Due to the passage of S.B. No. 656, Section 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

ESTIMATED PROJECTION - REVISED

PROPOSED BUDGET – FISCAL YEAR 2022-23

This budget will raise more revenue from property taxes than last year's budget by an amount of $7,067,457, which is an 18.57% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $987,371.

Upon calling for a vote for approval of an ordinance adopting the City of Farmers Branch 2022-23 Fiscal Year Budget, the members of the City Council voted as follows:

City Council	Aye	Nay
Robert C. Dye, Mayor (In event of an absence)		
Omar Roman, Councilmember - District 1		
Michael Driskill, Councilmember - District 2		
Traci Williams, Councilmember - District 3		
Richard Jackson, Councilmember - District 4		
David Merritt, Councilmember - District 5		

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

Tax Year	2022	2021	2020	2019	2018
Fiscal Year	2022-23	2021-22	2020-21	2019-20	2018-19
Proposed Rate **[MAXIMUM]**	$ 0.589000	$ 0.589000	$ 0.589000	$ 0.610000	$ 0.599507
Total Adopted Rate		$ 0.589000	$ 0.589000	$ 0.599507	$ 0.599507
Adopted Operating Rate		$ 0.527248	$ 0.506203	$ 0.527348	$ 0.516722
Adopted Debt Rate		$ 0.061752	$ 0.082797	$ 0.072159	$ 0.082785
No-New-Revenue (aka Effective Tax Rate)	$ 0.501005	$ 0.559575	$ 0.649066	$ 0.583953	$ 0.599508
No-New-Revenue Maintenance & Operations Rate (aka Effective M&O Rate)	$ 0.480101	$ 0.484505	$ 0.576515	$ 0.503299	$ 0.515307
Debt Tax Rate (I&S)	$ 0.058177	$ 0.061752	$ 0.082797	$ 0.072159	$ 0.082785
Voter-Approval (aka Rollback Tax Rate)	$ 0.671514	$ 0.679647	$ 0.705433	$ 0.615721	$ 0.639316

The total amount of outstanding municipal debt obligations (principal & interest) is as follows:

Type of Debt	Total Outstanding Debt	Current Year Debt
Property Tax Supported	$ 56,779,127.99	$ 4,683,700.00
Self-Supporting	$ 44,022,969.33	$ 2,853,300.00
Total Debt	$ 100,802,097.32	$ 7,537,000.00

Note: The total amount of outstanding debt obligations considered self-supporting are currently secured by lease payments and landfill revenue. In the event such amount is insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.



FARMERS
BRANCH

CITY OF FARMERS BRANCH, TEXAS
Proposed Fiscal Year Budget 2022-23

City Council

Robert C. Dye	Mayor
Omar Roman	District 1
Michael Driskill	District 2
Traci Williams	District 3
Richard Jackson	District 4
David Merritt	District 5



(From Left) Councilmember Omar Jackson, Councilmember Michael Driskill, Councilmember Traci Williams, Councilmember Richard Jackson, Mayor Robert C. Dye, Councilmember David Merritt

