.50     |
| DRAINAGE FUND                        |      |           |           |           |           |
| POSITION                             | Dept | Employees | Employees | Employees | Employees |
| Supervisor                           | 12   | 0.5       | 0.5       | 0.5       | 0.5       |
| Crew Leader                          | 12   | 1         | 1         | 1         | 1         |
| Sr Equipment Operator                | 12   | 1         | 1         | 1         | 1         |
| Equipment Operator                   | 12   | 0         | 0         | 0         | 0         |
| Field Assistant                      | 12   | 2         | 2         | 2         | 2         |
| Total                                |      | 4.50      | 4.50      | 4.50      | 4.50      |
| UTILITY FUND                         |      |           |           |           |           |
| POSITION                             | Dept | Employees | Employees | Employees | Employees |
| Utilities Director                   | 91   | 1         | 1         | 1         | 1         |
| Utilities Operations Manager         | 91   | 1         | 1         | 1         | 1         |
| Sr. Equipment Operator               | 91   | 0         | 0         | 0         | 1         |
| Equipment Operator                   | 91   | 3         | 3         | 3         | 2         |
| Field Assistant                      | 91   | 3         | 3         | 3         | 3         |
| Total Utility Maintenance            |      | 8.00      | 8.00      | 8.00      | 8.00      |
| Utilities Analyst                    | 94   | 0         | 1         | 1         | 1         |
| Customer Service Supervisor          | 94   | 1         | 1         | 1         | 1         |
| Customer Service Specialist          | 94   | 2         | 1         | 1.5       | 2         |
| Total Utility Billing                |      | 3.00      | 3.00      | 3.50      | 4.00      |
| Total                                |      | 11.00     | 11.00     | 11.50     | 12.00     |
| Total Full Time Equivalent Employees |      | 116.00    | 110.00    | 105.75    | 101.00    |
| Increase (Decrease)                  |      | 6.00      | 4.25      | 4.75      | (2.25)    |

**City of Hewitt, Texas**  
**POSITIONS /GRADES**  
**Annual Budget FY 2023-2024**

| <b>POSITION</b>                                  | <b>GRADE</b> |
|--------------------------------------------------|--------------|
| <b>Library Clerk</b>                             | <b>9</b>     |
| <b>Custodian</b>                                 | <b>10</b>    |
| <b>Field Assistant</b>                           | <b>10</b>    |
| <b>Library Administrative Assistant</b>          | <b>10</b>    |
| <b>Lead Library Clerk</b>                        | <b>10</b>    |
| <b>Animal Control Officer</b>                    | <b>11</b>    |
| <b>Customer Service Specialist</b>               | <b>11</b>    |
| <b>Evidence Tech</b>                             | <b>11</b>    |
| <b>Library Supervisor</b>                        | <b>11</b>    |
| <b>Building Inspector</b>                        | <b>12</b>    |
| <b>Code Enforcement Officer</b>                  | <b>12</b>    |
| <b>Communications Specialist</b>                 | <b>12</b>    |
| <b>Equipment Operator</b>                        | <b>12</b>    |
| <b>Finance Assistant</b>                         | <b>12</b>    |
| <b>General Services Administrative Assistant</b> | <b>12</b>    |
| <b>Library Specialist</b>                        | <b>12</b>    |
| <b>Records Clerk</b>                             | <b>12</b>    |
| <b>Community Development Coordinator</b>         | <b>13</b>    |
| <b>Crew Leader</b>                               | <b>13</b>    |
| <b>Sr. Equipment Operator</b>                    | <b>13</b>    |
| <b>Fleet Mechanic</b>                            | <b>14</b>    |
| <b>City Manager Administrative Assistant</b>     | <b>14</b>    |
| <b>Customer Service Supervisor</b>               | <b>14</b>    |
| <b>General Services Supervisor</b>               | <b>14</b>    |
| <b>Library Manager</b>                           | <b>14</b>    |
| <b>Communications Supervisor</b>                 | <b>15</b>    |
| <b>Court Administrator</b>                       | <b>15</b>    |
| <b>Finance Manager</b>                           | <b>15</b>    |
| <b>Utilities Operations Manager</b>              | <b>15</b>    |
| <b>Assistant Chief of Police</b>                 | <b>17</b>    |
| <b>City Secretary</b>                            | <b>18</b>    |
| <b>Human Resources Director</b>                  | <b>18</b>    |
| <b>Library Director</b>                          | <b>18</b>    |
| <b>Community Development Director</b>            | <b>19</b>    |
| <b>General Services Director</b>                 | <b>19</b>    |
| <b>Utilities Director</b>                        | <b>19</b>    |
| <b>Finance Director</b>                          | <b>20</b>    |
| <b>Fire Chief</b>                                | <b>20</b>    |
| <b>Chief of Police</b>                           | <b>20</b>    |
| <b>Assistant City Manager</b>                    | <b>21</b>    |

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| Steps           | City of Hewitt, Texas<br>Salary Schedule-Proposed 4% Cola & 2% Step<br>Annual Budget FY 2023-2024 |                |          |          |          |          |          |          |          |          |           |           |           |           |           |           |           |           |           |
|-----------------|---------------------------------------------------------------------------------------------------|----------------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                 | 1                                                                                                 | 2              | 3        | 4        | 5        | 6        | 7        | 8        | 9        | 10       | 11        | 12        | 13        | 14        | 15        | 16        | 17        | 18        |           |
|                 | <b>Grade 9</b>                                                                                    | <i>Monthly</i> | 2,517    | 2,568    | 2,619    | 2,672    | 2,725    | 2,779    | 2,835    | 2,892    | 2,950     | 3,009     | 3,069     | 3,130     | 3,193     | 3,257     | 3,322     | 3,388     | 3,456     |
|                 | <i>Annual</i>                                                                                     | 30,209         | 30,813   | 31,430   | 32,058   | 32,699   | 33,353   | 34,020   | 34,701   | 35,395   | 36,103    | 36,825    | 37,561    | 38,312    | 39,079    | 39,860    | 40,657    | 41,471    | 42,300    |
|                 | <i>Hourly</i>                                                                                     | \$14.524       | \$14.814 | \$15.110 | \$15.413 | \$15.721 | \$16.035 | \$16.356 | \$16.683 | \$17.017 | \$17.357  | \$17.704  | \$18.058  | \$18.419  | \$18.788  | \$19.164  | \$19.547  | \$19.938  | \$20.337  |
| <b>Grade 10</b> | <i>Monthly</i>                                                                                    | 2,914          | 2,972    | 3,031    | 3,092    | 3,154    | 3,217    | 3,281    | 3,347    | 3,414    | 3,482     | 3,552     | 3,623     | 3,695     | 3,769     | 3,844     | 3,921     | 4,000     | 4,080     |
|                 | <i>Annual</i>                                                                                     | 34,964         | 35,663   | 36,376   | 37,104   | 37,846   | 38,603   | 39,375   | 40,162   | 40,966   | 41,785    | 42,621    | 43,473    | 44,343    | 45,229    | 46,134    | 47,057    | 47,998    | 48,958    |
|                 | <i>Hourly</i>                                                                                     | \$16.810       | \$17.146 | \$17.489 | \$17.838 | \$18.195 | \$18.559 | \$18.930 | \$19.309 | \$19.695 | \$20.089  | \$20.491  | \$20.901  | \$21.319  | \$21.745  | \$22.180  | \$22.623  | \$23.076  | \$23.537  |
| <b>Grade 11</b> | <i>Monthly</i>                                                                                    | 3,118          | 3,181    | 3,244    | 3,309    | 3,375    | 3,443    | 3,512    | 3,582    | 3,654    | 3,727     | 3,801     | 3,877     | 3,955     | 4,034     | 4,115     | 4,197     | 4,281     | 4,367     |
|                 | <i>Annual</i>                                                                                     | 37,421         | 38,170   | 38,933   | 39,712   | 40,506   | 41,316   | 42,142   | 42,985   | 43,845   | 44,722    | 45,616    | 46,529    | 47,459    | 48,408    | 49,376    | 50,364    | 51,371    | 52,399    |
|                 | <i>Hourly</i>                                                                                     | \$17.991       | \$18.351 | \$18.718 | \$19.092 | \$19.474 | \$19.863 | \$20.261 | \$20.666 | \$21.079 | \$21.501  | \$21.931  | \$22.369  | \$22.817  | \$23.273  | \$23.739  | \$24.213  | \$24.698  | \$25.192  |
| <b>Grade 12</b> | <i>Monthly</i>                                                                                    | 3,402          | 3,470    | 3,540    | 3,610    | 3,683    | 3,756    | 3,831    | 3,908    | 3,986    | 4,066     | 4,147     | 4,230     | 4,315     | 4,401     | 4,489     | 4,579     | 4,670     | 4,764     |
|                 | <i>Annual</i>                                                                                     | 40,826         | 41,643   | 42,475   | 43,325   | 44,191   | 45,075   | 45,977   | 46,896   | 47,834   | 48,791    | 49,767    | 50,762    | 51,777    | 52,813    | 53,869    | 54,947    | 56,045    | 57,166    |
|                 | <i>Hourly</i>                                                                                     | \$19.628       | \$20.020 | \$20.421 | \$20.829 | \$21.246 | \$21.671 | \$22.104 | \$22.546 | \$22.997 | \$23.457  | \$23.926  | \$24.405  | \$24.893  | \$25.391  | \$25.899  | \$26.417  | \$26.945  | \$27.484  |
| <b>Grade 13</b> | <i>Monthly</i>                                                                                    | 3,863          | 3,940    | 4,019    | 4,099    | 4,181    | 4,265    | 4,350    | 4,437    | 4,526    | 4,616     | 4,709     | 4,803     | 4,899     | 4,997     | 5,097     | 5,199     | 5,303     | 5,409     |
|                 | <i>Annual</i>                                                                                     | 46,353         | 47,280   | 48,226   | 49,190   | 50,174   | 51,178   | 52,201   | 53,245   | 54,310   | 55,396    | 56,504    | 57,634    | 58,787    | 59,963    | 61,162    | 62,385    | 63,633    | 64,905    |
|                 | <i>Hourly</i>                                                                                     | \$22.285       | \$22.731 | \$23.185 | \$23.649 | \$24.122 | \$24.605 | \$25.097 | \$25.599 | \$26.111 | \$26.633  | \$27.165  | \$27.709  | \$28.263  | \$28.828  | \$29.405  | \$29.993  | \$30.593  | \$31.205  |
| <b>Grade 14</b> | <i>Monthly</i>                                                                                    | 4,468          | 4,558    | 4,649    | 4,742    | 4,837    | 4,934    | 5,032    | 5,133    | 5,236    | 5,340     | 5,447     | 5,556     | 5,667     | 5,780     | 5,896     | 6,014     | 6,134     | 6,257     |
|                 | <i>Annual</i>                                                                                     | 53,621         | 54,694   | 55,788   | 56,903   | 58,042   | 59,202   | 60,386   | 61,594   | 62,826   | 64,083    | 65,364    | 66,671    | 68,005    | 69,365    | 70,752    | 72,167    | 73,611    | 75,083    |
|                 | <i>Hourly</i>                                                                                     | \$25.780       | \$26.295 | \$26.821 | \$27.357 | \$27.905 | \$28.463 | \$29.032 | \$29.613 | \$30.205 | \$30.809  | \$31.425  | \$32.054  | \$32.695  | \$33.349  | \$34.016  | \$34.696  | \$35.390  | \$36.098  |
| <b>Grade 15</b> | <i>Monthly</i>                                                                                    | 5,142          | 5,245    | 5,350    | 5,457    | 5,566    | 5,677    | 5,791    | 5,907    | 6,025    | 6,145     | 6,268     | 6,394     | 6,521     | 6,652     | 6,785     | 6,921     | 7,059     | 7,200     |
|                 | <i>Annual</i>                                                                                     | 61,705         | 62,939   | 64,198   | 65,482   | 66,792   | 68,128   | 69,490   | 70,880   | 72,298   | 73,744    | 75,218    | 76,723    | 78,257    | 79,822    | 81,419    | 83,047    | 84,708    | 86,402    |
|                 | <i>Hourly</i>                                                                                     | \$29.666       | \$30.259 | \$30.865 | \$31.482 | \$32.111 | \$32.754 | \$33.409 | \$34.077 | \$34.758 | \$35.454  | \$36.163  | \$36.886  | \$37.624  | \$38.376  | \$39.144  | \$39.927  | \$40.725  | \$41.540  |
| <b>Grade 16</b> | <i>Monthly</i>                                                                                    | 5,816          | 5,932    | 6,051    | 6,172    | 6,296    | 6,421    | 6,550    | 6,681    | 6,815    | 6,951     | 7,090     | 7,232     | 7,376     | 7,524     | 7,674     | 7,828     | 7,984     | 8,144     |
|                 | <i>Annual</i>                                                                                     | 69,793         | 71,189   | 72,613   | 74,065   | 75,547   | 77,058   | 78,599   | 80,171   | 81,774   | 83,410    | 85,078    | 86,779    | 88,515    | 90,285    | 92,091    | 93,933    | 95,811    | 97,728    |
|                 | <i>Hourly</i>                                                                                     | \$33.555       | \$34.226 | \$34.910 | \$35.608 | \$36.321 | \$37.047 | \$37.788 | \$38.544 | \$39.315 | \$40.101  | \$40.903  | \$41.721  | \$42.555  | \$43.406  | \$44.275  | \$45.160  | \$46.063  | \$46.984  |
| <b>Grade 17</b> | <i>Monthly</i>                                                                                    | 6,872          | 7,009    | 7,149    | 7,292    | 7,438    | 7,587    | 7,739    | 7,893    | 8,051    | 8,212     | 8,376     | 8,544     | 8,715     | 8,889     | 9,067     | 9,248     | 9,433     | 9,622     |
|                 | <i>Annual</i>                                                                                     | 82,459         | 84,108   | 85,790   | 87,506   | 89,256   | 91,041   | 92,862   | 94,719   | 96,614   | 98,546    | 100,517   | 102,527   | 104,578   | 106,670   | 108,803   | 110,979   | 113,199   | 115,463   |
|                 | <i>Hourly</i>                                                                                     | \$39.644       | \$40.437 | \$41.245 | \$42.070 | \$42.912 | \$43.770 | \$44.645 | \$45.538 | \$46.449 | \$47.378  | \$48.326  | \$49.292  | \$50.278  | \$51.283  | \$52.309  | \$53.355  | \$54.422  | \$55.511  |
| <b>Grade 18</b> | <i>Monthly</i>                                                                                    | 7,287          | 7,433    | 7,582    | 7,733    | 7,888    | 8,046    | 8,207    | 8,371    | 8,538    | 8,709     | 8,883     | 9,061     | 9,242     | 9,427     | 9,615     | 9,808     | 10,004    | 10,204    |
|                 | <i>Annual</i>                                                                                     | 87,447         | 89,196   | 90,980   | 92,800   | 94,656   | 96,549   | 98,480   | 100,450  | 102,459  | 104,508   | 106,598   | 108,730   | 110,904   | 113,122   | 115,385   | 117,693   | 120,046   | 122,447   |
|                 | <i>Hourly</i>                                                                                     | \$42.042       | \$42,883 | \$43,740 | \$44,615 | \$45,508 | \$46,418 | \$47,346 | \$48,293 | \$49,259 | \$50,244  | \$51,249  | \$52,274  | \$53,319  | \$54,386  | \$55,474  | \$56,583  | \$57,715  | \$58,869  |
| <b>Grade 19</b> | <i>Monthly</i>                                                                                    | 7,809          | 7,965    | 8,125    | 8,287    | 8,453    | 8,622    | 8,794    | 8,970    | 9,150    | 9,333     | 9,519     | 9,710     | 9,904     | 10,102    | 10,304    | 10,510    | 10,720    | 10,935    |
|                 | <i>Annual</i>                                                                                     | 93,710         | 95,584   | 97,496   | 99,446   | 101,435  | 103,463  | 105,532  | 107,643  | 109,796  | 111,992   | 114,232   | 116,516   | 118,847   | 121,224   | 123,648   | 126,121   | 128,644   | 131,216   |
|                 | <i>Hourly</i>                                                                                     | \$45.053       | \$45,954 | \$46,873 | \$47,810 | \$48,767 | \$49,742 | \$50,737 | \$51,752 | \$52,787 | \$53,842  | \$54,919  | \$56,017  | \$57,138  | \$58,281  | \$59,446  | \$60,635  | \$61,848  | \$63,085  |
| <b>Grade 20</b> | <i>Monthly</i>                                                                                    | 9,239          | 9,424    | 9,613    | 9,805    | 10,001   | 10,201   | 10,405   | 10,613   | 10,825   | 11,042    | 11,263    | 11,488    | 11,718    | 11,952    | 12,191    | 12,435    | 12,684    | 12,937    |
|                 | <i>Annual</i>                                                                                     | 110,873        | 113,090  | 115,352  | 117,659  | 120,012  | 122,412  | 124,861  | 127,358  | 129,905  | 132,503   | 135,153   | 137,856   | 140,613   | 143,426   | 146,294   | 149,220   | 152,204   | 155,248   |
|                 | <i>Hourly</i>                                                                                     | \$53.304       | \$54,370 | \$55,458 | \$56,567 | \$57,698 | \$58,852 | \$60,029 | \$61,230 | \$62,454 | \$63,703  | \$64,977  | \$66,277  | \$67,603  | \$68,955  | \$70,334  | \$71,740  | \$73,175  | \$74,639  |
| <b>Grade 21</b> | <i>Monthly</i>                                                                                    | 10,945         | 11,163   | 11,387   | 11,614   | 11,847   | 12,084   | 12,325   | 12,572   | 12,823   | 13,080    | 13,341    | 13,608    | 13,880    | 14,158    | 14,441    | 14,730    | 15,024    | 15,325    |
|                 | <i>Annual</i>                                                                                     | 131,334        | 133,961  | 136,640  | 139,373  | 142,161  | 145,004  | 147,904  | 150,862  | 153,879  | 156,957   | 160,096   | 163,298   | 166,564   | 169,895   | 173,293   | 176,759   | 180,294   | 183,900   |
|                 | <i>Hourly</i>                                                                                     | \$63.142       | \$64,404 | \$65,692 | \$67,006 | \$68,346 | \$69,713 | \$71,108 | \$72,530 | \$73,980 | \$75,460  | \$76,969  | \$78,509  | \$80,079  | \$81,680  | \$83,314  | \$84,980  | \$86,680  | \$88,413  |
|                 | <b>Grade</b>                                                                                      | <b>1</b>       | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>7</b> | <b>8</b> | <b>9</b> | <b>10</b> | <b>11</b> | <b>12</b> | <b>13</b> | <b>14</b> | <b>15</b> | <b>16</b> | <b>17</b> | <b>18</b> |

*\*Increase of 4% COLA for FY 23/24, effective 10-1-23.*

| City of Hewitt, Texas<br>Police Civil Service- Proposed Step Pay Plan<br>Annual Budget FY 2023-2024 |             |             |             |             |             |             |             |             |             |             |             |             |
|-----------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| (2080 hrs)<br><b>POLICE RECRUIT</b>                                                                 | <b>29/A</b> |             |             |             |             |             |             |             |             |             |             |             |
| Hourly                                                                                              | \$ 23.276   |             |             |             |             |             |             |             |             |             |             |             |
| Annual                                                                                              | 48,415      |             |             |             |             |             |             |             |             |             |             |             |
| Monthly                                                                                             | 4,035       |             |             |             |             |             |             |             |             |             |             |             |
| (2080 hrs)<br><b>POLICE OFFICER</b>                                                                 | <b>30/A</b> | <b>30/B</b> | <b>30/C</b> | <b>30/D</b> | <b>30/E</b> | <b>30/F</b> | <b>30/G</b> | <b>30/H</b> | <b>30/I</b> | <b>30/J</b> | <b>30/K</b> | <b>30/L</b> |
| Hourly                                                                                              | \$ 28.492   | \$ 29.062   | \$ 30.224   | \$ 31.433   | \$ 32.062   | \$ 32.703   | \$ 33.357   | \$ 34.024   | \$ 34.705   | \$ 35.399   | \$ 36.107   | \$ 36.829   |
| Annual                                                                                              | 59,263      | 60,449      | 62,867      | 65,381      | 66,689      | 68,023      | 69,383      | 70,771      | 72,186      | 73,630      | 75,102      | 76,605      |
| Monthly                                                                                             | 4,939       | 5,037       | 5,239       | 5,448       | 5,557       | 5,669       | 5,782       | 5,898       | 6,016       | 6,136       | 6,259       | 6,384       |
|                                                                                                     | 2.00%       | 4.00%       | 4.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       |
| (2080 hrs)<br><b>SERGEANT</b>                                                                       | <b>32/A</b> | <b>32/B</b> | <b>32/C</b> | <b>32/D</b> | <b>32/E</b> | <b>32/F</b> | <b>32/G</b> | <b>32/H</b> | <b>32/I</b> | <b>32/J</b> |             |             |
| Hourly                                                                                              | \$ 37.934   | \$ 38.693   | \$ 39.467   | \$ 40.256   | \$ 41.061   | \$ 41.882   | \$ 42.720   | \$ 43.574   | \$ 44.446   | \$ 45.335   |             |             |
| Annual                                                                                              | 78,903      | 80,481      | 82,090      | 83,731      | 85,408      | 87,114      | 88,857      | 90,634      | 92,447      | 94,296      |             |             |
| Monthly                                                                                             | 6,575       | 6,707       | 6,841       | 6,978       | 7,117       | 7,259       | 7,405       | 7,553       | 7,704       | 7,858       |             |             |
|                                                                                                     | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       |             |             |
| (2080 hrs)<br><b>LIEUTENANT</b>                                                                     | <b>33/A</b> | <b>33/B</b> | <b>33/C</b> | <b>33/D</b> | <b>33/E</b> | <b>33/F</b> |             |             |             |             |             |             |
| Hourly                                                                                              | \$ 46.695   | \$ 47.629   | \$ 48.581   | \$ 49.553   | \$ 50.544   | \$ 51.555   |             |             |             |             |             |             |
| Annual                                                                                              | 97,125      | 99,067      | 101,049     | 103,070     | 105,131     | 107,234     |             |             |             |             |             |             |
| Monthly                                                                                             | 8,094       | 8,256       | 8,421       | 8,589       | 8,761       | 8,936       |             |             |             |             |             |             |
|                                                                                                     | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       |             |             |             |             |             |             |

\*COLA increase plus Market Rate Adjustments for FY 23/24, effective 10-1-23.

| <b>Hewitt Fire Department</b><br><b>Fire Department - Proposed Step Pay Plan - 4% COLA</b><br><b>Annual Budget FY 2023-2024</b> |             |             |             |             |             |             |             |             |             |             |
|---------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                                                                                                                 |             |             |             |             |             |             |             |             |             |             |
| <b>(2920 hrs)</b><br><b>ENTRY FIREFIGHTER</b>                                                                                   | <b>20/A</b> |             |             |             |             |             |             |             |             |             |
| Hourly                                                                                                                          | \$ 17.696   |             |             |             |             |             |             |             |             |             |
| Annual                                                                                                                          | 51,671      |             |             |             |             |             |             |             |             |             |
| Monthly                                                                                                                         | 4,306       |             |             |             |             |             |             |             |             |             |
|                                                                                                                                 |             |             |             |             |             |             |             |             |             |             |
| <b>(2920 hrs)</b><br><b>FIREFIGHTER</b>                                                                                         | <b>21/A</b> | <b>21/B</b> | <b>21/C</b> | <b>21/D</b> | <b>21/E</b> | <b>21/F</b> | <b>21/G</b> | <b>21/H</b> | <b>21/I</b> | <b>21/J</b> |
| Hourly                                                                                                                          | \$ 18.591   | \$ 18.963   | \$ 19.342   | \$ 20.116   | \$ 20,920   | \$ 21.757   | \$ 22.192   | \$ 22.636   | \$ 23.089   | \$ 23.551   |
| Annual                                                                                                                          | 54,286      | 55,372      | 56,479      | 58,738      | 61,088      | 63,531      | 64,802      | 66,098      | 67,420      | 68,768      |
| Monthly                                                                                                                         | 4,524       | 4,614       | 4,707       | 4,895       | 5,091       | 5,294       | 5,400       | 5,508       | 5,618       | 5,731       |
|                                                                                                                                 |             | 2.00%       | 2.00%       | 4.00%       | 4.00%       | 4.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       |
| <b>(2920 hrs)</b><br><b>LIEUTENANT</b>                                                                                          | <b>22/A</b> | <b>22/B</b> | <b>22/C</b> | <b>22/D</b> | <b>22/E</b> | <b>22/F</b> |             |             |             |             |
| Hourly                                                                                                                          | \$ 24.689   | \$ 25.182   | \$ 25.686   | \$ 26.200   | \$ 26.724   | \$ 27.258   |             |             |             |             |
| Annual                                                                                                                          | 72,091      | 73,532      | 75,003      | 76,503      | 78,033      | 79,594      |             |             |             |             |
| Monthly                                                                                                                         | 6,008       | 6,128       | 6,250       | 6,375       | 6,503       | 6,633       |             |             |             |             |
|                                                                                                                                 |             | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       |             |             |             |             |
| <b>(2920 hrs)</b><br><b>CAPTAIN</b>                                                                                             | <b>23/A</b> | <b>23/B</b> | <b>23/C</b> | <b>23/D</b> | <b>23/E</b> | <b>23/F</b> | <b>23/G</b> | <b>23/H</b> | <b>23/I</b> |             |
| Hourly                                                                                                                          | \$ 27.653   | \$ 28.206   | \$ 28.770   | \$ 29.345   | \$ 29,932   | \$ 30.531   | \$ 31.141   | \$ 31.764   | \$ 32,399   |             |
| Annual                                                                                                                          | 80,745      | 82,360      | 84,008      | 85,688      | 87,401      | 89,150      | 90,933      | 92,751      | 94,606      |             |
| Monthly                                                                                                                         | 6,729       | 6,863       | 7,001       | 7,141       | 7,283       | 7,429       | 7,578       | 7,729       | 7,884       |             |
|                                                                                                                                 |             | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       |             |

\*COLA increase of 4% plus Market Rate Adjustments for FY 23/24, effective 10-1-23.

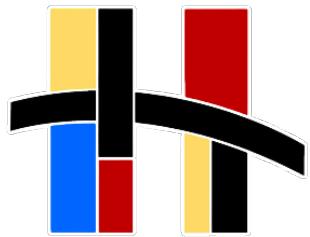


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# USER INFORMATION

**City of Hewitt, Texas**

**MAP LOCATION**

**Annual Budget FY 2023 - 2024**

**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.**

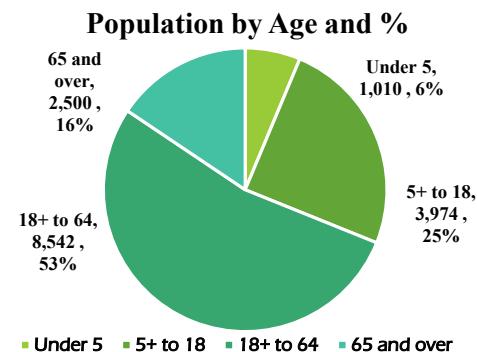


Whether you are looking for a getaway vacation or an escape from the quick lifestyles of the City, Hewitt is the place to be. Featuring amenities of a big city while keeping the serene surrounding of a small town, its tight knit community brings families together allowing them to develop relationships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

**City of Hewitt, Texas**  
**FAST FACTS**  
**Annual Budget FY 2023 - 2024**

**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



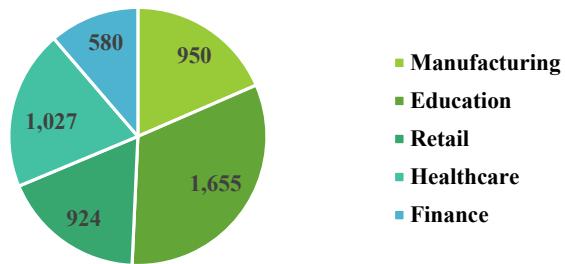
**LABOR FORCE**

- **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**

**Employment by Industry**



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

**FINANCIAL STATUS**

- City Bond Ratings from Standard & Poor increased from "AA-" to "AA".
- Tax Year 2023 Assessed Market Value over \$2.020 billion.
- Tax rate at .546736 (per \$100 of taxable value).
- With the 20% homestead residential exemption, homeowners really pay a tax rate .4374.
- Fiscal Year Sales Tax of \$4.4 million collected in FY 22/23.
- 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
- Mountain Waco LLC REIT
- Atwood Distributing
- Brookside Apartments
- Fed-Ex Distribution
- Northwood Majestic Duplexes
- Midway Townhomes LTD
- Lindstrom Family Trust Real Estate



**ATTRACTIIONS**

- Hewitt Public Library
- Hewitt Creekside Amphitheater
- Baylor 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](http://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 2023 - 2024**

**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. Grutzner, W.H. Hyman, and W.E. Wppard.

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, which is only 7 sq. miles, has a close relationship with Midway Independent School District having the following schools within the city:

- \* 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.



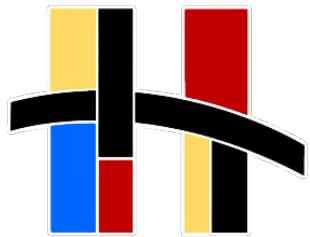


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# GLOSSARY

**BUDGET GLOSSARY****Annual Budget FY 2023 - 2024**

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>ACFR</b>                 | 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.                                                                                                                                                                                                                                                                                                                          |
| <b>Account</b>              | 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.                                                                                                                                                                                                                                                                                                                               |
| <b>Accounting Standards</b> | 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.                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Accounting System</b>    | 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.                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Accounts Payable</b>     | A short term (one year or less) liability reflecting amounts owed for goods and services received by the City.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Accounts Receivable</b>  | An asset reflecting amounts due from other persons/organizations for goods and services furnished by the City.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Accrual Accounting</b>   | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Ad Valorem Taxes</b>     | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Appropriation</b>        | An authorization made by the City Council which permits the City to make expenditures and incur obligations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Arbitrage</b>            | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Assessed Value</b>       | 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.                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Asset</b>                | The resources and property of the City that can be used or applied to cover liabilities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Audit Report</b>         | 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. |
| <b>Available Cash</b>       | Unobligated cash and cash equivalents.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Basis of Accounting</b>  | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Basis of Budgeting</b>   | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Balanced</b>             | A budget for which expenditures are equal to income.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Bond</b>                      | 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                                              |
| <b>Bonded Debt</b>               | The portion of indebtedness represented by outstanding (unpaid) bonds.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Bonds Issued</b>              | Bonds sold by the City.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Bonds Payable</b>             | The face value of the bonds issued and unpaid.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Bond Resolution</b>           | 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.                                                                                                                                                                                                                                                                          |
| <b>Budget</b>                    | 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                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Budget Message</b>            | A general discussion of the proposed budget presented in writing by the City Manager to the City Council.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Capital Budget</b>            | 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. |
| <b>Capital Improvements</b>      | Expenditures for the construction, purchase or renovation of City facilities or property.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Capital Outlay</b>            | Expenditures resulting in the acquisition of or addition to the City's fixed assets.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Cash</b>                      | Currency on hand and demand deposits with banks or other financial institutions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Cash Basis</b>                | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Cash Equivalents</b>          | Short term, highly liquid investments that are readily convertible to known amounts of cash.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Charter</b>                   | 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.                                                                                                                                                                                                                                                     |
| <b>Debt Limit</b>                | 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).                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Debt Service</b>              | Principal and Interest to be paid within the fiscal year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Debt Service Coverage</b>     | The ratio of net revenues to the debt service requirements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Debt Service Fund</b>         | One or more funds established to account for revenues used to repay the principal and interest on debt. See also Debt Service Reserve Fund.                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Debt Service Requirements</b> | The amount of money required to pay interest and principal for a specified period on outstanding debt.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Debt Service Reserve Fund</b> | 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.                                                                                                                                                                                                                                                                                                                             |

|                                 |                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Delinquent Taxes</b>         | Property taxes remaining unpaid after the due date. Delinquent taxes incur penalties and interest at rates specified by law.                                                                                                                                                                                                               |
| <b>Department</b>               | A functional group of the City with related activities aimed at accomplishing a major City services or program (e.g. the Department).                                                                                                                                                                                                      |
| <b>Depreciation</b>             | 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.               |
| <b>Division</b>                 | A grouping of related activities within a particular department. Ex: Animal Control is a division of the Police Department.                                                                                                                                                                                                                |
| <b>Effective Tax Rate</b>       | 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.                                                                                                                                                        |
| <b>Encumbrance</b>              | 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.                                                       |
| <b>Enterprise Fund</b>          | 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.                                                                                                                                                |
| <b>Expenditure</b>              | 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.)                              |
| <b>Expense</b>                  | Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which are presumed to benefit the current fiscal period.                                                                                                                                                                                  |
| <b>Equity</b>                   | The difference between assets and liabilities of the fund.                                                                                                                                                                                                                                                                                 |
| <b>Fiscal Year (Period)</b>     | 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.                                                                                                    |
| <b>Fixed Assets</b>             | Assets of a long term character which are intended to be held or used, such as land, buildings, machinery, furniture, and equipment.                                                                                                                                                                                                       |
| <b>Full Faith and Credit</b>    | 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.                                                                                                                                                                              |
| <b>Fund</b>                     | Separated fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.                                                                                                                                                                                     |
| <b>Fund Balance</b>             | 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.                                                                                                                                          |
| <b>Fund Equity</b>              | The difference between assets and liabilities of the fund.                                                                                                                                                                                                                                                                                 |
| <b>General Fund</b>             | 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. |
| <b>General Obligation Bonds</b> | A municipal bond backed by the full faith, credit and taxing power of the City. See Full Faith and Credit.                                                                                                                                                                                                                                 |
| <b>Goals</b>                    | Department/division objectives intended to be accomplished or begun within the coming fiscal year.                                                                                                                                                                                                                                         |
| <b>Governmental Fund</b>        | Funds through which much of government is financed, including general, special revenue, capital projects and debt service funds.                                                                                                                                                                                                           |

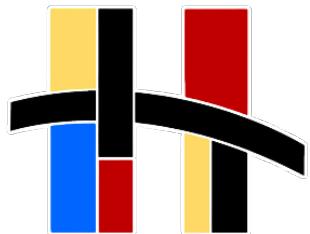
|                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HVAC</b>                        | Heating, ventilating, and air conditioning.                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Home Rule City</b>              | Home rule cities are cities over 5,000 population in which citizens have adopted home rule charters.                                                                                                                                                                                                                                                                                                                                          |
| <b>Indenture</b>                   | 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.                                                                                                                                                                                                                                                                   |
| <b>Interest &amp; Sinking Fund</b> | See Debt Service Reserve Fund.                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                    | 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.                                              |
| <b>Interfund Transfers</b>         | All interfund transactions except loans and reimbursements.                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Intergovernmental</b>           | Revenues from other governments in the form of grants, entitlement, or payments in lieu of taxes.                                                                                                                                                                                                                                                                                                                                             |
| <b>M&amp;O Rate</b>                | 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.                                                                                                                                                                                                                                                               |
| <b>Major Funds</b>                 | 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.                                                                                                                                                                                                                                   |
| <b>Machinery &amp; Equipment</b>   | Property that does not lose its identity when removed from its location and is not changed materially by use.                                                                                                                                                                                                                                                                                                                                 |
| <b>Maintenance</b>                 | 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.                                                                                                                                                                                                          |
| <b>Mission</b>                     | The basic purpose of a department/division - the reason for its existence.                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Modified Accrual Basis</b>      | 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.)                                                                                                                                                                                                                              |
| <b>NRMSIR</b>                      | 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. |
| <b>Operating Budget</b>            | 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.                                                                                                                                                                                                                                                |
| <b>Operating Expenses</b>          | Proprietary fund expenses related directly to the Fund's primary activities.                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Operating Income</b>            | The excess of proprietary fund operating revenues over operating expenses.                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Operating Revenues</b>          | Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.                                                                                                                                                                                                                                                                                                   |
| <b>Ordinance</b>                   | A formal legislative enactment by the City Council.                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Paying Agent</b>                | An entity responsible for paying of bond principal and interest on behalf of the City.                                                                                                                                                                                                                                                                                                                                                        |

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Principal</b>            | The face value of a bond, payable on stated dates of maturity.                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Proprietary Fund</b>     | A governmental accounting funds 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. |
| <b>Reimbursement</b>        | Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it, but that properly apply to another fund.                                                                                                                                                                                                                                                                                                                      |
| <b>Resolution</b>           | A special or temporary order of the City Council. Requires less formality than an ordinance.                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Retained Earnings</b>    | An equity account reflecting the accumulated earnings of a proprietary fund.                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Revenue Bonds</b>        | Bonds whose principal and interest are payable exclusively from earnings of a proprietary fund.                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Right of Way</b>         | 1) a legal right of passage over another person's ground; 2) the land on which a public road is built.                                                                                                                                                                                                                                                                                                                                                                             |
| <b>SCADA</b>                | Acronym for Supervisory Control and Data Acquisition. The city installed SCADA tolls for greater oversight of the daily water usage from the City's wells.                                                                                                                                                                                                                                                                                                                         |
| <b>Special Revenue Fund</b> | Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.                                                                                                                                                                                                                                                                                                                                                           |
| <b>Taxes</b>                | Compulsory charges levied by a government to finance services performed for the common benefit.                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Tax Levy</b>             | An ordinance through which taxes are levied.                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Tax Rate</b>             | 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.                                                                                                                                                                                                                                                                                                                                |
| <b>Tax Roll</b>             | The official list showing the amount of taxes levied against each taxpayer or                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>TML</b>                  | 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.                                                                     |
| <b>TMRS</b>                 | 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 20 years of service.                                                                               |
| <b>Trend Analysis</b>       | 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.                                                                                                                                                                                                                                                                                                                           |
| <b>Trust Agreement</b>      | 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.                                                                                                                                                      |
| <b>TWCC</b>                 | Texas Worker's Compensation Commission. State agency regulating worker's compensation in Texas.                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Unencumbered Balance</b> | The amount of an appropriation that is not expended or encumbered. It is essentially the amount of money still available for future purchases.                                                                                                                                                                                                                                                                                                                                     |
| <b>User Charges</b>         | 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**  
**2023-2028 - created by**  
**DEPARTMENT**  
**HEADS**

# City of Hewitt

STRATEGIC PLAN 2023-2028



HEWITT  
TEXAS

# HEWITT

TEXAS

To: Mayor and City Council  
From: Bo Thomas, City Manager  
Subject: Updated Five-Year Strategic Plan 2023-2028

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 two years ago 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

## 2023- 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 was started last year with the update of our permit software and web page updates. This year we plan on implementing updates to the building codes.](#)

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 2023



# Utility Department - Five Year Plan

Updated 2023

| Funding Code                                        | Project Name                            | Project Description                                                  | Estimated Cost      |
|-----------------------------------------------------|-----------------------------------------|----------------------------------------------------------------------|---------------------|
| CO                                                  | E. Warren St. Improvements              | Waterline improvements in conjunction with street project            | Completed           |
| 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                                                  | E. Wall & Briarfield                    | Waterline improvements in conjunction with street project            | \$300,200           |
| UF                                                  | Ivy Lane Street Improvements            | Water and Sewer line improvements in conjunction with street project | \$928,877           |
| <b>Total Cost of Projects 1-5</b>                   |                                         | <b>\$2,507,434</b>                                                   |                     |
| Alternate Project                                   | New Acres Dr., Peer Dr., and Minute Dr. | Waterline replacement with fire hydrant additions                    | Estimated \$750,000 |
| <b>Projects Projected for Bond Money/ ARA Funds</b> |                                         |                                                                      |                     |
| 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 Five Year Plan**

### **The Desire to Serve, the Courage to Act, the Ability to Perform.**

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.

