SUPPLEMENTAL INFORMATION

CITY OF BEDFORD, TEXAS

PRINCIPAL TAXPAYERS
OCTOBER 1, 2013

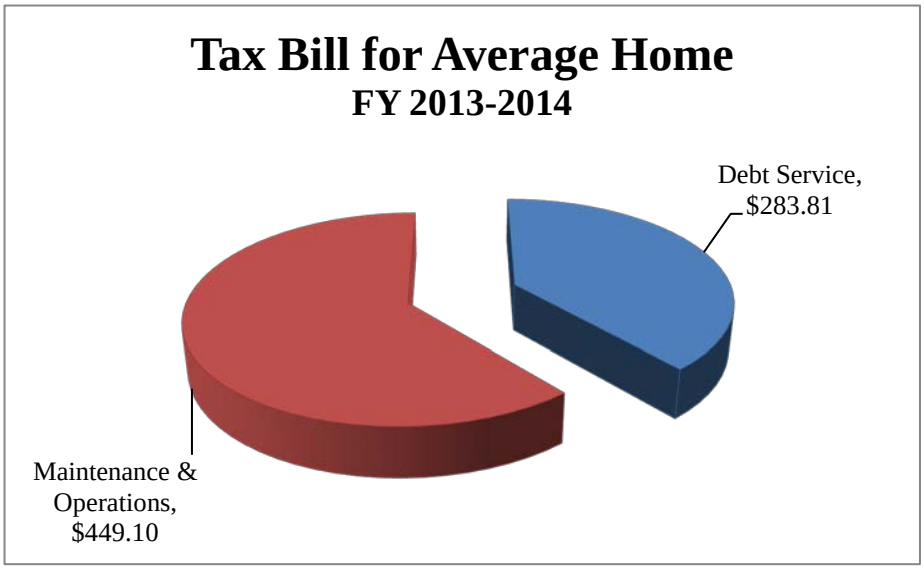
Name of Taxpayer	Nature of Property or Product	2013 Taxable Assessed Valuation	% of Total Taxable Assessed Valuation
CMF 15 Portfolio LLC	Multi-Family	$ 73,400,000	2.44%
Walmart Real Estate BS Trust	Real Estate/Retail	$ 26,927,484	0.90%
Oncor Electric Delivery	Real Estate/Retail	$ 20,504,250	0.68%
PEM 121 Airport S LP ETAL	Real Estate/Retail	$ 18,678,384	0.62%
Parc Plaza Homes LP	Multi-Family	$ 17,115,295	0.57%
Paramount Villages LLC	Multi-Family	$ 15,033,000	0.50%
WDOP SUB LP	Multi-Family	$ 14,881,240	0.50%
ARC RRBDFTX001 LLC	Real Estate/Medical	$ 13,655,895	0.45%
CRP/TBG Harwood Hills LP	Multi-Family	$ 13,323,820	0.44%
State National Insurance Company	Real Estate/Retail	$ 13,165,257	0.44%
	TOTAL	$ 226,684,625	7.54%

OVERALL TAX RATES COMPARISON BETWEEN CITIES

City	General Fund	Debt Svc. Fund	School	County	Hospital	Junior College	TOTAL
Bedford	**0.303214**	**0.191616**	**1.387500**	**0.264000**	**0.227897**	**0.149500**	**2.523727**
Colleyville	0.324420	0.031480	1.320100	0.264000	0.227897	0.149500	2.317397
Euless	0.360619	0.109381	1.387500	0.264000	0.227897	0.149500	2.498897
Grapevine	0.131440	0.211060	1.320100	0.264000	0.227897	0.149500	2.303997
Haltom City	0.479990	0.220000	1.435000	0.264000	0.227897	0.149500	2.776387
Hurst	0.449881	0.158617	1.387500	0.264000	0.227897	0.149500	2.637395
Keller	0.311120	0.131070	1.540000	0.264000	0.227897	0.149500	2.623587
N. Richland Hills	0.349036	0.260964	1.435000	0.264000	0.227897	0.149500	2.686397

TAX RATE EXEMPTION COMPARISON

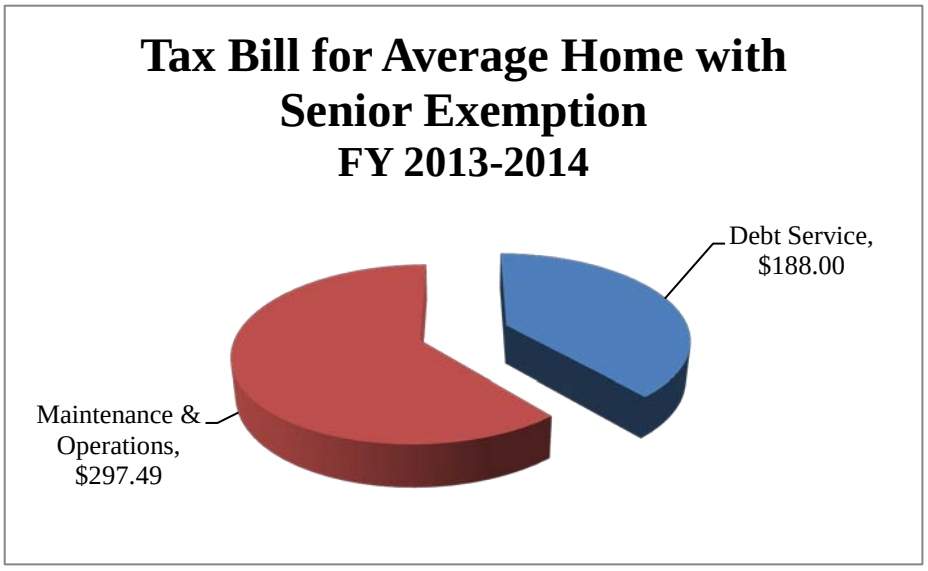
City	Current Tax Rate	Homestead Exemption	Senior Citizen Exemption	Tax Ceiling for Over 65
Bedford	0.494830	N/A	$50,000	Yes
Colleyville	0.355900	N/A	$60,000	Yes
Euless	0.470000	20%	$35,000	Yes
Grapevine	0.342500	20%	$60,000	No
Haltom City	0.699990	10%	$50,000	Yes
Hurst	0.608498	20%	$35,000	Yes
Keller	0.442190	1%	$40,000	Yes
N. Richland Hills	0.610000	15%	$36,000	Yes



TAX RATE IMPACT

	FY 12-13*	FY 13-14*
Tax Rate	0.499115	0.494830
Average Home Value =	$145,754	$148,113
Annual Tax Bill:	**$727.48**	**$732.91**
Monthly:	**$60.62**	**$61.08**
Average Home Value =	$145,754	$148,113
Less: Over 65 Exemption:	*$50,000*	*$50,000*
Net Taxable Value:	$95,754	$98,113
Annual Tax Bill:**	**$477.92**	**$485.49**
Monthly:	**$39.83**	**$40.46**

* Average Home Value as provided by Tarrant Appraisal District as of July each year.
** Annual Tax Bill for a newly qualified exemption.