Interim City Manager
John Land

Prepared by
Finance Department
Sherrelle Evans-Jones - Director of Finance



FARMERS
BRANCH

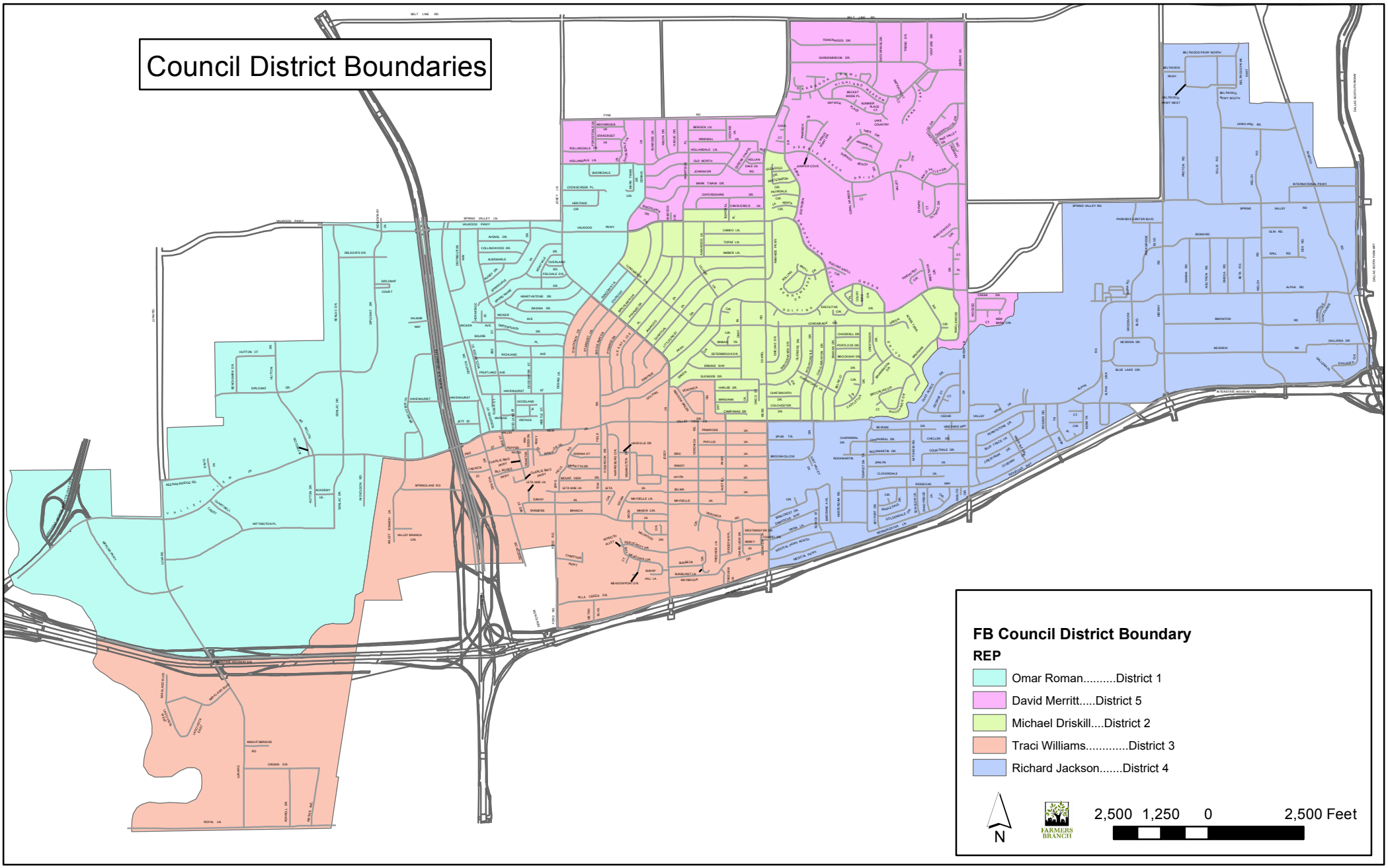
CITY OF FARMERS BRANCH, TEXAS
LIST OF PRINCIPAL OFFICIALS

City Council

City Council	Position	District	First Elected	Term Expires
Robert C. Dye	Mayor	N/A	2017	2023
Omar Roman	Councilmember	District 1	2022	2025
Michael Driskill	Councilmember	District 2	2020	2023
Traci Williams	Deputy Mayor Pro Tem	District 3	2021	2024
Richard Jackson	Councilmember	District 4	2022	2025
David Merritt	Mayor Pro Tem	District 5	2021	2024