Over the next five years the Department has several opportunities to better serve the community and pursue our mission. These opportunities will be laid out in this five-year plan to facilitate the planning process to ensure that the city can continue to grow and serve the needs of our community. The main opportunities fall mainly under the need for a second station to cover the city to the east of the rail road tracks and the current lack of appropriate numbers of personnel responding to fire scenes.

With the City's identified need and the Fire Department's plan for a new station, we foresee needing to increase staffing from the current 5 on-duty personnel to 10 on-duty personnel per shift (15 total additional positions). This additional staffing would help us get closer to the National standards and allow crews to respond to 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's last increase in staffing was in 2013 when FD call volume reached a then-high of 819 calls for service which has now almost doubled to 1587 in 2022. Over the last decade, the Fire Department has seen the call volume double while only increasing staffing by 20%, which only added one firefighter per shift to help reduce overtime by allowing one person off each shift. This staffing still only provides 4 personnel responding to fires within the city.

The national average is 25.05 total career firefighters per 15,000 citizens. The City of Hewitt's current fire staffing is 15 total operations level personnel. The addition of a second station and personnel will bring the Fire Department closer in line with national standards. The National Fire Protection Association outlines both the number of personnel responding to a fire and the average response time for the first arriving fire suppression unit.

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 and the current on order Fire Engine.

We currently staff one (1) fire engine with two (2) 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 goal would allow for a minimum on duty staffing of 8 personnel and allow for two personnel to cover for vacation time, sick time and training. This would also 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 a staffed unit available to respond to emergencies even when crews are already operating at an incident.

As the city continues to grow so does the need for a dedicated position to cover Fire Marshal and other administrative duties. The growing need for fire inspections, plans reviews and educational programs drives this demand. These operations will need a dedicated position to ensure they are accomplished in a timely manner. This position will need to be considered in the future as the City and Department continue to grow.

Listed below are projected projects and concerns for consideration over the next 5 budget years.

| 2023-2024 PROJECTS                      | COST           | FINANCING                 |
|-----------------------------------------|----------------|---------------------------|
| Fire Station #2                         | \$4.5 Million* | Unrestricted Funds/Bond   |
| Initiate Staffing for Station 2 (6 FTE) | \$480,000      | Budget/General fund/Grant |
| Refurbish Brush Truck                   | \$27,000*      | Unrestricted Funds/TIFMAS |

| <b>2024-2025 PROJECTS</b>                | <b>COST</b> | <b>FINANCING</b>          |
|------------------------------------------|-------------|---------------------------|
| Continue Staffing for Station #2 (6 FTE) | \$480,000   | Budget/General fund/Grant |
| Bunker Gear Replacement plan             | \$12,000    | Budget/General fund       |

| <b>2025-2026 PROJECTS</b>                | <b>COST</b> | <b>FINANCING</b>          |
|------------------------------------------|-------------|---------------------------|
| Continue Staffing for Station #2 (3 FTE) | \$240,000   | Budget/General fund/Grant |
| Department NFPA 1582 Physicals           | \$30,000    | Budget/General fund/Grant |

| <b>2026-2027 PROJECTS</b>      | <b>COST</b> | <b>FINANCING</b>    |
|--------------------------------|-------------|---------------------|
| Administrative Assistant       | \$61,000    | Budget/General fund |
| Assistant Chief / Fire Marshal | \$125,000   | Budget/General fund |

| <b>2027-2028 PROJECTS</b>            | <b>COST</b>  | <b>FINANCING</b>        |
|--------------------------------------|--------------|-------------------------|
| Consider the Replacement of Engine 1 | \$1 Million* | Unrestricted Funds/Bond |

\* Indicate a one-time cost and not an increase to the operating budget.



# Five-Year Strategic Plan

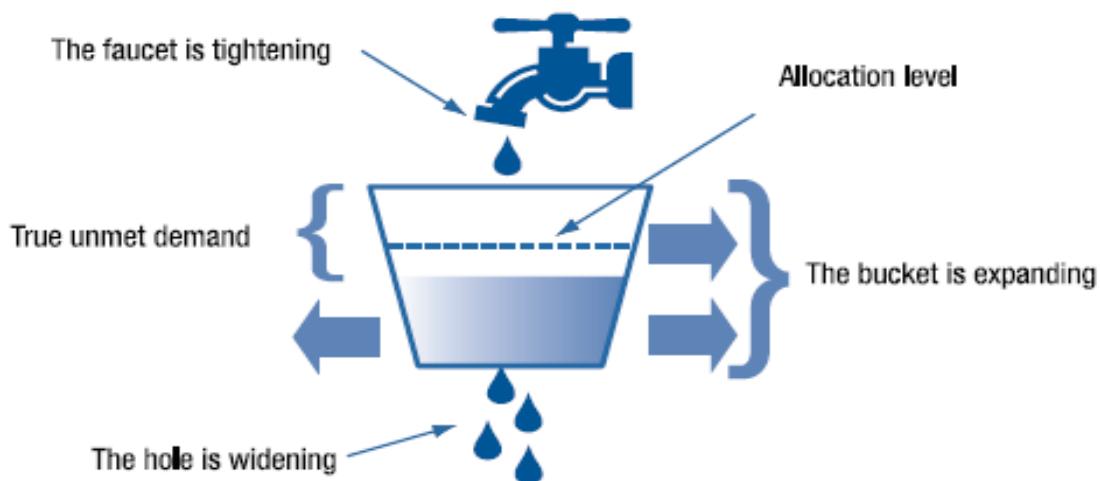


# HEWITT POLICE



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 Austin Biggs

## **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 (8) 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. Over the last two years the Department has focused on increasing the staffing level in the Communications section through planning and budgeting to meet the ever-increasing call volume for police, fire and 911 calls for service. Employees currently rotating twelve (12) hour shifts, which assists with staffing this section with two Communications Officers per shift.

### **Annual Statistics**

| <b>Year</b> | <b>CAD Events</b> | <b>On View/<br/>Officer</b> | <b>Call Volume</b> | <b>911 Calls</b> |
|-------------|-------------------|-----------------------------|--------------------|------------------|
| 2017        | 16,432            | 11,932                      | 4,500              | 4,917            |
| 2018        | 16,814            | 12,403                      | 4,411              | 5,211            |
| 2019        | 16,228            | 11,591                      | 4,637              | 5,579            |
| 2020        | 13,312            | 8,763                       | 4,549              | 5,501            |
| 2021        | 18,427            | 13,582                      | 4,845              | 6,062            |
| <b>2022</b> | <b>19,077</b>     | <b>14,021</b>               | <b>5,056</b>       | <b>4,631</b>     |

### **Five Year Plan**

Staff will continue to monitor the progress of staffing levels over the course of the next planning year. One area of concern is competitive salary and compensation for the personnel in these positions. Over the course of the 2022 Five Year Strategic Plan these positions have become competitive in the marketplace. Many agencies that operate Public Safety Answering Points (PSAP) have begun to recruit certified Communication Technicians through salary and bonuses to fill vacancies. The Department would like to increase the amount of Leadership training for staff, increasing the footprint of the Hewitt Communications section in our area.

**Proposal** – Conduct a salary study for the Communications section to apply a market value salary adjustment to retain and hire new positions if they are created. Additionally increase the over-all training budget for higher level supervisory courses over the next period to increase the knowledge and leadership capacity of this section.

**Estimated Budgetary Cost:**

**Salary Study and market adjustment = TBD**

**Training = \$7,000**

# 2023 Communications

## Update

During the fiscal year 21/22 and the Fiscal Year 22/23 the Hewitt City Council authorized additional staffing for the Communications Section through the Budget. Staff began the selection process and have filled (2) of the authorized positions for Communications Specialist. This increase brings the Communications section to the initial goal of providing two Communication Technicians on staff for each shift and the Communications Supervisor to complete daily supervisory tasks with limited interruption. It should be noted that there has been an increase in each category, with 911 calls dropping short of the 2021 numbers. The drop in 911 calls is attributed to increasing service through the 911 District in routing calls for service to their appropriate Public Safety Answering Points.

# Criminal Investigations

## Division



## **Criminal Investigations Division**

The Criminal Investigations Division is staffed with one (1) supervisor and three (3) 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 Criminal Investigation Division’s cases are complex and often take considerable time to investigate and gather information for successful prosecution. 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 persons, 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**

| <b>Year</b> | <b>Assigned Cases</b> | <b>Average/Investigator - Annual</b> | <b>Clearance</b> |
|-------------|-----------------------|--------------------------------------|------------------|
| 2017        | 326                   | 109                                  | 151              |
| 2018        | 345                   | 115                                  | 184              |
| 2019        | 365                   | 122                                  | 101              |
| 2020        | 269                   | 90                                   | 44               |
| <b>2021</b> | <b>441</b>            | <b>147</b>                           | <b>419</b>       |
| <b>2022</b> | <b>393</b>            | <b>131</b>                           | <b>357</b>       |

### **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. In October of 2022 the Department met the goal of adding an additional Detective to this staffing through budget and hiring. There is still a need to add an administrative position in this section to assist with case management and direction of investigations. This would also assist with decreasing the average case amount per investigator in this section.

### **Proposal**

Over the next five years, additional staff consisting of one (1) Lieutenant to this section would provide the needed administrative staffing to provide with additional case management, directions, and leadership that mirrors the Patrol Division. Additionally, the addition of a Lieutenant to the Criminal Investigations Division would further alleviate the average case per investigator issue.

Estimated Budgetary Cost: Estimated \$25,000.00 ([promotion of a Sergeant to Lieutenant & Promotion of Officer to Sergeant](#))

# **2023 Criminal Investigations**

## **Division Update**

The staffing level for the Criminal Investigation Division has met a portion of the goal proposed in the 2022 Five-Year Strategic Plan. In October 2022 the Department was able to fill the needed Detective position due to an increase in the staffing level of the Patrol Division. The staffing level will continue to be monitored and will be adjusted as the Five Year Strategic Plan moves forward. There will be an increase in this staffing in the future due to increasing call volume as well as Community growth.

### **Five-Year Staffing Plan Proposal – Amended**

The addition of a 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 (19) sworn Officers. Each shift is staffed with one (1) Lieutenant, one (1) Sergeant and three (2-3) Officers.

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 several 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        | 13582                   | 606            | 6982          | 556        |
| <b>2022</b> | <b>14021</b>            | <b>836</b>     | <b>6087</b>   | <b>668</b> |

### **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**

365X12 – 2560 = 1820 Hours

**4380 / 1820 = 2.4 Staffing per shift X 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 seven (7) sworn Officer positions to staff, three (3) of these positions were supplemented by the School Resource Officer partnership with Midway ISD, four (4) Full time Officer positions 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 three (3) additional sworn Officer positions will 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”. Additionally, staff will conduct a salary survey to meet the demands of the market adjustments that area agencies have made to increase recruitment and retention.

Estimated Budgetary Cost: Personnel (includes equipment) - \$250,000.00      Vehicles - \$204,510.00

**TOTAL (\$454,510.00)**

# 2023 Patrol Division

## Update

During the fiscal year 22/23 the Hewitt City Council authorized additional staffing for (2) two additional officers in the Patrol Division through the Budget. As of this update one of those positions has been filled and the recruit officer is currently attending the police academy. The Department will see an increase in vacancies over the course of the next few months of 2023, (2), with one seventeen year officer leaving to become the Director of Security at Midway ISD, and one four year officer who will be moving to the Waco Police Department. The Department currently has one vacancy from the FY 22/23-year budget and remains unfilled at the time of this report. Over the course of the last reporting period, we have seen a significant increase in officer salaries, bonuses, benefits in our area. This change has placed a strain on our normal recruiting methods and has eligible candidates going to agencies with higher salary potential. This was demonstrated earlier this year with only two applicants applying for our current vacant positions. Staff will need to conduct a salary study to see if there is a market adjustment to place our organization on par with our local law enforcement agencies.

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.

# 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

# **2023 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

Over the last twelve years the City of Hewitt and the Hewitt Police Department have been very fortunate to receive much need 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 a 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 advanced 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 will seek to update the current Computer Aided Dispatch and Records Management (CAD/RMS) system that manages all data in the Hewitt Police Department. The current system has been in place for thirteen years and there has been little advancement in the capability of the current software. The current CAD/RMS system has been beneficial to the organization, but we require updated advancements to keep up with the current crime trends and requirements as a licensed organization.

### **Estimated Budgetary Cost:**

**CAD/RMS replacement - \$500,000.00**

# 2023 Technology / Equipment

## Update

In the FY 22/23 budget Hewitt City Council authorized the replacement of the existing in-car and body worn camera system. As of this report the Hewitt Police Department has received all hardware and are awaiting installation of the equipment as well as software for the new system. This is an exciting upgrade that will reduce staff time in evidence collection and provide a better-quality system for the organization.

# HEWITT PUBLIC LIBRARY

## Strategic Plan 2023-2028



Waynette Ditto  
Hewitt Public Library Director

## **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**

|                                                                     |                                                                         | <b>COST</b>        | <b>FINANCING</b>                 |
|---------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------|----------------------------------|
| Increased operating hours                                           | Survey community to see a need for Sunday afternoon                     | \$125 per week     | Operating budget<br>General Fund |
| Additional professional staff                                       | Consideration of hiring an MLS certified librarian                      | \$48,0000 per year | Operating budget<br>General Fund |
|                                                                     | Change of 20-hour employee to 30 hours                                  | \$15,000 Per year  | Operating budget<br>General Fund |
| Add professional staff to manage HEWITTX TV, Graphics, and Web site | Add a professional position for HewittTx TV, graphics, and the web site | \$60,000           | Operating budget<br>General Fund |
|                                                                     |                                                                         |                    |                                  |

## 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, grant |
| Replacement of staff computers- 5 years                      | \$20,000.00 | Operating budget                                                            |

## Communication

|                                                                                                                                                                                                                                                                                                                                                                                                                                                               | COST             | FINANCING                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------------------|
| Digital Outdoor Sign: Communication is critical in every relationship. The relationship between local government and its residents is no exception. Now, more than ever, municipalities (libraries) are choosing to make resident communication a priority in their governing strategy. The “how, what and when” of communication are key considerations for municipalities that are looking to reach their residents with important and helpful information. | Appx \$10,000.00 | Operating budget General Fund, Friends of the Hewitt Public Library, PEG, Hotel Motel Fund |

## 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. | ??        |

## Facility Improvements

|                                                                                        |                     | <b>COST</b> | <b>FINANCING</b>         |
|----------------------------------------------------------------------------------------|---------------------|-------------|--------------------------|
| Room addition to the back of the library when city hall is not available for programs. | Talk with architect |             | Bond, Grant, Fundraising |
| <b>Electric Vehicle charging station</b>                                               | See below           | 30,000.00   | Federal Grant            |

Public Libraries and Electric Vehicle charging stations:

Public Libraries are usually centralized locations in communities and often offer free parking, libraries offer an incredibly valuable resource for civic-minded leaders looking to help reduce emissions, fight climate change, and appeal to a new market of patrons by adding public PEV charging.

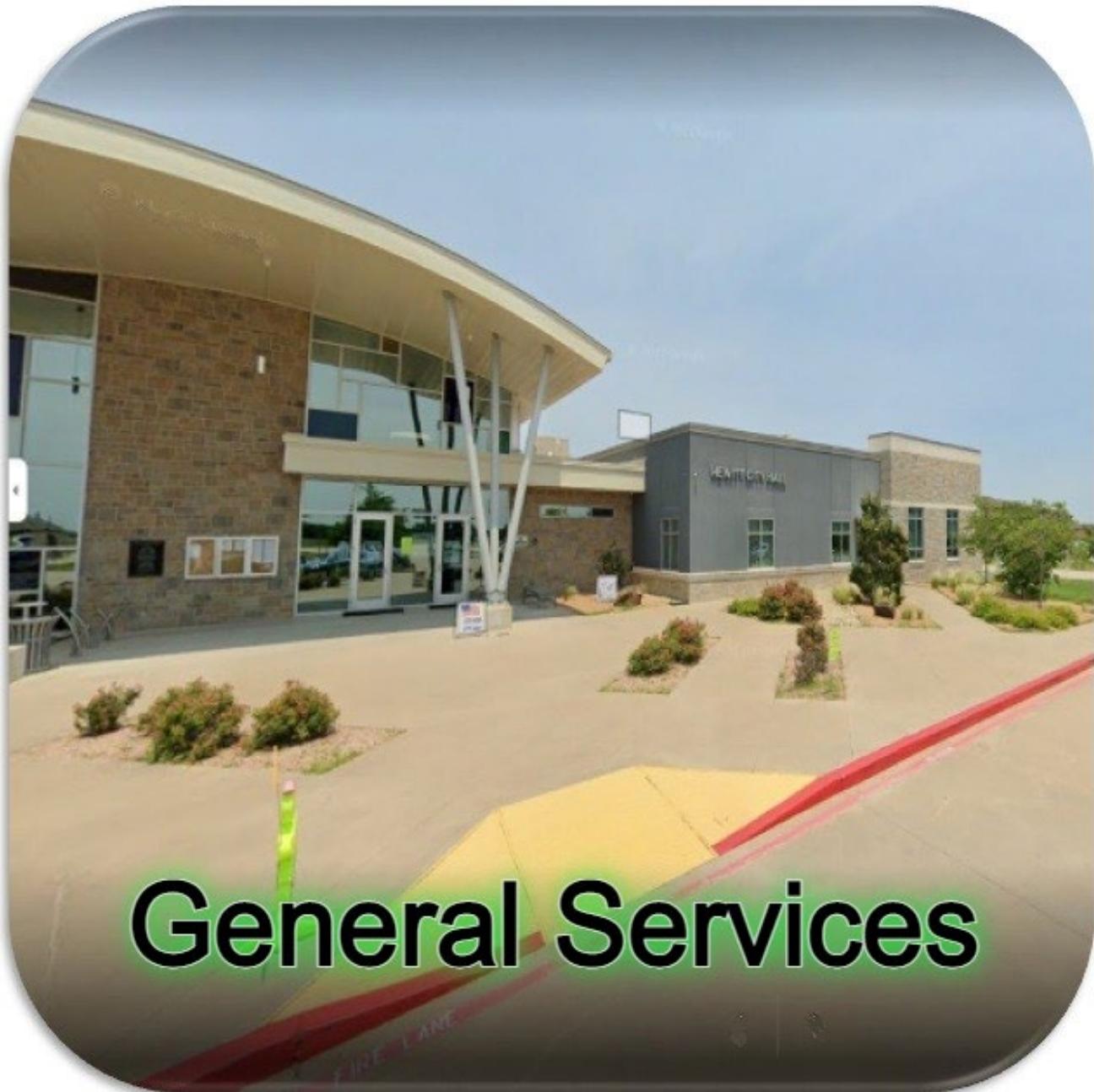
Texas is planning to add enough electric vehicle charging stations throughout the state to support 1 million electric vehicles with dozens of new stations to allow for easier long-distance travel.

The Texas Department of Transportation broke down a five-year plan to create a network of chargers throughout the state, starting along main corridors and interstate highways before building stations in rural areas.

The plan is to have charging stations every 50 miles along most interstate routes. The funding is coming from the federal Infrastructure Investment and Jobs Act passed last year, which is estimated to allocate about \$408 million over five years to Texas for the purpose of expanding its electric vehicle charging network. No funds from the state budget will be used. Nationally, the goal is to create a network of 500,000 convenient and reliable electric vehicle chargers by 2030. In total from the infrastructure act, Texas is expected to receive about \$35.44 billion over five years for roads, bridges, pipes, ports, broadband access and other projects.

# HEWITT

TEXAS



## General Services

## General Services

The mission of the City of Hewitt General Services Department is to oversee the Street, Drainage, Parks, Fleet, and Building maintenance departments and do so in an organized and fiscally responsible manner. This 5-year plan includes updates on staffing and future ideas or plans to help facilitate the city's growth. The General Services **budget** currently has the following staff positions:

- 1- Director General Services
- 1- Custodian
- 1- Fleet Mechanic

The General Services Department in its entirety currently consists of 16 employees.

**RED IS IN PROGRESS, GREEN IS NEW**

### 5-YEAR PLAN 2023

|                            | <b>Description</b>                                                                | <b>Estimated Cost</b> | <b>Financing</b> |
|----------------------------|-----------------------------------------------------------------------------------|-----------------------|------------------|
| <b>Additional Staffing</b> |                                                                                   |                       |                  |
| Custodian                  | <b>Employee to clean city facilities</b><br><b>COMPLETED</b>                      |                       | N/A              |
| Building Maintenance Tech  | Employee to perform building maintenance and assist custodian when needed.        | <b>\$52,000</b>       | N/A              |
| General Services Facility  | Review, determine and plan if a facility is needed for the General Services dept. | N/A                   | N/A              |
|                            | <b>Total General Services 5 Year</b>                                              | <b>\$52,000.00</b>    |                  |

# HEWITT

TEXAS



## 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 in a financially responsible manner. The Parks Department currently has the following staff positions:

- 1- General Services Administrative Assistant
- 1- Parks Crew Leader
- 3- Parks Field Assistants

**RED IS IN PROGRESS, GREEN IS NEW**

### 5-YEAR PLAN 2023

|                                              | Description                                  | Estimated Cost      | Financing        |
|----------------------------------------------|----------------------------------------------|---------------------|------------------|
| <b>Project Warren Park:</b>                  |                                              |                     |                  |
| Year 1: Treeline clearing                    | <b>100 %COMPLETE</b>                         | \$2000.00           | N/A              |
| Year 1: Pond Expansion                       | <b>100% COMPLETE (stage 1)</b>               | \$2000.00           | N/A              |
| Year 1: Hike and Bike Trail                  | <b>100% COMPLETE</b>                         | \$2500.00           | N/A              |
| Year 2: Overflow Parking                     | <b>45% COMPLETE</b>                          | \$3500.00           | N/A              |
| Year 2: 25 Hard Wood Trees                   | <b>100% COMPLETE</b>                         | \$3500.00           | N/A              |
| Year 2: 4 Shaded Benches                     | <b>100%COMPLETE changed to 3</b>             | \$25,600.00         | purchased        |
| <b>Year 2: 4 Shaded Tables</b>               | <b>100% COMPLETE (added)</b>                 | \$25600.00          | purchased        |
| Year 2: Parking Lot Crack Seal               | <b>100% COMPLETE</b>                         | \$14,000.00         | Possible         |
| Year 3: Parking Slurry (old section)         | <b>100% COMPLETE</b>                         | \$2000.00           | Possible         |
| Year 3: Parking lot striping (old)           | <b>100% COMPLETE</b>                         | \$2400.00           | Possible         |
| Year 3: 3 Non-Shaded Benches                 | <b>45% COMPLETE changed to 4</b>             | \$3000.00           | Purchased        |
| <b>Year 4: Sports field Construction</b>     | Dirt work and leveling                       | <b>\$4500.00</b>    | N/A              |
| Year 4: Toddler Play Equipment               | was year 3 moved to year 4                   | <b>\$5000.00</b>    |                  |
| Year 4: Stock Ponds with Fish                | Fisheries, Bass, Catfish, Perch              | \$5,000.00          |                  |
| Year 4: LED solar lighting track/pond        | Lighting for trails                          | \$6,000.00          |                  |
| <b>Year 5: Exercise Equipment</b>            | was year 4 moved to year 5                   | \$40,000.00         |                  |
| Year 4: 1 40'x30' Pavilion (pond area)       | Pavilion and Restrooms (building only)       | \$90,000.00         |                  |
| <b>Year 5: 4 12'x12' Pavilions</b>           | Reevaluate later                             | <b>\$60,000.00</b>  |                  |
| Year 5: Sports field construction            | Contractor installation                      | \$60,000.00         |                  |
| <b>Year 5: Basket Ball/ Tennis Court</b>     | <b>Grass Seeding</b>                         | \$2500.00           |                  |
| <b>Year 6: Pond area Playground</b>          | <b>Contractor and Staff installation</b>     | \$75,000.00         |                  |
|                                              | <b>Estimated Project Total:</b>              | <b>\$291,500.00</b> |                  |
| <b>Project Hewitt Park:</b>                  |                                              |                     |                  |
| Year 1: Walking Track RR                     | <b>REEVALUATE AT A LATER DATE</b>            | \$40,000.00         | See yr. 5 below. |
| <b>Year 2: 25 Hard Wood Trees</b>            | <b>REEVALUATE AT A LATER DATE</b>            | \$3,500.00          | Possible         |
| Year 2: Parking Lot Crack Seal               | <b>100% COMPLETE</b>                         | \$15,000.00         | Possible         |
| Year 4: Toddler Play Equipment               | Was in year 3, moved to year 4               | \$20,000.00         | Possible         |
| <b>Year 3: Parking Lot Slurry (all)</b>      | <b>100% COMPLETE</b>                         | \$14,000.00         | Possible         |
| <b>Year 3: Parking lot striping (all)</b>    | <b>100% COMPLETE</b>                         | \$2000.00           |                  |
| <b>Year 5: 40'x30' Pavilion (track area)</b> | <b>Pavilion and Restroom (building only)</b> | <b>\$90,000.00</b>  |                  |

|                                                  |                                 |                     |            |
|--------------------------------------------------|---------------------------------|---------------------|------------|
|                                                  | <b>Estimated Project Total:</b> | <b>\$110,000.00</b> | Fund 18    |
| <b>Additional Staffing:</b><br>1—Field Assistant | <b>COMPLETED</b>                | <b>\$50,000.00</b>  | <b>N/A</b> |
|                                                  | <b>Total Parks 5 Year:</b>      | <b>\$401,500.00</b> |            |

# HEWITT

TEXAS



## Street Department

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
- 1- Crew Leader
- 2- Street Field Assistant

**RED IS IN PROGRESS, GREEN IS NEW**

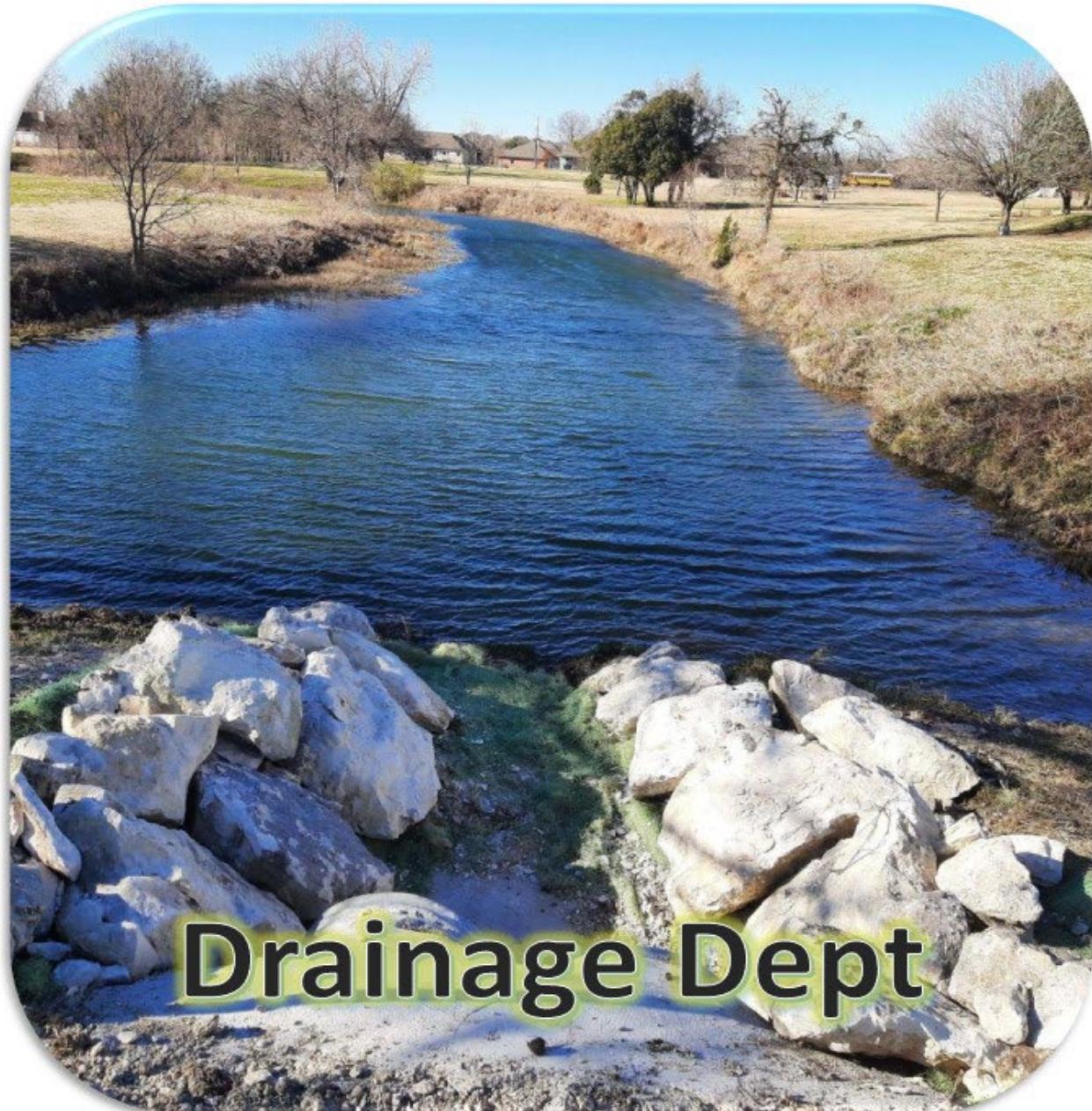
### 5-YEAR PLAN 2023

| Description                                                                                                                      | Estimated Cost                                                                                                 | Financing                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <b>East Warren Street</b><br><br>Street reconstruction<br>(\$188,360 deducted for drainage improvements)<br><b>100% Complete</b> |                                                                                                                | Funded in Fund 18 S12A is a different project.                                |
|                                                                                                                                  | <b>Estimated Project Total:</b>                                                                                | <b>\$366,190.00</b>                                                           |
| <b>1. Chapparal Rd,<br/>2. Will Boleman<br/>3. Crescent St</b>                                                                   | <b>Engineering, design, and survey</b>                                                                         |                                                                               |
|                                                                                                                                  | <b>Estimated Project Total:</b>                                                                                | <b>\$588,049.00</b>                                                           |
| <b>1. E. Wall<br/>2. Briarfield</b>                                                                                              | Cost estimates depend on the curbing type, full curb, and gutter vs ribbon curb                                | (\$432,706.00-<br>\$478,800.00)                                               |
|                                                                                                                                  | <b>Estimated Project Total:</b>                                                                                | <b>\$478,800.00</b>                                                           |
| <b>1. Boleman Drive<br/>2. Hillside Drive</b>                                                                                    | Reclamation/reconstruction                                                                                     | Boleman S29.<br>Hillside is new.                                              |
|                                                                                                                                  | <b>Estimated Project Total:</b>                                                                                | <b>\$314,508.00</b>                                                           |
| <b>1. Sunny Dale Dr<br/>2. Sunset Dr</b>                                                                                         | Reclamation/reconstruction is to be performed along with utility work.                                         | (Old estimates)                                                               |
|                                                                                                                                  | <b>Estimated Project Total:</b>                                                                                | <b>\$165,000.00</b>                                                           |
| <b>Texas Avenue</b>                                                                                                              | <b>Repaired and slurry sealed 100% done</b>                                                                    | Is this project S21 & U35 (utility)                                           |
|                                                                                                                                  | <b>Estimated Project Total:</b>                                                                                | <b>\$775,684.00</b>                                                           |
| <b>Ivy Lane</b>                                                                                                                  | Reclamation/reconstruction                                                                                     | (old estimates) Is this S26 & U33 (utility side)                              |
|                                                                                                                                  | <b>Estimated Project Total:</b>                                                                                | <b>\$744,500.00</b>                                                           |
| <b>Crack Sealing</b><br><br>1. Year<br>2. Year<br>3. Year<br>4. Year<br>5. Year<br>6. Year<br>7. Year                            | Preventative Maintenance<br><b>YEAR 1 100% COMPLETE</b><br><b>YEAR 2, 100% COMPLETE</b><br><b>65% Complete</b> | we budget \$65k currently for street repairs and prepping for the slurry seal |
|                                                                                                                                  | <b>Total Crack sealing:</b>                                                                                    | <b>\$250,000.00</b>                                                           |

|                                                 |                                                                                                                  |                                                                                                |                                                              |
|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| <b>Slurry Sealing</b>                           | Preventative Maintenance<br><b>YEAR 1 COMPLETE</b><br><b>YEAR 2 COMPLETE</b><br><b>YEAR 3 STREETS IDENTIFIED</b> | \$125,000<br>\$125,000<br>\$125,000<br>\$125,000<br>\$125,000<br>\$125,000<br><b>\$125,000</b> | Possible- we have \$228k in Street Reserves available to use |
| 1. Year                                         |                                                                                                                  |                                                                                                |                                                              |
| 2. Year                                         |                                                                                                                  |                                                                                                |                                                              |
| 3. Year                                         |                                                                                                                  |                                                                                                |                                                              |
| 4. Year                                         |                                                                                                                  |                                                                                                |                                                              |
| 5. Year                                         |                                                                                                                  |                                                                                                |                                                              |
| 6. Year                                         |                                                                                                                  |                                                                                                |                                                              |
| 7. Year                                         |                                                                                                                  |                                                                                                |                                                              |
|                                                 | <b>Total Slurry Sealing:</b>                                                                                     | <b>\$625,000.00</b>                                                                            |                                                              |
| <b>Additional Staffing</b><br>1 Field Assistant | <b>100% COMPLETE</b>                                                                                             | \$50,000.00                                                                                    | N/A-operating budget                                         |
|                                                 | <b>Total Additional Staffing:</b>                                                                                | <b>\$50,000.00</b>                                                                             |                                                              |
|                                                 | <b>Total Streets 5 Year:</b>                                                                                     | <b>\$3,165,857.00</b>                                                                          |                                                              |
|                                                 |                                                                                                                  |                                                                                                |                                                              |