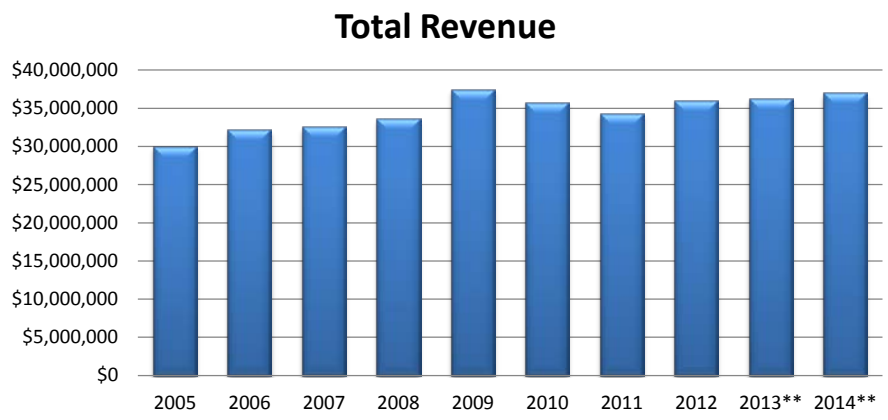


CITY OF BEDFORD, TEXAS

GENERAL GOVERNMENTAL REVENUES BY SOURCE*
LAST TEN FISCAL YEARS

Fiscal Year	Ad Valorem and Hotel/Motel Taxes	Franchise Taxes	Sales Taxes	Administrative Overhead/ Payment in Lieu of Taxes	Fines and Forfeitures	License and Permits	Charges for Services	Interest	Miscellaneous	Total
2005	$ 11,534,706	$ 3,007,237	$ 8,229,218	$ 2,065,555	$ 1,552,000	$ 482,150	$ 2,202,117	$ 151,500	$ 2,871,631	$ 32,096,114
2006	$ 11,665,810	$ 2,864,300	$ 7,924,176	$ 2,580,348	$ 1,032,000	$ 952,837	$ 1,770,291	$ 221,500	$ 3,483,386	$ 32,494,648
2007	$ 13,671,786	$ 4,518,607	$ 9,502,640	$ 2,176,924	$ 1,142,100	$ 1,014,233	$ 2,295,407	$ 1,062,929	$ 1,998,363	$ 37,382,989
2008	$ 13,675,633	$ 3,195,320	$ 9,691,349	$ 2,158,117	$ 1,343,458	$ 802,498	$ 2,579,188	$ 793,585	$ 1,457,926	$ 35,697,074
2009	$ 13,883,602	$ 3,407,455	$ 9,360,239	$ 2,172,401	$ 933,052	$ 614,126	$ 2,257,784	$ 260,715	$ 1,430,670	$ 34,320,044
2010	$ 14,251,128	$ 3,278,383	$ 9,531,018	$ 2,214,949	$ 1,895,056	$ 710,721	$ 2,138,319	$ 109,998	$ 1,839,094	$ 35,968,666
2011	$ 14,645,397	$ 3,405,709	$ 9,060,295	$ 2,493,793	$ 2,109,088	$ 595,187	$ 2,344,842	$ 63,241	$ 1,987,711	$ 36,705,264
2012	$ 15,081,701	$ 3,325,940	$ 9,363,047	$ 2,411,631	$ 2,030,413	$ 863,708	$ 2,659,458	$ 15,104	$ 1,692,327	$ 37,443,329
2013**	$ 15,036,645	$ 3,386,600	$ 9,200,000	$ 2,589,921	$ 2,121,580	$ 751,203	$ 2,371,692	$ 43,225	$ 1,922,849	$ 37,423,715
2014**	$ 15,209,478	$ 3,458,600	$ 9,584,650	$ 2,574,886	$ 1,809,700	$ 814,450	$ 2,533,430	$ 33,325	$ 2,057,542	$ 38,076,061

* Includes the General, Tourism, Debt Service and Special Revenue Funds
** Budgeted figures

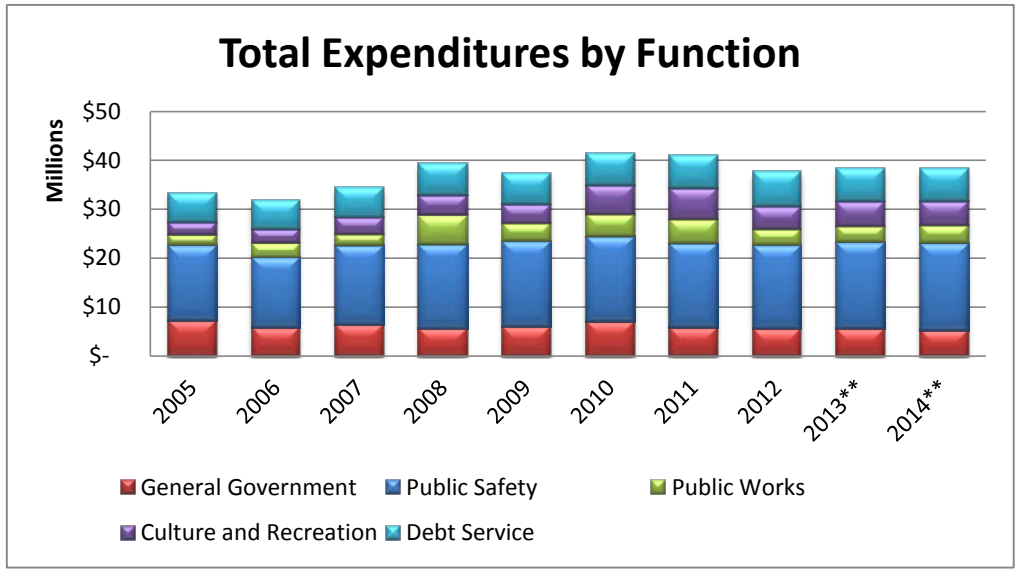


CITY OF BEDFORD, TEXAS

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION*
LAST TEN FISCAL YEARS

Fiscal Year	General Government	Public Safety (Includes Animal Control)	Public Works	Culture and Recreation	Debt Service	Total
2005	$ 7,306,914	$ 15,386,754	$ 2,094,947	$ 2,553,264	$ 6,051,746	$ 33,393,625
2006	$ 5,822,512	$ 14,380,728	$ 2,751,676	$ 2,977,194	$ 5,950,436	$ 31,882,546
2007	$ 6,495,374	$ 16,120,214	$ 2,280,339	$ 3,525,025	$ 6,099,110	$ 34,520,062
2008	$ 5,741,215	$ 17,180,280	$ 5,850,396	$ 4,091,981	$ 6,395,809	$ 39,259,681
2009	$ 5,995,533	$ 17,507,288	$ 3,657,808	$ 3,926,909	$ 6,413,905	$ 37,501,443
2010	$ 7,132,477	$ 17,244,419	$ 4,644,014	$ 5,952,995	$ 6,401,207	$ 41,375,112
2011	$ 5,821,571	$ 17,293,546	$ 4,703,274	$ 6,470,123	$ 6,755,660	$ 41,044,174
2012	$ 5,579,696	$ 17,112,445	$ 3,288,212	$ 4,578,413	$ 7,107,735	$ 37,666,501
2013**	$ 5,621,547	$ 17,632,459	$ 3,394,244	$ 4,918,521	$ 6,714,080	$ 38,280,851
2014**	$ 5,330,199	$ 17,793,127	$ 3,613,105	$ 4,972,895	$ 6,551,187	$ 38,260,513

* Includes the General, Tourism, Debt Service and Special Revenue Funds
** Budgeted figures

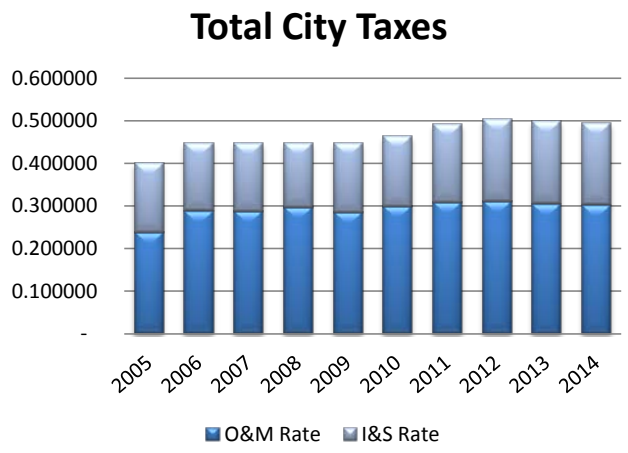


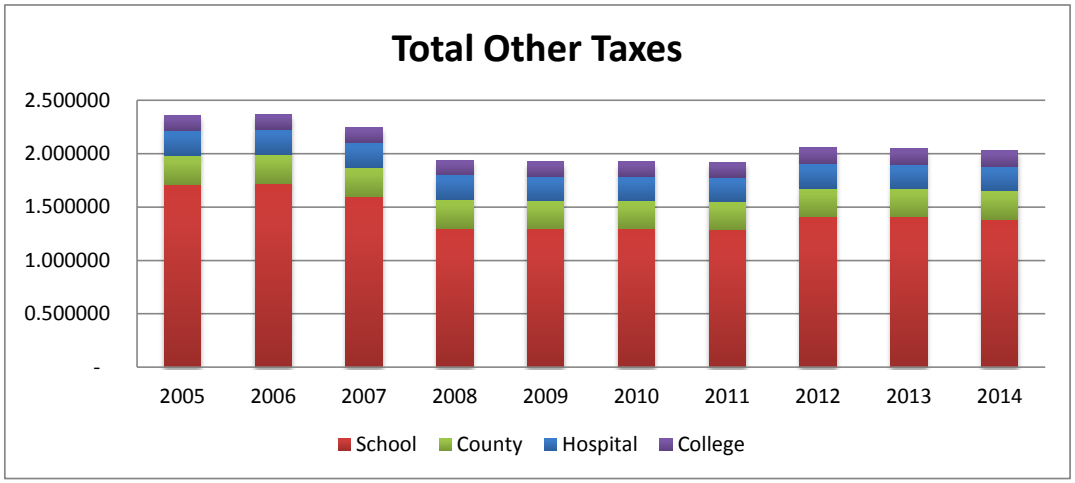
CITY OF BEDFORD, TEXAS

PROPERTY TAX RATES
ALL DIRECT AND
OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

TAX RATES (Per $100 of Assessed Valuation)