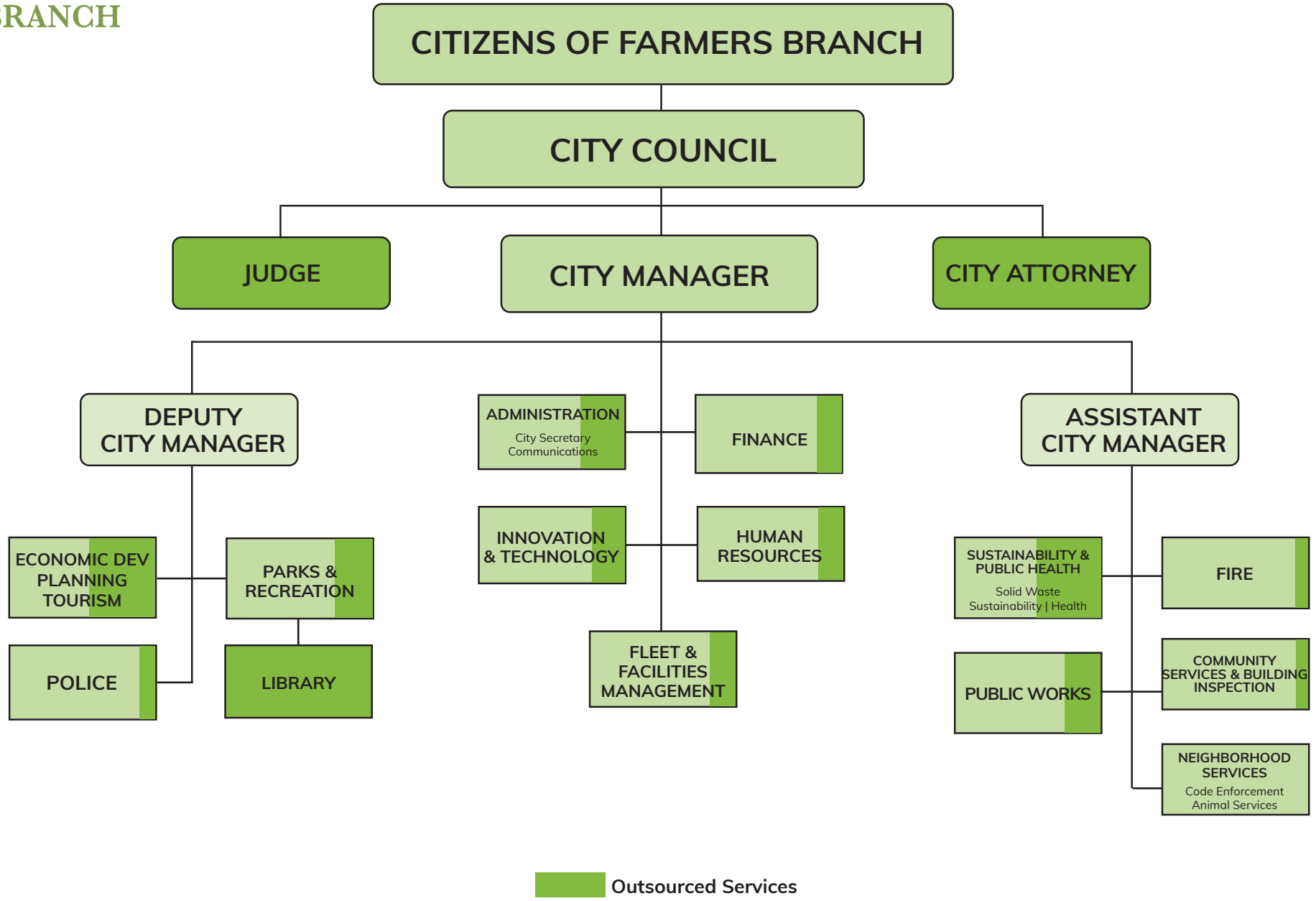
Appointed Officials

John Land	Interim City Manager
Ben Williamson	Assistant City Manager
Terry Carnes	City Judge
Stacy Henderson	City Secretary
Jeff L. Brady	Communications Director
Allison Cook	Economic Development, Tourism & Planning Director
Sherrelle Evans-Jones	Finance Director
Daniel Latimer	Acting Fire Chief
Kevin Muenchow	Fleet & Facilities Management Director
Brian Beasley	Human Resources Director
Mark Samuels	Innovation & Technology Director
Michael Mashburn	Parks & Recreation Director
David Hale	Police Chief
Marc Bentley	Public Works Director
Shane Davis	Sustainability & Public Health Director