# 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 IN PROGRESS, GREEN IS NEW**

### 5-YEAR PLAN 2023

| Description                                                      |                                                                                                                                                   | Estimated Cost                        | Financing                                                                       |
|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------------------------------------------------|
| <b>208/212 Cross Country</b>                                     | Drainage channel improvements<br><b>100% COMPLETE</b>                                                                                             |                                       | Currently in process- Drainage Fund                                             |
|                                                                  | Project Total:                                                                                                                                    | <b>\$57,611.00</b>                    |                                                                                 |
| <b>East Warren Street</b>                                        | Drainage and curb improvements (part of the street project)<br><b>100% Complete</b>                                                               |                                       | Current funding from Drainage Fund (see Street & Utility side of project also). |
|                                                                  | Project Total:                                                                                                                                    | <b>\$188,360.00</b>                   |                                                                                 |
| <b>1. Chapparal Rd<br/>2. Will Boleman Dr<br/>3. Crescent St</b> | Curb removal and replacement or addition<br><b>Engineering Design/Survey</b>                                                                      |                                       |                                                                                 |
|                                                                  | Project Total:                                                                                                                                    | <b>\$329,045.00</b>                   |                                                                                 |
| <b>1. E. Wall<br/>2. Briarfield</b>                              | <b>Curb replacement or addition</b><br>Cost estimates depend on the curbing type full curb and gutter vs ribbon curb<br><b>Engineering Design</b> | <b>\$170,405.00-<br/>\$577,263.00</b> |                                                                                 |
|                                                                  | Project Total:                                                                                                                                    | <b>\$577,263.00</b>                   |                                                                                 |
| <b>Texas Avenue</b>                                              | Curb removal and replacement<br><b>CURB REPAIRED, STREET CRACK AND SLURRY SEALED TO PROLONG LIFE, 100% COMPLETE</b>                               |                                       | Possible in Drainage Fund Budget (see also Street project.)                     |
|                                                                  | Project Total:                                                                                                                                    | <b>\$10,500.00</b>                    |                                                                                 |
| <b>Castleman Creek</b>                                           | Brush and silt removal, erosion control<br><b>25% COMPLETE</b>                                                                                    |                                       | Budgeted                                                                        |
|                                                                  | Project Total:                                                                                                                                    | <b>\$4,000.00</b>                     |                                                                                 |
| <b>East Lindenwood Creek</b>                                     | Brush and silt removal, erosion control<br><b>East Portion 100% Complete</b>                                                                      | Project Total:                        | Budgeted                                                                        |
|                                                                  |                                                                                                                                                   | <b>\$4,000.00</b>                     |                                                                                 |

|                                                                                                                       |                                                                                                                                                                      |                                                                                                |                                        |
|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|----------------------------------------|
| <b>Curb repair</b><br>1. Year<br>2. Year<br>3. Year<br>4. Year<br>5. Year<br>6. Year<br>7. <b>Year</b>                | Curb repair and replacement, Citywide<br><b>Year 1 100% COMPLETE</b><br><b>Year 2 100% COMPLETE</b><br><b>Year 3 10% COMPLETE</b>                                    | \$25,000<br>\$25,000<br>\$25,000<br>\$25,000<br>\$25,000<br>\$25,000<br><b>\$25,000</b>        | Possible in<br>Drainage Fund<br>Budget |
|                                                                                                                       | <b>Total Curb Repair:</b>                                                                                                                                            | <b>\$125,000.00</b>                                                                            |                                        |
| <b>Box &amp; Culvert Cleaning</b><br>1. Year<br>2. Year<br>3. Year<br>4. Year<br>5. Year<br>6. Year<br>7. <b>Year</b> | Preventative Maintenance and cleaning of drain boxes and culvert piping.<br><b>Year 1 100% COMPLETE</b><br><b>Year 2 100% COMPLETE</b><br><b>Year 3 10% COMPLETE</b> | \$4000.00<br>\$4000.00<br>\$4000.00<br>\$4000.00<br>\$4000.00<br>\$4000.00<br><b>\$4000.00</b> | Possible in<br>Drainage Fund<br>Budget |
|                                                                                                                       | <b>Total Box and Culvert Cleaning:</b>                                                                                                                               | <b>\$20,000.00</b>                                                                             |                                        |
|                                                                                                                       | <b>Total Drainage 5 Year:<br/>Range is from the options of E Wall &amp; Briarfield</b>                                                                               | <b>\$648,450.00-\$1,055,308</b>                                                                |                                        |



## 5-YEAR PLAN

The Human Resources Department's mission 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.

### **Critical areas of concentration during the next five years include:**

- Assertive research to execute a comprehensive Human Resources Management System to fulfill the demands of the organization;
- Expand the City's recruitment and retention strategies, including marketing and communication, to attract and retain qualified and diverse individuals to the organization;
- Continue to grow our organization with employee 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.

The City of Hewitt currently utilizes several programs for the mentioned tasks. One system allows Directors and Administration to track employee benefits and ensure legal compliance easily. Kronos, Neogov, and Paycom are companies that offer an all-in-one HRMS.

## **2023 UPDATE: ONGOING RESEARCH ON VARIOUS SOFTWARE THAT BENEFITS ALL ORGANIZATION NEEDS.**

### **BENEFIT CONNECTOR**

#### **ESTIMATED COST: \$6.50 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 \$6.50 per employee per month, which is roughly \$7,000 annually.

## **2023 UPDATE: IMPLEMENTING ONLINE ENROLLMENT FOR 2023**

### **WELLNESS PROGRAM**

#### **ESTIMATED COSTS:**

- GYM REIMBURSEMENT OF \$240 PER EMPLOYEE ANNUALLY**
- \$5.50 PER EMPLOYEE PER MONTH FOR THE 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**

- Health Check 360
- US Wellness
- Incentives for participation in wellness programs
  - Prizes (water bottles, stress balls, gym bags, etc.)
  - Fitness trackers

**2023 UPDATE: THE GYM REIMBURSEMENT POLICY AND OUTLINE OF THE PROGRAM ARE BEING FINIZALED.**

## PERSONNEL

**ESTIMATED COST: \$30,000**

As the City continues to grow and we hire additional staff for multiple departments, the Human Resources Department will also need to grow. Within five years, the City must staff another Human Resources professional. Currently, the Human Resources Director handles onboarding, recruiting, benefits, training, employee relations, performance evaluations, compensation, Civil Service, workers' compensation claims, and many other projects associated with Human Resources. The Human Resources professional would handle onboarding and training and assist the Human Resources Director with many tasks.

**2023 ADDITIONAL PERSONNEL**

**ESTIMATED COST: \$60,000**

The City's multiple social media platforms and our website serve as powerful communication sources for our citizens. A few selected employees update numerous social media sites and websites while managing their assigned tasks. A Marketing and Media Specialist position experienced in designing, coordinating and developing content for our social media sites, launching HewittTX TV, updating and maintaining the website, and event marketing and advertising would benefit the City.

## TRAINING

### ESTIMATED COST-\$5,000

Training creates, promotes, and fosters individual and organizational effectiveness for employees by developing and offering innovative and diverse programs supporting 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 practices and talent acquisition.
- Meet with each department head and organize an employee training plan.
- Organize and expand mandatory training on EEO compliance, harassment, and discrimination.

### 2023 UPDATE:

- **IN 2022, ALL EMPLOYEES COMPLETED ONLINE COMPLIANCE TRAINING, INCLUDING DIVERSITY, SEXUAL HARASSMENT, ETHICS, AND WORKPLACE VIOLENCE TRAINING.**
- **PUBLIC WORKS EMPLOYEES RECEIVE ON-SITE TRAINING.**
- **SERVANT LEADERSHIP TRAINING FOR ALL DIRECTORS.**

## 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.

**2023 UPDATE: WITH THE ASSISTANCE FROM THE ADMINISTRATIVE  
ASSISTANT TO THE CITY MANAGER AND THE EVIDENCE TECH, THE CITY  
WAS REPRESENTED AT JOB FAIRS, CREATED BROCHURES FOR VACANT  
POSITIONS, AND MARKETED THE CITY.**

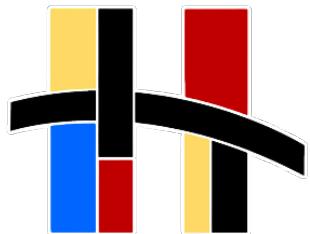
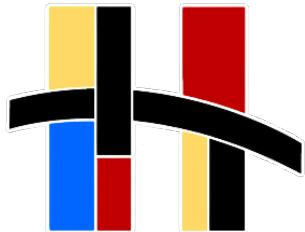


Table of Contents

# **APPENDIX B -**

# **GENERAL FUND**

# **DEPARTMENTS**



# POLICE DEPARTMENT

includes:

- \* Administration
- \* Patrol
- \* Criminal Investigation
- \* Communications
- \* Animal Control
- \* Code Enforcement

**CITY OF HEWITT, TX**  
**POLICE DEPARTMENT**  
**ANNUAL BUDGET FY 2023-2024**

## **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.*

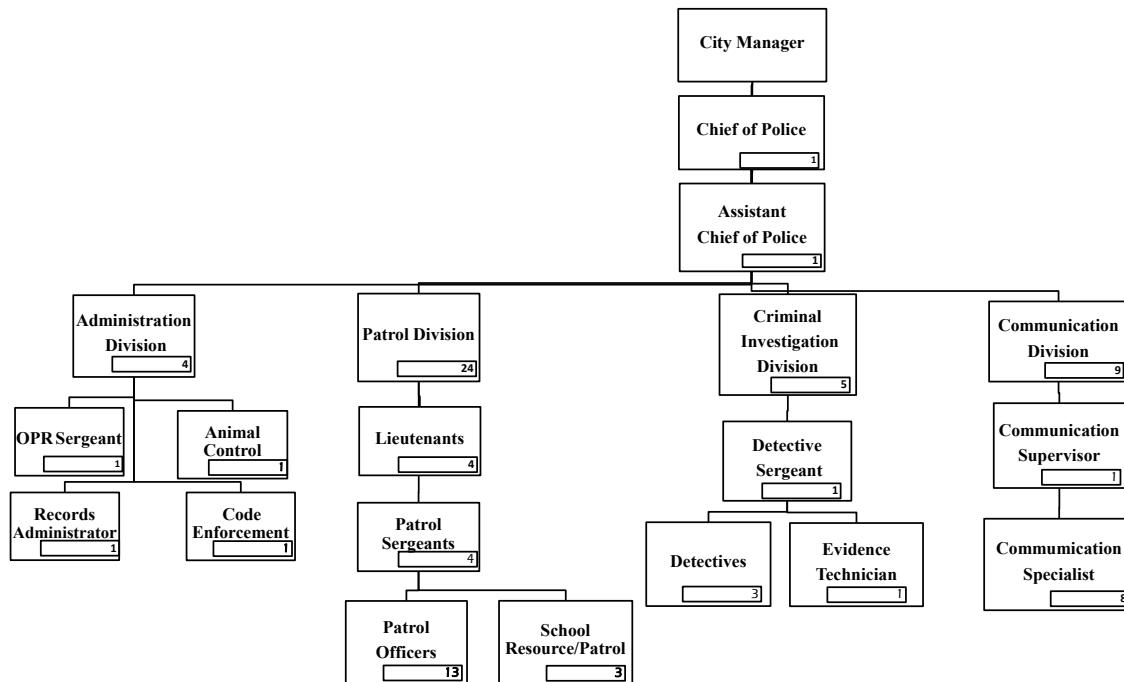
**Obj 4.2** "Define standards for adequate responsive/service levels for public services and facilities, such as the following: 1) Municipal government 2) police and fire protection 3) recreational opportunities 4) utilities/infrastructure and solid water management."

*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 2023-2024**



**POLICE DEPARTMENT**  
**Organizational Chart**  
**FY 2023-2024**  
**Total: 44**

**CITY OF HEWITT, TX**  
**POLICE DEPARTMENT**  
**ANNUAL BUDGET FY 2023-2024**

**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 31 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**

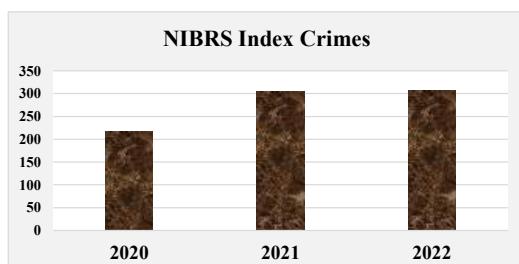
- Maintain or reduce the number of Index Crimes reported.
- Increase citizen participation in crime prevention activities.
- Increase department participation in crime prevention activities.
- Maintain a positive work atmosphere.



**PERFORMANCE MEASURES**

To quantifiably demonstrate progress goals and objectives, the following performance measures will be monitored for years 2020, 2021 and 2022:

- 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.



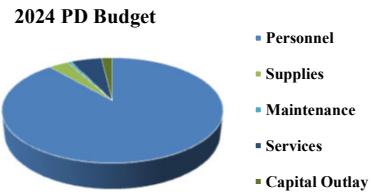
**ACCOMPLISHMENTS**

- 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 increased to 307 in 2023 as compared to 305 in 2021 and 216 in 2020.
- Organized and assisted in community events including Coffee with a Cop, Nacho Daddy, Citizens Police Academy, Blue Santa and National Night Out.

**CITY OF HEWITT, TX**  
**POLICE DEPARTMENT**  
**ANNUAL BUDGET FY 2023-2024**

**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 | 2024 Budget      | 2023 Estimate    | 2023 Budget      | 2022 Actual      | 2022 Budget      |
|----------------|------------------|------------------|------------------|------------------|------------------|
| Personnel      | 4,416,232        | 3,999,008        | 3,999,008        | 3,440,480        | 3,536,920        |
| Supplies       | 173,570          | 218,782          | 218,782          | 209,919          | 179,644          |
| Maintenance    | 30,200           | 21,700           | 21,700           | 44,306           | 21,200           |
| Services       | 268,650          | 250,651          | 250,651          | 173,407          | 229,483          |
| Capital Outlay | 95,687           | 101,281          | 101,281          | (5,874)          | 25,735           |
| <b>Total</b>   | <b>4,984,339</b> | <b>4,591,422</b> | <b>4,591,422</b> | <b>3,862,238</b> | <b>3,992,982</b> |

**Staffing**

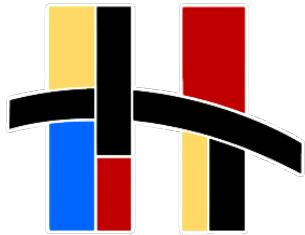
| Position*                             | 2024 Budget | 2023 Budget | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Chief of Police                       | 1           | 1           | 1           | 1           | 1           |
| Assistant Chief of Police             | 1           | 1           | 1           | 1           | 1           |
| Sergeant Administration               | 1           | 1           | 1           | 1           | 1           |
| Lieutenant*                           | 4           | 4           | 4           | 4           | 2           |
| Sergeant*                             | 5           | 5           | 5           | 5           | 5           |
| Uniformed Patrol Officer*             | 16          | 13          | 13          | 11          | 12          |
| School Resource Officer*              | 3           | 3           | 3           | 3           | 3           |
| Recruit                               | 0           | 3           | 1           | 1           | 2           |
| Communications Supervisor             | 1           | 1           | 1           | 1           | 1           |
| Communications Specialist             | 8           | 8           | 7           | 5           | 5           |
| Evidence Technician                   | 1           | 1           | 1           | 1           | 1           |
| Records Administrator                 | 1           | 1           | 1           | 1           | 1           |
| Animal Control Officer                | 1           | 1           | 1           | 1           | 1           |
| Code Enforcement Officer              | 1           | 1           | 1           | 1           | 1           |
| <b>Full Time Equivalent Employees</b> | <b>44</b>   | <b>44</b>   | <b>41</b>   | <b>37</b>   | <b>37</b>   |

\* 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 2023-2024**

| Account | Description                    | 2024             | 2023             | 2023             | 2022             | 2022             |
|---------|--------------------------------|------------------|------------------|------------------|------------------|------------------|
|         |                                | Budget           | Estimate         | Budget           | Actual           | Budget           |
| 41 100  | SALARIES                       | 3,162,226        | 2,878,512        | 2,878,512        | 2,446,766        | 2,528,355        |
| 41 105  | OVERTIME                       | 83,900           | 83,900           | 83,900           | 123,016          | 83,900           |
| 41 120  | SOCIAL SECURITY                | 248,330          | 226,624          | 226,624          | 192,023          | 199,838          |
| 41 125  | TMRS                           | 548,919          | 478,206          | 478,206          | 409,929          | 416,460          |
| 41 130  | EMPLOYEE INSURANCE             | 299,200          | 281,600          | 281,600          | 223,819          | 251,249          |
| 41 135  | PRE-EMPLOYMENT EXP             | 5,240            | 5,240            | 5,240            | 2,239            | 5,240            |
| 41 140  | UNEMPLOYMENT INS               | 700              | 700              | 700              | -                | 700              |
| 41 145  | WORKERS COMP                   | 67,717           | 44,226           | 44,226           | 42,688           | 51,178           |
|         | TOTAL PERSONNEL                | 4,416,232        | 3,999,008        | 3,999,008        | 3,440,480        | 3,536,920        |
| 41 200  | CASE INVESTIGATION             | 12,000           | 12,000           | 12,000           | 3,966            | 12,000           |
| 41 215  | FUEL                           | 89,000           | 92,000           | 92,000           | 116,836          | 78,500           |
| 41 220  | JANITORIAL SUPPLIES            | 2,000            | 1,500            | 1,500            | 2,204            | 1,500            |
| 41 225  | CANINE PROGRAM                 | 4,850            | 2,610            | 2,610            | 3,259            | 2,310            |
| 41 230  | OFFICE SUPPLIES                | 6,635            | 7,155            | 7,155            | 3,383            | 8,655            |
| 41 235  | OTHER EQUIP & SUPPLIES         | 42,085           | 81,017           | 81,017           | 68,352           | 64,079           |
| 41 245  | UNIFORM PURCHASE               | 17,000           | 22,500           | 22,500           | 11,919           | 12,600           |
|         | TOTAL SUPPLIES                 | 173,570          | 218,782          | 218,782          | 209,919          | 179,644          |
| 41 300  | FACILITIES MAINTENANCE         | 8,000            | 6,700            | 6,700            | 7,582            | 6,700            |
| 41 310  | GROUNDS MAINTENANCE            | 200              | -                | -                | 280              | -                |
| 41 350  | VEHICLE MAINTENANCE            | 22,000           | 15,000           | 15,000           | 36,444           | 14,500           |
|         | TOTAL MAINTENANCE              | 30,200           | 21,700           | 21,700           | 44,306           | 21,200           |
| 41 401  | ANIMAL CONTROL                 | 48,496           | 52,624           | 52,624           | 32,727           | 36,160           |
| 41 404  | DUES AND SUBSCRIPTIONS         | 9,502            | 11,902           | 11,902           | 3,709            | 9,757            |
| 41 406  | ELECTRIC SERVICE               | 15,000           | 15,000           | 15,000           | 11,563           | 15,000           |
| 41 408  | SERVICE CONTRACTS              | 79,093           | 73,593           | 73,593           | 46,221           | 77,862           |
| 41 420  | TELECOMMUNICATION              | 57,259           | 46,232           | 46,232           | 42,909           | 51,604           |
| 41 421  | TRAVEL AND TRAINING            | 50,600           | 40,600           | 40,600           | 30,610           | 28,600           |
| 41 422  | UNIFORM CLEANING               | 8,700            | 10,700           | 10,700           | 5,668            | 10,500           |
|         | TOTAL SERVICES                 | 268,650          | 250,651          | 250,651          | 173,407          | 229,483          |
| 41 610  | OFFICE EQUIPMENT               | 7,875            | 12,555           | 12,555           | 16,590           | 19,035           |
| 41 615  | OTHER EQUIPMENT                | 87,812           | 88,726           | 88,726           | 2,396            | 6,700            |
| 41 635  | VEHICLES                       | -                | -                | -                | (24,860)         | -                |
|         | TOTAL CAPITAL OUTLAY           | 95,687           | 101,281          | 101,281          | (5,874)          | 25,735           |
|         | <b>TOTAL POLICE DEPARTMENT</b> | <b>4,984,339</b> | <b>4,591,422</b> | <b>4,591,422</b> | <b>3,862,238</b> | <b>3,992,982</b> |
|         | Administration                 | 669,791          | 636,532          | 636,532          | 602,159          | 625,154          |
|         | Patrol                         | 2,837,330        | 2,638,881        | 2,638,881        | 2,252,261        | 2,638,881        |
|         | Criminal Investigation         | 564,146          | 433,398          | 433,398          | 350,174          | 433,398          |
|         | Communications                 | 691,651          | 664,731          | 664,731          | 485,400          | 664,731          |
|         | Animal Control                 | 133,134          | 131,796          | 131,796          | 99,651           | 131,796          |
|         | Code Enforcement               | 88,287           | 86,084           | 86,084           | 72,593           | 86,084           |
|         | <b>Total Police Department</b> | <b>4,984,339</b> | <b>4,591,422</b> | <b>4,591,422</b> | <b>3,862,238</b> | <b>4,580,044</b> |



# **POLICE DEPARTMENT- ADMINISTRATION**

**CITY OF HEWITT, TX**  
**ADMINISTRATION**  
**ANNUAL BUDGET FY 2023-2024**

**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.
- 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.

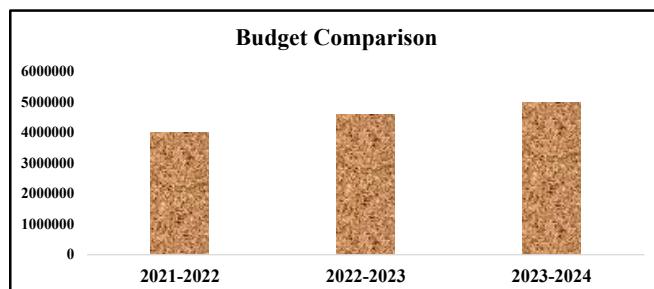


**GOALS**

- 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.
- Grant review.



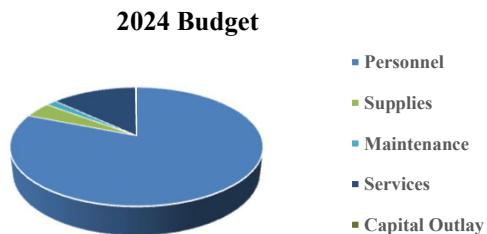
**ACCOMPLISHMENTS**

- Developed budget proposal for Fiscal Year 2023-2024 of \$4,984,339, that is \$392,917 over the Police Budget for the Fiscal Year 2022-2023 of \$4,591,422.
- Applied for grant in the amount of \$7,251 of which \$3,625 will be reimbursed thru the Bullet Proof Vest program for the 2023 vest grant cycle in order to obtain and replace old bullet proof vests as needed. Applied for grants of \$6,000 through the Wal Mart Foundation for National Night Out.
- 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**  
**PD ADMINISTRATION**  
**ANNUAL BUDGET FY 2023-2024**

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 | 2024 Budget    | 2023 Estimate  | 2023 Budget    | 2022 Actual    | 2022 Budget    |
|----------------|----------------|----------------|----------------|----------------|----------------|
| Personnel      | 542,865        | 521,732        | 521,732        | 483,398        | 487,994        |
| Supplies       | 28,110         | 27,610         | 27,610         | 34,840         | 28,710         |
| Maintenance    | 10,700         | 8,200          | 8,200          | 10,267         | 7,700          |
| Services       | 87,116         | 77,990         | 77,990         | 62,719         | 91,095         |
| Capital Outlay | 1,000          | 1,000          | 1,000          | 10,935         | 9,655          |
| <b>Total</b>   | <b>669,791</b> | <b>636,532</b> | <b>636,532</b> | <b>602,159</b> | <b>625,154</b> |

**Staffing**

| Position                  | 2024 Budget | 2023 Budget | 2023 Budget | 2022 Budget | 2022 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           |
| Records Administrator     | 1           | 1           | 1           | 1           | 1           |
| <b>Total</b>              | <b>4</b>    | <b>4</b>    | <b>4</b>    | <b>4</b>    | <b>4</b>    |

**Workload/Demand Measures**

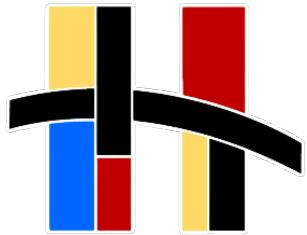
| Measurement                 | 2024 Budget | 2023 Estimate | 2023 Budget | 2022 Actual | 2022 Budget |
|-----------------------------|-------------|---------------|-------------|-------------|-------------|
| In Service Training Hours   | 350         | 350           | 350         | 325         | 335         |
| Preparation for Instruction | 70          | 70            | 70          | 50          | 60          |

**CITY OF HEWITT, TX**

**PD ADMINISTRATION**

**ANNUAL BUDGET FY 2023 - 2024**

| Account   | Description                 | 2024           | 2023           | 2023           | 2022           | 2022           |
|-----------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
|           |                             | Budget         | Estimate       | Budget         | Actual         | Budget         |
| 41-01 100 | SALARIES-ADMINISTRATION     | 407,442        | 396,072        | 396,072        | 367,735        | 369,736        |
| 41-01 105 | OT - ADMINISTRATION         | 500            | 500            | 500            | 318            | 500            |
| 41-01 120 | SOCIAL SECURITY             | 31,208         | 30,338         | 30,338         | 27,609         | 28,323         |
| 41-01 125 | TMRS                        | 68,983         | 64,017         | 64,017         | 58,707         | 59,025         |
| 41-01 130 | EMPLOYEE INSURANCE          | 27,200         | 25,600         | 25,600         | 24,449         | 24,512         |
| 41-01 135 | PRE-EMPLOYMENT EXP          | 250            | 250            | 250            | 130            | 250            |
| 41-01 140 | UNEMPLOYMENT INS            | 100            | 100            | 100            | -              | 100            |
| 41-01 145 | WORKERS COMP                | 7,182          | 4,855          | 4,855          | 4,450          | 5,548          |
|           | <b>TOTAL PERSONNEL</b>      | <b>542,865</b> | <b>521,732</b> | <b>521,732</b> | <b>483,398</b> | <b>487,994</b> |
| 41-01 215 | FUEL                        | 7,000          | 7,000          | 7,000          | 7,928          | 5,000          |
| 41-01 220 | JANITORIAL SUPPLIES         | 2,000          | 1,500          | 1,500          | 2,204          | 1,500          |
| 41-01 230 | OFFICE SUPPLIES             | 2,110          | 2,110          | 2,110          | 1,936          | 2,110          |
| 41-01 235 | OTHER EQUIP & SUPPLIES      | 16,000         | 16,000         | 16,000         | 21,715         | 19,400         |
| 41-01 245 | UNIFORM PURCHASE            | 1,000          | 1,000          | 1,000          | 1,057          | 700            |
|           | <b>TOTAL SUPPLIES</b>       | <b>28,110</b>  | <b>27,610</b>  | <b>27,610</b>  | <b>34,840</b>  | <b>28,710</b>  |
| 41-01 300 | FACILITIES MAINTENANCE      | 8,000          | 6,700          | 6,700          | 7,582          | 6,700          |
| 41-01 310 | GROUNDS MAINTENANCE         | 200            | -              | -              | 280            | -              |
| 41-01 350 | VEHICLE MAINTENANCE         | 2,500          | 1,500          | 1,500          | 2,405          | 1,000          |
|           | <b>TOTAL MAINTENANCE</b>    | <b>10,700</b>  | <b>8,200</b>   | <b>8,200</b>   | <b>10,267</b>  | <b>7,700</b>   |
| 41-01 404 | DUES AND SUBSCRIPTIONS      | 3,850          | 5,050          | 5,050          | 1,580          | 3,355          |
| 41-01 406 | ELECTRIC SERVICE            | 15,000         | 15,000         | 15,000         | 11,563         | 15,000         |
| 41-01 408 | SERVICE CONTRACTS           | 38,656         | 33,156         | 33,156         | 25,523         | 38,835         |
| 41-01 420 | TELECOMMUNICATION           | 13,910         | 9,584          | 9,584          | 11,004         | 21,705         |
| 41-01 421 | TRAVEL AND TRAINING         | 14,200         | 14,200         | 14,200         | 11,835         | 11,200         |
| 41-01 422 | UNIFORM CLEANING            | 1,500          | 1,000          | 1,000          | 1,214          | 1,000          |
|           | <b>TOTAL SERVICES</b>       | <b>87,116</b>  | <b>77,990</b>  | <b>77,990</b>  | <b>62,719</b>  | <b>91,095</b>  |
| 41-01 610 | OFFICE EQUIPMENT            | -              |                |                | 10,067         | 8,655          |
| 41-01 615 | OTHER EQUIPMENT             | 1,000          | 1,000          | 1,000          | 868            | 1,000          |
| 41-01 635 | VEHICLES                    | -              | -              | -              | -              | -              |
|           | <b>TOTAL CAPITAL OUTLAY</b> | <b>1,000</b>   | <b>1,000</b>   | <b>1,000</b>   | <b>10,935</b>  | <b>9,655</b>   |
|           | <b>TOTAL ADMINISTRATION</b> | <b>669,791</b> | <b>636,532</b> | <b>636,532</b> | <b>602,159</b> | <b>625,154</b> |



# **POLICE DEPARTMENT- PATROL**

**CITY OF HEWITT, TX**  
**PATROL DIVISION**  
**ANNUAL BUDGET FY 2023-2024**

**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.
- 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.



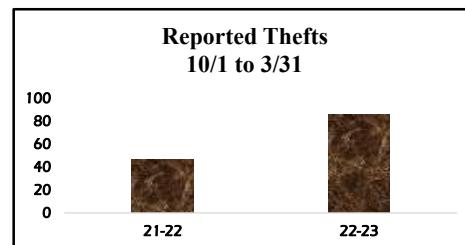
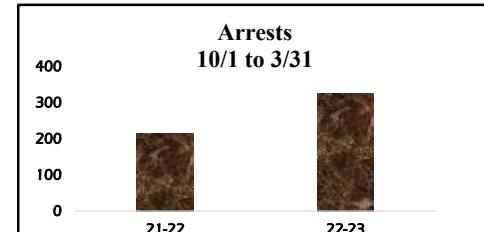
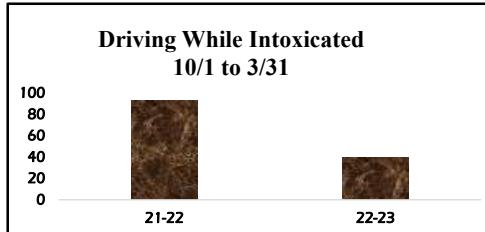
**GOALS**

- 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, 2022 to March 31, 2023 as compared to the number from October 1, 2021 to March 31, 2022.
- Number of Arrests from October 1, 2022 to March 31, 2023 as compared to the number from October 1, 2021 to March 31, 2022.
- Number of Burglaries from October 1, 2022 to March 31, 2023 as compared to the number from October 1, 2021 to March 31, 2022.
- Number of Thefts from October 1, 2022 to March 31, 2023 as compared to the number from October 1, 2021 to March 31, 2022.



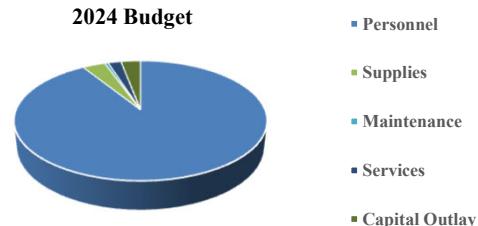
**ACCOMPLISHMENTS**

- Total number of DWI's from October 1, 2022 to March 31, 2023 were 40 as compared to 93 from October 1, 2021 to March 31, 2022.
- Total number of Arrests for October 1, 2022 to March 31, 2023 were 248 as compared to 325 from October 1, 2021 to March 31, 2022.
- Total number of Burglaries from October 1, 2022 to March 31, 2023 were 9 as compared to 22 from October 1, 2021 to March 31, 2022.
- Total number of Thefts from October 1, 2022 to March 31, 2023 were 86 as compared to 47 from October 1, 2021 to March 31, 2022.