	CITY			OTHER					
Fiscal Year	**O&M Rate**	**I&S Rate**	**Total City**	**School**	**County**	**Hospital**	**College**	**Total Other**	**Total Tax Rate**
2005	0.237770	0.162987	0.400757	1.710500	0.272500	0.235397	0.139380	2.357777	2.758534
2006	0.288185	0.158697	0.446882	1.723000	0.272500	0.235397	0.139380	2.370277	2.817159
2007	0.288052	0.158830	0.446882	1.597590	0.271500	0.235397	0.139380	2.243867	2.690749
2008	0.297623	0.149259	0.446882	1.303711	0.266500	0.230397	0.139380	1.939988	2.386870
2009	0.285847	0.161035	0.446882	1.295453	0.264000	0.227897	0.137960	1.925310	2.372192
2010	0.299096	0.164252	0.463348	1.295453	0.264000	0.227897	0.137670	1.925020	2.388368
2011	0.309075	0.182534	0.491609	1.288189	0.264000	0.227897	0.137670	1.917756	2.409365
2012	0.311257	0.193072	0.504329	1.414000	0.264000	0.227897	0.148970	2.054867	2.559196
2013	0.306043	0.193072	0.499115	1.407500	0.264000	0.227897	0.148970	2.048367	2.547482
2014	0.303434	0.191616	0.495050	1.387500	0.264000	0.227897	0.149500	2.028897	2.523947



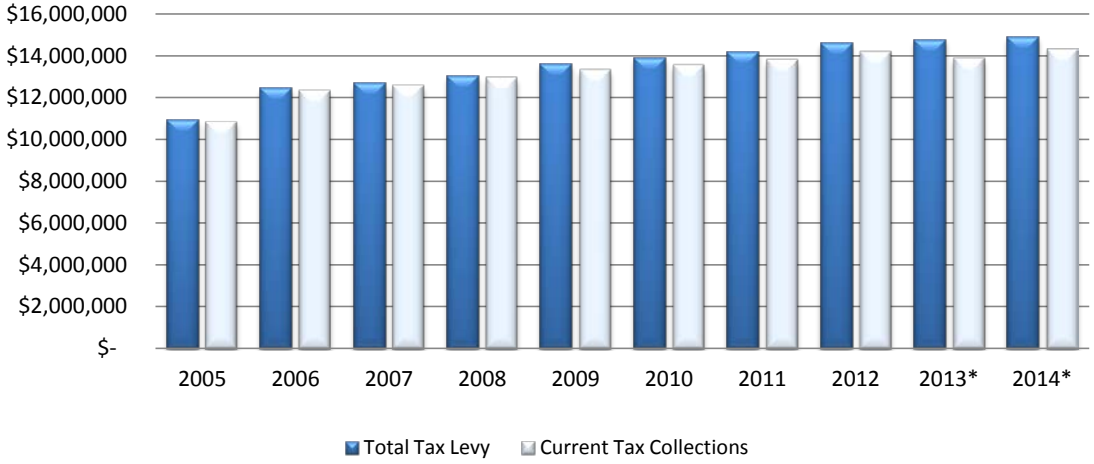


CITY OF BEDFORD, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Total Collection as Percent of Current Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as Percent of Current Levy
2005	$ 10,943,466	$ 10,849,183	99.14%	$ 70,801	$ 10,919,984	99.79%	$ 23,482	0.21%
2006	$ 12,437,659	$ 12,331,514	99.15%	$ 39,744	$ 12,371,258	99.47%	$ 66,401	0.53%
2007	$ 12,665,246	$ 12,576,174	99.30%	$ 85,749	$ 12,661,923	99.97%	$ 3,323	0.03%
2008	$ 13,032,220	$ 12,951,575	99.38%	$ 71,900	$ 13,023,475	99.93%	$ 8,745	0.07%
2009	$ 13,584,386	$ 13,334,703	98.16%	$ 48,001	$ 13,382,704	98.52%	$ 201,682	1.48%
2010	$ 13,895,240	$ 13,566,375	97.63%	$ 55,547	$ 13,621,922	98.03%	$ 273,318	1.97%
2011	$ 14,185,239	$ 13,799,107	97.28%	$ 93,625	$ 13,892,731	97.94%	$ 292,508	2.06%
2012	$ 14,612,386	$ 14,201,336	97.19%	$ 85,342	$ 14,286,678	97.77%	$ 325,707	2.23%
2013*	$ 14,779,266	$ 13,880,098	93.92%	$ 92,121	$ 13,972,219	94.54%	$ 807,047	5.46%
2014*	$ 14,882,094	$ 14,298,757	96.08%	$ 92,121	$ 14,390,878	96.70%	$ 491,216	3.30%

* Budgeted figures



CITY OF BEDFORD, TEXAS

RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Less Debt Service Fund	Less Debt Payable from Enterprise Revenues	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2005	48,000	$ 2,754,455,963	$ 61,320,000	$ 1,652,222	$ 2,100,000	$ 57,567,778	2.09	$ 1,199.33
2006	48,050	$ 2,817,817,991	$ 57,283,830	$ 1,516,038	$ 1,670,000	$ 54,097,792	1.92	$ 1,125.86
2007	48,600	$ 2,857,939,434	$ 53,070,000	$ 1,597,012	$ 1,245,000	$ 50,227,988	1.76	$ 1,033.50
2008	49,050	$ 2,962,919,394	$ 57,325,000	$ 1,290,684	$ 5,610,000	$ 50,424,316	1.70	$ 1,028.02
2009	49,450	$ 3,039,815,095	$ 52,485,000	$ 1,247,939	$ 5,015,000	$ 46,222,061	1.52	$ 934.72
2010	49,700	$ 2,998,877,699	$ 47,520,000	$ 1,240,869	$ 6,490,000	$ 39,789,131	1.33	$ 800.59
2011	46,979	$ 2,885,471,846	$ 59,550,000	$ 1,219,755	$ 13,340,000	$ 44,990,245	1.56	$ 957.67
2012	46,979	$ 2,897,391,489	$ 61,170,000	$ 1,561,169	$ 14,960,000	$ 44,648,831	1.54	$ 950.40
2013*	47,001	$ 2,961,094,384	$ 60,265,000	$ 1,558,635	$ 19,185,000	$ 39,521,365	1.33	$ 840.86
2014*	48,566	$ 3,006,179,994	$ 54,320,000	$ 1,128,797	$ 18,275,000	$ 34,916,203	1.16	$ 718.94

* Budgeted figures

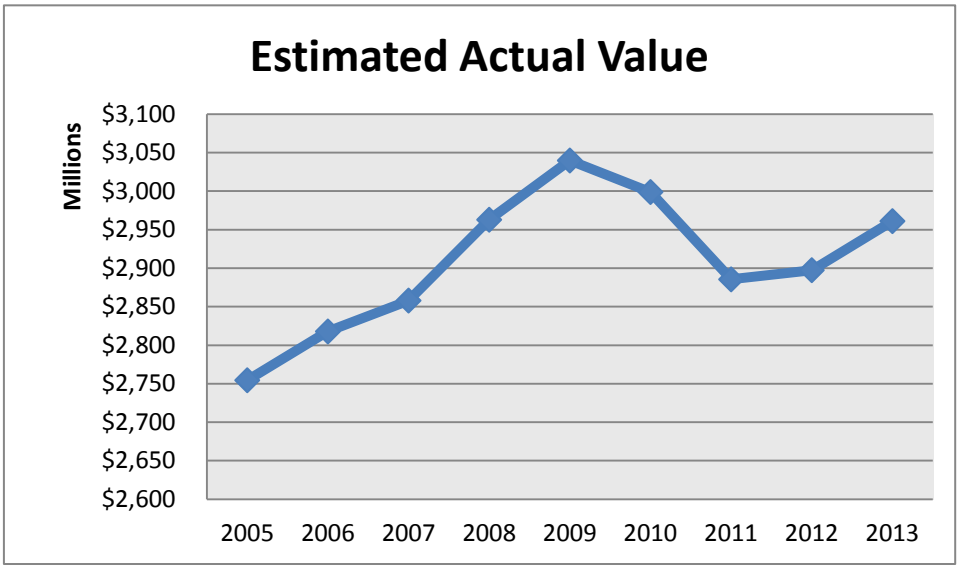
(1) Source: Population Estimate NCTCOG

(2) General Obligation bonded debt includes both general obligation bonds and certificates of obligation as reported in the General Long-Term Debt Account Group and the Enterprise Funds.