Council District Boundaries
FB Council District Boundary
REP
Omar Roman.....District 1
David Merritt.....District 5
Michael Driskill....District 2
Traci Williams.....District 3
Richard Jackson.....District 4
N
FARMERS BRANCH
2,500 1,250 0 2,500 Feet

FARMERS BRANCH

CITY OF FARMERS BRANCH
FY 2022-23 ORGANIZATION CHART





FARMERS
BRANCH

CITY OF FARMERS BRANCH, TEXAS

PROPOSED FISCAL YEAR 2022-23 BUDGET

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FARMERS
BRANCH

GENERAL GOVERNMENT

Who we are:

General Government consists of four divisions: General Government, General Contracts, Legal, and Non-Departmental. The General Government budget is used to account for expenses of the City Council. The General Contracts budget is used to account for services provided to citizens by City Council approved non-profit organizations. The Legal budget is used to account for expenses associated with the City's contracted legal counsel. The Non-Departmental budget is used to account for expenditures and interfund transfers that benefit the entire General Fund and cannot readily be allocated to a specific department.

What we do (Key Processes):

- The City Council (General Government division) adopts all City ordinances and resolutions
- The City Council makes policy decisions for implementation by the City Manager
- The City Council approves major expenditure items and annually establishes the City's programs and services through adoption of the annual budget
- The City Council participates in the development of a framework to guide the decisions of both elected officials and staff
- Non-profit organizations (General Contracts) provide support to citizens in need
- Legal provides advice and legal services to officials, departments and to others with City-related business to protect the rights of the City and its citizens and reduce the City's legal liability

Critical Business Outcomes 2022-23 (the big policy items):

- CBO1 – Ensure strategic planning alignment to current status of City and mission/vision
- CBO2 – Improve access to responsible and diverse housing
- CBO3 –Plan for, build, and maintain high quality public assets
- CBO4 – Support the evolution of the arts and culture in Farmers Branch
- CBO5 – Strategically identify and acquire property to further the goals of the City
- CBO6 – Execute sustainability initiatives
- CBO7– Implement the recommendations from the IH-35 Corridor Study
- CBO8 – Improve overall and targeted community engagement

OUR MISSION

To build a vibrant, dynamic community that consistently seeks to improve the quality of life for our residents.

OUR VISION

Our vision is to be a city of the future with a vibrant and diverse economy that supports beautiful parks, great amenities, and friendly neighborhoods.

OUR CORE VALUES

Respect

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Excellence

Continually striving to be the very best.

Accountability

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Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

General Government
City Secretary's Office

Who we are:

The City Secretary's Office (CSO) is a division under the City Manager's Office and utilizes the same budget accounts. The CSO mission is to support the City Council and promote open government. The CSO serves as a resource for citizens and as a link between citizens and the city organization.

The CSO manages citywide elections, oversees citywide Board and Commission appointments, serve as the custodian of citywide records, managing record retention and destruction, and processes city public information requests and attends and prepares meeting agendas, packets, and minutes of all City Council regular and special meetings. The CSO holds and maintains the city seal.

Key Processes:

- City Elections
- Records Management
- Boards and Commissions
- Public Information Requests
- Council/Meeting Agenda

Strategic Initiatives:

- Provide Orientation Training to all newly appointed officials
- Conduct Efficient City Elections: Manage City Election for Mayor and District 2 to include public notices, calling the election, covering early voting and election day voting at City facilities, and updates to the city website.
- Records Management: Complete public information request in accordance with state law and improve the system of completing the request.
- Records Destruction: Preserve and maintain the City's official records for efficient access and retrieval by providing two shred events for citywide record destruction.
- Process Efficient Public Information Requests
- Coordinate, review, and update City Charter by coordinating charter review committee and charter election.