**CITY OF HEWITT, TX**  
**PATROL DIVISION**  
**ANNUAL BUDGET FY 2023-2024**

**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 | 2024 Budget      | 2023 Estimate    | 2023 Budget      | 2022 Actual      | 2022 Budget      |
|----------------|------------------|------------------|------------------|------------------|------------------|
| Personnel      | 2,584,189        | 2,375,804        | 2,375,804        | 2,048,131        | 2,079,852        |
| Supplies       | 97,905           | 126,917          | 126,917          | 150,528          | 89,081           |
| Maintenance    | 15,000           | 9,000            | 9,000            | 31,996           | 9,000            |
| Services       | 56,037           | 41,759           | 41,759           | 39,045           | 32,520           |
| Capital Outlay | 84,199           | 85,401           | 85,401           | (17,439)         | 9,700            |
| <b>Total</b>   | <b>2,837,330</b> | <b>2,638,881</b> | <b>2,638,881</b> | <b>2,252,261</b> | <b>2,220,153</b> |

**Staffing**

| Position                        | 2024 Budget | 2023 Budget | 2022 Budget | 2021 Budget | 2020 Budget |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|
| Lieutenant                      | 4           | 4           | 4           | 4           | 2           |
| Sergeants                       | 4           | 4           | 4           | 4           | 4           |
| <b>Patrol Officers</b>          | <b>16</b>   | <b>11</b>   | <b>11</b>   | <b>9</b>    | <b>10</b>   |
| <b>School Resource Officers</b> | <b>3</b>    | <b>3</b>    | <b>3</b>    | <b>3</b>    | <b>3</b>    |
| <b>Recruits</b>                 | <b>0</b>    | <b>3</b>    | <b>1</b>    | <b>1</b>    | <b>2</b>    |
| <b>Total</b>                    | <b>27</b>   | <b>25</b>   | <b>23</b>   | <b>21</b>   | <b>21</b>   |

**Workload/Demand Measures**

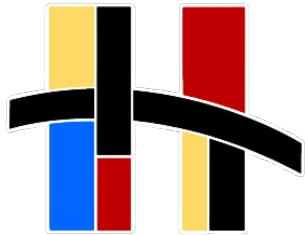
| Measurement | 2024 Budget | 2023 Estimate | 2023 Budget | 2022 Actual | 2022 Budget |
|-------------|-------------|---------------|-------------|-------------|-------------|
| DWIs        | 40          | 40            | 80          | 93          | 15          |
| Citations   | 300         | 325           | 300         | 216         | 175         |
| Burglaries  | 11          | 22            | 11          | 7           | 40          |
| Thefts      | 50          | 47            | 50          | 58          | 60          |

**CITY OF HEWITT, TX**

**PATROL DIVISION**

**ANNUAL BUDGET FY 2023 - 2024**

| Account   | Description            | 2024      | 2023      | 2023      | 2022      | 2022      |
|-----------|------------------------|-----------|-----------|-----------|-----------|-----------|
|           |                        | Budget    | Estimate  | Budget    | Actual    | Budget    |
| 41-02 100 | SALARIES - PATROL      | 1,848,895 | 1,709,465 | 1,709,465 | 1,467,460 | 1,483,875 |
| 41-02 105 | OVERTIME - PATROL      | 52,000    | 52,000    | 52,000    | 63,177    | 52,000    |
| 41-02 120 | SOCIAL SECURITY        | 145,419   | 134,752   | 134,752   | 114,613   | 117,494   |
| 41-02 125 | TMRS                   | 321,440   | 284,344   | 284,344   | 244,559   | 244,857   |
| 41-02 130 | EMPLOYEE INSURANCE     | 163,200   | 160,000   | 160,000   | 125,926   | 140,945   |
| 41-02 135 | PRE-EMPLOYMENT EXP     | 3,990     | 3,990     | 3,990     | 1,324     | 3,990     |
| 41-02 140 | UNEMPLOYMENT INS       | 200       | 200       | 200       |           | 200       |
| 41-02 145 | WORKERS COMP           | 49,045    | 31,053    | 31,053    | 31,072    | 36,491    |
|           | TOTAL PERSONNEL        | 2,584,189 | 2,375,804 | 2,375,804 | 2,048,131 | 2,079,852 |
| 41-02 215 | FUEL                   | 65,000    | 65,000    | 65,000    | 95,778    | 55,000    |
| 41-02 225 | CANINE PROGRAM         | 4,850     | 2,610     | 2,610     | 3,259     | 2,310     |
| 41-02 230 | OFFICE SUPPLIES        | 1,800     | 1,800     | 1,800     | 192       | 1,800     |
| 41-02 235 | OTHER EQUIP & SUPPLIES | 14,255    | 40,007    | 40,007    | 42,275    | 20,971    |
| 41-02 245 | UNIFORM PURCHASE       | 12,000    | 17,500    | 17,500    | 9,024     | 9,000     |
|           | TOTAL SUPPLIES         | 97,905    | 126,917   | 126,917   | 150,528   | 89,081    |
| 41-02 350 | VEHICLE MAINTENANCE    | 15,000    | 9,000     | 9,000     | 31,996    | 9,000     |
|           | TOTAL MAINTENANCE      | 15,000    | 9,000     | 9,000     | 31,996    | 9,000     |
| 41-02 404 | DUES AND SUBSCRIPTIONS | 300       | 300       | 300       | 35        | 300       |
| 41-02 408 | SERVICE CONTRACTS      | 2,683     | 2,683     | 2,683     | 1,527     | 2,160     |
| 41-02 420 | TELECOMMUNICATION      | 29,054    | 22,776    | 22,776    | 19,536    | 17,060    |
| 41-02 421 | TRAVEL AND TRAINING    | 20,000    | 10,000    | 10,000    | 15,097    | 7,000     |
| 41-02 422 | UNIFORM CLEANING       | 4,000     | 6,000     | 6,000     | 2,850     | 6,000     |
|           | TOTAL SERVICES         | 56,037    | 41,759    | 41,759    | 39,045    | 32,520    |
| 41-02 610 | OFFICE EQUIPMENT       | 1,675     | 1,675     | 1,675     | 5,893     | 6,700     |
| 41-02 615 | OTHER EQUIPMENT        | 82,524    | 83,726    | 83,726    | 1,528     | 3,000     |
| 41-02 635 | VEHICLES               | -         | -         | -         | (24,860)  | -         |
|           | TOTAL CAPITAL OUTLAY   | 84,199    | 85,401    | 85,401    | (17,439)  | 9,700     |
|           | TOTAL PATROL           | 2,837,330 | 2,638,881 | 2,638,881 | 2,252,261 | 2,220,153 |



# **POLICE DEPARTMENT- CRIMINAL INVESTIGATION**

**CITY OF HEWITT, TX**  
**CRIMINAL INVESTIGATION DIVISION**

**ANNUAL BUDGET FY 2023-2024**

**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**

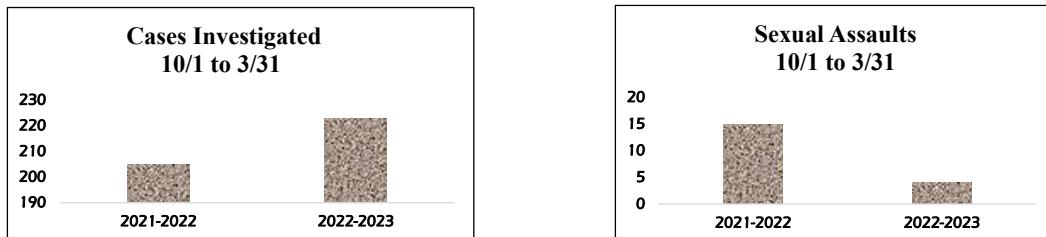
- Investigates child/elder abuse cases, both referred by the Department of Human Services, and officer initiated.
- Works closely with the District Attorney's office in the prosecution of criminal cases.
- Assists other law enforcement agencies on cases where needed.
- Conducts follow up investigation 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, 2022 to March 31, 2023 as compared to the number cases investigated from October 1, 2021 to March 31, 2022.
- Number of Sex Offense cases investigated from October 1, 2022 to March 31, 2023 as compared to October 1, 2021 to March 31, 2022.
- Hewitt's National Night Out ranking as compared to previous years' ranking.



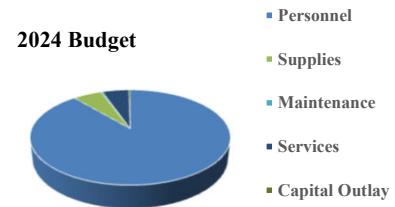
**ACCOMPLISHMENTS**

- The Department had 223 cases investigated from October 1, 2022 to March 31, 2023 as compared to 205 for October 1, 2021 to March 31, 2022.
- The total number of Sex Assaults Offenses investigated from October 1, 2022 to March 31, 2023 were 4 as compared to 15 from October 1, 2021 to March 31, 2022.
- Participated in National Night Out event in a new larger Category. Ranked 24th in the Nation and 7th in the State of Texas for 2022 for cities with 15,000 to 50,000 population.

**CITY OF HEWITT, TX**  
**CRIMINAL INVESTIGATION DIVISION**  
**ANNUAL BUDGET FY 2023-2024**

**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 | 2024 Budget    | 2023 Estimate  | 2023 Budget    | 2022 Actual    | 2022 Budget    |
|----------------|----------------|----------------|----------------|----------------|----------------|
| Personnel      | 500,750        | 361,501        | 361,501        | 313,320        | 334,220        |
| Supplies       | 31,150         | 36,950         | 36,950         | 18,090         | 33,150         |
| Maintenance    | 2,000          | 2,000          | 2,000          | 174            | 2,000          |
| Services       | 28,546         | 28,447         | 28,447         | 17,960         | 24,468         |
| Capital Outlay | 1,700          | 4,500          | 4,500          | 630            | 2,000          |
| <b>Total</b>   | <b>564,146</b> | <b>433,398</b> | <b>433,398</b> | <b>350,174</b> | <b>395,838</b> |

**Staffing**

| Position            | 2024 Budget | 2023 Budget | 2022 Budget | 2021 Budget | 2020 Budget |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| Sergeant            | 1           | 1           | 1           | 1           | 1           |
| Police Officer      | 3           | 2           | 2           | 2           | 2           |
| Evidence Technician | 1           | 1           | 1           | 1           | 1           |
| <b>Total</b>        | <b>5</b>    | <b>4</b>    | <b>4</b>    | <b>4</b>    | <b>4</b>    |

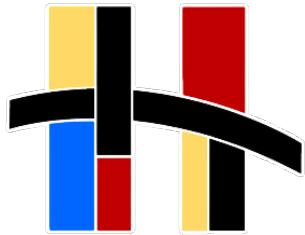
**Workload/Demand Measures**

| Measurement                         | 2024 Budget | 2023 Estimate | 2023 Budget | 2022 Actual | 2022 Budget |
|-------------------------------------|-------------|---------------|-------------|-------------|-------------|
| Cases Investigated                  | 223         | 205           | 205         | 205         | 205         |
| Assault                             | 4           | 15            | 15          | 15          | 15          |
| National Night Out Ranking-State    | 7th         | 1st           | 1st         | n/a         | n/a         |
| National Night Out Ranking-National | 24th        | 17th          | 17th        | n/a         | n/a         |

**CITY OF HEWITT, TX**  
**CRIMINAL INVESTIGATION DIVISION**

**ANNUAL BUDGET FY 2023 - 2024**

| Account   | Description                 | 2024           | 2023           | 2023           | 2022           | 2022           |
|-----------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
|           |                             | Budget         | Estimate       | Budget         | Actual         | Budget         |
| 41-03 100 | SALARIES - CID              | 353,675        | 252,148        | 252,148        | 230,264        | 230,919        |
| 41-03 105 | OVERTIME - CID              | 15,000         | 15,000         | 15,000         | 949            | 15,000         |
| 41-03 120 | SOCIAL SECURITY             | 28,204         | 20,437         | 20,437         | 16,789         | 18,813         |
| 41-03 125 | TMRS                        | 62,343         | 43,124         | 43,124         | 36,817         | 39,206         |
| 41-03 130 | EMPLOYEE INSURANCE          | 34,000         | 25,600         | 25,600         | 24,150         | 24,512         |
| 41-03 135 | PRE-EMPLOYMENT EXP          | 250            | 250            | 250            |                | 250            |
| 41-03 140 | UNEMPLOYMENT INS            | 100            | 100            | 100            |                | 100            |
| 41-03 145 | WORKERS COMP                | 7,178          | 4,842          | 4,842          | 4,351          | 5,420          |
|           | <b>TOTAL PERSONNEL</b>      | <b>500,750</b> | <b>361,501</b> | <b>361,501</b> | <b>313,320</b> | <b>334,220</b> |
| 41-03 200 | CASE INVESTIGATION          | 12,000         | 12,000         | 12,000         | 3,966          | 12,000         |
| 41-03 215 | FUEL                        | 10,000         | 10,000         | 10,000         | 9,557          | 10,000         |
| 41-03 230 | OFFICE SUPPLIES             | 750            | 750            | 750            | 972            | 2,050          |
| 41-03 235 | OTHER EQUIP & SUPPLIES      | 6,600          | 12,400         | 12,400         | 3,097          | 8,200          |
| 41-03 245 | UNIFORM PURCHASE            | 1,800          | 1,800          | 1,800          | 498            | 900            |
|           | <b>TOTAL SUPPLIES</b>       | <b>31,150</b>  | <b>36,950</b>  | <b>36,950</b>  | <b>18,090</b>  | <b>33,150</b>  |
| 41-03 350 | VEHICLE MAINTENANCE         | 2,000          | 2,000          | 2,000          | 174            | 2,000          |
|           | <b>TOTAL MAINTENANCE</b>    | <b>2,000</b>   | <b>2,000</b>   | <b>2,000</b>   | <b>174</b>     | <b>2,000</b>   |
| 41-03 404 | DUES & SUBSCRIPTIONS        | 4,502          | 4,502          | 4,502          | 2,094          | 4,502          |
| 41-03 408 | SERVICE CONTRACTS           | 5,404          | 5,404          | 5,404          | 5,954          | 4,660          |
| 41-03 420 | TELECOMMUNICATION           | 8,440          | 8,341          | 8,341          | 7,520          | 8,106          |
| 41-03 421 | TRAVEL AND TRAINING         | 8,000          | 8,000          | 8,000          | 788            | 5,000          |
| 41-03 422 | UNIFORM CLEANING            | 2,200          | 2,200          | 2,200          | 1,604          | 2,200          |
|           | <b>TOTAL SERVICES</b>       | <b>28,546</b>  | <b>28,447</b>  | <b>28,447</b>  | <b>17,960</b>  | <b>24,468</b>  |
| 41-03 610 | OFFICE EQUIPMENT            | 1,700          | 1,700          | 1,700          | 630            | 500            |
| 41-03 615 | OTHER EQUIPMENT             |                | 2,800          | 2,800          | -              | 1,500          |
| 41-03 635 | VEHICLES                    |                | -              | -              | -              | -              |
|           | <b>TOTAL CAPITAL OUTLAY</b> | <b>1,700</b>   | <b>4,500</b>   | <b>4,500</b>   | <b>630</b>     | <b>2,000</b>   |
|           | <b>TOTAL CID</b>            | <b>564,146</b> | <b>433,398</b> | <b>433,398</b> | <b>350,174</b> | <b>395,838</b> |



# **POLICE DEPARTMENT- COMMUNICATION**

**CITY OF HEWITT, TX**  
**COMMUNICATIONS**  
**ANNUAL BUDGET FY 2023-2024**

**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...Dispatchers*



**DESCRIPTION OF DEPARTMENT**

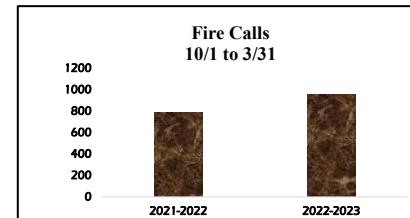
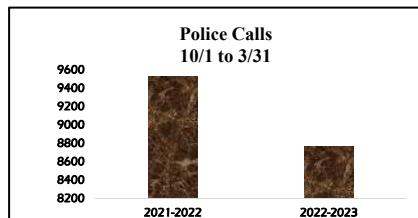
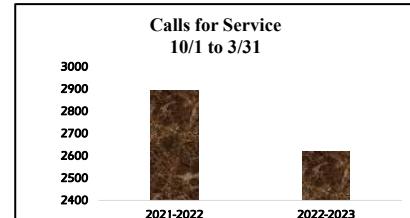
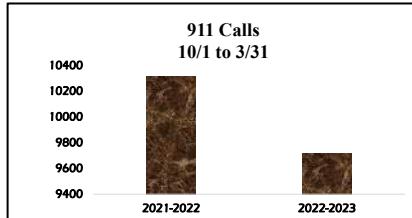
- Greet the public in person, and on the phone at the Police Department.
- Answer 9-1-1 calls and direct emergency services (police, fire, rescue) to the proper location.
- Checks violator registration, drivers' licenses, wanted status through TCIC/NCIC.
- Enters information (warrant data bank, runaway/missing 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, 2022 to March 31, 2023 as compared to the number of Calls for Service from October 1, 2021 to March 31, 2022.
- Number of 911 Calls for Service for October 1, 2022 to March 31, 2023 as compared to the number of Calls for Service from October 1, 2021 to March 31, 2022.
- Maintain and improve the status of the Department's CJIS Compliance.



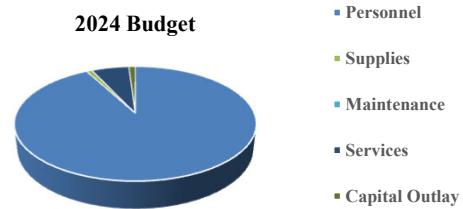
**ACCOMPLISHMENTS**

- Number of Calls for Service for October 1, 2022 to March 31, 2023 were 9,719 as compared to 10,315 for October 1, 2021 to March 31, 2022.
- Total of 911 Calls for October 1, 2022 to March 31, 2023 were 2,618 as compared to 2,892 for October 1, 2021 to March 31, 2022.
- Communications Section handled 8,764 Calls for Service for the Police Department and 955 for the Fire Department for the period of October 1, 2022 to March 31, 2023 as compared to 9,527 for the Police Department and 788 for the Fire Department for the period of October 1, 2021 to March 31, 2022.
- Developed updated policy and procedure manual.

**CITY OF HEWITT, TX**  
**COMMUNICATIONS**  
**ANNUAL BUDGET FY 2023-2024**

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 | 2024 Budget    | 2023 Estimate  | 2023 Budget    | 2022 Actual    | 2022 Budget    |
|----------------|----------------|----------------|----------------|----------------|----------------|
| Personnel      | 637,073        | 598,525        | 598,525        | 465,646        | 502,619        |
| Supplies       | 6,100          | 13,620         | 13,620         | 2,406          | 16,413         |
| Maintenance    | -              | -              | -              | -              | -              |
| Services       | 41,390         | 43,906         | 43,906         | 17,348         | 37,001         |
| Capital Outlay | 7,088          | 8,680          | 8,680          | -              | 2,680          |
| <b>Total</b>   | <b>691,651</b> | <b>664,731</b> | <b>664,731</b> | <b>485,400</b> | <b>558,713</b> |

**Staffing**

| Position                   | 2024 Budget | 2023 Budget | 2022 Budget | 2021 Budget | 2020 Budget |
|----------------------------|-------------|-------------|-------------|-------------|-------------|
| Communications Supervisor  | 1           | 1           | 1           | 1           | 1           |
| Communications Specialists | 8           | 8           | 7           | 5           | 5           |
| <b>Total</b>               | <b>9</b>    | <b>9</b>    | <b>8</b>    | <b>6</b>    | <b>6</b>    |

**Workload/Demand Measures**

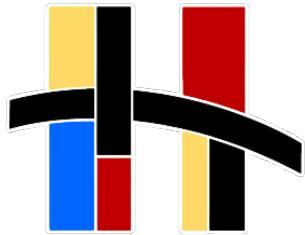
| Measurement                | 2024 Budget | 2023 Estimate | 2023 Budget | 2022 Actual | 2022 Budget |
|----------------------------|-------------|---------------|-------------|-------------|-------------|
| 911 Calls                  | 2,700       | 2,618         | 3,000       | 2,892       | 2,500       |
| Calls for Service - Police | 9,000       | 8,764         | 9,700       | 9,527       | 8,000       |
| Calls for Service - Fire   | 1,000       | 955           | 820         | 788         | 800         |

**CITY OF HEWITT, TX**

**COMMUNICATIONS**

**ANNUAL BUDGET FY 2023-2024**

| Account   | Description                 | 2024           | 2023           | 2023           | 2022           | 2022           |
|-----------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
|           |                             | Budget         | Estimate       | Budget         | Actual         | Budget         |
| 41-04 100 | SALARIES                    | 446,215        | 421,006        | 421,006        | 289,155        | 350,719        |
| 41-04 105 | OVERTIME                    | 15,000         | 15,000         | 15,000         | 57,183         | 15,000         |
| 41-04 120 | SOCIAL SECURITY             | 35,283         | 33,354         | 33,354         | 25,980         | 27,978         |
| 41-04 125 | TMRS                        | 77,991         | 70,382         | 70,382         | 54,953         | 58,305         |
| 41-04 130 | EMPLOYEE INSURANCE          | 61,200         | 57,600         | 57,600         | 36,704         | 49,024         |
| 41-04 135 | PRE-EMPLOYMENT EXP          | 250            | 250            | 250            | 785            | 250            |
| 41-04 140 | UNEMPLOYMENT INS            | 100            | 100            | 100            | -              | 100            |
| 41-04 145 | WORKERS COMP                | 1,034          | 833            | 833            | 886            | 1,243          |
|           | <b>TOTAL PERSONNEL</b>      | <b>637,073</b> | <b>598,525</b> | <b>598,525</b> | <b>465,646</b> | <b>502,619</b> |
| 41-04 230 | OFFICE SUPPLIES             | 1,200          | 1,720          | 1,720          | 283            | 1,720          |
| 41-04 235 | OTHER EQUIP & SUPPLIES      | 3,700          | 10,700         | 10,700         | 1,092          | 13,693         |
| 41-04 245 | UNIFORM PURCHASE            | 1,200          | 1,200          | 1,200          | 1,031          | 1,000          |
|           | <b>TOTAL SUPPLIES</b>       | <b>6,100</b>   | <b>13,620</b>  | <b>13,620</b>  | <b>2,406</b>   | <b>16,413</b>  |
| 41-04 404 | DUES AND SUBSCRIPTIONS      | 450            | 1,650          | 1,650          |                | 1,200          |
| 41-04 408 | SERVICE CONTRACTS           | 32,350         | 32,350         | 32,350         | 13,217         | 29,787         |
| 41-04 420 | TELECOMMUNICATION           | 1,590          | 2,906          | 2,906          | 2,430          | 2,014          |
| 41-04 421 | TRAVEL AND TRAINING         | 7,000          | 7,000          | 7,000          | 1,701          | 4,000          |
|           | <b>TOTAL SERVICES</b>       | <b>41,390</b>  | <b>43,906</b>  | <b>43,906</b>  | <b>17,348</b>  | <b>37,001</b>  |
| 41-04 610 | OFFICE EQUIPMENT            | 3,000          | 7,680          | 7,680          | -              | 1,680          |
| 41-04 615 | OTHER EQUIPMENT             | 4,088          | 1,000          | 1,000          | -              | 1,000          |
|           | <b>TOTAL CAPITAL OUTLAY</b> | <b>7,088</b>   | <b>8,680</b>   | <b>8,680</b>   | <b>-</b>       | <b>2,680</b>   |
|           | <b>TOTAL COMMUNICATIONS</b> | <b>691,651</b> | <b>664,731</b> | <b>664,731</b> | <b>485,400</b> | <b>558,713</b> |



# **POLICE DEPARTMENT- ANIMAL CONTROL**

**CITY OF HEWITT, TX**  
**ANIMAL CONTROL**

**ANNUAL BUDGET FY 2023-2024**

**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**

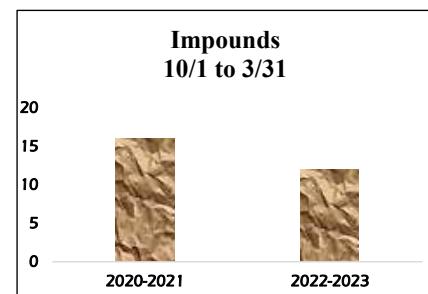
- **Initiates, responds, and investigates reports of animal violations.**
- **Locates, picks up, and transports strays, and runaway animals to the animal shelter.**
- **Keeps the proper paperwork and forwards as needed to state agencies.**
- **Testifies in all courts; Municipal, County, District, and 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, 2022 to March 31, 2023 as compared to October 1, 2021 to March 31, 2022.**
- **Number of Animal Control Calls for October 1, 2022 to March 31, 2023 as compared to October 1, 2021 to March 31, 2022.**



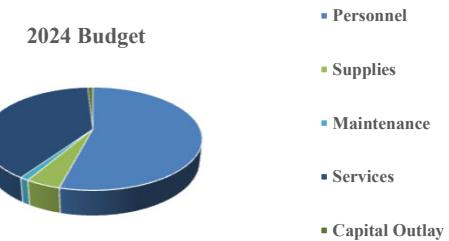
**ACCOMPLISHMENTS**

- **There were 12 strays impounded for October 1, 2022 to March 31, 2023 as compared to 16 for October 1, 2021 to March 31, 2022.**
- **There were 396 Animal Control Calls for October 1, 2022 to March 31, 2023 as compared to 339 for October 1, 2021 to March 31, 2022.**
- **Participated with an Animal Control class in the Citizens Police Academy.**

**CITY OF HEWITT, TX**  
**ANIMAL CONTROL**  
**ANNUAL BUDGET FY 2023-2024**

**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 | 2024 Budget    | 2023 Estimate  | 2023 Budget    | 2022 Actual   | 2022 Budget    |
|----------------|----------------|----------------|----------------|---------------|----------------|
| Personnel      | 72,058         | 67,202         | 67,202         | 61,683        | 62,670         |
| Supplies       | 5,805          | 6,805          | 6,805          | 2,699         | 6,210          |
| Maintenance    | 1,500          | 1,500          | 1,500          | 565           | 1,500          |
| Services       | 52,571         | 55,089         | 55,089         | 34,704        | 39,714         |
| Capital Outlay | 1,200          | 1,200          | 1,200          | -             | 1,200          |
| <b>Total</b>   | <b>133,134</b> | <b>131,796</b> | <b>131,796</b> | <b>99,651</b> | <b>111,294</b> |

**Staffing**

| Position               | 2024 Budget | 2023 Budget | 2022 Budget | 2021 Budget | 2020 Budget |
|------------------------|-------------|-------------|-------------|-------------|-------------|
| Animal Control Officer | 1           | 1           | 1           | 1           | 1           |
| <b>Total</b>           | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>1</b>    |

**Workload/Demand Measures**

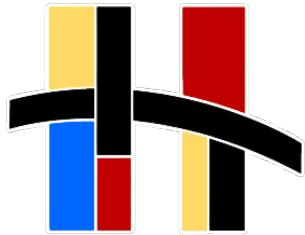
| Measurement              | 2024 Budget | 2023 Estimate | 2023 Budget | 2022 Actual | 2022 Budget |
|--------------------------|-------------|---------------|-------------|-------------|-------------|
| Calls for Animal Control | 350         | 396           | 275         | 339         | 275         |
| Impounds                 | 15          | 12            | 35          | 16          | 35          |

**CITY OF HEWITT, TX**

**ANIMAL CONTROL**

**ANNUAL BUDGET FY 2023-2024**

| Account              |     | Description            | 2024    | 2023     | 2023    | 2022   | 2022    |
|----------------------|-----|------------------------|---------|----------|---------|--------|---------|
|                      |     |                        | Budget  | Estimate | Budget  | Actual | Budget  |
| 41-05                | 100 | SALARIES - ACO         | 48,591  | 45,753   | 45,753  | 42,211 | 42,668  |
| 41-05                | 105 | OVERTIME-ACO           | 1,200   | 1,200    | 1,200   | 1,389  | 1,200   |
| 41-05                | 120 | SOCIAL SECURITY        | 3,809   | 3,592    | 3,592   | 3,307  | 3,356   |
| 41-05                | 125 | TMRS                   | 8,420   | 7,579    | 7,579   | 6,941  | 6,994   |
| 41-05                | 130 | EMPLOYEE INSURANCE     | 6,800   | 6,400    | 6,400   | 6,244  | 6,128   |
| 41-05                | 135 | PRE-EMPLOYMENT EXP     | 250     | 250      | 250     |        | 250     |
| 41-05                | 140 | UNEMPLOYMENT INS       | 100     | 100      | 100     | -      | 100     |
| 41-05                | 145 | WORKERS COMP           | 2,888   | 2,328    | 2,328   | 1,591  | 1,974   |
| TOTAL PERSONNEL      |     |                        | 72,058  | 67,202   | 67,202  | 61,683 | 62,670  |
| 41-05                | 215 | FUEL                   | 4,000   | 5,000    | 5,000   | 2,522  | 4,500   |
| 41-05                | 230 | OFFICE SUPPLIES        | 275     | 275      | 275     | -      | 275     |
| 41-05                | 235 | OTHER EQUIP & SUPPLIES | 1,030   | 1,030    | 1,030   | 98     | 935     |
| 41-05                | 245 | UNIFORM PURCHASE       | 500     | 500      | 500     | 79     | 500     |
| TOTAL SUPPLIES       |     |                        | 5,805   | 6,805    | 6,805   | 2,699  | 6,210   |
| 41-05                | 350 | VEHICLE MAINTENANCE    | 1,500   | 1,500    | 1,500   | 565    | 1,500   |
| TOTAL MAINTENANCE    |     |                        | 1,500   | 1,500    | 1,500   | 565    | 1,500   |
| 41-05                | 401 | ANIMAL CONTROL         | 48,496  | 52,624   | 52,624  | 32,727 | 36,160  |
| 41-05                | 404 | DUES AND SUBSCRIPTIONS | 150     | 150      | 150     | -      | 150     |
| 41-05                | 408 | SERVICE CONTRACTS      | -       | -        |         |        | 960     |
| 41-05                | 420 | TELECOMMUNICATION      | 2,725   | 1,115    | 1,115   | 963    | 1,244   |
| 41-05                | 421 | TRAVEL AND TRAINING    | 700     | 700      | 700     | 1,014  | 700     |
| 41-05                | 422 | UNIFORM CLEANING       | 500     | 500      | 500     |        | 500     |
| TOTAL SERVICES       |     |                        | 52,571  | 55,089   | 55,089  | 34,704 | 39,714  |
| 41-05                | 610 | OFFICE EQUIPMENT       | 1,000   | 1,000    | 1,000   | -      | 1,000   |
| 41-05                | 615 | OTHER EQUIPMENT        | 200     | 200      | 200     | -      | 200     |
| TOTAL CAPITAL OUTLAY |     |                        | 1,200   | 1,200    | 1,200   | -      | 1,200   |
| TOTAL ANIMAL CONTROL |     |                        | 133,134 | 131,796  | 131,796 | 99,651 | 111,294 |



# **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.
- Attend classes on Code Enforcement and environmental enforcement.



**PERFORMANCE MEASURES**

- Comparison of Code Violation calls for October 1, 2022 to March 31, 2023 as compared to October 1, 2021 to March 31, 2022.
- Public Awareness campaign designed to reduce code violations for the calendar year 2024.



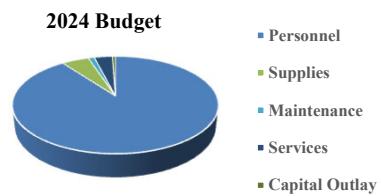
**ACCOMPLISHMENTS**

- Code Violation calls for October 1, 2022 to March 31, 2023 were 289 as compared to 167 for October 1, 2021 to March 31, 2022.
- Participated in a Code Enforcement information class in the Citizens Police Academy.

**CITY OF HEWITT, TX**  
**CODE ENFORCEMENT**  
**ANNUAL BUDGET FY 2023-2024**

**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 | 2024 Budget   | 2023 Estimate | 2023 Budget   | 2022 Actual   | 2022 Budget   |
|----------------|---------------|---------------|---------------|---------------|---------------|
| Personnel      | 79,297        | 74,244        | 74,244        | 68,302        | 69,565        |
| Supplies       | 4,500         | 6,880         | 6,880         | 1,356         | 6,080         |
| Maintenance    | 1,000         | 1,000         | 1,000         | 1,304         | 1,000         |
| Services       | 2,990         | 3,460         | 3,460         | 1,631         | 4,685         |
| Capital Outlay | 500           | 500           | 500           | -             | 500           |
| <b>Total</b>   | <b>88,287</b> | <b>86,084</b> | <b>86,084</b> | <b>72,593</b> | <b>81,830</b> |

**Staffing**

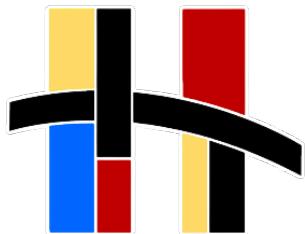
| Position                 | 2023 Budget | 2022 Budget | 2021 Budget | 2020 Budget | 2019 Budget |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Code Enforcement Officer | 1           | 1           | 1           | 1           | 1           |
| <b>Total</b>             | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>1</b>    |

**Workload/Demand Measures**

| Measurement                  | 2023 Budget | 2022 Estimate | 2022 Budget | 2021 Actual | 2021 Budget |
|------------------------------|-------------|---------------|-------------|-------------|-------------|
| Violations of City Ordinance | 300         | 289           | 300         | 167         | 450         |

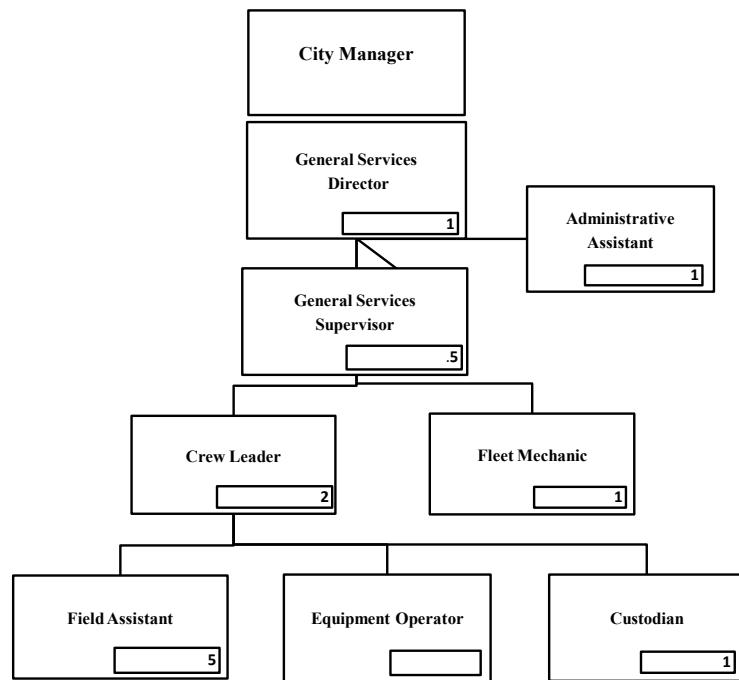
**CITY OF HEWITT, TX**  
**CODE ENFORCEMENT**  
**ANNUAL BUDGET FY 2023-2024**

| Account   | Description                   | 2024 Budget   | 2023 Estimate | 2023 Budget   | 2022 Actual   | 2022 Budget   |
|-----------|-------------------------------|---------------|---------------|---------------|---------------|---------------|
| 41-06 100 | SALARIES - CEO                | 57,408        | 54,068        | 54,068        | 49,941        | 50,438        |
| 41-06 105 | SALARIES - OT                 | 200           | 200           | 200           |               | 200           |
| 41-06 120 | SOCIAL SECURITY               | 4,407         | 4,151         | 4,151         | 3,725         | 3,874         |
| 41-06 125 | TMRS                          | 9,742         | 8,760         | 8,760         | 7,952         | 8,073         |
| 41-06 130 | EMPLOYEE INSURANCE            | 6,800         | 6,400         | 6,400         | 6,346         | 6,128         |
| 41-06 135 | PRE-EMPLOYMENT EXP            | 250           | 250           | 250           |               | 250           |
| 41-06 140 | UNEMPLOYMENT INS              | 100           | 100           | 100           |               | 100           |
| 41-06 145 | WORKERS COMP                  | 390           | 315           | 315           | 338           | 502           |
|           | <b>TOTAL PERSONNEL</b>        | <b>79,297</b> | <b>74,244</b> | <b>74,244</b> | <b>68,302</b> | <b>69,565</b> |
| 41-06 215 | FUEL                          | 3,000         | 5,000         | 5,000         | 1,051         | 4,000         |
| 41-06 230 | OFFICE SUPPLIES               | 500           | 500           | 500           | -             | 700           |
| 41-06 235 | OTHER EQUIP & SUPPLIES        | 500           | 880           | 880           | 75            | 880           |
| 41-06 245 | UNIFORM PURCHASE              | 500           | 500           | 500           | 230           | 500           |
|           | <b>TOTAL SUPPLIES</b>         | <b>4,500</b>  | <b>6,880</b>  | <b>6,880</b>  | <b>1,356</b>  | <b>6,080</b>  |
| 41-06 350 | VEHICLE MAINTENANCE           | 1,000         | 1,000         | 1,000         | 1,304         | 1,000         |
|           | <b>TOTAL MAINTENANCE</b>      | <b>1,000</b>  | <b>1,000</b>  | <b>1,000</b>  | <b>1,304</b>  | <b>1,000</b>  |
| 41-06 404 | DUES & SUBSCRIPTIONS          | 250           | 250           | 250           |               | 250           |
| 41-06 408 | SERVICE CONTRACTS             | -             |               |               |               | 1,460         |
| 41-06 420 | TELECOMMUNICATION             | 1,540         | 1,510         | 1,510         | 1,456         | 1,475         |
| 41-06 421 | TRAVEL AND TRAINING           | 700           | 700           | 700           | 175           | 700           |
| 41-06 422 | UNIFORM CLEANING              | 500           | 1,000         | 1,000         |               | 800           |
|           | <b>TOTAL SERVICES</b>         | <b>2,990</b>  | <b>3,460</b>  | <b>3,460</b>  | <b>1,631</b>  | <b>4,685</b>  |
| 41-06 610 | OFFICE EQUIPMENT              | 500           | 500           | 500           | -             | 500           |
|           | <b>TOTAL CAPITAL OUTLAY</b>   | <b>500</b>    | <b>500</b>    | <b>500</b>    | <b>-</b>      | <b>500</b>    |
|           | <b>TOTAL CODE ENFORCEMENT</b> | <b>88,287</b> | <b>86,084</b> | <b>86,084</b> | <b>72,593</b> | <b>81,830</b> |



# **GENERAL SERVICES DEPARTMENT**

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



**GENERAL SERVICES**  
**Organizational Chart**  
**FY 2023-2023**  
**Total: 11.5**

**CITY OF HEWITT, TX**  
**GENERAL SERVICES DEPARTMENT**  
**ANNUAL BUDGET FY 2023-2024**

**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 2023-2024**

**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**

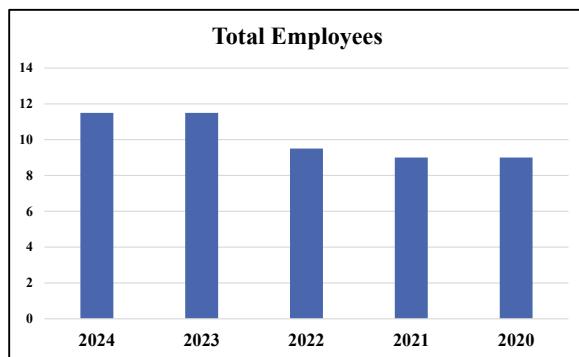
The General Services Department maintains right-of-ways, City facilities, nearly 60 miles of streets, municipal drainage and 2 developed parks. The City's parks and streets are carefully planned to meet the needs of its citizens. The Fleet division works hard to repair and maintain municipal vehicles 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**

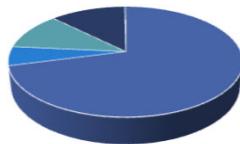
- 5 year Streets and Parks Plan developed and updated.
- Assisted in community events including National Night Out, Library Summer Events, Christmas in the Park.
- Increased the amount of developed park area in Warren Park by excavating ponds for future development.