CITY OF BEDFORD, TEXAS

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS

Tax Year	Fiscal Year Ending	Assessed Value	Estimated Actual Value	Assessed Value as a % of Actual Value
2004	**2005**	$ 2,754,455,963	$ 2,754,455,963	100%
2005	**2006**	$ 2,817,817,991	$ 2,817,817,991	100%
2006	**2007**	$ 2,857,939,434	$ 2,857,939,434	100%
2007	**2008**	$ 2,962,919,394	$ 2,962,919,394	100%
2008	**2009**	$ 3,039,815,095	$ 3,039,815,095	100%
2009	**2010**	$ 2,998,877,699	$ 2,998,877,699	100%
2010	**2011**	$ 2,885,471,846	$ 2,885,471,846	100%
2011	**2012**	$ 2,897,391,489	$ 2,897,391,489	100%
2012	**2013**	$ 2,961,094,384	$ 2,961,094,384	100%
2013	**2014**	$ 3,006,179,994	$ 3,006,179,994	100%



CITY OF BEDFORD, TEXAS

COMPUTATION OF LEGAL DEBT MARGIN
OCTOBER 1, 2012

The City of Bedford does not have a legal debt limit as prescribed by law. However, Article XI, Section 5 of the Texas Constitution applicable to cities of more than 5,000 population limits the ad valorem tax rate to $2.50 per $100 assessed valuation, for cities operating under a Home Rule Charter. Accordingly, the City's tax margin for the year ending September 30, 2013 is:

Maximum rate per $100 valuation	$	2.500000
City of Bedford's 2013-2014 tax rate	$	0.494830
Margin	$	2.005170

CITY OF BEDFORD, TEXAS

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES LAST TEN FISCAL YEARS

Fiscal Year	Principal	Interest	Total Debt Service	Total General Government Expenditures	Ratio of Debt Service to Total General Expenditures
2005	$ 3,340,000	$ 2,276,035	$ 5,616,035	$ 33,393,625	0.17
2006	$ 3,620,000	$ 2,320,649	$ 5,940,649	$ 31,882,546	0.19
2007	$ 3,775,000	$ 2,296,756	$ 6,071,756	$ 34,520,062	0.18
2008	$ 4,110,000	$ 2,265,334	$ 6,375,334	$ 39,259,681	0.16
2009	$ 4,245,000	$ 2,154,543	$ 6,399,543	$ 37,501,443	0.17
2010	$ 4,405,000	$ 2,006,944	$ 6,411,944	$ 41,375,112	0.15
2011	$ 4,610,000	$ 2,126,431	$ 6,736,431	$ 41,044,174	0.16
2012	$ 5,130,000	$ 1,889,530	$ 7,019,530	$ 37,666,501	0.19
2013**	$ 5,035,000	$ 1,654,680	$ 6,689,680	$ 38,280,851	0.17
2014**	$ 5,085,000	$ 1,441,783	$ 6,526,783	$ 38,260,513	0.17

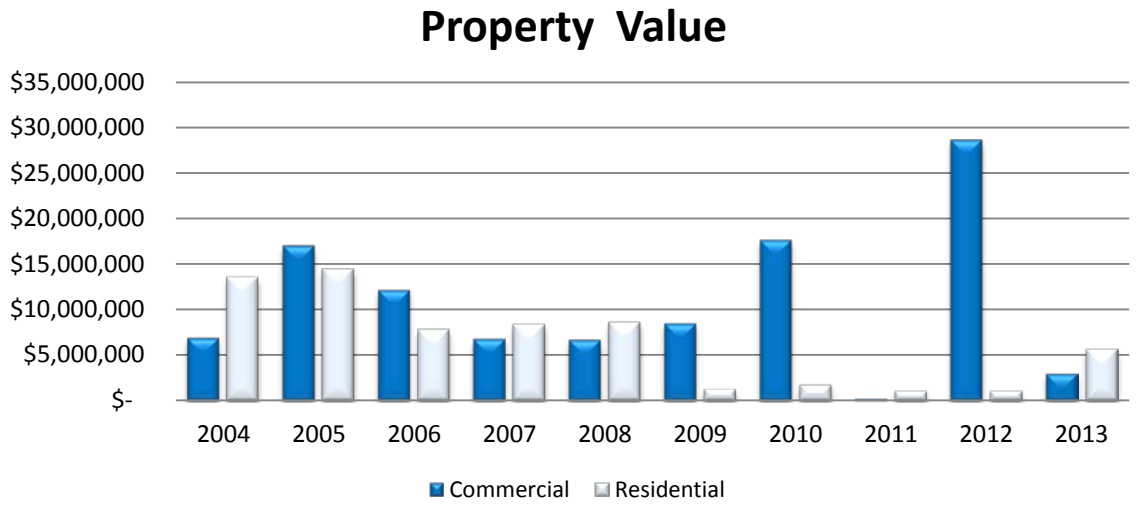
Excluding capital leases and general obligation bonds and certificates of obligation in the enterprise funds
** Budgeted Figures

CITY OF BEDFORD, TEXAS

PROPERTY VALUE AND NEW CONSTRUCTION
LAST TEN FISCAL YEARS

	Commercial Construction			Residential Construction				
Fiscal Year	**Number of Units**		**Value**	**Number of Units**		**Value**		**Property Value**
2004	17	$	6,929,196	133	$	13,476,720	$	2,754,455,963
2005	20	$	17,028,000	135	$	14,370,670	$	2,817,817,991
2006	25	$	12,191,200	64	$	7,771,390	$	2,857,939,434
2007	19	$	6,833,340	68	$	8,298,280	$	2,962,919,394
2008	15	$	6,706,475	75	$	8,553,880	$	3,039,815,095
2009	8	$	8,502,000	5	$	1,287,430	$	2,998,877,699
2010	8	$	17,597,284	17	$	1,760,580	$	2,885,471,846
2011	5	$	236,000	5	$	1,082,950	$	2,897,391,489
2012	11	$	28,620,128	6	$	1,092,705	$	2,961,094,384
2013	6	$	2,990,800	8	$	5,667,840	$	3,006,179,994

Source: City of Bedford Permit Records



CITY OF BEDFORD, TEXAS

REVENUE BOND COVERAGE
WATER AND SEWER FUND
LAST TEN FISCAL YEARS

Fiscal Year	Gross Revenue (1)	Direct Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements Principal	Interest	Total	Coverage of Actual Requirements	Average Annual Debt Service	Coverage of Average Requirements
2005	$ 13,146,374	$ 12,077,243	$ 1,069,131	$ 440,000	$ 224,946	$ 664,946	1.61	$ 325,118	3.29
2006	$ 14,018,023	$ 10,953,539	$ 3,064,484	$ 285,000	$ 207,725	$ 492,725	6.22	$ 309,549	9.90
2007	$ 12,048,756	$ 10,672,129	$ 1,376,627	$ 235,000	$ 196,306	$ 431,306	3.19	$ 300,679	4.58
2008	$ 13,786,106	$ 12,912,017	$ 874,089	$ 425,000	$ 374,994	$ 799,994	1.09	$ 294,043	2.97
2009	$ 14,539,710	$ 13,620,513	$ 919,197	$ 345,000	$ 377,212	$ 722,212	1.27	$ 287,043	3.20
2010	$ 16,104,703	$ 13,531,696	$ 2,573,007	$ 355,000	$ 378,651	$ 733,651	3.51	$ 283,163	9.09
2011	$ 19,811,255	$ 14,552,568	$ 5,258,687	$ 385,000	$ 480,838	$ 865,838	6.07	$ 279,060	18.84
2012	$ 18,915,135	$ 13,473,986	$ 5,441,149	$ 550,000	$ 417,220	$ 967,220	5.63	$ 701,903	7.75
2013*†	$ 19,354,707	$ 17,286,433	$ 2,068,274	$ 780,000	$ 471,623	$ 1,251,623	1.65	$ 794,500	2.60
2014*	$ 19,994,067	$ 18,375,244	$ 1,618,823	$ 805,000	$ 460,461	$ 1,265,461	1.28	$ 795,263	2.04

* Budgeted figures
† Includes new debt issue

(1) All income, receipts and revenues of every nature derived or received from operations and interest earnings from the restricted trust accounts established for the payment and security of revenue bond debt service as reported in the Water and Sewer Fund.

(2) All current operating and maintenance expenses, excluding depreciation and interest expense charges as reported in the Water and Sewer Fund.

Coverage requirements are a condition for issue of parity bonds. For the completed fiscal year next preceding the adoption of the ordinance authorizing the issuance of the proposed additional bonds, the net revenues of the waterworks system must be at least 1.25 times the average annual principal and interest requirements, after giving effect to the additional bonds.