Key Performance Measures:

- Time to complete open record requests
- Number of open record requests
- Voter participation rates in elections

Stacy Henderson, Officer of the City

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General Administration
City Manager's Office

Who we are:

The City of Farmers Branch operates under a council-manager form of government. The Mayor and Council are responsible for making policy decisions for the community and the City Manager is responsible for implementing policy. The City Manager's Office (CMO) provides oversight and direction for all city departments. The CMO prepares and submits a structurally balanced budget and a strategic plan to the City Council, which are tied back to the council's strategic direction. The CMO also assists the City Council in the development and formulation of policies, goals, and objectives, and keeps them informed of important community issues. In addition, CMO staff provides legislative support, communication services and legal service functions of the City.

Key Processes:

- Policy Implementation
- Strategic & Performance Management
- Employee Engagement
- Community Engagement
- Continuous Process Improvement

Strategic Initiatives:

- CMO organizational structure
- Create Process Improvement Committee
- Ensure Succession planning
- Finalize the Mentoring program
- Update all Non-Profit Contracts
- Update Performance FBTX and Improve Power Bi alt data platform

Key Performance Measures:

- Participation rate in the employee survey
- Overall employee engagement
- Participation rate in the resident satisfaction survey

John Land, Deputy City Manager

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COMMUNICATIONS

Who we are:

The responsibility of the Communications department is to tell the City's story. This is accomplished by providing current and accurate information about City of Farmers Branch programs, activities, services, events, and news-making occurrences. In addition, it is the responsibility of the department to market the City of Farmers Branch through various media channels and utilizing specific marketing campaigns. Information is presented to the citizens, newcomers, media, and employees through the Branch Review newsletter, Branch Bulletin eNewsletter, Branch Life employee eNewsletter, FBTV, City main website at www.farmersbranchtx.gov, personal contacts, Branch Mail e-mail news notifications, video programs, and news releases. A 21st century priority of the Communications Department is to exercise oversight of the City's social media presence, on all channels and networks, and to engage best practices in disseminating City news and information via that specific media.

The department executes all public information campaigns and serves as the media relations representative both daily and in emergency situations. The department also serves as a resource center for citizens, staff, civic groups, and the news media and provides support for special projects for other departments.

Key Processes:

- Manage the City's web presence
- All external communication
- All internal communication
- City marketing efforts

Strategic Initiatives:

- Hire Contractor as the Web Administrator: This person oversees detailed website updates.
- Hire Contractor as Social Media Manager
- Staff Continuing Education
- Upgrade of FBTV studio: Solicit bids for upgrade of FBTV studio, to be paid with PEG funds.
- Branch Life newsletter
- Continue to enhance Spanish language content and translations
- Expand AMAT partnership with CFBISD to add more student-produced content to FBTV, web and social channels.
- Improve community engagement: Implement a program/process to improve community engagement.

Key Performance Measures:

- Branch Life open rate
- Branch Bulletin open rate
- Number of website visits
- Number of Branch Bulletin subscribers

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Jeff Brady, Director

Economic Development & Tourism

Who we are:

The Economic Development & Tourism Office serves as the development representative for the city and is responsible for implementing the vision set forth by the city council. Recruiting and retaining businesses while redeveloping commercial and residential areas is accomplished through various programs and efforts. Attracting large groups to generate hotel room nights contributes to the hotel occupancy tax fund impacting local events and culture.