**CITY OF HEWITT, TX**  
**GENERAL SERVICES DEPARTMENT**  
**ANNUAL BUDGET FY 2023-2024**

This department includes the following divisions:

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

**2024 Budget**



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

**Expenditure Summary**

| Classification | 2024             | 2023             | 2023             | 2022           | 2022             |
|----------------|------------------|------------------|------------------|----------------|------------------|
|                | Budget           | Estimate         | Budget           | Actual         | Budget           |
| Personnel      | 821,690          | 769,996          | 769,996          | 639,509        | 703,814          |
| Supplies       | 64,350           | 57,650           | 57,650           | 50,547         | 43,400           |
| Maintenance    | 127,050          | 125,200          | 125,200          | 95,812         | 158,250          |
| Services       | 143,488          | 140,750          | 140,750          | 117,301        | 148,650          |
| Capital Outlay | 2,000            | 187,050          | 187,050          | 63,146         | 171,500          |
| <b>Total</b>   | <b>1,158,578</b> | <b>1,280,646</b> | <b>1,280,646</b> | <b>966,315</b> | <b>1,225,614</b> |

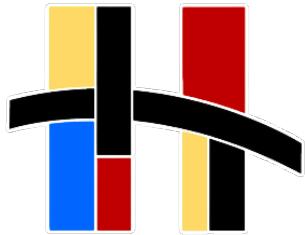
**Staffing**

| Position                  | 2024        | 2023        | 2022        | 2021        | 2020     |
|---------------------------|-------------|-------------|-------------|-------------|----------|
|                           | Budget      | Budget      | Budget      | Budget      | Budget   |
| General Services Director | 1           | 1           | 1           | 1           | 0        |
| Supervisor                | 0.5         | 0.5         | 0.5         | 0.5         | 0        |
| Superintendent            | 0           | 0           | 0           | 1           | 1        |
| Administrative Assistant  | 1           | 1           | 1           | 1           | 1        |
| Crew Leader               | 2           | 2           | 2           | 1           | 1        |
| Equipment Operator        | 0           | 0           | 0           | 1           | 1        |
| Field Assistant           | 5           | 5           | 5           | 3           | 3        |
| Fleet Mechanic            | 1           | 1           | 1           | 1           | 1        |
| Custodian                 | 1           | 1           | 1           | 1           | 0        |
| Summer Help (FTE)         | 0           | 0           | 0           | 0           | 1        |
| <b>Total</b>              | <b>11.5</b> | <b>11.5</b> | <b>11.5</b> | <b>10.5</b> | <b>9</b> |

**CITY OF HEWITT, TX**  
**GENERAL SERVICES DEPARTMENT**

**ANNUAL BUDGET FY 2023-2024**

| ACCOUNT                |     |                           | 2024 BUDGET | 2023 ESTIMATE | 2023 BUDGET | 2022 ACTUAL | 2022 BUDGET |
|------------------------|-----|---------------------------|-------------|---------------|-------------|-------------|-------------|
| 50                     | 100 | SALARIES                  | 576,072     | 543,046       | 543,046     | 457,639     | 493,920     |
| 50                     | 105 | SALARIES - OVERTIME       | 13,000      | 13,000        | 13,000      | 7,664       | 13,000      |
| 50                     | 120 | SOCIAL SECURITY           | 45,064      | 42,537        | 42,537      | 33,989      | 38,779      |
| 50                     | 125 | TMRS                      | 99,613      | 89,760        | 89,760      | 73,956      | 80,815      |
| 50                     | 130 | EMPLOYEE INSURANCE        | 78,200      | 73,600        | 73,600      | 53,366      | 70,472      |
| 50                     | 135 | PRE-EMPLOYMENT EXP        | 750         | 750           | 750         | 667         | 750         |
| 50                     | 140 | UNEMPLOYMENT INS          | 300         | 300           | 300         | -           | 200         |
| 50                     | 145 | WORKERS COMP              | 8,691       | 7,003         | 7,003       | 12,228      | 5,878       |
| TOTAL PERSONNEL        |     |                           | 821,690     | 769,996       | 769,996     | 639,509     | 703,814     |
| 50                     | 203 | BARRICADES/CONES          | 2,200       | 2,200         | 2,200       | -           | 2,500       |
| 50                     | 205 | CHEMICALS                 | 750         | 750           | 750         | 288         | 1,300       |
| 50                     | 215 | FUEL                      | 33,500      | 28,000        | 28,000      | 31,091      | 13,500      |
| 50                     | 220 | JANITORIAL SUPPLIES       | 6,000       | 7,500         | 7,500       | 2,201       | 8,500       |
| 50                     | 230 | OFFICE SUPPLIES           | 1,700       | 1,700         | 1,700       | 1,720       | 2,300       |
| 50                     | 235 | OTHER EQUIP & SUPPLIES    | 19,000      | 17,500        | 17,500      | 15,247      | 15,300      |
| 50                     | 236 | TOOLS                     | 1,200       |               |             |             |             |
| TOTAL SUPPLIES         |     |                           | 64,350      | 57,650        | 57,650      | 50,547      | 43,400      |
| 50                     | 300 | FACILITIES MAINTENANCE    | 6,800       | 7,500         | 7,500       | 2,707       | 11,000      |
| 50                     | 310 | GROUNDS MAINTENANCE       | 4,000       | 5,000         | 5,000       | 2,839       | 4,000       |
| 50                     | 320 | PARK IMPROVEMENTS         | 2,000       | 2,000         | 2,000       | 2,422       | 1,000       |
| 50                     | 325 | PLAYGROUND MAIN           | 2,000       | 2,000         | 2,000       | 1,768       | 1,500       |
| 50                     | 330 | PARK MAINTENANCE          | 4,000       | 4,000         | 4,000       | 1,107       | 5,000       |
| 50                     | 332 | POND MAINTENANCE          | 2,000       | -             | -           | -           | -           |
| 50                     | 335 | SIGN MAINTENANCE          | 8,250       | 7,300         | 7,300       | 9,378       | 5,800       |
| 50                     | 340 | STREET MAINTENANCE        | 80,000      | 80,000        | 80,000      | 60,898      | 115,000     |
| 50                     | 350 | VEHICLE MAINTENANCE       | 8,800       | 9,000         | 9,000       | 8,658       | 8,000       |
| 50                     | 355 | HEAVY EQUIPMENT MAINT     | 9,200       | 8,400         | 8,400       | 6,035       | 6,950       |
| TOTAL MAINTENANCE      |     |                           | 127,050     | 125,200       | 125,200     | 95,812      | 158,250     |
| 50                     | 404 | DUES AND SUBSCRIPTIONS    | 2,150       | 1,050         | 1,050       | 279         | 1,100       |
| 50                     | 406 | ELECTRIC SERVICE          | 102,000     | 102,000       | 102,000     | 92,711      | 102,000     |
| 50                     | 408 | SERVICE CONTRACTS         | 18,000      | 17,000        | 17,000      | 12,995      | 26,000      |
| 50                     | 412 | PARK RESERVATION SOFTWARE | 2,800       | 2,800         | 2,800       | -           | -           |
| 50                     | 414 | NATURAL GAS SERVICE       | 3,000       | 1,500         | 1,500       | 1,208       | 1,500       |
| 50                     | 420 | TELECOMMUNICATION         | 7,538       | 8,250         | 8,250       | 7,431       | 6,100       |
| 50                     | 421 | TRAVEL AND TRAINING       | 3,200       | 3,250         | 3,250       | 111         | 3,500       |
| 50                     | 422 | UNIFORM CLEANING          | 4,800       | 4,900         | 4,900       | 2,566       | 8,450       |
| TOTAL SERVICES         |     |                           | 143,488     | 140,750       | 140,750     | 117,301     | 148,650     |
| 50                     | 615 | OTHER EQUIPMENT           | 2,000       | 59,550        | 59,550      | 1,094       | -           |
| 50                     | 620 | OTHER IMPROVEMENTS        | -           | 127,500       | 127,500     | 62,052      | 171,500     |
| TOTAL CAPITAL OUTLAY   |     |                           | 2,000       | 187,050       | 187,050     | 63,146      | 171,500     |
| TOTAL GENERAL SERVICES |     |                           | 1,158,578   | 1,280,646     | 1,280,646   | 966,315     | 1,225,614   |
| PARKS                  |     |                           | 375,034     | 354,737       | 354,737     | 332,885     | 316,586     |
| STREETS                |     |                           | 415,841     | 568,310       | 568,310     | 336,176     | 539,676     |
| GENERAL SERVICES       |     |                           | 367,703     | 357,599       | 357,599     | 297,254     | 369,352     |
| TOTAL                  |     |                           | 1,158,578   | 1,280,646     | 1,280,646   | 966,315     | 1,225,614   |



# **GENERAL SERVICES - PARKS**

## CITY OF HEWITT, TX

### PARKS DIVISION

#### ANNUAL BUDGET FY 2023-2024

##### 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

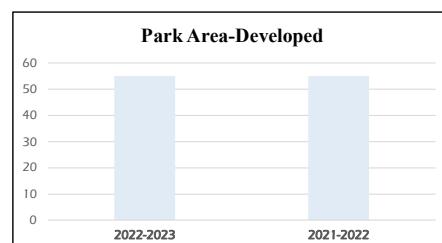
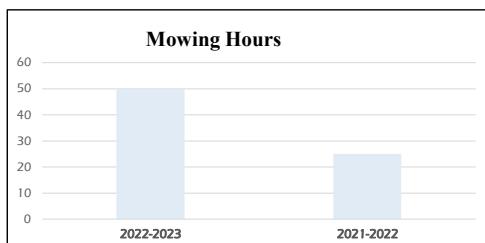
The General Services Department maintains 2 developed parks. The City's parks are carefully planned to meet the needs of its citizens. The work of the Parks division helps to attract new residents and businesses to Hewitt, while providing excellent value to current citizens.

##### 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**

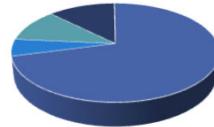
**PARKS DIVISION**

**ANNUAL BUDGET FY 2023-2024**

**This departments includes the following divisions:**

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

**2024 Budget**



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

**Expenditure Summary - Parks**

| Classification | 2024           | 2023           | 2023           | 2022           | 2022           |
|----------------|----------------|----------------|----------------|----------------|----------------|
|                | Budget         | Estimate       | Budget         | Actual         | Budget         |
| Personnel      | 311,488        | 295,387        | 295,387        | 235,849        | 212,436        |
| Supplies       | 26,700         | 21,200         | 21,200         | 24,691         | 15,100         |
| Maintenance    | 23,450         | 22,500         | 22,500         | 17,478         | 20,550         |
| Services       | 13,396         | 13,150         | 13,150         | 9,711          | 22,000         |
| Capital Outlay | -              | 2,500          | 2,500          | 45,156         | 46,500         |
| <b>Total</b>   | <b>375,034</b> | <b>354,737</b> | <b>354,737</b> | <b>332,885</b> | <b>316,586</b> |

**Staffing - Parks**

| Position                 | 2024     | 2023     | 2022     | 2021     | 2020     |
|--------------------------|----------|----------|----------|----------|----------|
|                          | Budget   | Budget   | Budget   | Budget   | Budget   |
| Administrative Assistant | 1        | 1        | 1        | 1        | 1        |
| Crew Leader              | 1        | 1        | 1        | 0        | 0        |
| Field Assistant          | 3        | 3        | 3        | 2        | 2        |
| Equipment Operator       | 0        | 0        | 0        | 1        | 1        |
| Summer Help (FTE)        | 0        | 0        | 0        | 0        | 1        |
| <b>Total</b>             | <b>5</b> | <b>5</b> | <b>5</b> | <b>4</b> | <b>5</b> |

**Workload/Demand Measures - Parks**

| Measurement              | 2024   | 2023     | 2023   | 2022   | 2022   |
|--------------------------|--------|----------|--------|--------|--------|
|                          | 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   |

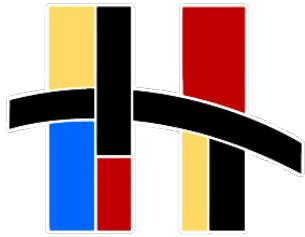
**CITY OF HEWITT, TX**

**PARKS DIVISION**

**ANNUAL BUDGET FY 2023-2024**

|       | ACCOUNT                     | 2024    | 2023     | 2023    | 2023    | 2022    | 2022    |
|-------|-----------------------------|---------|----------|---------|---------|---------|---------|
|       |                             | BUDGET  | ESTIMATE | YTD MAY | BUDGET  | ACTUAL  | BUDGET  |
| 50-01 | 100 SALARIES - PARKS        | 213,193 | 203,608  | 117,667 | 203,608 | 169,033 | 142,966 |
| 50-01 | 105 SALARIES - OVERTIME     | 7,000   | 7,000    | 2,125   | 7,000   | 2,648   | 7,000   |
| 50-01 | 120 SOCIAL SECURITY         | 16,844  | 16,112   | 8,498   | 16,112  | 12,093  | 11,472  |
| 50-01 | 125 TX MUNI RETIREMENT      | 37,235  | 33,997   | 19,287  | 33,997  | 27,308  | 23,908  |
| 50-01 | 130 EMPLOYEE INSURANCE      | 34,000  | 32,000   | 14,137  | 32,000  | 19,900  | 24,512  |
| 50-01 | 135 PRE-EMP/SHOTS           | 300     | 300      | 168     | 300     | 222     | 300     |
| 50-01 | 140 UNEMPLOYMENT INS        | 100     | 100      | -       | 100     | -       | 100     |
| 50-01 | 145 WORKER'S COMP INS       | 2,816   | 2,270    | 1,844   | 2,270   | 4,645   | 2,178   |
|       | TOTAL PERSONNEL             | 311,488 | 295,387  | 163,726 | 295,387 | 235,849 | 212,436 |
| 50-01 | 203 BARRICADES/CONES        | 200     | 200      |         | 200     |         | 500     |
| 50-01 | 205 CHEMICALS               | 500     | 500      |         | 500     | 130     | 800     |
| 50-01 | 215 FUEL                    | 18,000  | 14,000   | 10,248  | 14,000  | 17,842  | 7,000   |
| 50-01 | 220 JANITORIAL SUPPLIES     | 2,000   | 2,000    | 1,117   | 2,000   | 1,315   | 2,000   |
| 50-01 | 230 OFFICE SUPPLIES         | 500     | 500      | 42      | 500     | 631     | 1,100   |
| 50-01 | 235 OTHER EQUIP & SUPPLIES  | 5,500   | 4,000    | 4,571   | 4,000   | 4,773   | 3,700   |
|       | TOTAL SUPPLIES              | 26,700  | 21,200   | 15,978  | 21,200  | 24,691  | 15,100  |
| 50-01 | 300 FACILITIES MAINTENANCE  | 3,000   | 3,000    | 2,034   | 3,000   | 2,308   | 3,000   |
| 50-01 | 310 GROUNDS MAINTENANCE     | 4,000   | 5,000    | 417     | 5,000   | 2,839   | 4,000   |
| 50-01 | 320 PARK IMPROVEMENTS       | 2,000   | 2,000    | 3,381   | 2,000   | 2,422   | 1,000   |
| 50-01 | 325 PLAYGROUND MAINTENANCE  | 2,000   | 2,000    | 1,478   | 2,000   | 1,768   | 1,500   |
| 50-01 | 330 PARK MAINTENANCE        | 4,000   | 4,000    | 659     | 4,000   | 1,107   | 5,000   |
| 50-01 | 332 POND MAINTENANCE        | 2,000   |          |         |         |         |         |
| 50-01 | 335 SIGN MAINTENANCE        | 750     | 800      | 359     | 800     | 659     | 800     |
| 50-01 | 350 VEHICLE MAINTENANCE     | 2,500   | 2,500    | 848     | 2,500   | 3,845   | 2,500   |
| 50-01 | 355 HEAVY EQUIPMENT MAIN    | 3,200   | 3,200    | 2,633   | 3,200   | 2,530   | 2,750   |
|       | TOTAL MAINTENANCE           | 23,450  | 22,500   | 11,809  | 22,500  | 17,478  | 20,550  |
| 50-01 | 404 DUES & SUBSCRIPTIONS    | 300     | 400      | -       | 400     |         | 400     |
| 50-01 | 406 ELECTRIC-Park Lighting  | 2,000   | 2,000    | 1,104   | 2,000   | 1,520   | 2,000   |
| 50-01 | 408 SERVICE CONTRACTS       | 3,000   | 2,000    | 3,152   | 2,000   | 4,357   | 11,000  |
| 50-01 | 412 PARK RESERVATION SOFTWA | 2,800   | 2,800    | -       | 2,800   | -       | -       |
| 50-01 | 420 TELECOMMUNICATION       | 2,996   | 3,000    | 1,806   | 3,000   | 2,871   | 2,600   |
| 50-01 | 421 TRAVEL & TRAINING       | 700     | 750      | 13      | 750     | -       | 1,000   |
| 50-01 | 422 UNIFORM CLEANING        | 1,600   | 2,200    | 581     | 2,200   | 963     | 5,000   |
|       | TOTAL SERVICES              | 13,396  | 13,150   | 6,656   | 13,150  | 9,711   | 22,000  |
| 50-01 | 620 OTHER IMPROVEMENTS      | -       | 2,500    | 1,281   | 2,500   | 45,156  | 46,500  |
|       | TOTAL CAPITAL OUTLAY        | -       | 2,500    | 1,281   | 2,500   | 45,156  | 46,500  |
|       | TOTAL PARKS DEPARTMENT      | 375,034 | 354,737  | 199,450 | 354,737 | 332,885 | 316,586 |

To Be Financed: Trailer, \$12,000. Moved to Fund 15, Warren Pond Pavilion, \$70,000 and Toddler Playground Equipment (both parks) \$10,000.



# **GENERAL SERVICES - STREETS**

**CITY OF HEWITT, TX**  
**STREETS DIVISION**  
**ANNUAL BUDGET FY 2023-2024**

**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.**

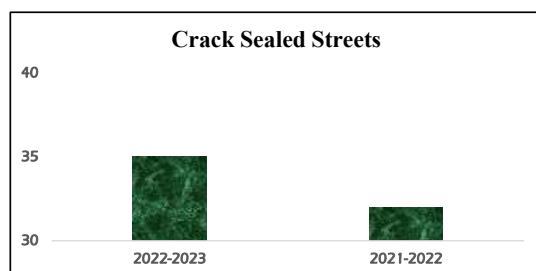
**DESCRIPTION OF DEPARTMENT**

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**



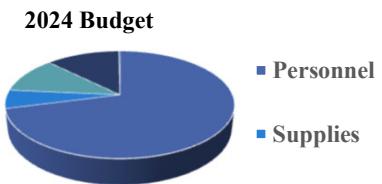
**ACCOMPLISHMENTS**

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

**CITY OF HEWITT, TX**  
**STREETS DIVISION**  
**ANNUAL BUDGET FY 2023-2024**

This department includes the following divisions:

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



**Expenditure Summary - Streets**

| Classification | 2024<br>Budget | 2023<br>Estimate | 2023<br>Budget | 2022<br>Actual | 2022<br>Budget |
|----------------|----------------|------------------|----------------|----------------|----------------|
| Personnel      | 184,725        | 170,260          | 170,260        | 127,697        | 158,326        |
| Supplies       | 19,450         | 18,450           | 18,450         | 15,115         | 13,200         |
| Maintenance    | 94,500         | 92,700           | 92,700         | 74,423         | 124,200        |
| Services       | 117,166        | 116,900          | 116,900        | 102,045        | 118,950        |
| Capital Outlay | -              | 170,000          | 170,000        | 16,896         | 125,000        |
| <b>Total</b>   | <b>415,841</b> | <b>568,310</b>   | <b>568,310</b> | <b>336,176</b> | <b>539,676</b> |

**Staffing - Streets**

| Position        | 2024<br>Budget | 2023<br>Budget | 2022<br>Budget | 2021<br>Budget | 2020<br>Budget |
|-----------------|----------------|----------------|----------------|----------------|----------------|
| Crew Leader     | 1              | 1              | 1              | 1              | 1              |
| Field Assistant | 2              | 2              | 2              | 2              | 1              |
| <b>Total</b>    | <b>3</b>       | <b>3</b>       | <b>3</b>       | <b>3</b>       | <b>2</b>       |

**Workload/Demand Measures - Streets**

| Measurement          | 2024<br>Budget | 2023<br>Estimate | 2023<br>Budget | 2022<br>Actual | 2022<br>Budget |
|----------------------|----------------|------------------|----------------|----------------|----------------|
| Crack Sealed Streets | 40             | 32               | 32             | 32             | 55             |
| Slurry Seal Streets  | 45             | 32               | 60             | 32             | 37             |
| Miles of Streets     | 73             | 72               | 72             | 71             | 70             |

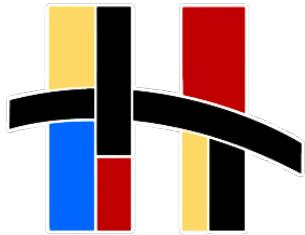
**CITY OF HEWITT, TX**

**STREET DIVISION**

**ANNUAL BUDGET FY 2023-2024**

|                         |     | ACCOUNT                  | 2024    | 2023     | 2023    | 2022    | 2022    |
|-------------------------|-----|--------------------------|---------|----------|---------|---------|---------|
|                         |     |                          | BUDGET  | ESTIMATE | BUDGET  | ACTUAL  | BUDGET  |
| 50-02                   | 100 | SALARIES - STREETS       | 125,094 | 115,669  | 115,669 | 86,987  | 107,897 |
| 50-02                   | 105 | SALARIES - OVERTIME      | 4,000   | 4,000    | 4,000   | 2,035   | 4,000   |
| 50-02                   | 120 | SOCIAL SECURITY          | 9,876   | 9,155    | 9,155   | 6,737   | 8,560   |
| 50-02                   | 125 | TX MUNI RETIREMENT       | 21,830  | 19,318   | 19,318  | 14,123  | 17,839  |
| 50-02                   | 130 | EMPLOYEE INSURANCE       | 20,400  | 19,200   | 19,200  | 12,406  | 18,384  |
| 50-02                   | 135 | PRE-EMP/SHOTS            | 300     | 300      | 300     | 342     | 300     |
| 50-02                   | 140 | UNEMPLOYMENT INS         | 100     | 100      | 100     | -       | 50      |
| 50-02                   | 145 | WORKER'S COMP INS        | 3,125   | 2,518    | 2,518   | 5,067   | 1,296   |
| TOTAL PERSONNEL         |     |                          | 184,725 | 170,260  | 170,260 | 127,697 | 158,326 |
| 50-02                   | 203 | BARRICADES/CONES         | 2,000   | 2,000    | 2,000   | -       | 2,000   |
| 50-02                   | 205 | CHEMICALS                | 250     | 250      | 250     | 158     | 500     |
| 50-02                   | 215 | FUEL                     | 9,500   | 8,500    | 8,500   | 8,471   | 4,500   |
| 50-02                   | 220 | JANITORIAL SUPPLIES      | -       | -        | -       | -       | -       |
| 50-02                   | 230 | OFFICE SUPPLIES          | 200     | 200      | 200     | 208     | 200     |
| 50-02                   | 235 | OTHER EQUIP & SUPPLIES   | 7,500   | 7,500    | 7,500   | 6,278   | 6,000   |
| TOTAL SUPPLIES          |     |                          | 19,450  | 18,450   | 18,450  | 15,115  | 13,200  |
| 50-02                   | 335 | SIGN MAINTENANCE         | 7,500   | 6,500    | 6,500   | 8,719   | 5,000   |
| 50-02                   | 350 | STREET MAINTENANCE       | 80,000  | 80,000   | 80,000  | 60,898  | 115,000 |
| 50-02                   | 350 | VEHICLE MAINTENANCE      | 2,500   | 2,500    | 2,500   | 2,146   | 1,500   |
| 50-02                   | 355 | HEAVY EQUIPMENT MAIN     | 4,500   | 3,700    | 3,700   | 2,660   | 2,700   |
| TOTAL MAINTENANCE       |     |                          | 94,500  | 92,700   | 92,700  | 74,423  | 124,200 |
| 50-02                   | 404 | DUES AND SUBSCRIPTIONS   | 150     | 150      | 150     | -       | 200     |
| 50-02                   | 406 | ELECTRIC-Street Lighting | 100,000 | 100,000  | 100,000 | 91,191  | 100,000 |
| 50-02                   | 408 | SERVICE CONTRACTS        | 13,000  | 13,000   | 13,000  | 7,997   | 13,000  |
| 50-02                   | 420 | TELECOMMUNICATION        | 1,216   | 1,250    | 1,250   | 2,229   | 2,500   |
| 50-02                   | 421 | TRAVEL AND TRAINING      | 1,000   | 1,000    | 1,000   | -       | 1,000   |
| 50-02                   | 422 | UNIFORM CLEANING         | 1,800   | 1,500    | 1,500   | 628     | 2,250   |
| TOTAL SERVICES          |     |                          | 117,166 | 116,900  | 116,900 | 102,045 | 118,950 |
| 50-02                   | 615 | OTHER EQUIPMENT          | -       | 45,000   | 45,000  | -       | -       |
| 50-02                   | 620 | OTHER IMPROVEMENTS       | -       | 125,000  | 125,000 | 16,896  | 125,000 |
| TOTAL CAPITAL OUTLAY    |     |                          | -       | 170,000  | 170,000 | 16,896  | 125,000 |
| TOTAL STREET DEPARTMENT |     |                          | 415,841 | 568,310  | 568,310 | 336,176 | 539,676 |

Moved to Street Reserves: Slurry Seal \$125,000.



# **GENERAL SERVICES- GENERAL SERVICES**

## CITY OF HEWITT, TX

### GENERAL SERVICES DIVISION

#### ANNUAL BUDGET FY 2023-2024

#### 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

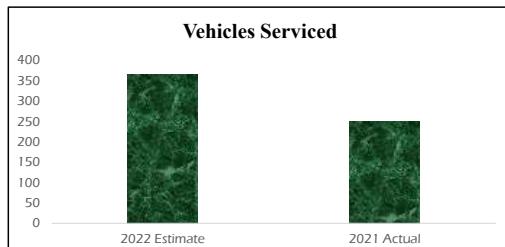
General Services includes the:

**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



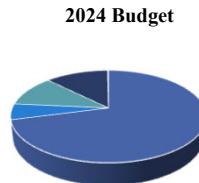
#### ACCOMPLISHMENTS

- **Updated the General Services Five Year Plan.**
- **Accomplished 2nd year of the Five Year Plan in FY 22-23.**
- **Installed a water display in Warren Park's new fishing spot. See picture above.**
- **Added overflow parking, a walking trail and a stocked fish pond at Warren Park.**

**CITY OF HEWITT, TX**  
**GENERAL SERVICES DIVISION**  
**ANNUAL BUDGET FY 2023-2024**

This department includes the following divisions:

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



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

**Expenditure Summary -General Services**

| Classification | 2024<br>Budget | 2023<br>Estimate | 2023<br>Budget | 2022<br>Actual | 2022<br>Budget |
|----------------|----------------|------------------|----------------|----------------|----------------|
| Personnel      | 325,477        | 304,349          | 304,349        | 275,963        | 333,052        |
| Supplies       | 18,200         | 18,000           | 18,000         | 10,741         | 15,100         |
| Maintenance    | 9,100          | 10,000           | 10,000         | 3,911          | 13,500         |
| Services       | 12,926         | 10,700           | 10,700         | 5,545          | 7,700          |
| Capital Outlay | 2,000          | 14,550           | 14,550         | 1,094          | -              |
| <b>Total</b>   | <b>367,703</b> | <b>357,599</b>   | <b>357,599</b> | <b>297,254</b> | <b>369,352</b> |

**Staffing - General Services**

| Position                  | 2024<br>Budget | 2023<br>Budget | 2022<br>Budget | 2021<br>Budget | 2020<br>Budget |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| General Services Director | 1              | 1              | 1              | 1              | 0              |
| Supervisor                | 0.5            | 0.5            | 0.5            | 0.5            | 0              |
| Superintendent            | 0              | 0              | 0              | 0              | 1              |
| Fleet Mechanic            | 1              | 1              | 1              | 1              | 1              |
| Custodian                 | 1              | 1              | 1              | 1              | 0              |
| <b>Total</b>              | <b>3.5</b>     | <b>3.5</b>     | <b>3.5</b>     | <b>3.5</b>     | <b>2</b>       |

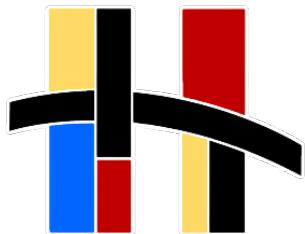
**Workload/Demand Measures - General Services**

| Measurement                | 2024<br>Budget | 2023<br>Estimate | 2023<br>Budget | 2022<br>Actual | 2022<br>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**

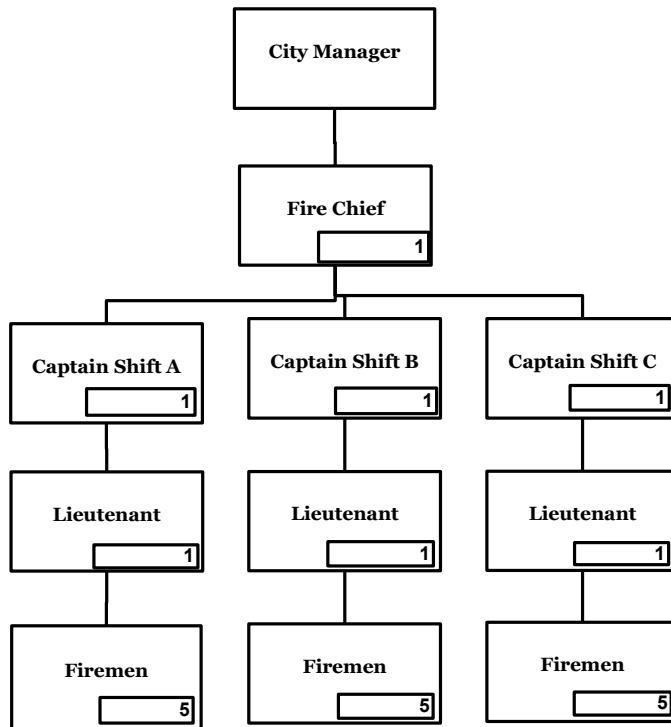
**ANNUAL BUDGET FY 2023-2024**

|       |     | ACCOUNT                 | 2024    | 2023     | 2023    | 2022    | 2022    |
|-------|-----|-------------------------|---------|----------|---------|---------|---------|
|       |     |                         | BUDGET  | ESTIMATE | BUDGET  | ACTUAL  | BUDGET  |
| 50-03 | 100 | SALARIES - GEN SERVICES | 237,785 | 223,769  | 223,769 | 201,619 | 243,057 |
| 50-03 | 105 | SALARIES - OVERTIME     | 2,000   | 2,000    | 2,000   | 2,981   | 2,000   |
| 50-03 | 120 | SOCIAL SECURITY         | 18,344  | 17,270   | 17,270  | 15,159  | 18,747  |
| 50-03 | 125 | TX MUNI RETIREMENT      | 40,548  | 36,445   | 36,445  | 32,525  | 39,068  |
| 50-03 | 130 | EMPLOYEE INSURANCE      | 23,800  | 22,400   | 22,400  | 21,060  | 27,576  |
| 50-03 | 135 | PRE-EMP/SHOTS           | 150     | 150      | 150     | 103     | 150     |
| 50-03 | 140 | UNEMPLOYMENT INS        | 100     | 100      | 100     | -       | 50      |
| 50-03 | 145 | WORKER'S COMP INS       | 2,750   | 2,215    | 2,215   | 2,516   | 2,404   |
|       |     | TOTAL PERSONNEL         | 325,477 | 304,349  | 304,349 | 275,963 | 333,052 |
| 50-03 | 215 | FUEL                    | 6,000   | 5,500    | 5,500   | 4,778   | 2,000   |
| 50-03 | 220 | JANITORIAL SUPPLIES     | 4,000   | 5,500    | 5,500   | 886     | 6,500   |
| 50-03 | 230 | OFFICE SUPPLIES         | 1,000   | 1,000    | 1,000   | 881     | 1,000   |
| 50-03 | 235 | OTHER EQUIP & SUPPLIES  | 6,000   | 6,000    | 6,000   | 4,196   | 5,600   |
| 50-03 | 236 | TOOLS                   | 1,200   |          |         |         |         |
|       |     | TOTAL SUPPLIES          | 18,200  | 18,000   | 18,000  | 10,741  | 15,100  |
| 50-03 | 300 | FACILITIES MAINTENANCE  | 3,800   | 4,500    | 4,500   | 399     | 8,000   |
| 50-03 | 350 | VEHICLE MAINTENANCE     | 3,800   | 4,000    | 4,000   | 2,667   | 4,000   |
| 50-03 | 355 | HEAVY EQUIPMENT MAIN    | 1,500   | 1,500    | 1,500   | 845     | 1,500   |
|       |     | TOTAL MAINTENANCE       | 9,100   | 10,000   | 10,000  | 3,911   | 13,500  |
| 50-03 | 404 | DUES & SUBSCRIPTIONS    | 1,700   | 500      | 500     | 279     | 500     |
| 50-03 | 408 | SERVICE CONTRACTS       | 2,000   | 2,000    | 2,000   | 641     | 2,000   |
| 50-03 | 414 | NATURAL GAS SERVICE     | 3,000   | 1,500    | 1,500   | 1,208   | 1,500   |
| 50-03 | 420 | TELECOMMUNICATION       | 3,326   | 4,000    | 4,000   | 2,331   | 1,000   |
| 50-03 | 421 | TRAVEL AND TRAINING     | 1,500   | 1,500    | 1,500   | 111     | 1,500   |
| 50-03 | 422 | UNIFORM CLEANING        | 1,400   | 1,200    | 1,200   | 975     | 1,200   |
|       |     | TOTAL SERVICES          | 12,926  | 10,700   | 10,700  | 5,545   | 7,700   |
| 50-03 | 615 | OTHER EQUIPMENT         | 2,000   | 14,550   | 14,550  | 1,094   | -       |
|       |     | TOTAL CAPITAL OUTLAY    | 2,000   | 14,550   | 14,550  | 1,094   | -       |
|       |     | TOTAL GENERAL SERVICES  | 367,703 | 357,599  | 357,599 | 297,254 | 369,352 |