City of Bedford Position Summary

Authorized Strength

Division Name	Position	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
GENERAL GOVERNMENT					
City Manager					
	City Manager	1.00	1.00	1.00	1.00
	Deputy City Manager	1.00	1.00	1.00	1.00
	Assistant to the City Manager/Strategic Services	0.00	0.00	0.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00
	Intern	0.00	0.00	0.00	0.48
	Division Subtotal	**3.00**	**3.00**	**3.00**	**4.48**
City Secretary					
	City Secretary	1.00	1.00	1.00	1.00
	Assistant City Secretary/Records Coordinator	1.00	1.00	1.00	1.00
	Security Attendant/Receptionist	1.00	1.00	1.00	1.00
	Division Subtotal	**3.00**	**3.00**	**3.00**	**3.00**
	DEPARTMENT TOTAL	**6.00**	**6.00**	**6.00**	**7.48**
SUPPORT SERVICES					
Information Systems					
	Deputy Director - Information Systems	1.00	1.00	1.00	1.00
	IT Specialist I	1.00	1.00	1.00	1.00
	IT Specialist II	1.00	1.00	1.00	1.00
	IT Specialist III	1.00	1.00	1.00	1.00
	Division Subtotal	**4.00**	**4.00**	**4.00**	**4.00**
Human Resources					
	Director of Human Resources	1.00	1.00	1.00	1.00
	Administrative Coordinator - HR	1.00	1.00	1.00	1.00
	Human Resources Coordinator	1.00	1.00	1.00	1.00
	Division Subtotal	**3.00**	**3.00**	**3.00**	**3.00**
Code Enforcement/Inspections					
	Building Official/ADA Coordinator	0.00	0.00	1.00	0.00
	Code Enforcement Inspection Manager	0.00	0.00	1.00	0.00
	Building Inspector	0.00	0.00	2.00	0.00
	Code Enforcement Officer	0.00	0.00	3.00	0.00
	Permit Tech	0.00	0.00	2.00	0.00
	Division Subtotal	**0.00**	**0.00**	**9.00**	**0.00**
Facilities Maintenance					
	Facilities Maintenance Manager	0.00	1.00	0.00	0.00
	Crew Leader - Facilities Maintenance	0.00	1.00	1.00	1.00
	Facilities Maintenance Tech II	0.00	1.00	1.00	1.00
	Division Subtotal	**0.00**	**3.00**	**2.00**	**2.00**
Risk Management					
	Risk/Contractual Services Manager	0.00	1.00	1.00	1.00
	Division Subtotal	**0.00**	**1.00**	**1.00**	**1.00**
	DEPARTMENT TOTAL	**7.00**	**11.00**	**19.00**	**10.00**
DEVELOPMENT					
Economic Development					
	Administrative Secretary	1.00	0.80	1.00	1.00
	Economic Development Analyst	1.00	1.00	1.00	1.00
	Division Subtotal	**2.00**	**1.80**	**2.00**	**2.00**
Code Enforcement/Inspections					
	Building Official/ADA Coordinator	1.00	1.00	0.00	0.00
	Code Enforcement Inspection Manager	1.00	1.00	0.00	0.00
	Building Inspector	2.00	2.00	0.00	0.00
	Code Enforcement Officer	3.00	3.00	0.00	0.00
	Permit Tech	1.00	1.00	0.00	0.00
	Division Subtotal	**8.00**	**8.00**	**0.00**	**0.00**

City of Bedford Position Summary
Authorized Strength

Division Name	Position	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Planning & Zoning					
	Director of Development	1.00	1.00	1.00	1.00
	Planning Manager	0.00	0.00	1.00	1.00
	Planning & Zoning Coordinator	1.00	1.00	1.00	1.00
	Development Secretary	1.00	0.00	0.00	0.00
	Geographic Info Systems Technician	1.00	1.00	1.00	1.00
	Division Subtotal	**4.00**	**3.00**	**4.00**	**4.00**
Facilities Maintenance					
	Facilities Maintenance Manager	1.00	0.00	0.00	0.00
	Crew Leader - Facilities Maintenance	1.00	0.00	0.00	0.00
	Facilities Maintenance Tech II	1.00	0.00	0.00	0.00
		3.00	**0.00**	**0.00**	**0.00**
	DEPARTMENT TOTAL	**17.00**	**12.80**	**6.00**	**6.00**
ADMINISTRATIVE SERVICES					
Finance					
	Director of Administrative Services	1.00	1.00	1.00	1.00
	Accounting Manager	1.00	1.00	1.00	1.00
	Budget Analyst	0.00	1.00	1.00	0.00
	Account Clerk II	1.00	1.00	1.00	1.00
	Account Clerk I	1.00	0.00	0.00	0.00
	Division Subtotal	**4.00**	**4.00**	**4.00**	**3.00**
Municipal Court					
	Municipal Court Manager	1.00	1.00	1.00	1.00
	Senior Court Clerk	1.00	1.00	1.00	1.00
	Municipal Court Clerk I	1.00	1.00	1.00	1.00
	Municipal Court Clerk II	1.00	1.00	1.00	1.00
	Juvenile Case Manager/Municipal Court	1.00	1.00	1.00	1.00
	Warrant Officer/Bailiff	2.00	2.00	2.00	2.00
	Division Subtotal	**7.00**	**7.00**	**7.00**	**7.00**
Teen Court					
	Teen Court Coordinator	1.00	1.00	1.00	1.00
	Teen Court Assistant	1.00	1.00	1.00	1.00
	Teen Court Clerk	1.00	1.00	1.00	1.00
	Division Subtotal	**3.00**	**3.00**	**3.00**	**3.00**
Customer Service-Accounting					
	Accountant	0.00	1.00	1.00	1.00
	Account Clerk II	0.00	1.00	1.00	1.00
	Accounting Tech	0.00	0.00	0.00	0.50
	Division Subtotal	**0.00**	**2.00**	**2.00**	**2.50**
Customer Service					
	Accountant	1.00	0.00	0.00	0.00
	Risk Manager/Contract Specialist	1.00	0.00	0.00	0.00
	Customer Service Supervisor	1.00	1.00	1.00	1.00
	Senior Account Clerk	1.00	1.00	1.00	1.00
	Account Clerk II	1.00	0.00	0.00	0.00
	Customer Service Representative I	3.00	3.00	3.00	3.00
	Customer Service Representative II	1.00	1.00	1.00	1.00
	Division Subtotal	**9.00**	**6.00**	**6.00**	**6.00**
	DEPARTMENT TOTAL	**23.00**	**22.00**	**22.00**	**21.50**

City of Bedford Position Summary
Authorized Strength

Division Name	Position	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
POLICE					
Police Administration					
	Police Chief	1.00	1.00	1.00	1.00
	Deputy Chief	2.00	2.00	2.00	2.00
	Administrative Manager	1.00	0.00	0.00	0.00
	Technical Services Manager	0.00	1.00	1.00	1.00
	Administrative Secretary	1.00	1.00	1.00	1.00
	Division Subtotal	**5.00**	**5.00**	**5.00**	**5.00**
Animal Control					
	Animal Control Supervisor	1.00	1.00	1.00	1.00
	Animal Control Officer II	1.00	1.00	1.00	1.00
	Animal Control Officer I	4.00	4.00	4.00	4.00
	Division Subtotal	**6.00**	**6.00**	**6.00**	**6.00**
Community Services					
	Police Lieutenant	1.00	1.00	1.00	1.00
	Police Technical Sergeant	1.00	1.00	1.00	1.00
	Police Sergeant	1.00	1.00	1.00	1.00
	Police Corporal	1.00	1.00	1.00	1.00
	Crime Prevention Officer	1.00	1.00	1.00	1.00
	School Resource Officer	2.00	2.00	2.00	2.00
	Public Service Officer	6.00	4.00	0.00	0.00
	School Crossing Guard	0.00	0.00	3.97	3.97
	Division Subtotal	**13.00**	**11.00**	**10.97**	**10.97**
Criminal Investigations					
	Police Lieutenant	1.00	1.00	1.00	1.00
	Police Sergeant-Detective	1.00	2.00	2.00	2.00
	Detective/Corporal	8.00	8.00	8.00	8.00
	Investigator (rotational Patrol Officer II)	2.00	2.00	2.00	2.00
	Narcotic Officer	1.00	1.00	1.00	1.00
	NICU Investigator	1.00	1.00	1.00	1.00
	Crime Scene Technician I	2.00	1.00	1.00	1.00
	Crime Scene Technician II	0.00	1.00	1.00	1.00
	Administrative Secretary	1.00	1.00	0.00	0.00
	Division Subtotal	**17.00**	**18.00**	**17.00**	**17.00**
Code Compliance					
	Code Compliance Supervisor	0.00	0.00	0.00	1.00
	Code Compliance Officer	0.00	0.00	0.00	4.00
	Code Compliance Tech	0.00	0.00	0.00	1.00
	Division Subtotal	**0.00**	**0.00**	**0.00**	**6.00**
Patrol					
	Police Lieutenant	4.00	4.00	4.00	4.00
	Police Sergeant	4.00	4.00	4.00	4.00
	Police Detective/Corporal PD	4.00	4.00	4.00	5.00
	Patrol Officer I /Patrol Officer II	40.50	40.30	38.00	37.00
	School Crossing Guard	4.36	3.59	0.00	0.00
	Administrative Secretary	1.00	1.00	1.00	1.00
	Division Subtotal	**57.86**	**56.89**	**51.00**	**51.00**
Traffic					
	Sergeant - Police Patrol	1.00	1.00	1.00	1.00
	Patrol Officer II	6.00	6.00	6.00	6.00
	Division Subtotal	**7.00**	**7.00**	**7.00**	**7.00**
Dispatch					
	Communications Supervisor	1.00	1.00	1.00	1.00
	Lead Dispatcher	1.00	1.00	1.00	1.00
	Dispatcher	11.00	11.00	11.00	11.00
	Division Subtotal	**13.00**	**13.00**	**13.00**	**13.00**