Key Processes:

- Recruit and Retain Businesses
- Redevelopment of residential and commercial properties
- Promote tourism

Strategic Initiatives:

- Maintain the demo/rebuild program
- Maintain the neighborhood renaissance program
- Implement the target area housing program
- Maintain the façade grant program: Provide commercial property owners grant options to upgrade building facades
- Manage the multi-sports complex project in the Station Area
- Manage Discover Farmers Branch content, Corporate Loyalty clients, Hotel Incentive Fund applications
- Focus on Station Area revitalization: Manage Discover Farmers Branch content, Corporate Loyalty clients, Hotel Incentive Fund applications
- Continue to meet with businesses and provide assistance as needed

Key Performance Measures:

- Room nights generated
- Business engagement visits
- Demo/Rebuild program participation
- Demo/Rebuild program economic impact

Allison Cook, Director

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PLANNING

Who we are:

The Planning department plays a central role in the growth and development of our City by managing the City's land development process and coordinates the long-range comprehensive planning process. The department processes new development applications through Specific Use Permits, provides technical support to the Planning and Zoning Commission and City Council, maintains the Comprehensive Plan, prepares ordinances, and conducts special land use and demographic studies, as necessary.

Key Processes:

- Manage land development
- Prepare the City's comprehensive plan
- Prepare district plans

Our Strategic Initiatives:

- Coordinate the development of the City's comprehensive plan
- Implement the IH-35E Corridor Vision Study Recommendations - Rezone Target Area 1 to PD-86 (Station Area Form Base Code)
- Comprehensive Zoning Ordinance (CZO) Update - Landscaping Requirements
- Streamline the Development Review Process
- Continue Implementation of TIF4 Projects
- Comprehensive Zoning Ordinance (CZO) Amendment - Attainable Housing - ADUs
- IH-35E Corridor Vision Study Recommendations - Rezone Target Area 2

Key Performance Measures:

- Site Plan - First Review Comments Issued (Business Days) Number of open record requests
- Site Plan Reviews - Percent Taking 3 or Less Reviews
- Specific Use Permit (SUP) - First Review Comments Issued (Business Days)
- Specific Use Permit (SUP) Reviews - Percent Taking 3 or Less Reviews
- Zoning Amendment Cases - First Review Comments Issued (Business Days)
- Zoning Amendment Case Reviews - Percent Taking 3 or Less Reviews
- Zoning Verification Letters Completed - Number of Business Days
- Site Plans - Number of Applications Received
- Specific Use Permits (SUP) - Number of Applications Received
- Zoning Amendment Cases - Number Received
- Number of Zoning Verification Letters Received

Surupa Sen, Deputy Director

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HUMAN RESOURCES

Who we are:

Human Resources (HR) supports the City's mission, values, and strategic goals by recruiting a qualified, competent, and diverse workforce to deliver exceptional services to Farmers Branch residents, visitors, and businesses. In addition, HR develops and implements programs, policies and practices that help retain and reward a highly competent workforce. HR partners with all departments and employees to drive a strong culture and provide excellent guidance and direction for all Human Resources needs.

Key Processes:

- Manage workforce
- Manage risk
- Manage benefits and wellness
- Administer payroll

Strategic Initiatives:

- Conduct the annual assessment of Public Safety and BM Jobs
- Conduct the annual Gallup employee engagement survey and guide the departments through the results
- Focus on departmental succession planning by reviewing a minimum of 2 departments' organization structure, bench strength, and potential gaps
- Continue to improve Performance Pro to include setting of goals and ensuring link to REACT by every employee, train staff on how to use, and complete all reviews in Q1.

Key Performance Measures:

- Number of full-time equivalent employees
- Number of part-time equivalent employees
- Health care costs
- Total volunteer hours
- Overall employee engagement

Brian Beasley, Director

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FINANCE

Who we are:

Finance is responsible for all fiscal matters related to the city including providing useful, timely, and reliable financial information and support to internal and external customers.