# **FIRE DEPARTMENT**

**CITY OF HEWITT, TX**  
**FIRE DEPARTMENT**  
**ANNUAL BUDGET FY 2023-2024**



**FIRE DEPARTMENT**  
**Organizational Chart**  
**FY 2023-2024**  
**Total: 22**

CITY OF HEWITT, TX

**FIRE DEPARTMENT**

ANNUAL BUDGET FY 2023-2024

**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 2023-2024**

**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.



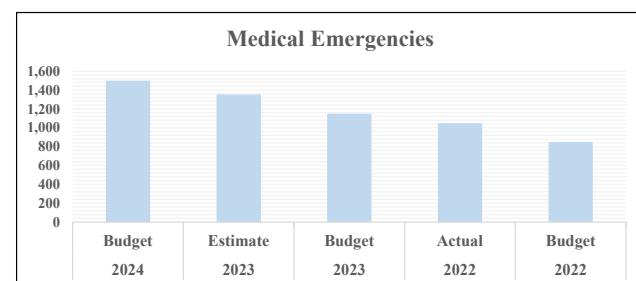
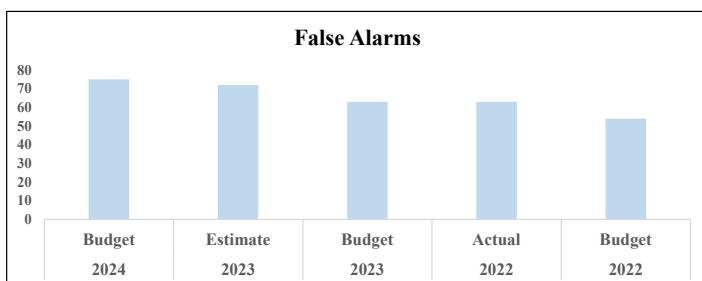
**DESCRIPTION OF DEPARTMENT**

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**

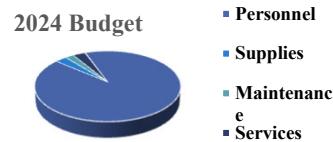


**ACCOMPLISHMENTS**

- 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**  
**FIRE DEPARTMENT**  
**ANNUAL BUDGET FY 2023-2024**



**Expenditure Summary**

| Classification | 2024             | 2023             | 2023             | 2022             | 2022             |
|----------------|------------------|------------------|------------------|------------------|------------------|
|                | Budget           | Estimate         | Budget           | Actual           | Budget           |
| Personnel      | 2,170,957        | 1,588,736        | 1,588,736        | 1,535,686        | 1,478,380        |
| Supplies       | 69,600           | 63,100           | 63,100           | 77,455           | 67,500           |
| Maintenance    | 51,800           | 41,800           | 41,800           | 32,728           | 40,700           |
| Services       | 73,188           | 70,323           | 70,323           | 57,781           | 71,653           |
| Capital Outlay | 3,000            | 3,000            | 3,000            | 6,422            |                  |
| <b>Total</b>   | <b>2,368,545</b> | <b>1,766,959</b> | <b>1,766,959</b> | <b>1,710,072</b> | <b>1,658,233</b> |

**Staffing**

| Position                 | 2024      | 2023      | 2022      | 2021      | 2020      |
|--------------------------|-----------|-----------|-----------|-----------|-----------|
|                          | Budget    | Budget    | Budget    | Budget    | Budget    |
| Fire Chief               | 1         | 1         | 1         | 1         | 1         |
| Firefighters-Lieutenants | 3         | 3         | 3         | 3         | 0         |
| Firefighter-Captains     | 3         | 3         | 3         | 3         | 3         |
| Firefighters/EMTs        | 15        | 9         | 9         | 9         | 12        |
| <b>Total</b>             | <b>22</b> | <b>16</b> | <b>16</b> | <b>16</b> | <b>16</b> |

**Workload/Demand Measures**

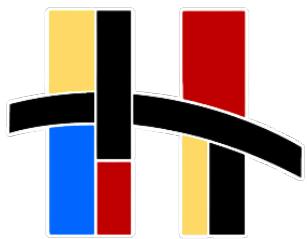
| Measurement                      | 2024        | 2023        | 2023        | 2022        | 2022        |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|
|                                  | Budget      | Estimate    | Budget      | Actual      | Budget      |
| Structure Fires                  | 15          | 13          | 15          | 15          | 7           |
| Brush/Grass Fires                | 10          | 6           | 15          | 15          | 5           |
| Vehicle Fires                    | 10          | 5           | 13          | 12          | 9           |
| Other Fires                      | 15          | 11          | 17          | 17          | 8           |
| False Alarms                     | 75          | 72          | 63          | 63          | 54          |
| Hazardous Materials              | 50          | 47          | 52          | 52          | 35          |
| Medical Emergency                | 1500        | 1354        | 1150        | 1048        | 850         |
| Rescue                           | 20          | 18          | 0           | 0           | 4           |
| Motor Vehicle Crash              | 200         | 185         | 138         | 126         | 70          |
| Service Call                     | 170         | 162         | 145         | 140         | 110         |
| Good Intent                      | 215         | 203         | 210         | 209         | 170         |
| Severe Weather                   | 3           | 3           | 0           | 0           | 15          |
| Mutual Aid                       | 25          | 25          | 20          | 20          | 12          |
| <b>Total Emergency Responses</b> | <b>2308</b> | <b>2104</b> | <b>1838</b> | <b>1717</b> | <b>1349</b> |
| Fire Safety Education            | 175         | 150         | 150         | 120         | 120         |
| Fire Hydrant Maintenance         | 776         | 675         | 675         | 440         | 675         |
| Fire Inspections and Pre-Plans   | 350         | 300         | 300         | 125         | 125         |
| Fire Service Training Hours      | 3000        | 3000        | 3000        | 1000        | 3300        |

**CITY OF HEWITT, TX**

**FIRE DEPARTMENT**

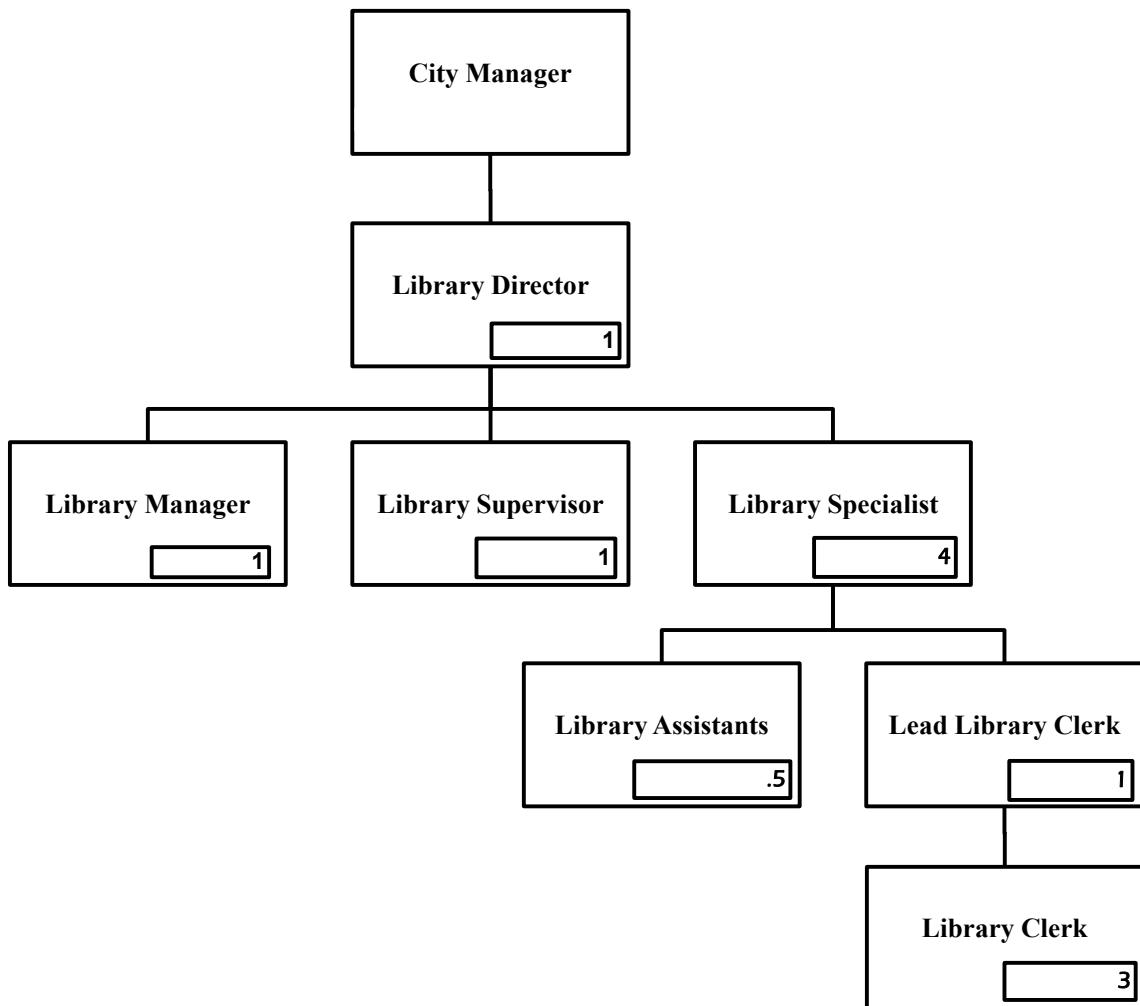
**ANNUAL BUDGET FY 2023-2024**

| ACCOUNT               |     |                        | 2024      | 2023      | 2023      | 2022      | 2022      |
|-----------------------|-----|------------------------|-----------|-----------|-----------|-----------|-----------|
|                       |     | BUDGET                 | ESTIMATE  | BUDGET    | ACTUAL    | BUDGET    |           |
| 56                    | 100 | SALARIES - FIRE DEPT   | 1,563,501 | 1,152,299 | 1,152,299 | 1,120,039 | 1,064,756 |
| 56                    | 105 | SALARIES - OVERTIME    | 25,000    | 25,000    | 25,000    | 28,753    | 25,000    |
| 56                    | 120 | SOCIAL SECURITY        | 121,520   | 90,063    | 90,063    | 89,788    | 83,366    |
| 56                    | 125 | TMRS                   | 268,616   | 190,046   | 190,046   | 196,145   | 173,734   |
| 56                    | 130 | EMPLOYEE INSURANCE     | 149,600   | 102,400   | 102,400   | 72,730    | 98,049    |
| 56                    | 135 | PRE-EMPLOYMENT EXP     | 500       | 500       | 500       | 462       | 500       |
| 56                    | 140 | UNEMPLOYMENT INS       | 100       | 100       | 100       | -         | 100       |
| 56                    | 145 | WORKERS COMP           | 42,120    | 28,328    | 28,328    | 27,769    | 32,875    |
| TOTAL PERSONNEL       |     |                        | 2,170,957 | 1,588,736 | 1,588,736 | 1,535,686 | 1,478,380 |
| 56                    | 200 | CASE INVSTGN/PRVTN     | 4,000     | 4,000     | 4,000     | 10,780    | 12,900    |
| 56                    | 215 | FUEL                   | 20,000    | 20,000    | 20,000    | 21,263    | 15,500    |
| 56                    | 225 | MEDICAL SUPPLIES       | 5,600     | 5,100     | 5,100     | 5,750     | 5,100     |
| 56                    | 230 | OFFICE SUPPLIES        | 2,000     | 2,000     | 2,000     | 529       | 2,000     |
| 56                    | 235 | OTHER EQUIP & SUPPLIES | 30,000    | 25,000    | 25,000    | 22,672    | 25,000    |
| 56                    | 245 | UNIFORM PURCHASES      | 8,000     | 7,000     | 7,000     | 16,461    | 7,000     |
| TOTAL SUPPLIES        |     |                        | 69,600    | 63,100    | 63,100    | 77,455    | 67,500    |
| 56                    | 300 | FACILITIES MAINTENANCE | 10,800    | 10,800    | 10,800    | 15,607    | 9,700     |
| 56                    | 310 | GROUNDS MAINTENANCE    | 1,000     | 1,000     | 1,000     | 1,049     | 1,000     |
| 56                    | 350 | VEHICLE MAINTENANCE    | 40,000    | 30,000    | 30,000    | 16,072    | 30,000    |
| TOTAL MAINTENANCE     |     |                        | 51,800    | 41,800    | 41,800    | 32,728    | 40,700    |
| 56                    | 404 | DUES AND SUBSCRIPTIONS | 3,835     | 3,835     | 3,835     | 2,850     | 3,235     |
| 56                    | 406 | ELECTRIC SERVICE       | 16,000    | 16,000    | 16,000    | 11,563    | 16,000    |
| 56                    | 408 | SERVICE CONTRACTS      | 23,400    | 22,400    | 22,400    | 8,113     | 15,550    |
| 56                    | 412 | PROFESSIONAL SERVICES  | 1,000     | 1,000     | 1,000     | 12,739    | 12,800    |
| 56                    | 420 | TELECOMMUNICATION      | 8,953     | 9,088     | 9,088     | 7,032     | 6,068     |
| 56                    | 421 | TRAVEL AND TRAINING    | 16,000    | 14,000    | 14,000    | 11,863    | 14,000    |
| 56                    | 422 | UNIFORM CLEANING       | 4,000     | 4,000     | 4,000     | 3,621     | 4,000     |
| TOTAL SERVICES        |     |                        | 73,188    | 70,323    | 70,323    | 57,781    | 71,653    |
| 56                    | 615 | OTHER EQUIPMENT        | 3,000     | 3,000     | 3,000     | 6,422     | -         |
| TOTAL CAPITAL OUTLAY  |     |                        | 3,000     | 3,000     | 3,000     | 6,422     | -         |
| TOTAL FIRE DEPARTMENT |     |                        | 2,368,545 | 1,766,959 | 1,766,959 | 1,710,072 | 1,658,233 |



# LIBRARY

**CITY OF HEWITT, TX**  
**LIBRARY**  
**ANNUAL BUDGET FY 2023-2024**



**HEWITT PUBLIC  
LIBRARY**  
**Organizational Chart**  
**FY 2023 - 2024**  
**Total: 11.50**

**CITY OF HEWITT, TX**  
**LIBRARY**  
**ANNUAL BUDGET FY 2023-2024**

**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**  
**LIBRARY**  
**ANNUAL BUDGET FY 2023-2024**

**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.

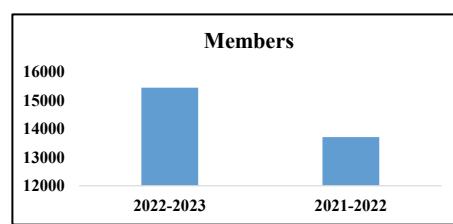
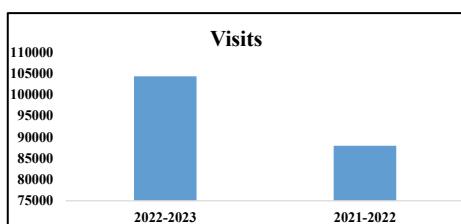


**GOALS**

- 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.



**PERFORMANCE MEASURES**



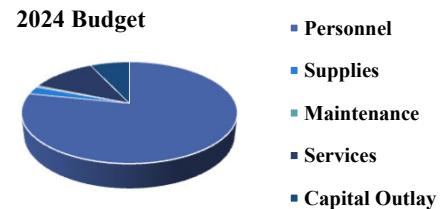
**ACCOMPLISHMENTS**

- 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.

**CITY OF HEWITT, TX**

**LIBRARY**

**ANNUAL BUDGET FY 2023-2024**



**Expenditure Summary**

| Classification | 2024 Budget    | 2023 Estimate  | 2023 Budget    | 2022 Actual    | 2022 Budget    |
|----------------|----------------|----------------|----------------|----------------|----------------|
| Personnel      | 704,680        | 665,048        | 665,048        | 550,685        | 580,113        |
| Supplies       | 22,800         | 22,800         | 22,800         | 19,409         | 22,800         |
| Maintenance    | 4,600          | 4,600          | 4,600          | 4,052          | 3,000          |
| Services       | 105,546        | 104,000        | 104,000        | 102,768        | 107,372        |
| Capital Outlay | 63,500         | 71,000         | 71,000         | 62,002         | 68,500         |
| <b>Total</b>   | <b>901,126</b> | <b>867,448</b> | <b>867,448</b> | <b>738,916</b> | <b>781,785</b> |

**Staffing**

| Position                    | 2024        | 2023        | 2022        | 2021         | 2020         |
|-----------------------------|-------------|-------------|-------------|--------------|--------------|
|                             | Budget      | Budget      | Budget      | Budget       | Budget       |
| Library Director            | 1           | 1           | 1           | 1            | 1            |
| Library Manager             | 1           | 1           | 1           | 1            | 1            |
| Library Supervisor          | 1           | 1           | 1           | 1            | 2            |
| Library Specialist          | 4           | 4           | 3.5         | 3            | 2.75         |
| Library Assistants          | 0.5         | 0.5         | 1           | 1            | 1            |
| Lead Library Clerk          | 1           | 1           | 1           | 1            | 0            |
| Library Clerk               | 3           | 3           | 3           | 1.5          | 2            |
| Library Aide                | 0           | 0           | 0           | 0.5          | 0            |
| Summer Assistants (FTEs)    | 0           | 0           | 0           | 0.25         | 0.5          |
| <b>Total Paid Employees</b> | <b>11.5</b> | <b>11.5</b> | <b>11.5</b> | <b>10.25</b> | <b>10.25</b> |

**Workload/Demand Measures**

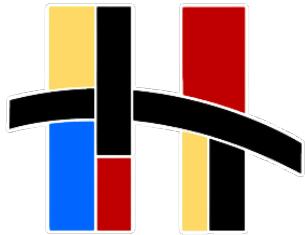
| Measurement        | 2024    | 2023     | 2022    | 2021    | 2020    |
|--------------------|---------|----------|---------|---------|---------|
|                    | Budget  | Estimate | Budget  | Actual  | Budget  |
| Circulation        | 200,000 | 196,962  | 200,000 | 179,504 | 200,000 |
| Members            | 14,500  | 15,453   | 14,000  | 13,713  | 13,500  |
| Program Events     | 500     | 568      | 500     | 484     | 450     |
| Program Attendance | 25,000  | 30,254   | 25,000  | 45,933  | 25,000  |
| Visits             | 100,000 | 104,305  | 100,000 | 87,953  | 100,000 |

**CITY OF HEWITT, TX**

**LIBRARY**

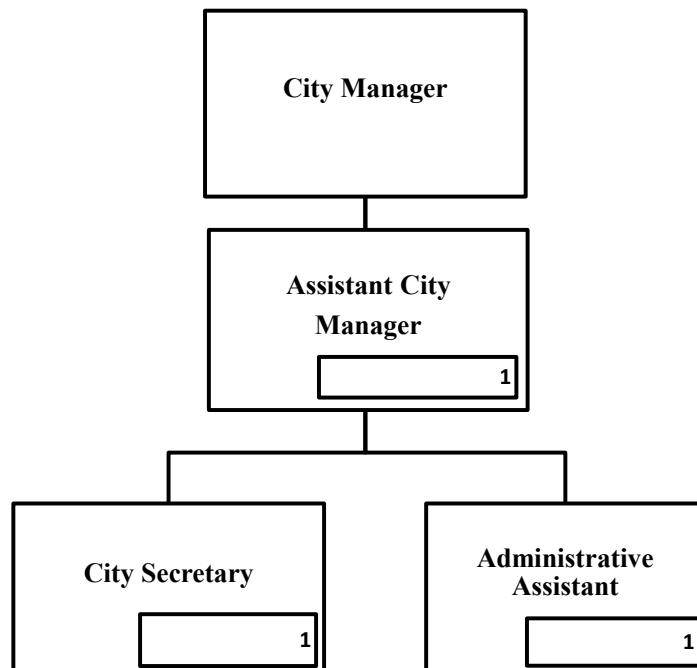
**ANNUAL BUDGET FY 2023-2024**

|    |     | ACCOUNT                     | 2024           | 2023           | 2023           | 2022           | 2022           |
|----|-----|-----------------------------|----------------|----------------|----------------|----------------|----------------|
|    |     |                             | BUDGET         | ESTIMATE       | BUDGET         | ACTUAL         | BUDGET         |
| 59 | 100 | SALARIES - LIBRARY          | 391,014        | 372,437        | 372,437        | 333,987        | 345,118        |
| 59 | 105 | PART TIME -LIBRARY          | 156,023        | 146,246        | 146,246        | 91,912         | 100,994        |
| 59 | 120 | SOCIAL SECURITY             | 41,848         | 39,679         | 39,679         | 31,745         | 34,128         |
| 59 | 125 | TMRS                        | 66,120         | 60,121         | 60,121         | 53,595         | 55,020         |
| 59 | 130 | EMPLOYEE INSURANCE          | 47,600         | 44,800         | 44,800         | 37,048         | 42,896         |
| 59 | 135 | PRE-EMPLOYMENT EXP          | 375            | 375            | 375            | 1,227          | 375            |
| 59 | 140 | UNEMPLOYMENT INS            | 100            | 100            | 100            | -              | 100            |
| 59 | 145 | WORKERS COMP                | 1,600          | 1,290          | 1,290          | 1,171          | 1,482          |
|    |     | <b>TOTAL PERSONNEL</b>      | <b>704,680</b> | <b>665,048</b> | <b>665,048</b> | <b>550,685</b> | <b>580,113</b> |
| 59 | 215 | FUEL                        | 300            | 300            | 300            | 451            | 300            |
| 59 | 220 | JANITORIAL SUPPLIES         | 1,500          | 1,500          | 1,500          | 1,713          | 1,500          |
| 59 | 230 | LIBRARY SUPPLIES            | 9,000          | 9,000          | 9,000          | 2,980          | 9,000          |
| 59 | 235 | OTHER EQUIP & SUPPLIES      | 9,000          | 9,000          | 9,000          | 13,290         | 9,000          |
| 59 | 240 | POSTAGE                     | 3,000          | 3,000          | 3,000          | 975            | 3,000          |
|    |     | <b>TOTAL SUPPLIES</b>       | <b>22,800</b>  | <b>22,800</b>  | <b>22,800</b>  | <b>19,409</b>  | <b>22,800</b>  |
| 59 | 300 | FACILITIES MAINTENANCE      | 3,600          | 3,600          | 3,600          | 2,192          | 3,000          |
| 59 | 310 | GROUNDS MAINTENANCE         | 500            | 500            | 500            | 1,842          | -              |
| 59 | 350 | VEHICLE MAINTENANCE         | 500            | 500            | 500            | 18             | -              |
|    |     | <b>TOTAL MAINTENANCE</b>    | <b>4,600</b>   | <b>4,600</b>   | <b>4,600</b>   | <b>4,052</b>   | <b>3,000</b>   |
| 59 | 400 | ADVERTISING                 | 4,500          | 4,500          | 4,500          | 5,497          | 4,500          |
| 59 | 404 | DUES AND SUBSCRIPTIONS      | 11,000         | 11,000         | 11,000         | 14,225         | 8,000          |
| 59 | 406 | ELECTRIC SERVICE            | 14,000         | 16,000         | 16,000         | 11,563         | 18,000         |
| 59 | 408 | SERVICE CONTRACTS           | 15,000         | 15,000         | 15,000         | 12,274         | 22,000         |
| 59 | 412 | EDUCATIONAL SERVICES        | 26,000         | 25,000         | 25,000         | 24,949         | 25,000         |
| 59 | 420 | TELECOMMUNICATION           | 27,046         | 24,500         | 24,500         | 28,053         | 21,872         |
| 59 | 421 | TRAVEL & TRAINING           | 8,000          | 8,000          | 8,000          | 6,207          | 8,000          |
|    |     | <b>TOTAL SERVICES</b>       | <b>105,546</b> | <b>104,000</b> | <b>104,000</b> | <b>102,768</b> | <b>107,372</b> |
| 59 | 600 | BOOKS/ AV MATERIALS         | 45,000         | 45,000         | 45,000         | 37,963         | 45,000         |
| 59 | 605 | ELECTRONIC MEDIA            | 18,000         | 18,000         | 18,000         | 16,330         | 15,000         |
| 59 | 615 | OTHER EQUIPMENT             | 500            | -              | -              | 5,512          | 500            |
| 59 | 620 | OTHER IMPROVEMENTS          | -              | 8,000          | 8,000          | 2,197          | 8,000          |
|    |     | <b>TOTAL CAPITAL OUTLAY</b> | <b>63,500</b>  | <b>71,000</b>  | <b>71,000</b>  | <b>62,002</b>  | <b>68,500</b>  |
|    |     | <b>TOTAL LIBRARY</b>        | <b>901,126</b> | <b>867,448</b> | <b>867,448</b> | <b>738,916</b> | <b>781,785</b> |



# ADMINISTRATION

**City of Hewitt, Texas**  
**ADMINISTRATION**  
**Annual Budget FY 2023 - 2024**



**ADMINISTRATION**  
**Organizational Chart**  
**FY 2023 - 2024**  
**Total: 3**

City of Hewitt, Texas  
**ADMINISTRATION**  
Annual Budget FY 2023 - 2024

## 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 2023 - 2024**

**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**

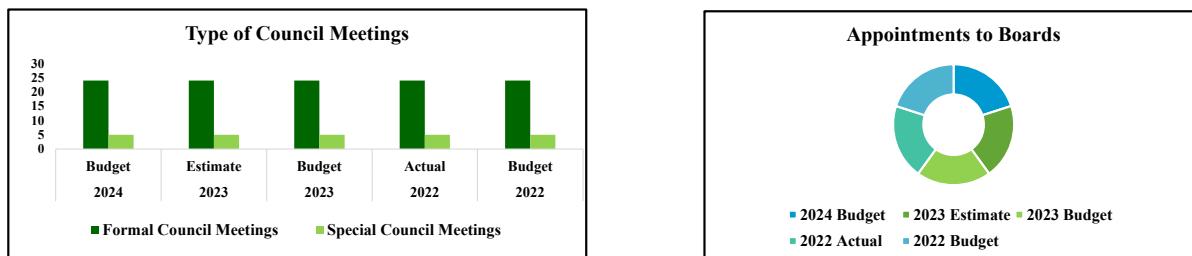
- Ensure city services are provided in an efficient, cost-effective manner.
- Assists Council in the formulation of City goals and long-term planning efforts.
- Provides oversight and management direction to all City departments; monitors City operations to ensure compliance with all rules, policies,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

**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 premitting process for the development of a water well and storage facilities.
- 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**

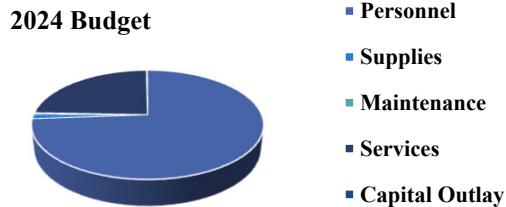


**ACCOMPLISHMENTS**

- Issued \$6 million Combination Tax and Revenue Certificates of Obligation, Series 2023 for various Capital Improvements.
- 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.

**City of Hewitt, Texas**  
**ADMINISTRATION**

**Annual Budget FY 2023 - 2024**



**Expenditure Summary**

| Classification | 2024 Budget    | 2023 Estimate  | 2023 Budget    | 2022 Actual    | 2022 Budget    |
|----------------|----------------|----------------|----------------|----------------|----------------|
| Personnel      | 736,299        | 489,570        | 489,570        | 422,414        | 411,561        |
| Supplies       | 13,800         | 13,800         | 13,800         | 9,823          | 13,150         |
| Maintenance    | 4,250          | 4,250          | 4,250          | 6,620          | 4,000          |
| Services       | 241,267        | 209,578        | 209,578        | 199,230        | 201,829        |
| Capital Outlay | 2,000          | 2,000          | 2,000          | 2,594          | 1,500          |
| <b>Total</b>   | <b>997,616</b> | <b>719,198</b> | <b>719,198</b> | <b>640,681</b> | <b>632,040</b> |

**Staffing**

| Position               | 2024 Budget | 2023 Budget | 2022 Budget | 2021 Budget | 2020 Budget |
|------------------------|-------------|-------------|-------------|-------------|-------------|
| City Manager           | 1           | 1           | 1           | 1           | 1           |
| Assistant City Manager | 1           | 1           | 0           | 0           | 0           |
| Assistant              | 1           | 1           | 1           | 1           | 1           |
| City Secretary         | 1           | 1           | 1           | 1           | 1           |
| <b>Total</b>           | <b>4</b>    | <b>4</b>    | <b>3</b>    | <b>3</b>    | <b>3</b>    |

**Workload/Demand Measures**

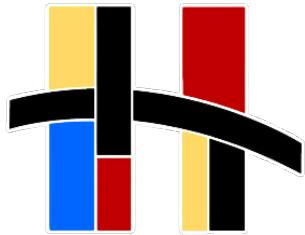
| Measurement              | 2024 Budget | 2023 Estimate | 2023 Budget | 2022 Actual | 2022 Budget |
|--------------------------|-------------|---------------|-------------|-------------|-------------|
| Regular Council Meetings | 24          | 24            | 24          | 24          | 24          |
| Special Council Meetings | 5           | 5             | 5           | 5           | 5           |
| Elections                | 1           | 1             | 1           | 1           | 1           |
| Appointments to Boards   | 28          | 28            | 28          | 28          | 28          |

**CITY OF HEWITT, TX**

**ADMINISTRATION**

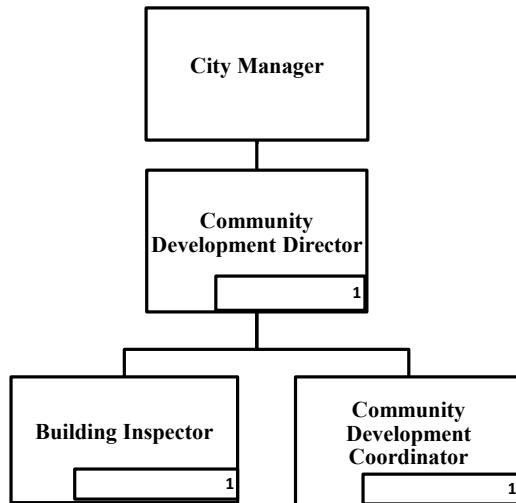
**ANNUAL BUDGET FY 2023-2024**

|    | ACCOUNT                       | 2024    | 2023     | 2023    | 2023    | 2022    | 2022    |
|----|-------------------------------|---------|----------|---------|---------|---------|---------|
|    |                               | BUDGET  | ESTIMATE | YTD MAY | BUDGET  | ACTUAL  | BUDGET  |
| 61 | 100 SALARIES - ADMINISTRATION | 574,156 | 384,857  | 306,910 | 384,857 | 335,616 | 322,417 |
| 61 | 120 SOCIAL SECURITY           | 43,923  | 29,442   | 20,745  | 29,442  | 22,248  | 24,665  |
| 61 | 125 TMRS                      | 97,091  | 62,126   | 49,497  | 62,126  | 53,359  | 51,401  |
| 61 | 130 EMPLOYEE INSURANCE        | 20,400  | 12,528   | 11,552  | 12,528  | 10,579  | 12,256  |
| 61 | 135 PRE-EMPLOYMENT EXP        | 100     | 100      | -       | 100     | 169     | 100     |
| 61 | 140 UNEMPLOYMENT INS          | 100     | 100      | -       | 100     | -       | 100     |
| 61 | 145 WORKERS COMP              | 529     | 417      | 333     | 417     | 443     | 622     |
|    | TOTAL PERSONNEL               | 736,299 | 489,570  | 389,037 | 489,570 | 422,414 | 411,561 |
| 61 | 210 ELECTION EXPENSE          | 3,500   | 3,500    | 2,150   | 3,500   | -       | 3,500   |
| 61 | 215 FUEL                      | 500     | 500      | 81      | 500     | 305     | 350     |
| 61 | 220 JANITORIAL SUPPLIES       | 2,500   | 2,500    | 1,276   | 2,500   | 1,540   | 2,500   |
| 61 | 230 OFFICE SUPPLIES           | 1,500   | 1,500    | 888     | 1,500   | 1,827   | 1,000   |
| 61 | 235 OTHER EQUIP & SUPPLIES    | 5,000   | 5,000    | 5,660   | 5,000   | 6,038   | 5,000   |
| 61 | 240 POSTAGE                   | 300     | 300      | 96      | 300     | 113     | 300     |
| 61 | 245 UNIFORM PURCHASE          | 500     | 500      | 7       | 500     | -       | 500     |
|    | TOTAL SUPPLIES                | 13,800  | 13,800   | 10,158  | 13,800  | 9,823   | 13,150  |
| 61 | 300 FACILITY MAINTNANCE       | 3,000   | 3,000    | 1,926   | 3,000   | 5,262   | 3,000   |
| 61 | 310 GROUNDS MAINTENANCE       | 750     | 750      | 546     | 750     | 1,358   | 500     |
| 61 | 350 VEHICLE MAINTENANCE       | 500     | 500      | -       | 500     | -       | 500     |
|    | TOTAL MAINTENANCE             | 4,250   | 4,250    | 2,472   | 4,250   | 6,620   | 4,000   |
| 61 | 400 ADVERTISING               | 5,000   | 5,000    | 2,123   | 5,000   | 2,131   | 4,500   |
| 61 | 404 DUES AND SUBSCRIPTIONS    | 16,500  | 10,000   | 13,292  | 10,000  | 10,128  | 9,500   |
| 61 | 406 ELECTRIC SERVICE          | 14,000  | 14,000   | 7,528   | 14,000  | 11,563  | 14,000  |
| 61 | 408 SERVICE CONTRACTS         | 26,250  | 18,000   | 14,087  | 18,000  | 19,778  | 21,000  |
| 61 | 409 HEALTH DISTRICT           | 53,687  | 48,078   | 36,058  | 48,078  | 40,330  | 40,329  |
| 61 | 411 LEGAL SERVICES            | 15,000  | 15,000   | 5,268   | 15,000  | 11,586  | 20,000  |
| 61 | 412 MISC PROFESSIONAL FEES    | 8,000   | 5,000    | 9,851   | 5,000   | 17,516  | 5,000   |
| 61 | 415 PROP/LIAB INSURANCE       | 62,000  | 58,000   | 35,760  | 58,000  | 57,058  | 53,000  |
| 61 | 420 TELECOMMUNICATION         | 11,830  | 10,500   | 6,755   | 10,500  | 9,739   | 9,500   |
| 61 | 421 TRAVEL AND TRAINING       | 18,000  | 15,000   | 10,976  | 15,000  | 12,028  | 15,000  |
| 61 | 425 WASTE - HOUSEHOLD         | 11,000  | 11,000   | 6,399   | 11,000  | 7,373   | 10,000  |
|    | TOTAL SERVICES                | 241,267 | 209,578  | 148,097 | 209,578 | 199,230 | 201,829 |
| 61 | 610 OFFICE EQUIPMENT          | 2,000   | 2,000    | 2,299   | 2,000   | 2,594   | 1,500   |
|    | TOTAL CAPITAL OUTLAY          | 2,000   | 2,000    | 2,299   | 2,000   | 2,594   | 1,500   |
|    | TOTAL ADMINISTRATION          | 997,616 | 719,198  | 552,063 | 719,198 | 640,681 | 632,040 |