City of Bedford Position Summary
Authorized Strength

Division Name	Position	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Detention Services					
	Detention Supervisor	1.00	1.00	1.00	1.00
	Lead Detention Officer	1.00	1.00	1.00	1.00
	Detention Officer	12.00	12.00	12.00	12.00
	Custodian II	1.00	1.00	1.00	1.00
	Custodian I	1.00	1.00	1.00	1.00
	Division Subtotal	**16.00**	**16.00**	**16.00**	**16.00**
Records					
	Records & Property Supervisor	1.00	1.00	1.00	1.00
	Lead Records Technician	1.00	1.00	1.00	1.00
	Records Technician	4.00	4.00	4.00	4.00
	Property Officer/Technician	1.00	1.00	1.00	1.00
	Crime Analyst	0.00	1.00	1.00	1.00
	Public Service Officer	0.00	0.00	4.00	3.00
	Division Subtotal	**7.00**	**8.00**	**12.00**	**11.00**
	DEPARTMENT TOTAL	**141.86**	**140.89**	**137.97**	**142.97**
FIRE					
Administration					
	Fire Chief	1.00	1.00	1.00	1.00
	Deputy Fire Chief/Fire Marshal	1.00	1.00	1.00	1.00
	Fire Inspector	1.00	1.00	1.00	1.00
	Civilian Fire Inspector	0.00	0.00	1.00	1.00
	Administrative Coordinator-Fire Department	1.00	1.00	1.00	1.00
	Administrative Receptionist	1.00	1.00	1.00	1.00
	Division Subtotal	**5.00**	**5.00**	**6.00**	**6.00**
Emergency Operations					
	Deputy Fire Chief - Tech Ops	1.00	1.00	1.00	1.00
	Deputy Fire Chief - EMT/Emergency Mgmt.	1.00	1.00	1.00	1.00
	Battalion Chief	3.00	3.00	3.00	3.00
	Assistant Emergency Mgmt. Officer	1.00	1.00	0.00	0.00
	Battalion Chief/Training Safety Officer	1.00	1.00	1.00	1.00
	Lieutenant-Fire Operations	9.00	9.00	9.00	9.00
	Fire Engineer-Operations	8.00	9.00	9.00	9.00
	Firefighter I & II	37.00	36.00	36.00	36.00
	Division Subtotal	**61.00**	**61.00**	**60.00**	**60.00**
Inspections					
	Building Official	0.00	0.00	0.00	1.00
	Building Inspector	0.00	0.00	0.00	2.00
	Permit Tech	0.00	0.00	0.00	2.00
	Division Subtotal	**0.00**	**0.00**	**0.00**	**5.00**
	DEPARTMENT TOTAL	**66.00**	**66.00**	**66.00**	**71.00**
PUBLIC SERVICES					
Fleet Maintenance Services					
	Fleet Services Manager	1.00	1.00	1.00	1.00
	Mechanic II	1.00	1.00	1.00	1.00
	Mechanic I	2.00	2.00	2.00	2.00
	Division Subtotal	**4.00**	**4.00**	**4.00**	**4.00**

City of Bedford Position Summary
Authorized Strength

Division Name	Position	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Streets					
	Traffic Operations Manager	1.00	1.00	1.00	1.00
	Street Supervisor	1.00	1.00	1.00	1.00
	Crew Leader, Asphalt	1.00	1.00	1.00	1.00
	Crew Leader, Concrete	1.00	1.00	1.00	1.00
	Crew Leader, Traffic	1.00	1.00	1.00	1.00
	Maintenance Worker II, Traffic	1.00	1.00	1.00	1.00
	Maintenance Worker II, Concrete	1.00	2.00	2.00	2.00
	Maintenance Worker II, Asphalt	2.00	2.00	2.00	2.00
	Maintenance Worker I, Street & Traffic	2.00	1.00	0.00	0.00
	Division Subtotal	**11.00**	**11.00**	**10.00**	**10.00**
Engineering					
	Director of Public Works/Engineering	1.00	1.00	1.00	1.00
	Public Works Superintendant	1.00	1.00	1.00	1.00
	Project Inspector	1.00	1.00	1.00	1.00
	Senior Engineering Technician	1.00	1.00	1.00	1.00
	Engineering Technician II	1.00	1.00	1.00	1.00
	Public Works Intern	0.00	0.00	0.00	0.00
	Secretary I	1.00	1.00	1.00	0.50
	Division Subtotal	**6.00**	**6.00**	**6.00**	**5.50**
Water Supply / Distribution					
	Water Supervisor	1.00	1.00	1.00	0.00
	Utility Manager	0.00	0.00	0.00	0.50
	Crew Leader, Water Distribution	2.00	2.00	1.00	1.00
	Crew Leader, Valve Maintenance	0.00	0.00	1.00	1.00
	Maintenance Worker II, Water Production	7.00	4.00	2.00	2.00
	Maintenance Worker II, Water Valve Tech	0.00	1.00	1.00	1.00
	Maintenance Worker I, Water Production	2.00	2.00	3.75	3.75
	Maintenance Worker II, Water Service	0.00	1.00	1.00	1.00
	Water Quality Specialist	0.00	1.00	1.00	1.00
	Crew Leader, Utilities Repair	0.00	0.00	1.00	1.00
	Purchasing/Inventory Control Supervisor	1.00	1.00	1.00	1.00
	Division Subtotal	**13.00**	**13.00**	**13.75**	**13.25**
Wastewater					
	Wastewater Supervisor	1.00	1.00	1.00	0.00
	Utility Manager	0.00	0.00	0.00	0.50
	Crew Leader, Wastewater	3.00	3.00	3.00	3.00
	Maintenance Worker II	2.00	2.00	3.00	3.00
	Maintenance Worker I	2.00	1.00	0.00	1.00
	Division Subtotal	**8.00**	**7.00**	**7.00**	**7.50**
Stormwater Administration					
	Crew Leader- Drainage	1.00	1.00	1.00	1.00
	Maintenance Worker II	1.00	2.00	2.00	2.00
	Maintenance Worker I	2.00	1.00	1.00	1.00
	Administrative Coordinator	1.00	1.00	0.00	0.00
	Office Administrator	0.00	0.00	1.00	1.00
	Environmental Specialist	1.00	1.00	1.00	1.00
	Division Subtotal	**6.00**	**6.00**	**6.00**	**6.00**
	DEPARTMENT TOTAL	**48.00**	**47.00**	**46.75**	**46.25**