Key Processes:

- Manage the purchasing process
- Establish and maintain financial controls
- Mange all facets of the budget
- Municipal Court
- Utility billing and collections

Strategic Initiatives:

- Management of the 2022-23 budget - including the development of a sound budget, tracking performance against goals throughout the year, communicating status, and amending the budget during the Year-End process.
- Conduct the Annual Audit.
- Software updates - which may include an upgrade to the Purchasing module to enable vendors to bid on proposals electronically thereby increasing the amount of participation and competition in the bid process and/or upgrading the Municipal Court software to provide greater efficiency in processes.
- Continue to work with the Finance/Court team to take steps to improve scores on Employee Engagement.

Key Performance Measures:

- Property tax rate
- TMRS funding ratio
- Bond rating

Sherrelle Evans-Jones, Director

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INNOVATION & TECHNOLOGY

Who we are:

The Innovation & Technology department manages and maintains all technology for the City of Farmers Branch. The mission of the department is to provide secure, high quality technology-based services in a cost-effective manner, be a leader in customer service, and establish services, systems, and solutions based on best practices and industry standards. Innovation & Technology's vision is to help departments use technology to transform the way they work and deliver services to our citizens.

Key Processes:

- Project Management
- Contract Management
- Network Resiliency
- Business Continuity
- Technology Service and Maintenance

Strategic Initiatives:

- Phase 2 - Video Surveillance Upgrades - Phase 2 will be focused on replacement of the remaining recording servers and upgrades to aging camera hardware.
- Cyber Security - Firewall Replacements - Replace 4 firewalls due to age and obsolesce.
- Justice Center HVAC - Data Center Replacement of the very old HVAC unit in the IT data center at the Justice Center.
- Promise Phase 5 - EAM Implementation - Providing ongoing support to the EAM implementation project (Parks and Public Works)
- BI Capabilities - Enhance Business intelligence (BI) capabilities to transform data into actionable insights that inform business decisions.

Key Performance Measures:

- Help desk survey score
- Time to close requests
- Number of opened requests
- Number of closed requests

Mark Samuels, Director

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COMMUNITY SERVICES

Who we are:

The Community Services Department is comprised of two divisions: Building Inspection and Permit & Plan Review.

Key Processes

- Guide the permit process: residential and commercial
- Ensure property standards are maintained
- Ensure quality of the building process
- Delivering world-class customer service
- Community outreach and education

Strategic Initiatives

Building Inspections

- Update and/or create policies and procedures for all inspections
- Work on simplifying workflows for better inspection
- Work with other departments to better understand what they do to assist residents in the field.
- Provide training to the new inspector to complete at least 2 ICC certifications.

Permit & Plan Review

- Update and/or create policies and procedures for all permits and plan review.
- Process improvement on simplifying workflows for better permit, plan review and inspection processes
- Work with IT to simplify and create better workflows within CSS for a better experience to the residents
- Digitize permit applications and other documents to help with CSS process and resident experiences.

Key Performance Measures

Building Inspections

- Total number of inspections
  Inspection by type

Permit & Plan Review

- Total number of permits
- Permits by type
- Time to issue permits

Danielle Summers, Deputy Director

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NEIGHBORHOOD SERVICES

Who We Are:

The Neighborhood Services Department is comprised of two divisions: Animal Services and Code Enforcement.

The primary focus of the Code Enforcement Division is the health and safety of the public. Promoting and ensuring health and safety includes inspecting private property, educating the public on various codes, and enforcing those codes when educational efforts are unsuccessful. Ensuring health and safety also includes efforts in the area of crime prevention. Beyond health and safety, the Code Enforcement Division is also tasked with maintaining and/or improving the City's private property stock to promote the City as a clean, safe, and desirable place to live, work and grow.

The Animal Services Division is focused on the health and safety of the City's animal population in addition to its human population. This also includes elements of education and enforcement. Providing certain animal-related services is also a goal of this Division, like microchipping animals and eliminating or preventing hazardous situations involving wildlife. This Division also operates and maintains the City's Animal Shelter and cares for all the animals housed therein until suitable home environments can be found.