# COMMUNITY DEVELOPMENT

**CITY OF HEWITT, TX**  
**COMMUNITY DEVELOPMENT**  
**ANNUAL BUDGET FY 2023-2024**



**COMMUNITY DEVELOPMENT**  
**Organizational Chart**  
**FY 2023 - 2024**  
**Total: 3**

**CITY OF HEWITT, TX**  
**COMMUNITY DEVELOPMENT**  
**ANNUAL BUDGET FY 2023-2024**

**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 2023-2024**

**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.



New Homes in Moonlight Park



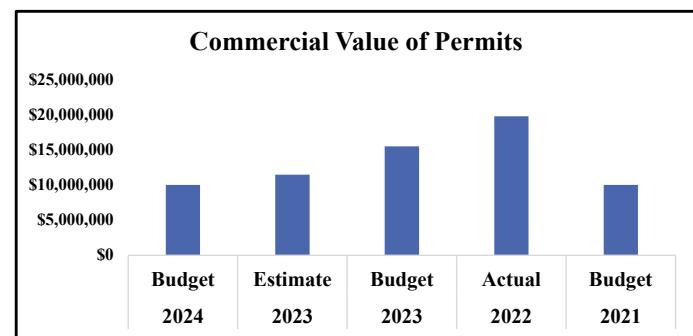
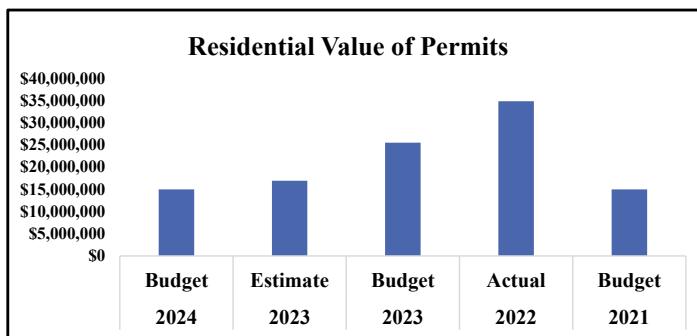
Garden Homes of Warren Park

**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**

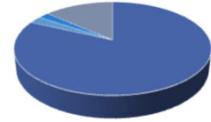


**ACCOMPLISHMENTS**

- 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 2023-2024**

**2024 Budget**



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

**Expenditure Summary**

| Classification | 2024           | 2023           | 2023           | 2022           | 2022           |
|----------------|----------------|----------------|----------------|----------------|----------------|
|                | Budget         | Estimate       | Budget         | Actual         | Budget         |
| Personnel      | 318,390        | 302,220        | 302,220        | 277,010        | 281,653        |
| Supplies       | 9,500          | 9,600          | 9,600          | 6,572          | 7,300          |
| Maintenance    | 8,000          | 8,500          | 8,500          | 2,189          | 8,500          |
| Services       | 52,797         | 47,550         | 47,550         | 62,125         | 49,500         |
| Capital Outlay | -              | 7,100          | 7,100          | 1,404          | 1,500          |
| <b>Total</b>   | <b>388,687</b> | <b>374,970</b> | <b>374,970</b> | <b>349,300</b> | <b>348,453</b> |

**Staffing**

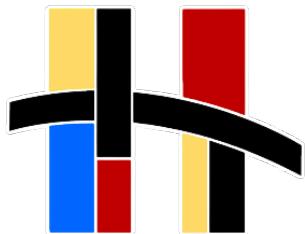
| Position                          | 2024     | 2023     | 2022     | 2020     | 2020     |
|-----------------------------------|----------|----------|----------|----------|----------|
|                                   | Budget   | Budget   | Budget   | 2021     | Budget   |
| Community Development Director    | 1        | 1        | 1        | 1        | 1        |
| Community Development Coordinator | 1        | 1        | 1        | 1        | 1        |
| Building Development Specialist   | 0        | 0        | 0        | 0        | 1        |
| Building Inspector                | 1        | 1        | 1        | 1        | 1        |
| Custodian                         | 0        | 0        | 0        | 0        | 0        |
| <b>Total</b>                      | <b>3</b> | <b>3</b> | <b>3</b> | <b>3</b> | <b>4</b> |

**Workload/Demand Measures**

| Measurement                        | 2024         | 2023         | 2023         | 2022         | 2021         |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|
|                                    | Budget       | Estimate     | Budget       | Actual       | Budget       |
| Residential # of Permits           | 100          | 103          | 90           | 113          | 60           |
| Multi-Family # of Permits          | 10           | 10           | -            | -            | -            |
| Commercial # of Permits            | 15           | 18           | 12           | 22           | 5            |
| Residential \$ Value of Permits    | \$15,000,000 | \$16,941,361 | \$25,500,000 | \$34,859,092 | \$15,000,000 |
| Multi-Family \$ Value of Permits   | \$15,000,000 | \$15,487,890 | -            | -            | -            |
| Commercial \$ Value of Permits     | \$10,000,000 | \$11,462,000 | \$15,500,000 | \$19,782,000 | \$10,000,000 |
| Residential Sq Footage of Permits  | 250,000      | 240,959      | 189,250      | 259,900      | 120,000      |
| Multi-Family Sq Footage of Permits | 250,000      | 196,653      | -            | -            | -            |
| Commercial Sq Footage of Permits   | 250,000      | 71,216       | 275,000      | 468,050      | 20,000       |

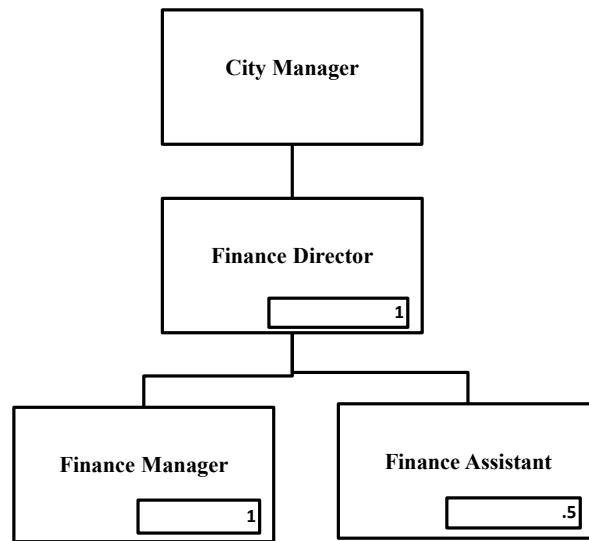
**CITY OF HEWITT, TX**  
**COMMUNITY DEVELOPMENT**  
**ANNUAL BUDGET FY 2023-2024**

|    |     | ACCOUNT                     | 2024    | 2023     | 2023    | 2022    | 2022    |
|----|-----|-----------------------------|---------|----------|---------|---------|---------|
|    |     |                             | BUDGET  | ESTIMATE | BUDGET  | ACTUAL  | BUDGET  |
| 63 | 100 | SALARIES-COMM DEV           | 237,688 | 227,221  | 227,221 | 210,110 | 211,251 |
| 63 | 105 | SALARIES - OVERTIME         | 500     | 500      | 500     | -       | 500     |
| 63 | 120 | SOCIAL SECURITY             | 18,221  | 17,421   | 17,421  | 14,882  | 16,199  |
| 63 | 125 | TMRS                        | 40,278  | 36,760   | 36,760  | 33,460  | 33,758  |
| 63 | 130 | EMPLOYEE INSURANCE          | 20,400  | 19,200   | 19,200  | 17,734  | 18,384  |
| 63 | 135 | PRE-EMPLOYMENT EXP          | 250     | 250      | 250     | -       | 250     |
| 63 | 140 | UNEMPLOYMENT INS            | 100     | 100      | 100     | -       | 100     |
| 63 | 145 | WORKERS COMP                | 953     | 768      | 768     | 824     | 1,211   |
|    |     | TOTAL PERSONNEL             | 318,390 | 302,220  | 302,220 | 277,010 | 281,653 |
| 63 | 215 | FUEL                        | 4,800   | 4,800    | 4,800   | 4,294   | 2,500   |
| 63 | 220 | JANITORIAL SUPPLIES         | 500     | 500      | 500     | 697     | 500     |
| 63 | 230 | OFFICE SUPPLIES             | 1,500   | 1,500    | 1,500   | 1,254   | 1,500   |
| 63 | 235 | OTHER EQUIP & SUPPLIES      | 2,000   | 2,000    | 2,000   | 227     | 2,000   |
| 63 | 240 | POSTAGE                     | 200     | 300      | 300     | 100     | 300     |
| 63 | 245 | UNIFORM PURCHASE            | 500     | 500      | 500     | -       | 500     |
|    |     | TOTAL SUPPLIES              | 9,500   | 9,600    | 9,600   | 6,572   | 7,300   |
| 63 | 300 | FACILITIES MAINTENANCE      | 1,500   | 2,000    | 2,000   | 1,202   | 2,000   |
| 63 | 315 | PROPERTY MAINTENANCE        | 5,000   | 5,000    | 5,000   | -       | 5,000   |
| 63 | 350 | VEHICLE MAINTENANCE         | 1,500   | 1,500    | 1,500   | 987     | 1,500   |
|    |     | TOTAL MAINTENANCE           | 8,000   | 8,500    | 8,500   | 2,189   | 8,500   |
| 63 | 400 | ADVERTISING EXP             | 1,500   | 1,500    | 1,500   | 1,370   | 1,500   |
| 63 | 404 | DUES AND SUBSCRIPTIONS      | 1,000   | 1,000    | 1,000   | 795     | 1,000   |
| 63 | 405 | GIS/MAPPING                 | 2,100   | 2,100    | 2,100   | 2,225   | 5,000   |
| 63 | 407 | ENGINEERING SERVICES        | 10,000  | 10,000   | 10,000  | 15,556  | 10,000  |
| 63 | 408 | SERVICE CONTRACTS           | 9,300   | 9,300    | 9,300   | 9,852   | 10,000  |
| 63 | 410 | INSPECTIONS                 | 20,000  | 15,000   | 15,000  | 26,285  | 15,000  |
| 63 | 412 | PROFESSIONAL SERVICES       | 5,952   | 6,150    | 6,150   | -       | -       |
| 63 | 420 | TELECOMMUNICATION           | 1,000   | 1,000    | 1,000   | 5,835   | 4,500   |
| 63 | 421 | TRAVEL AND TRAINING         | 1,945   | 1,500    | 1,500   | 207     | 2,500   |
|    |     | TOTAL SERVICES              | 52,797  | 47,550   | 47,550  | 62,125  | 49,500  |
| 63 | 615 | OFFICE EQUIPMENT            | -       | 7,100    | 7,100   | 1,404   | 1,500   |
|    |     | TOTAL CAPITAL OUTLAY        | -       | 7,100    | 7,100   | 1,404   | 1,500   |
|    |     | TOTAL COMMUNITY DEVELOPMENT | 388,687 | 374,970  | 374,970 | 349,300 | 348,453 |



# **FINANCE DEPARTMENT**

**CITY OF HEWITT, TX**  
**FINANCE**  
**ANNUAL BUDGET FY 2023-2024**



**FINANCE**  
**Organizational**  
**FY 2023 - 2024**  
**Total: 2.50**

**CITY OF HEWITT, TX**

**FINANCE**

**ANNUAL BUDGET FY 2023-2024**

**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

#### ANNUAL BUDGET FY 2023-2024

### MISSION

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

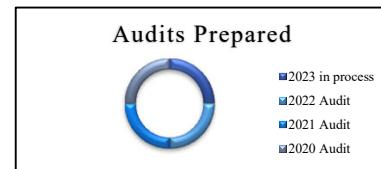
### DESCRIPTION OF DEPARTMENT

- 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



### ACCOMPLISHMENTS

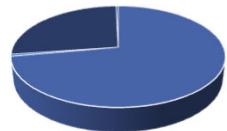
- Received Distinguished Budget Award from Government Finance Officers Association.
- Received Certificate of Achievement for Excellence in Financial reporting from Government Finance Officers Association.
- Prepared financial statements 95% of the time within 15 working days.
- Prepared, in timely manner, Continuing Disclosure reports to the Municipal Securities Rulemaking Board and their access site EMMA, the Electronic Municipal Market Access.
- Received upgrade in Standard & Poor Ratings from AA- to AA.
- Prepared annual report for ARPA funds.
- Issued \$6 million Certificate of Obligation, Series 2023.
- Analyzed and finalized calculation of Tax Rate for tax year 2023.

# CITY OF HEWITT, TX

## FINANCE

### ANNUAL BUDGET FY 2023-2024

#### 2024 Budget



- Personnel
- Supplies
- Services
- Capital Outlay

#### Expenditure Summary

| Classification | 2024           | 2023           | 2023           | 2022           | 2022           |
|----------------|----------------|----------------|----------------|----------------|----------------|
|                | Budget         | Estimate       | Budget         | Actual         | Budget         |
| Personnel      | 299,194        | 281,441        | 281,441        | 257,188        | 264,615        |
| Supplies       | 2,600          | 2,350          | 2,350          | 3,176          | 2,350          |
| Maintenance    | -              | -              | -              | -              | -              |
| Services       | 111,705        | 108,335        | 108,335        | 100,672        | 96,700         |
| Capital Outlay | 1,500          | 4,000          | 4,000          | 2,335          | 1,500          |
| <b>Total</b>   | <b>414,999</b> | <b>396,126</b> | <b>396,126</b> | <b>363,371</b> | <b>365,165</b> |

#### Staffing

| Position          | 2024       | 2023       | 2022       | 2021       | 2020        |
|-------------------|------------|------------|------------|------------|-------------|
|                   | Budget     | Budget     | Budget     | Budget     | Budget      |
| Finance Director  | 1          | 1          | 1          | 1          | 1           |
| Finance Manager   | 1          | 1          | 1          | 1          | 1           |
| Finance Assistant | 0.5        | 0.5        | 0.5        | 0.5        | 0.75        |
| <b>Total</b>      | <b>2.5</b> | <b>2.5</b> | <b>2.5</b> | <b>2.5</b> | <b>2.75</b> |

#### Workload/Demand Measures

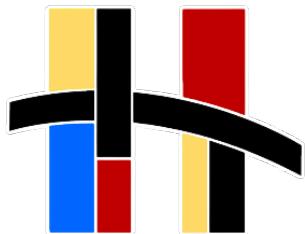
| Measurement                   | 2024   | 2023     | 2023   | 2022   | 2022   |
|-------------------------------|--------|----------|--------|--------|--------|
|                               | Budget | Estimate | Budget | Actual | Budget |
| Budgets Prepared              | 1      | 1        | 1      | 1      | 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**

**ANNUAL BUDGET FY 2023-2024**

|                      |     |                        | 2024    | 2023     | 2023    | 2022    | 2022    |
|----------------------|-----|------------------------|---------|----------|---------|---------|---------|
| ACCOUNT              |     |                        | BUDGET  | ESTIMATE | BUDGET  | ACTUAL  | BUDGET  |
| 64                   | 100 | SALARIES - FINANCE     | 207,250 | 195,583  | 195,583 | 182,664 | 182,897 |
| 64                   | 105 | SALARIES - OT          | -       | 500      | 500     | -       | 500     |
| 64                   | 110 | PART TIME              | 21,454  | 20,428   | 20,428  | 17,241  | 20,166  |
| 64                   | 120 | SOCIAL SECURITY        | 17,496  | 16,563   | 16,563  | 14,841  | 15,573  |
| 64                   | 125 | TMRS                   | 38,674  | 34,950   | 34,950  | 29,090  | 32,453  |
| 64                   | 130 | EMPLOYEE INSURANCE     | 13,600  | 12,800   | 12,800  | 12,909  | 12,256  |
| 64                   | 135 | PRE-EMPLOYMENT EXP     | 100     | 100      | 100     | -       | 100     |
| 64                   | 140 | UNEMPLOYMENT INS       | 100     | 100      | 100     | -       | 100     |
| 64                   | 145 | WORKERS COMP           | 520     | 417      | 417     | 443     | 570     |
| TOTAL PERSONNEL      |     |                        | 299,194 | 281,441  | 281,441 | 257,188 | 264,615 |
| 64                   | 230 | OFFICE SUPPLIES        | 2,000   | 1,750    | 1,750   | 2,301   | 1,750   |
| 64                   | 240 | POSTAGE                | 600     | 600      | 600     | 875     | 600     |
| 64                   | 245 | UNIFORM PURCHASE       | -       | -        | -       | -       | -       |
| TOTAL SUPPLIES       |     |                        | 2,600   | 2,350    | 2,350   | 3,176   | 2,350   |
| 64                   | 402 | AUDIT SERVICE          | 13,500  | 13,500   | 13,500  | 13,491  | 12,000  |
| 64                   | 404 | DUES AND SUBSCRIPTION  | 3,000   | 3,000    | 3,000   | 3,721   | 3,000   |
| 64                   | 408 | SERVICE CONTRACTS      | 28,030  | 24,500   | 24,500  | 24,004  | 23,000  |
| 64                   | 419 | TAX APPRAISAL DISTRICT | 58,575  | 58,535   | 58,535  | 53,202  | 53,000  |
| 64                   | 420 | TELECOMMUNICATIONS     | 5,100   | 5,300    | 5,300   | 4,710   | 2,200   |
| 64                   | 421 | TRAVEL AND TRAINING    | 3,500   | 3,500    | 3,500   | 1,544   | 3,500   |
| TOTAL SERVICES       |     |                        | 111,705 | 108,335  | 108,335 | 100,672 | 96,700  |
| 64                   | 610 | OFFICE EQUIPMENT       | 1,500   | 4,000    | 4,000   | 2,335   | 1,500   |
| TOTAL CAPITAL OUTLAY |     |                        | 1,500   | 4,000    | 4,000   | 2,335   | 1,500   |
| TOTAL FINANCE        |     |                        | 414,999 | 396,126  | 396,126 | 363,371 | 365,165 |



# MUNICIPAL COURT

**City of Hewitt, Texas**  
**MUNICIPAL COURT**  
**Annual Budget FY 2023 - 2024**



**Municipal Court**  
**Organizational Chart**  
**FY 2023-2024**  
**Total: 1**

City of Hewitt, Texas  
**MUNICIPAL COURT**  
Annual Budget FY 2023 - 2024

**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, Texas**  
**MUNICIPAL COURT**  
**Annual Budget FY 2023 - 2024**

**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**

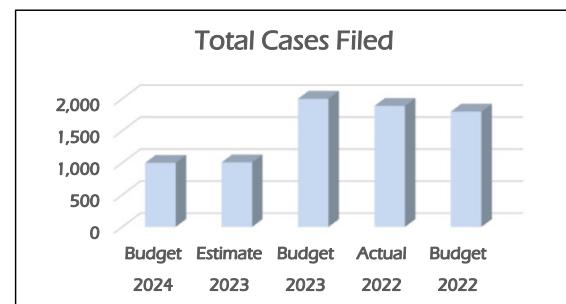
The Municipal Court is the judicial branch of the government of the City of Hewitt. It is committed to a fair, efficient and timely manner administering justice. Court services are increasingly online, by telephone, email and through the mail which contributes to compliance in a customer service and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

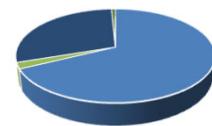


**ACCOMPLISHMENTS**

- 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.
- Participated in Community Orientation Program with presentation to citizen attending program.
- 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, Texas**  
**MUNICIPAL COURT**  
**Annual Budget FY 2023 - 2024**

**2024 Budget**



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

**Expenditure Summary**

| Classification | 2024 Budget    | 2023 Estimate  | 2023 Budget    | 2022 Actual    | 2022 Budget    |
|----------------|----------------|----------------|----------------|----------------|----------------|
| Personnel      | 92,452         | 81,870         | 81,870         | 110,864        | 157,957        |
| Supplies       | 2,900          | 1,700          | 1,700          | 2,836          | 1,700          |
| Maintenance    | -              | -              | -              | -              | -              |
| Services       | 40,229         | 36,700         | 36,700         | 39,535         | 34,125         |
| Capital Outlay | 1,000          | 1,000          | 1,000          | 1,094          | 2,000          |
| <b>Total</b>   | <b>136,581</b> | <b>121,270</b> | <b>121,270</b> | <b>154,329</b> | <b>195,782</b> |

**Staffing**

| Position                     | 2024 Budget | 2023 Budget | 2022 Budget | 2021 Budget | 2020 Budget |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| Court Administrator          | 1           | 1           | 1           | 1           | 1           |
| Asst Court Administrator     | 0           | 0           | 1           | 1           | 1           |
| <b>Total Court Employees</b> | <b>1</b>    | <b>1</b>    | <b>2</b>    | <b>2</b>    | <b>2</b>    |

**Workload/Demand Measures**

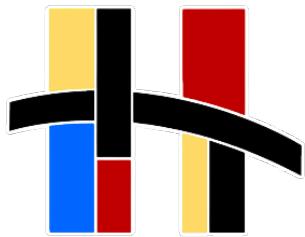
| Measurement                 | 2024 Budget  | 2023 Estimate | 2023 Budget  | 2022 Actual  | 2022 Budget  |
|-----------------------------|--------------|---------------|--------------|--------------|--------------|
| Warrants Issued             | 600          | 565           | 1,400        | 1,359        | 1,250        |
| Alias Warrants Outstanding  | 300          | 339           | 3,100        | 2,922        | 2,270        |
| Capias Warrants Outstanding | 1,500        | 1,795         | 850          | 794          | 730          |
| <b>Total Cases Filed</b>    | <b>1,000</b> | <b>1,008</b>  | <b>2,000</b> | <b>1,888</b> | <b>1,800</b> |

**CITY OF HEWITT, TX**

**MUNICIPAL COURT**

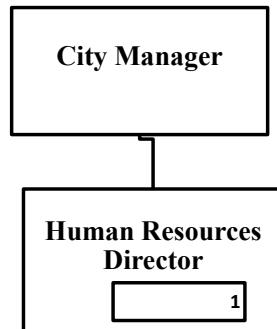
**ANNUAL BUDGET FY 2023-2024**

|    |     | ACCOUNT                | 2024    | 2023     | 2023    | 2022    | 2022    |
|----|-----|------------------------|---------|----------|---------|---------|---------|
|    |     |                        | BUDGET  | ESTIMATE | BUDGET  | ACTUAL  | BUDGET  |
| 65 | 100 | SALARIES - COURT       | 67,827  | 60,579   | 60,579  | 82,878  | 117,392 |
| 65 | 105 | OVERTIME - COURT       | 500     | -        | -       | 238     | -       |
| 65 | 120 | SOCIAL SECURITY        | 5,227   | 4,634    | 4,634   | 6,088   | 8,980   |
| 65 | 125 | TMRS                   | 11,554  | 9,779    | 9,779   | 13,302  | 18,715  |
| 65 | 130 | EMPLOYEE INSURANCE     | 6,800   | 6,400    | 6,400   | 7,921   | 12,256  |
| 65 | 135 | PRE-EMPLOYMENT EXP     | 100     | 100      | 100     | 142     | 100     |
| 65 | 140 | UNEMPLOYMENT INS       | 100     | 100      | 100     | -       | 100     |
| 65 | 145 | WORKERS COMP           | 344     | 278      | 278     | 295     | 414     |
|    |     | TOTAL PERSONNEL        | 92,452  | 81,870   | 81,870  | 110,864 | 157,957 |
| 65 | 230 | OFFICE SUPPLIES        | 2,200   | 1,200    | 1,200   | 2,180   | 1,200   |
| 65 | 240 | POSTAGE                | 700     | 400      | 400     | 656     | 400     |
| 65 | 245 | UNIFORM PURCHASE       | -       | 100      | 100     | -       | 100     |
|    |     | TOTAL SUPPLIES         | 2,900   | 1,700    | 1,700   | 2,836   | 1,700   |
| 65 | 404 | DUES AND SUBSCRIPTIONS | 200     | 200      | 200     | 75      | 200     |
| 65 | 408 | SERVICE CONTRACTS      | 5,582   | 7,450    | 7,450   | 7,350   | 5,000   |
| 65 | 413 | MUNICIPAL COURT LEGAL  | 29,000  | 25,000   | 25,000  | 28,564  | 25,000  |
| 65 | 420 | TELECOMMUNICATION      | 4,347   | 3,050    | 3,050   | 2,974   | 2,925   |
| 65 | 421 | TRAVEL AND TRAINING    | 1,100   | 1,000    | 1,000   | 572     | 1,000   |
|    |     | TOTAL SERVICES         | 40,229  | 36,700   | 36,700  | 39,535  | 34,125  |
| 65 | 610 | OFFICE EQUIPMENT       | 1,000   | 1,000    | 1,000   | 1,094   | 2,000   |
|    |     | TOTAL CAPITAL OUTLAY   | 1,000   | 1,000    | 1,000   | 1,094   | 2,000   |
|    |     | TOTAL MUNICIPAL COURT  | 136,581 | 121,270  | 121,270 | 154,329 | 195,782 |



# HUMAN RESOURCES

**CITY OF HEWITT, TX**  
**HUMAN RESOURCES**  
**ANNUAL BUDGET FY 2023-2024**



**HUMAN RESOURCES**  
**Organizational Chart**  
**FY 2023 - 2024**  
**Total: 1**

**CITY OF HEWITT, TX**  
**HUMAN RESOURCES/CIVIL SERVICE**  
**ANNUAL BUDGET FY 2023-2024**

**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**  
**ANNUAL BUDGET FY 2023-2024**

**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:

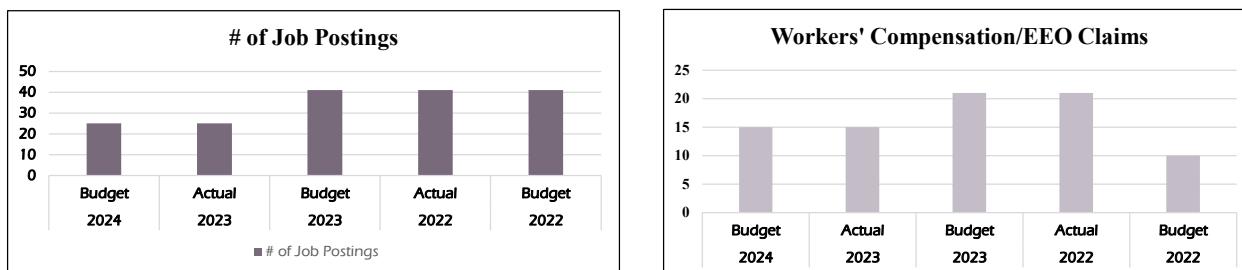
- Talent Acquisition.
- Employment Law.
- Civil Service Administration.
- Benefits Administration.
- Wellness Programs.
- Compensation and Classification.
- Training and Development.
- Employee Relations.
- Personnel File Management.
- Policy Development/Interpretation.
- Risk Management.



**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.
- 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.

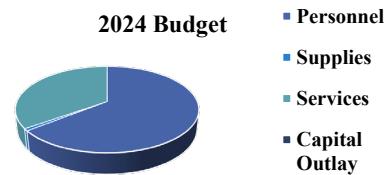
**PERFORMANCE MEASURES**



**ACCOMPLISHMENTS**

- Conducted an annual salary survey and recommended market adjustments.
- Completed the benefit renewal process and open enrollment.
- Completed the hiring process for Police Chief and Library Director.
- Conducted mandatory training.
- Implemented a Department Spotlight program.
- Scheduled TML on-site Public Works training.
- Administered Civil Service entry-level testing and promotional exams.

**CITY OF HEWITT, TX**  
**HUMAN RESOURCES**  
**ANNUAL BUDGET FY 2023-2024**



**Expenditure Summary**

| Classification | 2024 Budget    | 2023 Estimate  | 2023 Budget    | 2022 Actual    | 2022 Budget    |
|----------------|----------------|----------------|----------------|----------------|----------------|
| Personnel      | 121,707        | 124,165        | 124,165        | 96,115         | 106,933        |
| Supplies       | 1,500          | 1,000          | 1,000          | 1,504          | 1,500          |
| Services       | 66,000         | 58,060         | 58,060         | 43,300         | 59,300         |
| Capital Outlay | -              | -              | -              | 1,094          | -              |
| <b>Total</b>   | <b>189,207</b> | <b>183,225</b> | <b>183,225</b> | <b>142,013</b> | <b>167,733</b> |

**Staffing**

| Position                  | 2024 Budget | 2023 Budget | 2022 Budget | 2021 Budget | 2020 Budget |
|---------------------------|-------------|-------------|-------------|-------------|-------------|
| HR/Civil Service Director | 1           | 1           | 1           | 0           | 0           |
| HR Manager                | 0           | 0           | 0           | 1           | 1           |
| <b>Total</b>              | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>1</b>    |

**Workload/Demand Measures**

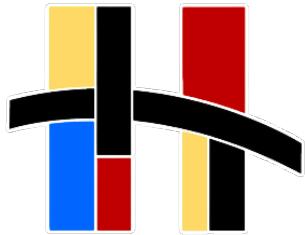
| Measurement                  | 2024 Budget | 2023 Actual | 2023 Budget | 2022 Actual | 2022 Budget |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| Civil Service Meetings       | 2           | 2           | 2           | 2           | 2           |
| Workers' Compensation Claims | 15          | 15          | 21          | 21          | 10          |
| # of Job Postings            | 25          | 25          | 41          | 41          | 41          |
| New Hires                    | 17          | 17          | 24          | 24          | 20          |
| Terminated Employees         | 17          | 17          | 16          | 16          | 15          |

**CITY OF HEWITT, TX**

**HUMAN SERVICES**

**ANNUAL BUDGET FY 2023-2024**

|    |     | ACCOUNT                | 2024    | 2023     | 2023    | 2022    | 2022    |
|----|-----|------------------------|---------|----------|---------|---------|---------|
|    |     |                        | BUDGET  | ESTIMATE | BUDGET  | ACTUAL  | BUDGET  |
| 66 | 100 | SALARIES - HR          | 91,951  | 86,779   | 86,779  | 73,568  | 73,142  |
| 66 | 105 | SOCIAL SECURITY        | 7,034   | 6,639    | 6,639   | 5,183   | 5,595   |
| 66 | 120 | TMRS                   | 15,550  | 14,008   | 14,008  | 11,715  | 11,661  |
| 66 | 125 | EMPLOYEE INSURANCE     | 6,800   | 6,400    | 6,400   | 5,501   | 6,128   |
| 66 | 130 | SIGN ON INCENTIVES     | 0       | 10,000   | 10,000  | -       | 10,000  |
| 66 | 135 | PRE-EMPLOYMENT EXP     | 100     | 100      | 100     | -       | 100     |
| 66 | 140 | UNEMPLOYMENT INS       | 100     | 100      | 100     | -       | 100     |
| 66 | 145 | WORKERS COMP           | 172     | 139      | 139     | 148     | 207     |
|    |     | TOTAL PERSONNEL        | 121,707 | 124,165  | 124,165 | 96,115  | 106,933 |
| 66 | 230 | OFFICE SUPPLIES        | 1,500   | 1,000    | 1,000   | 1,504   | 1,500   |
|    |     | TOTAL SUPPLIES         | 1,500   | 1,000    | 1,000   | 1,504   | 1,500   |
| 66 | 400 | ADVERTISING            | 500     | 500      | 500     | 331     | 500     |
| 66 | 404 | DUES AND SUBSCRIPTIONS | 300     | 300      | 300     | 216     | 300     |
| 66 | 408 | SERVICE CONTRACTS      | 13,400  | 8,000    | 8,000   | 6,867   | 7,500   |
| 66 | 411 | LEGAL SERVICES         | 3,000   | 3,000    | 3,000   | 238     | 4,000   |
| 66 | 412 | MISC. CONSULTING FEES  | 19,000  | 19,000   | 19,000  | 18,792  | 20,000  |
| 66 | 417 | WELLNESS PROGRAM       | 11,600  | 9,000    | 9,000   | 5,261   | 8,000   |
| 66 | 418 | TX LGC, CHAP 143 EXP   | 10,000  | 10,000   | 10,000  | 3,646   | 10,000  |
| 66 | 420 | TELECOMMUNICATION      | 2,200   | 2,260    | 2,260   | 2,519   | 3,000   |
| 66 | 421 | TRAVEL AND TRAINING    | 6,000   | 6,000    | 6,000   | 5,430   | 6,000   |
|    |     | TOTAL CAPITAL OUTLAY   | -       | -        | -       | 1,094   | -       |
|    |     | TOTAL HUMAN RESOURCES  | 189,207 | 183,225  | 183,225 | 142,013 | 167,733 |



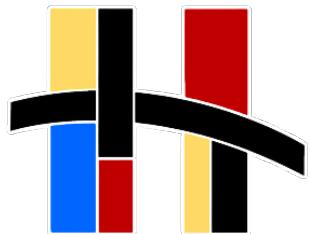
# GENERAL FUND- DEBT SERVICE

## CITY OF HEWITT, TX

## GENERAL FUND DEBT

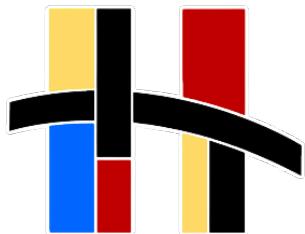
## ANNUAL BUDGET FY 2023-2024

|                    |     | ACCOUNT               | 2024      | 2023      | 2023      | 2022      | 2022      |
|--------------------|-----|-----------------------|-----------|-----------|-----------|-----------|-----------|
|                    |     |                       | BUDGET    | ESTIMATE  | BUDGET    | ACTUAL    | BUDGET    |
| 70                 | 500 | AGENCY FEES           | 2,000     | 2,000     | 2,000     | 2,050     | 2,000     |
| 70                 | 510 | COLLECTION FEES       | 16,289    | 14,883    | 14,883    | 14,883    | 14,000    |
| 70                 | 565 | 10 COMB TAX & REV CO  | 184,750   | 183,750   | 183,750   | 187,750   | 187,750   |
| 70                 | 566 | 12 COMB TAX & REV CO  | 194,814   | 190,537   | 190,537   | 187,670   | 187,670   |
| 70                 | 568 | 13 COMB TAX & REV CO  | 231,355   | 234,855   | 234,855   | 233,230   | 233,230   |
| 70                 | 569 | 13 REFUNDING GO (04)  | 311,465   | 311,751   | 311,751   | 308,609   | 308,608   |
| 70                 | 570 | 14 COMB TAX & REV CO  | 490,963   | 489,213   | 489,213   | 491,525   | 491,525   |
| 70                 | 571 | 16B COMB TAX & REV CO | 226,425   | 226,225   | 226,225   | 225,875   | 225,875   |
| 70                 | 572 | 17 COMB TAX & REV CO  | 380,063   | 372,113   | 372,113   | 374,012   | 374,013   |
| 70                 | 573 | 22 COMB TAX & REV CO  | 337,931   | 403,348   | 403,348   | -         | -         |
| 70                 | 574 | 23 COMB TAX & REV CO  | 395,750   | -         | -         | -         | -         |
| 70                 | 579 | BB&T LEASE #6         | 71,914    | 71,916    | 71,916    | 71,916    | 71,916    |
| 70                 | 580 | BB&T LEASE #7         | 73,186    | 73,186    | 73,186    | 73,186    | 73,186    |
| 70                 | 581 | BB&T LEASE #8         | 69,827    | 69,827    | 69,827    | 69,827    | 69,827    |
| 70                 | 582 | BB&T LEASE #9         | 60,471    | 61,341    | 61,341    | -         | -         |
| 70                 | 583 | COGENT BANK LEASE #1  | 114,092   | -         | -         | -         | -         |
| TOTAL DEBT SERVICE |     |                       | 3,161,295 | 2,704,944 | 2,704,944 | 2,240,533 | 2,239,600 |



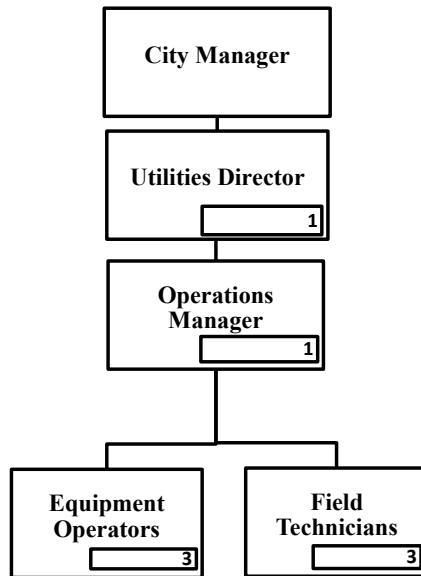
## Appendix C

# UTILITY FUND DEPARTMENTS



# **UTILITY FUND- MAINTENANCE DEPARTMENT**

**City of Hewitt, Texas**  
**UTILITY FUND MAINTENANCE**  
**Annual Budget FY 2023 - 2024**



**UTILITY MAINTENANCE**  
**Organizational Chart**  
**FY 2023-2024**  
**Total: 8**

City of Hewitt, Texas

**UTILITY FUND MAINTENANCE**

**Annual Budget FY 2023 - 2024**

**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 2023 - 2024

**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**

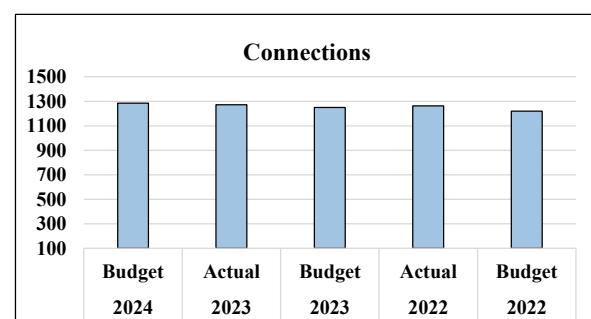
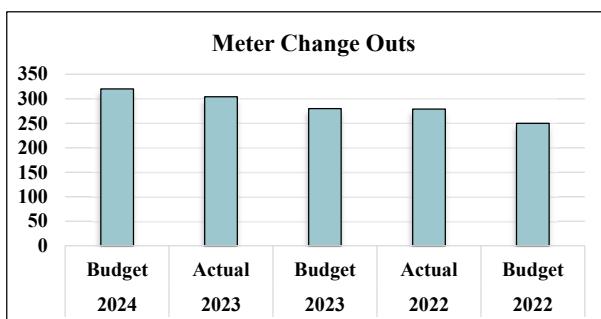
- Make water and sewer taps.
- Operate and maintain sewer lift stations.
- Operate wells, storage and pumping stations.
- Perform required monitoring for public health.
- Operate and maintain water distribution system.
- Perform customer service at customer's service address.
- Operate and maintain wastewater collection system with 6,100+ 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.
- Log all 6000+ meter connections for the revised Lead and Copper Rule. Materials used on city side and customer side.