City of Bedford Position Summary
Authorized Strength

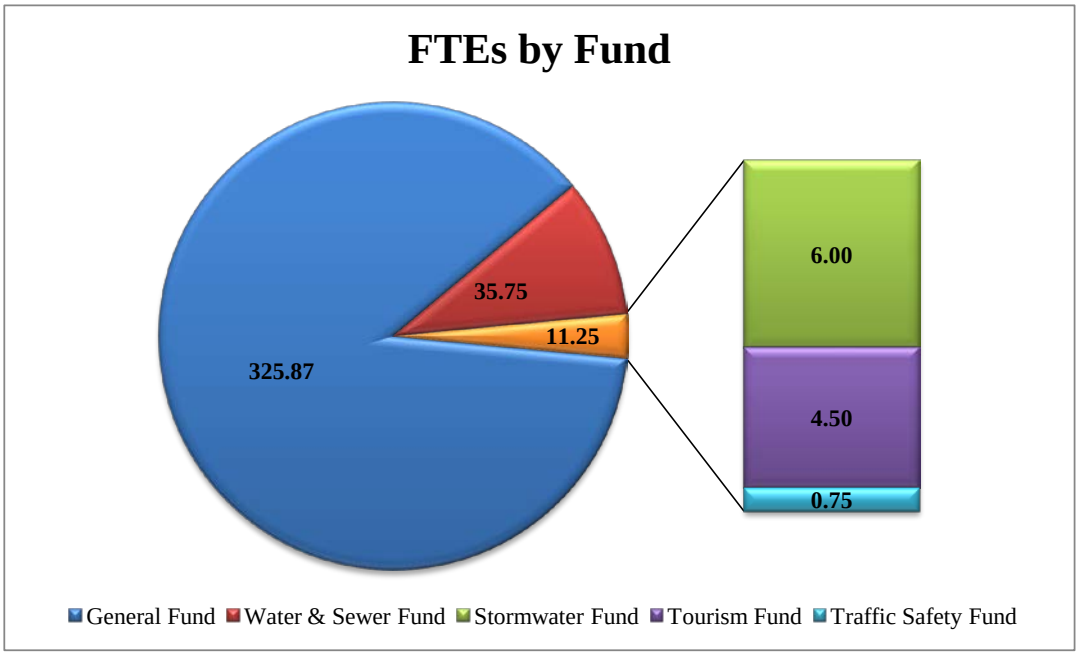
Division Name	Position	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
COMMUNITY SERVICES					
Library					
	Library Director	0.00	0.00	0.00	1.00
	Library Manager	1.00	1.00	1.00	0.00
	Technical Services Manager	1.00	1.00	1.00	1.00
	Community Services Supervisor	1.00	1.00	1.00	1.00
	Information Resources Supervisor	1.00	1.00	0.00	0.00
	Librarian	0.00	0.00	2.45	2.45
	Circulation Services Supervisor	1.00	1.00	1.00	1.00
	Administrative Coordinator	0.80	0.80	0.80	0.80
	Library Assistant	1.00	1.00	1.00	1.00
	Youth Programming Assistant	0.80	0.80	0.80	0.80
	Circulation Accounts Senior Assistant	0.33	0.35	0.35	0.35
	Information Resources Assistant	1.60	1.60	1.80	2.00
	Purchasing Assistant	0.80	0.80	0.80	0.80
	Circulation Accounts Assistant	2.40	2.40	2.60	2.60
	Youth Services Assistant II	0.80	0.80	1.00	1.00
	Youth Services Assistant I	0.09	0.09	0.45	0.45
	Materials Processing Assistant	0.43	0.42	0.42	0.42
	Circulation Maintenance Assistant	0.63	1.40	1.40	1.40
	Circulation Services Assistant	1.71	1.70	1.78	1.58
	Division Subtotal	**16.37**	**17.16**	**19.65**	**19.65**
Parks					
	Parks Superintendant	1.00	1.00	1.00	1.00
	Lead Worker	2.00	2.00	2.00	2.00
	Irrigation Specialist	0.00	0.00	0.00	1.00
	Maintenance Worker II	4.00	5.00	4.00	4.00
	Maintenance Worker I	8.00	6.00	8.00	7.00
	Division Subtotal	**15.00**	**14.00**	**15.00**	**15.00**
Recreation					
	Managing Director	1.00	1.00	1.00	1.00
	Communications Coordinator	1.00	1.00	1.00	1.00
	Deputy Director of Parks, Rec. & Spec. Events	1.00	1.00	0.00	0.00
	Recreation Manager	0.00	0.00	1.00	1.00
	Athletic/Aquatics Coordinator	1.00	1.00	1.00	1.00
	Recreation/Program Coordinator	1.00	1.00	1.00	1.00
	Parks/Rec, Special Events Assistant	1.00	1.00	1.00	1.00
	Customer Service Associate	3.43	3.43	3.43	3.43
	Day Camp Director - seasonal	0.60	0.60	0.60	0.60
	Day Camp Leader - seasonal	2.20	2.20	2.20	2.80
	Division Subtotal	**12.23**	**12.23**	**12.23**	**12.83**
Aquatics					
	CTS Manager - seasonal	0.41	0.46	0.41	0.41
	Assistant Pool Manager- seasonal	0.46	0.41	0.46	0.46
	Lifeguards - seasonal	7.49	7.49	7.49	7.49
	Head Lifeguards - seasonal	0.90	0.90	0.90	0.90
	Conces./Retail/Ticket Attendants - seasonal	2.90	2.90	2.90	2.90
	Water Safety Instructors - seasonal	0.00	0.00	0.00	0.08
	Division Subtotal	**12.16**	**12.16**	**12.16**	**12.24**
Senior Citizens					
	Senior Center Manager	1.00	1.00	1.00	1.00
	Recreation Specialist	1.00	1.00	1.00	1.00
	Facilities Tech.	1.00	1.00	1.00	1.00
	Clerk Typist	1.00	0.45	0.45	0.45
	Division Subtotal	**4.00**	**3.45**	**3.45**	**3.45**

City of Bedford Position Summary

Authorized Strength

Division Name	Position	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Tourism					
	Special Events Coordinator	1.00	1.00	1.00	1.00
	Marketing Coordinator	0.00	0.00	0.00	1.00
	Division Subtotal	**1.00**	**1.00**	**1.00**	**2.00**
Old Bedford School					
	Old Bedford School Coordinator	1.00	1.00	1.00	1.00
	Rental Coordinator/Receptionist	0.50	0.50	0.37	0.50
	Secretary I	0.50	0.50	0.50	0.50
	Program Assistant	0.50	0.00	0.00	0.00
	Facility Maintenance Technician	0.50	0.50	0.50	0.50
	Division Subtotal	**3.00**	**2.50**	**2.37**	**2.50**
	DEPARTMENT TOTAL	**62.76**	**62.50**	**65.86**	**67.67**
TOTAL		**371.62**	**368.19**	**369.58**	**372.87**

Permanent FTEs	**352.65**
Seasonal FTEs	**20.22**



GLOSSARY OF TERMS

Accrual Accounting: A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

Ad Valorem Tax: A tax computed from the assessed valuation of land and improvements.

Agency Fund: Agency Funds are used to account for funds held by the City as an agent for individuals, private organizations, and/or other governmental units. It is a fiduciary relationship. An example: taxes retained by a municipality for a school district.

Appropriation: An authorization made by the City Council that permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are made for fixed amounts and are granted, in the operating budget, for a one-year period.

Appropriation Ordinance: The official enactment by the City Council establishing the legal authority for City officials to obligate and expend resources.

Arbitrage: A profit earned from investing inherently lower yielding tax-exempt debt proceeds in higher yielding taxable investments.

Arbitrage Rebate: A required payment to the taxing authority (Internal Revenue Service) due to the excessive yield earned on the gross proceeds of debt, above the bond yield.

Assessed Valuation: A value that is established for real and personal property used as a basis for levying property taxes. The Tarrant Appraisal District establishes property values in Bedford.

Assets: Resources owned or held by the City that have monetary value.

Balanced Budget: A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues.

Bond: A written promise to pay a sum of money on a specific date at a specific interest rate.

Budget: A plan of financial operation embodying an estimate of proposed means of financing it. The operating budget is the financial plan adopted for a single fiscal year. The proposed budget designates the financial plan initially developed by departments and presented by the City Manager to the Council for approval. The adopted budget is the plan as modified and finally approved by that body. The approved budget is authorized by ordinance and this specifies the legal spending limits for the fiscal year.

Budget Calendar: The schedule of dates used as a guide to complete the various steps of the budget preparation and adoption processes.

Budgetary Basis: The City's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues recognized when they become both available and measurable and expenditures recognized when the services or goods are received and the liabilities are incurred. Accounting records for the City's proprietary funds are maintained on an accrual basis.

Budgetary Control: The control of management of the organization in accordance with an approved budget for the purposes of keeping expenditures within the limitations of available appropriations and revenues.

Budget Document: The compilation of the spending plans for the various funds, along with supporting schedules, tables, and charts which, in total, comprises the annual revenue and expenditures plan.

Capital Outlay: An expenditure which results in the acquisition of, or addition to, fixed assets, and meets these criteria: has an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belongs to one of the following categories: Land, Buildings, Equipment and Vehicles; constitutes a tangible, permanent addition to the value of City assets; cost generally exceeds at least $1,000; does not constitute repair or maintenance; and, is not readily susceptible to loss.

Capital Project Funds: The capital project funds are used to account for the acquisition or construction of capital facilities being financed from general obligations or certificate of obligation bond proceeds, grants, or transfers from other funds.

Certificates of Obligation (C.O.): Tax supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval by the City Council.

City Charter: The document of a home rule City which establishes the City's government structure and provides for the distribution of duties and powers among the various branches of government.

City Council: The Mayor and six Council members collectively acting as the legislative and policymaking body of the City.

Current Taxes: Taxes levied and due within one year.

Debt Service: The City's obligations pay the principal and interest of all bonds and other debt instruments according to predetermined payment schedule.

Department: A major administrative organizational unit of the City that indicates overall management responsibility for one or more divisions.

Depreciation: (1) Expiration in service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical recommendations to the fiscal officers preparing them.

Division: A major administrative organizational unit of the City that indicates overall management responsibility for one or more activities.

Encumbrances: Obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to appropriation and for which part of the appropriation is reserved. When paid, the encumbrance is liquidated.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (See also Proprietary Fund.)

Expenditures: The outflow of funds paid or to be paid for assets obtained or goods and services obtained regardless of when the expense is actually paid.

Financial Policies: Financial policies are used to enable the City to achieve a sound financial position. They are updated and endorsed by the City Council on an annual basis.

Fiscal Year: The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Bedford has designated this period to be October 1 through September 30.

Fund: An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts.

Fund Balance: The difference between a governmental fund's assets and liabilities, divided into 5 categories: 1) Nonspendable, 2) Restricted, 3) Committed, 4) Assigned, 5) Unassigned. Portions of the fund balance may be reserved for various purposes such as contingencies or encumbrances at the end of the fiscal year.

Fund Type: In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is tax supported and includes most of the basic operating services, i.e., police, fire, streets, parks and recreation, and administration.

General Obligation (G.O.) Debt: Money owed on interest and principal holders of the City's general obligation bonds. The debt is supported by revenue provided from real property that is assessed through the taxation power of the local governmental unit.

Generally Accepted Accounting Principles (G.A.A.P.): Detailed accounting standards and practices for state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).

Governmental Funds: Applies to all funds except for the profit and loss funds (e.g., enterprise fund).

Grant: A contribution by a government or other organization to support a particular function.

Infrastructure: That portion of a city's assets located at or below ground level, including the water system, sewer system, and streets.