**PERFORMANCE MEASURES**

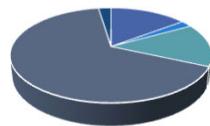


**ACCOMPLISHMENTS**

- 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.
- Maintained a Water Loss of less than 10%.

**City of Hewitt, Texas**  
**UTILITY FUND MAINTENANCE**  
**Annual Budget FY 2023 - 2024**

**2024 Budget**



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

**Expenditure Summary**

| <b>Classification</b> | <b>2024</b>      | <b>2023</b>      | <b>2023</b>      | <b>2022</b>      | <b>2022</b>      |
|-----------------------|------------------|------------------|------------------|------------------|------------------|
|                       | <b>Budget</b>    | <b>Estimate</b>  | <b>Budget</b>    | <b>Actual</b>    | <b>Budget</b>    |
| Personnel             | 630,256          | 595,096          | 595,096          | 455,666          | 547,425          |
| Supplies              | 93,700           | 88,000           | 88,000           | 88,967           | 86,000           |
| Maintenance           | 631,700          | 674,200          | 674,200          | 451,877          | 551,600          |
| Services              | 2,820,264        | 2,673,015        | 2,673,015        | 2,333,348        | 2,533,438        |
| Capital Outlay        | 101,500          | -                | -                | 18,053           | 18,000           |
| <b>Total</b>          | <b>4,277,420</b> | <b>4,030,311</b> | <b>4,030,311</b> | <b>3,347,911</b> | <b>3,736,463</b> |

**Staffing**

| <b>Position</b>              | <b>2024</b>   | <b>2023</b>   | <b>2022</b>   | <b>2021</b>   | <b>2020</b>   |
|------------------------------|---------------|---------------|---------------|---------------|---------------|
|                              | <b>Budget</b> | <b>Budget</b> | <b>Budget</b> | <b>Budget</b> | <b>Budget</b> |
| Utilities Director           | 1             | 1             | 1             | 1             | 1             |
| Utilities Operations Manager | 1             | 1             | 1             | 1             | 1             |
| Sr Equipment Operator        | 0             | 0             | 0             | 1             | 1             |
| Equipment Operator           | 3             | 3             | 3             | 2             | 1             |
| Field Assistant              | 3             | 3             | 3             | 3             | 5             |
| <b>Total</b>                 | <b>8</b>      | <b>8</b>      | <b>8</b>      | <b>8</b>      | <b>9</b>      |

**Workload/Demand Measures**

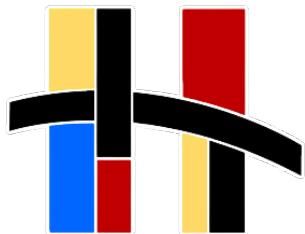
| <b>Measurement</b>             | <b>2024</b>   | <b>2023</b>   | <b>2023</b>   | <b>2022</b>   | <b>2022</b>   |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|
|                                | <b>Budget</b> | <b>Actual</b> | <b>Budget</b> | <b>Actual</b> | <b>Budget</b> |
| Meter Change Outs              | 320           | 304           | 280           | 279           | 250           |
| New Connections                | 1285          | 1272          | 1250          | 1263          | 1220          |
| Lift Stations Maintained       | 5             | 5             | 5             | 5             | 5             |
| Wells/Storage Sites Maintained | 7             | 6             | 6             | 6             | 6             |

## CITY OF HEWITT, TX

## UTILITY FUND MAINTENANCE

## ANNUAL BUDGET BY 2023-2024

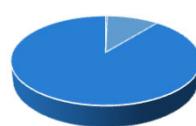
| ACCOUNT | Description               | 2024      | 2023      | 2023      | 2022      | 2022      |
|---------|---------------------------|-----------|-----------|-----------|-----------|-----------|
|         |                           | Budget    | Estimate  | Budget    | Actual    | Budget    |
| 91 100  | SALARIES - UF MAINTENANCE | 441,771   | 420,310   | 420,310   | 326,959   | 375,803   |
| 91 105  | SALARIES - OVERTIME       | 12,000    | 12,000    | 12,000    | 9,189     | 12,000    |
| 91 120  | SOCIAL SECURITY           | 34,714    | 33,072    | 33,072    | 25,016    | 29,667    |
| 91 125  | TMRS                      | 76,733    | 69,786    | 69,786    | 53,474    | 61,825    |
| 91 130  | EMPLOYEE INSURANCE        | 54,400    | 51,200    | 51,200    | 31,562    | 49,024    |
| 91 135  | PRE-EMP/SHOTS             | 700       | 700       | 700       | 545       | 700       |
| 91 140  | UNEMPLOYMENT INSURANCE    | 100       | 100       | 100       | -         | 100       |
| 91 145  | WORKER'S COMPENSATION     | 9,838     | 7,928     | 7,928     | 8,921     | 18,306    |
|         | TOTAL PERSONNEL           | 630,256   | 595,096   | 595,096   | 455,666   | 547,425   |
| 91 205  | CHEMICALS                 | 42,000    | 40,000    | 40,000    | 50,329    | 38,500    |
| 91 215  | FUEL                      | 33,000    | 29,000    | 29,000    | 31,983    | 28,000    |
| 91 220  | JANITORIAL SUPPLIES       | 1,000     | 1,000     | 1,000     | 759       | 1,000     |
| 91 230  | OFFICE SUPPLIES           | 1,500     | 1,500     | 1,500     | 1,202     | 1,500     |
| 91 235  | OTHER EQUIP & SUPPLIES    | 15,000    | 15,000    | 15,000    | 4,214     | 16,000    |
| 91 245  | UNIFORM PURCHASE          | 1,200     | 1,500     | 1,500     | 480       | 1,000     |
|         | TOTAL SUPPLIES            | 93,700    | 88,000    | 88,000    | 88,967    | 86,000    |
| 91 300  | FACILITIES MAINTENANCE    | 2,000     | 2,000     | 2,000     | 4,842     | 2,000     |
| 91 310  | GROUNDS MAINTENANCE       | 200       | 200       | 200       | -         | 100       |
| 91 350  | FLEET MAINTENANCE         | 13,500    | 10,000    | 10,000    | 8,885     | 12,500    |
| 91 355  | HEAVY EQUIPMENT MAIN      | 6,000     | 7,000     | 7,000     | 7,193     | 7,000     |
| 91 360  | WATER MAINTENANCE         | 75,000    | 85,000    | 85,000    | 64,064    | 110,000   |
| 91 362  | WATER METERS              | 45,000    | 100,000   | 100,000   | 41,523    | 40,000    |
| 91 363  | FIRE HYDRANT MAINTENANCE  | 15,000    | 20,000    | 20,000    | 11,442    | 20,000    |
| 91 365  | WATER PLANT MAINTENANCE   | 60,000    | 60,000    | 60,000    | 38,149    | 60,000    |
| 91 367  | WELL MAINTENANCE          | 150,000   | 150,000   | 150,000   | 190,878   | 155,000   |
| 91 370  | WASTEWATER MAINTENANCE    | 70,000    | 100,000   | 100,000   | 26,564    | 60,000    |
| 91 371  | WASTEWATER CONTINGENCY    | 50,000    | 50,000    | 50,000    | -         | -         |
| 91 372  | MANHOLE MAINTENANCE       | 100,000   | 45,000    | 45,000    | -         | 45,000    |
| 91 375  | LIFT STATION MAINTENANCE  | 45,000    | 45,000    | 45,000    | 58,337    | 40,000    |
|         | TOTAL MAINTENANCE         | 631,700   | 674,200   | 674,200   | 451,877   | 551,600   |
| 91 404  | DUES & SUBSCRIPTIONS      | 2,000     | 2,000     | 2,000     | 1,022     | 2,500     |
| 91 405  | GIS/MAPPING               | 7,500     | 7,500     | 7,500     | 1,625     | 12,000    |
| 91 406  | ELECTRIC SERVICE          | 295,000   | 295,000   | 295,000   | 300,129   | 305,000   |
| 91 407  | ENGINEERING SERVICES      | 25,000    | 25,000    | 25,000    | 26,499    | 25,000    |
| 91 408  | SERVICE CONTRACTS         | 40,000    | 40,000    | 40,000    | 41,654    | 42,000    |
| 91 409  | INSPECTIONS               | 65,000    | 60,000    | 60,000    | 73,109    | 50,000    |
| 91 410  | LABORATORY SERVICE        | 7,000     | 8,000     | 8,000     | 6,107     | 8,000     |
| 91 414  | NATURAL GAS SERVICE       | 1,000     | 1,000     | 1,000     | 941       | 1,000     |
| 91 420  | TELECOMMUNICATION         | 7,206     | 7,400     | 7,400     | 7,979     | 7,630     |
| 91 421  | TRAVEL & TRAINING         | 5,000     | 8,000     | 8,000     | 4,403     | 8,000     |
| 91 422  | UNIFORM CLEANING          | 4,000     | 5,000     | 5,000     | 1,539     | 6,000     |
| 91 423  | WATER CONTRACT            | 1,500,000 | 1,367,500 | 1,367,500 | 1,222,857 | 1,367,500 |
| 91 425  | STGD-GROUNDWATER          | 16,000    | 16,000    | 16,000    | 18,785    | 17,000    |
| 91 426  | TCEQ SERVICES (PER METER) | 20,000    | 20,000    | 20,000    | 18,697    | 20,000    |
| 91 427  | WASTEWATER CONTRACT       | 825,558   | 810,615   | 810,615   | 608,002   | 661,808   |
|         | TOTAL SERVICES            | 2,820,264 | 2,673,015 | 2,673,015 | 2,333,348 | 2,533,438 |
| 91 615  | OTHER EQUIPMENT           | 41,500    | -         | -         | 1,094     | -         |
| 91 620  | OTHER IMPROVEMENTS        | 60,000    | -         | -         | 16,959    | 18,000    |
|         | TOTAL CAPITAL OUTLAY      | 101,500   | -         | -         | 18,053    | 18,000    |
|         | TOTAL UF MAINTENANCE      | 4,277,420 | 4,030,311 | 4,030,311 | 3,347,911 | 3,736,463 |



# UTILITY FUND- ADMINISTRATION

**City of Hewitt, Texas**  
**UTILITY ADMINISTRATION**  
**Annual Budget FY 2023 - 2024**

**2024 Budget**



- Supplies
- Services
- Transfers

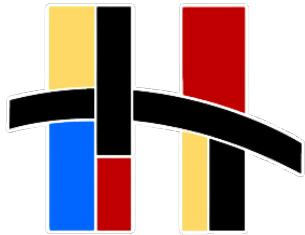
**Expenditure Summary**

| <b>Classification</b> | <b>2024</b>      | <b>2023</b>      | <b>2023</b>      | <b>2022</b>      | <b>2022</b>      |
|-----------------------|------------------|------------------|------------------|------------------|------------------|
|                       | <b>Budget</b>    | <b>Estimate</b>  | <b>Budget</b>    | <b>Actual</b>    | <b>Budget</b>    |
| Supplies              | 3,500            | 3,500            | 3,500            |                  | 3,500            |
| Services              | 118,340          | 108,700          | 108,700          | 103,057          | 117,500          |
| Transfers             | <u>1,000,000</u> | <u>955,000</u>   | <u>955,000</u>   | <u>955,000</u>   | <u>955,000</u>   |
| <b>Total</b>          | <b>1,121,840</b> | <b>1,067,200</b> | <b>1,067,200</b> | <b>1,058,057</b> | <b>1,076,000</b> |

**CITY OF HEWITT, TX**  
**UTILITY FUND ADMINISTRATION**

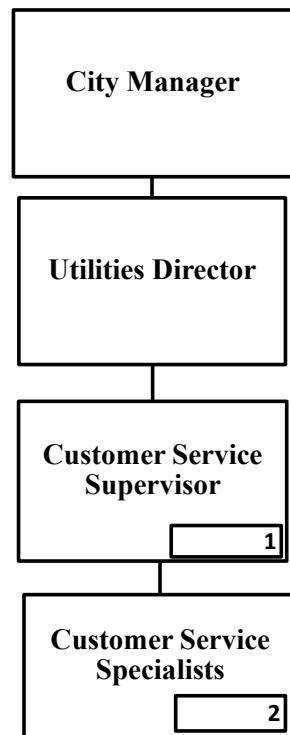
**ANNUAL BUDGET FY 2023-2024**

| ACCOUNT | Description             | 2024      | 2023      | 2023      | 2022      | 2022      |
|---------|-------------------------|-----------|-----------|-----------|-----------|-----------|
|         |                         | Budget    | Estimate  | Budget    | Actual    | Budget    |
| 93 210  | ELECTION EXPENSE        | 3,500     | 3,500     | 3,500     | -         | 3,500     |
|         | TOTAL SUPPLIES          | 3,500     | 3,500     | 3,500     | -         | 3,500     |
| 93 402  | AUDIT SERVICE           | 13,500    | 13,500    | 13,500    | 13,491    | 12,000    |
| 93 404  | DUES & SUBSCRIPTIONS    | 4,500     | 4,500     | 4,500     | 2,251     | 3,500     |
| 93 408  | SERVICE CONTRACTS       | 18,840    | 13,200    | 13,200    | 9,833     | 18,500    |
| 93 411  | LEGAL SERVICES          | 10,000    | 10,000    | 10,000    | 12,116    | 20,000    |
| 93 412  | PROFESSIONAL SERVICES   | 4,500     | 4,500     | 4,500     | 6,865     | 6,500     |
| 93 415  | PROPERTY\LIABILITY INS  | 62,000    | 58,000    | 58,000    | 57,058    | 52,000    |
| 93 421  | TRAVEL AND TRAINING     | 5,000     | 5,000     | 5,000     | 1,443     | 5,000     |
|         | TOTAL SERVICES          | 118,340   | 108,700   | 108,700   | 103,057   | 117,500   |
| 93 700  | WATER FRANCHISE FEE     | 300,000   | 290,000   | 290,000   | 290,000   | 290,000   |
| 93 705  | SEWER FRANCHISE FEE     | 300,000   | 290,000   | 290,000   | 290,000   | 290,000   |
| 93 710  | W&S ADMIN FEE           | 300,000   | 290,000   | 290,000   | 290,000   | 290,000   |
| 93 715  | W&S PAYT IN LIEU OF TAX | 100,000   | 85,000    | 85,000    | 85,000    | 85,000    |
|         | TOTAL TRANSFERS         | 1,000,000 | 955,000   | 955,000   | 955,000   | 955,000   |
|         | TOTAL UF ADMINISTRATION | 1,121,840 | 1,067,200 | 1,067,200 | 1,058,057 | 1,076,000 |



# **UTILITY FUND- BILLING DEPARTMENT**

**City of Hewitt, Texas**  
**UTILITY BILLING**  
**Annual Budget FY 2023 - 2024**



**UTILITY BILLING**  
**Organizational Chart**  
**FY 2023-2024**  
**Total: 3**

**City of Hewitt, Texas**  
**UTILITY BILLING**  
**Annual Budget FY 2023 - 2024**

**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 2023 - 2024

#### MISSION

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



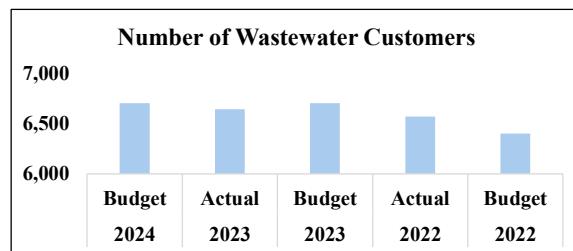
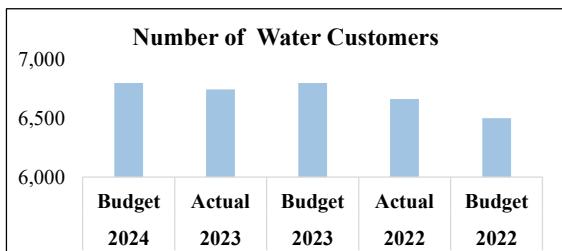
#### DESCRIPTION OF DEPARTMENT

- 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 service.
- 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.

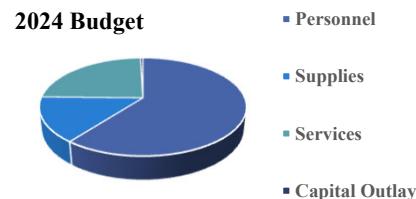
#### PERFORMANCE MEASURES



#### 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 ours.
- 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 2023 - 2024**



**Expenditure Summary**

| Classification | 2024 Budget    | 2023 Estimate  | 2023 Budget    | 2022 Actual    | 2022 Budget    |
|----------------|----------------|----------------|----------------|----------------|----------------|
| Personnel      | 198,300        | 215,649        | 215,649        | 197,596        | 231,095        |
| Supplies       | 48,500         | 48,500         | 48,500         | 37,935         | 46,500         |
| Services       | 79,478         | 77,600         | 77,600         | 56,740         | 82,250         |
| Capital Outlay | 1,500          | 1,500          | 1,500          | 3,045          | 4,000          |
| <b>Total</b>   | <b>327,778</b> | <b>343,249</b> | <b>343,249</b> | <b>295,316</b> | <b>363,845</b> |

**Staffing**

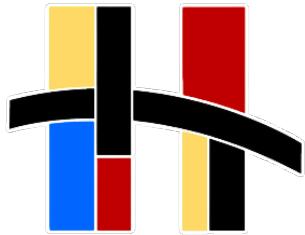
| Position                    | 2024 Budget | 2023 Budget | 2022 Budget | 2021 Budget | 2020 Budget |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| Utility Analyst             | 1           | 1           | 1           | 1           | 1           |
| Customer Service Supervisor | 1           | 1           | 1           | 1           | 1           |
| Customer Service Specialist | 1           | 1           | 1.5         | 2           | 2           |
| <b>Total</b>                | <b>3</b>    | <b>3</b>    | <b>3.5</b>  | <b>4</b>    | <b>4</b>    |

**Workload/Demand Measures**

| Measurement                | 2024 Budget | 2023 Actual | 2023 Budget | 2022 Actual | 2022 Budget |
|----------------------------|-------------|-------------|-------------|-------------|-------------|
| # of Water Customers       | 6,800       | 6,746       | 6,800       | 6,665       | 6,500       |
| # of Wastewater Customers  | 6,700       | 6,640       | 6,700       | 6,567       | 6,400       |
| # of Solid Waste Customers | 5,540       | 5,534       | 5,500       | 5,257       | 5,300       |

**CITY OF HEWITT, TX**  
**UTILITY FUND BILLING**  
**ANNUAL BUDGET FY 2023-2024**

| ACCOUNT | Description                  | 2024           | 2023           | 2023           | 2022           | 2022           |
|---------|------------------------------|----------------|----------------|----------------|----------------|----------------|
|         |                              | Budget         | Estimate       | Budget         | Actual         | Budget         |
| 94 100  | SALARIES - UTILITY BILLING   | 140,003        | 155,977        | 155,977        | 143,808        | 164,209        |
| 94 105  | SALARIES - OVERTIME          | 2,000          | 2,000          | 2,000          | 1,479          | 2,000          |
| 94 120  | SOCIAL SECURITY              | 10,863         | 12,085         | 12,085         | 10,962         | 12,715         |
| 94 125  | TMRS                         | 24,013         | 25,501         | 25,501         | 23,136         | 26,498         |
| 94 130  | EMPLOYEE INSURANCE           | 20,400         | 19,200         | 19,200         | 17,621         | 24,512         |
| 94 135  | PRE-EMP/SHOTS                | 231            | 231            | 231            |                | 231            |
| 94 140  | UNEMPLOYMENT INS             | 100            | 100            | 100            | -              | 100            |
| 94 145  | WORKERS COMPENSATION         | 690            | 555            | 555            | 590            | 830            |
|         | <b>TOTAL PERSONNEL</b>       | <b>198,300</b> | <b>215,649</b> | <b>215,649</b> | <b>197,596</b> | <b>231,095</b> |
| 94 225  | EDUCATIONAL MATERIALS        | 5,000          | 5,000          | 5,000          | 3,242          | 5,000          |
| 94 230  | OFFICE SUPPLIES              | 5,500          | 5,500          | 5,500          | 1,905          | 5,500          |
| 94 240  | POSTAGE                      | 38,000         | 38,000         | 38,000         | 32,788         | 36,000         |
|         | <b>TOTAL SUPPLIES</b>        | <b>48,500</b>  | <b>48,500</b>  | <b>48,500</b>  | <b>37,935</b>  | <b>46,500</b>  |
| 94 404  | SERVICE CONTRACTS            | 57,000         | 53,500         | 53,500         | 37,886         | 56,000         |
| 94 408  | PROFESSIONAL SERVICES        | 13,000         | 13,000         | 13,000         | 10,715         | 13,500         |
| 94 412  | TELECOMMUNICATION EXP        | 6,228          | 6,850          | 6,850          | 7,333          | 8,500          |
| 94 421  | TRAVEL AND TRAINING          | 2,500          | 3,500          | 3,500          | 806            | 3,500          |
| 94 424  | WATER QUALITY REPORT         | 750            | 750            | 750            | -              | 750            |
|         | <b>TOTAL SERVICES</b>        | <b>79,478</b>  | <b>77,600</b>  | <b>77,600</b>  | <b>56,740</b>  | <b>82,250</b>  |
| 94 610  | OFFICE EQUIPMENT             | 1,500          | 1,500          | 1,500          | 3,045          | 4,000          |
|         | <b>TOTAL CAPITAL OUTLAY</b>  | <b>1,500</b>   | <b>1,500</b>   | <b>1,500</b>   | <b>3,045</b>   | <b>4,000</b>   |
|         | <b>TOTAL UTILITY BILLING</b> | <b>327,778</b> | <b>343,249</b> | <b>343,249</b> | <b>295,316</b> | <b>363,845</b> |

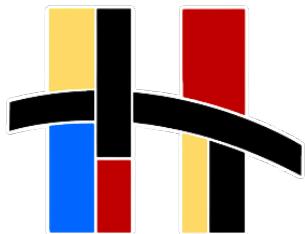


# UTILITY FUND- DEBT SERVICE

**CITY OF HEWITT, TX**  
**UTILITY FUND DEBT SERVICE**

**ANNUAL BUDGET FY 2023-2024**

| ACCOUNT                   | Description                | 2024             | 2023             | 2023             | 2022             | 2022             |
|---------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|
|                           |                            | Budget           | Estimate         | Budget           | Actual           | Budget           |
| 95 500                    | AGENT FEES                 | 2,000            | 2,000            | 2,000            | 1,700            | 2,500            |
| 95 565                    | 10 COMB TAX & REV CO       | 353,850          | 354,250          | 354,250          | 354,650          | 354,650          |
| 95 566                    | 12 COMB TAX & REV CO       | 321,561          | 314,501          | 314,501          | 309,768          | 309,768          |
| 94 569                    | 13 REF GO (matures 2024)   | 276,205          | 276,459          | 276,459          | 273,672          | 273,672          |
| 95 568                    | 15 REF GEN OBL (07 CO)     | 606,000          | 603,750          | 603,750          | 606,200          | 606,200          |
| 95 570                    | 16 COMB TAX & REV CO       | 426,264          | 428,763          | 428,763          | 425,287          | 425,287          |
| 95 572                    | PINNACLE #4 (matures 2023) |                  | 139,195          | 139,195          | 274,474          | 274,474          |
| 95 578                    | BB&T #8 (matures 2025)     | 41,413           | 41,413           | 41,413           | 41,413           | 41,413           |
| 95 582                    | BB&T #9 (matures 2026)     | 10,309           | 8,000            | 8,000            | -                | -                |
| <b>TOTAL DEBT SERVICE</b> |                            | <b>2,037,602</b> | <b>2,168,331</b> | <b>2,168,331</b> | <b>2,287,164</b> | <b>2,287,964</b> |

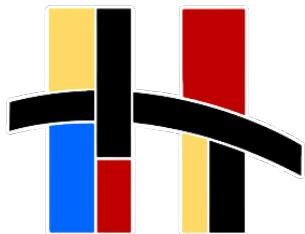


# APPENDIX D

# FINANCIAL AND

# SIGNIFICANT

# POLICIES



# **FINANCIAL MANAGEMENT POLICIES**

**City of Hewitt, Texas**  
**FINANCIAL MANAGEMENT POLICIES**  
**Annual Budget FY 2023 - 2024**

**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.

**City of Hewitt, Texas**  
**FINANCIAL MANAGEMENT POLICIES**  
**Annual Budget FY 2023 - 2024**

**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.

**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.

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**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.

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**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 assure 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.

**City of Hewitt, Texas**  
**FINANCIAL MANAGEMENT POLICIES**  
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### **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.

### Budget Presentation Award

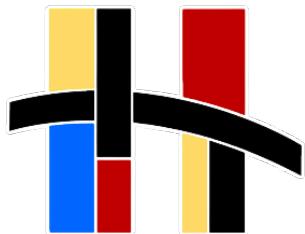
The City shall annually submit necessary documentation to obtain the Distinguished Budget Presentation Award as awarded by the Governmental Finance Officers Association of the United States and Canada.

## 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.

## 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.



# **SIGNIFICANT ACCOUNTING POLICIES**

**City of Hewitt, Texas**  
**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 purposes 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**

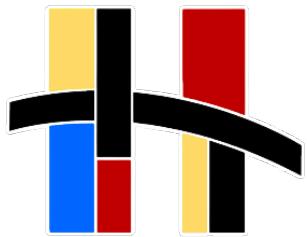
General fixed assets are recorded as expenditures in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. Contributed fixed assets are recorded at their estimated fair market value, at the time received. Certain improvements such as roads, bridges, curbs and gutters, 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.



## **APPENDIX E**

# **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                |
| 1/1/2024                               |        |                  | 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         |
| <b>Totals</b>                          |        | <b>9,050,000</b> | <b>3,845,250.00</b> | <b>12,895,250.00</b> | <b>1,595,000</b>                          | <b>351,000.00</b> | <b>1,946,000.00</b> | <b>7,455,000</b> | <b>3,494,250.00</b> | <b>10,949,250.00</b> |

**Certificates of Obligation - Series 2012**

| Month         | Coupon | Principal        | Interest          | Total               | Principal and Interest Allocation by Fund |                   |                     |                     |                   |                     |
|---------------|--------|------------------|-------------------|---------------------|-------------------------------------------|-------------------|---------------------|---------------------|-------------------|---------------------|
|               |        |                  |                   |                     | General Fund                              |                   |                     | Utility Fund        |                   |                     |
|               |        |                  |                   |                     | Principal                                 | Interest          | Total               | Principal           | Interest          | Total               |
| 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          |
| <b>Totals</b> |        | <b>4,140,000</b> | <b>611,200.00</b> | <b>4,751,200.00</b> | <b>1,561,909.00</b>                       | <b>230,589.04</b> | <b>1,792,498.04</b> | <b>2,578,090.00</b> | <b>380,610.94</b> | <b>2,958,700.94</b> |

**Certificates of Obligation - Series 2013**

**100% General Fund**

| Month         | Coupon | Principal           | Interest          | Total               | Total               |
|---------------|--------|---------------------|-------------------|---------------------|---------------------|
| 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          |
| <b>Totals</b> |        | <b>2,690,000.00</b> | <b>809,155.00</b> | <b>3,499,155.00</b> | <b>3,499,155.00</b> |

| 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      |
| 1/1/2024                                        |        |            | 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 |
|                                                 |        | 570,000.00 | 17,670.00 | 587,670.00 | 302,100.00                                | 9,365.10 | 311,465.10 | 267,900.00   | 8,304.90 | 276,204.90 |

**Certificates of Obligation - Series 2014**

**100% General Fund**

| Month         | Coupon | Principal           | Interest            | Total               | Total               |
|---------------|--------|---------------------|---------------------|---------------------|---------------------|
| 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          |
| <b>Totals</b> |        | <b>4,375,000.00</b> | <b>1,010,687.50</b> | <b>5,385,687.50</b> | <b>5,385,687.50</b> |

**2015 General Obligation Refunding Bonds (2007 CO)**

**100% Utility Fund**

| Month        | Coupon | Principal           | Interest          | Total               | Total               |
|--------------|--------|---------------------|-------------------|---------------------|---------------------|
| 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          |
| <b>Total</b> |        | <b>4,625,000.00</b> | <b>912,925.00</b> | <b>5,537,925.00</b> | <b>5,537,925.00</b> |

**Certificates of Obligation - Series 2016**

**100% Utility Fund**

| Month        | Coupon | Principal           | Interest          | Total               | Total               |
|--------------|--------|---------------------|-------------------|---------------------|---------------------|
| 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          |
| <b>Total</b> |        | <b>4,230,000.00</b> | <b>878,975.02</b> | <b>5,108,975.02</b> | <b>5,108,975.02</b> |

**Certificates of Obligation - Series 2016B**

**100% General Fund**

| Month         | Coupon | Principal           | Interest          | Total               | Total               |
|---------------|--------|---------------------|-------------------|---------------------|---------------------|
| 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          |
| <b>Totals</b> |        | <b>2,460,000.00</b> | <b>447,850.00</b> | <b>2,907,850.00</b> | <b>2,907,850.00</b> |

**Certificates of Obligation - Series 2017**

**100% General Fund**

| Month    | Coupon | Principal    | Interest   | Total        | Total        |
|----------|--------|--------------|------------|--------------|--------------|
| 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   |
| 1/1/203  |        |              | 4,631.25   | 4,631.25     |              |
| 7/1/2038 | 3.250% | 285,000.00   | 4,631.25   | 289,631.25   | 294,262.50   |
|          |        | 3,820,000.00 | 994,175.00 | 4,814,175.00 | 4,814,175.00 |

**Certificates of Obligation - Series 2022**

**100% General Fund**

| Month    | Coupon | Principal    | Interest     | Total        | Total        |
|----------|--------|--------------|--------------|--------------|--------------|
| 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   |
|          |        | 4,700,000.00 | 1,905,925.14 | 6,605,925.14 | 6,605,925.14 |

## Certificates of Obligations - Series 2023

### 100% General Fund

| Month      | Coupon | Principal    | Interest     | Total        | Annual       |
|------------|--------|--------------|--------------|--------------|--------------|
| 01/01/2024 |        |              | 107,020.83   | 107,020.83   |              |
| 07/01/2024 | 5.000% | 165,000.00   | 128,425.00   | 293,425.00   | 400,445.83   |
| 01/01/2025 |        |              | 124,300.00   | 124,300.00   |              |
| 07/01/2025 | 5.000% | 195,000.00   | 124,300.00   | 319,300.00   | 443,600.00   |
| 01/01/2026 |        |              | 119,425.00   | 119,425.00   |              |
| 07/01/2026 | 5.000% | 205,000.00   | 119,425.00   | 324,425.00   | 443,850.00   |
| 01/01/2027 |        |              | 114,300.00   | 114,300.00   |              |
| 07/01/2027 | 5.000% | 215,000.00   | 114,300.00   | 329,300.00   | 443,600.00   |
| 01/01/2028 |        |              | 108,925.00   | 108,925.00   |              |
| 07/01/2028 | 5.000% | 225,000.00   | 108,925.00   | 333,925.00   | 442,850.00   |
| 01/01/2029 |        |              | 103,300.00   | 103,300.00   |              |
| 07/01/2029 | 5.000% | 235,000.00   | 103,300.00   | 338,300.00   | 441,600.00   |
| 01/01/2030 |        |              | 97,425.00    | 97,425.00    |              |
| 07/01/2030 | 5.000% | 250,000.00   | 97,425.00    | 347,425.00   | 444,850.00   |
| 01/01/2031 |        |              | 91,175.00    | 91,175.00    |              |
| 07/01/2031 | 5.000% | 260,000.00   | 91,175.00    | 351,175.00   | 442,350.00   |
| 01/01/2032 |        |              | 84,675.00    | 84,675.00    |              |
| 07/01/2032 | 5.000% | 275,000.00   | 84,675.00    | 359,675.00   | 444,350.00   |
| 01/01/2033 |        |              | 77,800.00    | 77,800.00    |              |
| 07/01/2033 | 4.000% | 290,000.00   | 77,800.00    | 367,800.00   | 445,600.00   |
| 01/01/2034 |        |              | 72,000.00    | 72,000.00    |              |
| 07/01/2034 | 4.000% | 300,000.00   | 72,000.00    | 372,000.00   | 444,000.00   |
| 01/01/2035 |        |              | 66,000.00    | 66,000.00    |              |
| 07/01/2035 | 4.000% | 310,000.00   | 66,000.00    | 376,000.00   | 442,000.00   |
| 01/01/2036 |        |              | 59,800.00    | 59,800.00    |              |
| 07/01/2036 | 4.000% | 325,000.00   | 59,800.00    | 384,800.00   | 444,600.00   |
| 01/01/2037 |        |              | 53,300.00    | 53,300.00    |              |
| 07/01/2037 | 4.000% | 340,000.00   | 53,300.00    | 393,300.00   | 446,600.00   |
| 01/01/2038 |        |              | 46,500.00    | 46,500.00    |              |
| 07/01/2038 | 4.000% | 350,000.00   | 46,500.00    | 396,500.00   | 443,000.00   |
| 01/01/2039 |        |              | 39,500.00    | 39,500.00    |              |
| 07/01/2039 | 4.000% | 365,000.00   | 39,500.00    | 404,500.00   | 444,000.00   |
| 01/01/2040 |        |              | 32,200.00    | 32,200.00    |              |
| 07/01/2040 | 4.000% | 380,000.00   | 32,200.00    | 412,200.00   | 444,400.00   |
| 01/01/2041 |        |              | 24,600.00    | 24,600.00    |              |
| 07/01/2041 | 4.000% | 395,000.00   | 24,600.00    | 419,600.00   | 444,200.00   |
| 01/01/2042 |        |              | 16,700.00    | 16,700.00    |              |
| 07/01/2042 | 4.000% | 410,000.00   | 16,700.00    | 426,700.00   | 443,400.00   |
| 01/01/2043 |        |              | 8,500.00     | 8,500.00     |              |
| 07/01/2043 | 4.000% | 425,000.00   | 8,500.00     | 433,500.00   | 442,000.00   |
|            |        | 5,915,000.00 | 2,916,295.83 | 8,831,295.83 | 8,831,295.83 |