Interest and Sinking (I. & S.): The component of the ad valorem tax rate that funds General Obligation and Certificates of Obligation debt payments.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Long-Term Debt: Unmatured debt of a government expected to be repaid from government funds. An average repayment schedule is 20 years.

Maintenance: All materials or contract expenditures covering repair and upkeep of City Buildings, machinery, equipment, systems and land.

Major Fund: A fund whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of the corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all government and enterprise funds.

Modified Accrual Accounting: A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

Net Assets: Assets in excess of a fund's liabilities that are restricted, invested in capital assets, net of related debt and/or unrestricted.

Old Bedford School (O.B.S.): The Old Bedford School is a restored building built in 1915. It was Bedford's first brick schoolhouse. The facility is available for meetings, performances and weddings. The Old Bedford School is a division of Parks, Recreation, and Special Events and is funded out of the Tourism Fund.

Operating and Maintenance (O. & M.): The component of the ad valorem tax rate that funds day-to-day operating expenses.

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and services delivery activities of the City are controlled. State Law requires the use of annual operating budgets.

Performance Measures: Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

Personnel Services: The costs associated with compensating employees for their labor, including salaries and fringe benefits.

Property Taxes: Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Proprietary Fund: A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. (See also Enterprise Fund.)

Public Hearing: The portion of open meetings held to present evidence and provide information on both sides of an issue.

Reserve: An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

Revenue: Funds that the government receives as income.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund, in addition to a pledge of revenues.

Special Revenue Fund: A fund whose revenue source(s) is restricted or committed to a specific purpose other than capital projects or debt service. Usually has one or more revenue resources that is not a transfer from another fund. The Tourism Fund is a special revenue fund that is primarily financed by hotel occupancy taxes. A portion of this revenue has been obligated on an annual basis for debt service payments. In addition, revenue from this fund is used to finance the ongoing operations of several tourism-related facilities and special events.

Tax Rate: A percentage applied to all taxable property to raise general fund revenue.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Working Capital: The measurement of the operating liquidity of a proprietary fund by subtracting the current liabilities from the current assets.

2013 Effective Tax Rate Worksheet
Bedford

Date: 07/31/2013

See Chapter 2 of the Texas Comptroller's 2013 Manual for Taxing Units Other than Schools for an explanation of the effective tax rate.

1. 2012 total taxable value. Enter the amount of 2012 taxable value on the 2012 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).	$2,927,067,931
2. 2012 tax ceilings. Counties, cities and junior college districts. Enter 2012 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter 0. If your taxing units adopted the tax ceiling provision in 2012 or a prior year for homeowners age 65 or older or disabled, use this step.	$354,758,120
3. Preliminary 2012 adjusted taxable value. Subtract Line 2 from Line 1.	$2,572,309,811
4. 2012 total adopted tax rate.	$0.499115/$100
5. 2012 taxable value lost because court appeals of ARB decisions reduced 2012 appraised value.	
A. **Original 2012 ARB Values.**	$276,298,759
B. **2012 values resulting from final court decisions.**	$243,930,280
C. **2012 value loss.** Subtract B from A.	$32,368,479
6. 2012 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	$2,604,678,290
7. 2012 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2012. Enter the 2012 value of property in deannexed territory.	$0
8. 2012 taxable value lost because property first qualified for an exemption in 2013. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions.	
A. **Absolute exemptions.** Use 2012 market value:	$890,078
B. **Partial exemptions.** 2013 exemption amount or 2013 percentage exemption times 2012 value:	$4,188,960
C. **Value loss.** Add A and B.	$5,079,038
9. 2012 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2013. Use only properties that qualified in 2013 for the first time; do not use properties that qualified in 2012.	
A. **2012 market value:**	$0
B. **2013 productivity or special appraised value:**	$0
C. **Value loss.** Subtract B from A.	$0

10. Total adjustments for lost value. Add lines 7, 8C and 9C.	$5,079,038
11. 2012 adjusted taxable value. Subtract Line 10 from Line 6.	$2,599,599,252
12. Adjusted 2012 taxes. Multiply Line 4 by line 11 and divide by $100.	$12,974,989
13. Taxes refunded for years preceding tax year 2012. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2012. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2012. This line applies only to tax years preceding tax year 2012.	$25,350
14. Taxes in tax increment financing (TIF) for tax year 2012. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2013 captured appraised value in Line 16D, enter 0.	$0
15. Adjusted 2012 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.	$13,000,339
16. Total 2013 taxable value on the 2013 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. A. **Certified values:** B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: C. **Pollution control exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on legal counsel's advice): **D. Tax increment financing:** Deduct the 2013 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2013 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. E. **Total 2013 value.** Add A and B, then subtract C and D.	$2,930,444,393 $0 $0 $0 $2,930,444,393
17. Total value of properties under protest or not included on certified appraisal roll. A. **2013 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. B. **2013 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. C. **Total value under protest or not certified:** Add A and B.	$36,557,126 $39,178,475 $75,735,601
18. 2013 tax ceilings. Enter 2013 total taxable value of homesteads with tax ceilings. These	$373,825,035

include the homesteads of homeowners age 65 or older or disabled. Other units enter 0. If your taxing units adopted the tax ceiling provision in 2012 or a prior year for homeowners age 65 or older or disabled, use this step.	
19. 2013 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	$2,632,354,959
20. Total 2013 taxable value of properties in territory annexed after Jan. 1, 2012. Include both real and personal property. Enter the 2013 value of property in territory annexed.	$0
21. Total 2013 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2012. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2012, and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2013.	$6,293,903
22. Total adjustments to the 2013 taxable value. Add Lines 20 and 21.	$6,293,903
23. 2013 adjusted taxable value. Subtract Line 22 from Line 19.	$2,626,061,056
24. 2013 effective tax rate. Divide Line 15 by Line 23 and multiply by $100.	$0.495050/$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2013 county effective tax rate.	

A county, city or hospital district that adopted the additional sales tax in November 2012 or in May 2013 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet (Appendix 4) on page 35 of the Texas Comptroller's 2013 Truth-in-Taxation Manual sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

2013 Rollback Tax Rate Worksheet
Bedford

Date: 07/31/2013

See Chapter 3 of the Texas Comptroller's 2013 Manual for Taxing Units Other than School Districts for an explanation of the rollback tax rate.

26. 2012 maintenance and operations (M&O) tax rate.	$0.306043/$100
27. 2012 adjusted taxable value. Enter the amount from Line 11.	$2,599,599,252
28. 2012 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by $100.	$7,955,891
B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2012. Enter amount from full year's sales tax revenue spent for M&O in 2012 fiscal year, if any. Other units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$2,402,602
C. **Counties:** Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	$0
D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other units enter 0.	$0
E. **Taxes refunded for years preceding tax year 2012:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2012. This line applies only to tax years preceding tax year 2012.	$15,773
F. **Enhanced indigent health care expenditures:** Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	$0
G. **Taxes in TIF:** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2013 captured appraised value in Line 16D, enter 0.	$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	$10,374,266
29. 2013 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	$2,626,061,056
30. 2013 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by $100.	$0.395050/$100
31. 2013 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	$0.426654/$100

32. Total 2013 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses A. **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service. B. Subtract **unencumbered fund amount** used to reduce total debt. C. Subtract **amount paid** from other resources. D. **Adjusted debt.** Subtract B and C from A.	$5,273,663 $0 $229,647 $5,044,016
33. Certified 2012 excess debt collections. Enter the amount certified by the collector.	$0
34. Adjusted 2013 debt. Subtract Line 33 from Line 32D.	$5,044,016
35. Certified 2013 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2013 debt adjusted for collections. Divide Line 34 by Line 35	$5,044,016
37. 2013 total taxable value. Enter the amount on Line 19.	$2,632,354,959
38. 2013 debt tax rate. Divide Line 36 by Line 37 and multiply by $100.	$0.191616/$100
39. 2013 rollback tax rate. Add Lines 31 and 38.	$0.618270/$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2013 county rollback tax rate.	

A taxing unit that adopted the additional sales tax must complete the lines for the Additional Sales Tax Rate. A taxing unit seeking additional rollback protection for pollution control expenses completes the Additional Rollback Protection for Pollution Control.

2013 Additional Sales Tax Rate Worksheet
Bedford

Date: 07/31/2013

41. Taxable Sales. For taxing units that adopted the sales tax in November 2012 or May 2013, enter the Comptroller's estimate of taxable sales for the previous four quarters. Taxing units that adopted the sales tax before November 2012, skip this line.	$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. **Taxing units that adopted the sales tax in November 2012 or in May 2013.** Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. **- or -** **Taxing units that adopted the sales tax before November 2012.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$2,402,602
43. 2013 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	$2,632,354,959
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by $100.	$0.091272/$100
45. 2013 effective tax rate, unadjusted for sales tax. Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	$0.495050/$100
46. 2013 effective tax rate, adjusted for sales tax. **Taxing units that adopted the sales tax in November 2012 or in May 2013.** Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2012.	$0.495050/$100
47. 2013 rollback tax rate, unadjusted for sales tax. Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	$0.618270/$100
48. 2013 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	$0.526998/$100