Key Processes

- Ensure the health and safety of residents, pets, and wildlife
- Educating the public on animal, property maintenance, zoning, and business codes
- Inspecting private property to ensure code compliance
- Issuing licenses and permits
- Providing for the well-being of animals, both wild and domestic
- Ensuring appropriate engagement between humans and animals
- Enforcing various codes while respecting all local, state, and federal requirements
- Attending local events and engage with local organizations
- Delivering world-class customer service

Strategic Initiatives

- Create a wildlife education course for citizens
- Complete a city-wide property condition survey
- Develop a process to enforce newly adopted apartment security requirements
- Create a Code Ranger Program to engage (2) citizen volunteers in certain aspects of Code Enforcement
- Convert license and registration processes to permit processes.
- Create an animal shelter inventory management system
- Brand and continue the animal microchipping initiative with a higher chip goal

Key Performance Measures

Animal Services

- Total number of microchips implanted
- Total number of domestic animal intakes and domestic live outcomes
- Time animals spent in City custody

Code Enforcement

- Total number of code violations
- Code violations by type
- Time to resolve code violations

Leo Bonanno, Deputy Director

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PUBLIC WORKS

Who we are:

Public Works is responsible for the day-to-day maintenance and operation of the City's infrastructure services such as, street maintenance, storm and sanitary sewer operations, water and wastewater functions, and traffic signals. In addition to maintaining infrastructure, Public Works handles engineering and capital improvement planning for the City, as well as performs inspections on all on-going construction in the City.

The Public Works department is comprised of five divisions that are split between the City's General Fund (governmental activities) and Enterprise Funds (business-type activities). The Administration and Street Maintenance divisions are funded through the City's General Fund, while the Water & Sewer Administration and Water & Sewer Operations divisions are funded through the City's Water & Sewer Enterprise Fund, and the Stormwater Utilities division is funded through the City's Stormwater Utility Enterprise Fund. (The Enterprise Funds are displayed separately.)

Key Processes:

- Construction inspections and permits
- Infrastructure maintenance and repairs
- Capital improvement projects

Strategic Initiatives:

- Reduce I & I in Sanitary Sewer System - Rehab existing sanitary sewer system to reduce inflow and infiltration of ground water into the system thereby reducing treatment cost
- Cooks Creek Improvements - Reconstruct channel to increase channel volume and lower base flood elevation.
- Rawhide Creek Improvements - Repair all damaged infrastructure from Webb Chapel to Valley View
- Water/Sanitary Sewer Improvements - Replace or rehab existing pipe systems.
- Smart Meter Expansion - To upgrade all residential home site water meters to the iTron system.
- Street Improvements - Rehab or revitalization program for city streets

Key Performance Measures:

- Cleaning sanitary sewer
- Number of curb miles swept
- Gallon of water consumed
- Square yards of sidewalks repaired
- Square yards of streets repaired

Marc Bentley, Director

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SUSTAINABILITY & PUBLIC HEALTH

Who we are:

The Sustainability and Public Health department is comprised of two divisions: Solid Waste Collection, and Environmental Health Services. The Solid Waste Collection division monitors and inspects contractor operations at the municipal solid waste landfill, which is operated by a private corporation through a Management and Operations Agreement with the City. The Environmental Services division administers a range of public and environmental health programs, is actively involved in remediation of soil/air/groundwater contamination and manages the City's Phase II Stormwater programs.

Key Processes:

- Landfill operations
- Trails
- Public & environmental health
- Community outreach
- Project management
- Sustainability initiatives
- Delivering world-class customer service

Strategic Initiatives:

- SWOT Analysis of Health Permitting Process - Staff will assess the Strengths, Weaknesses, Opportunities, and Threats that exist in the health permitting process. The goal is to provide world class customer service to the businesses of Farmers Branch.
- Solar Farm: ONCOR Interconnect and TCEQ permitting
- EV Charging Infrastructure: 13333 Senlac Drive - Install electrical infrastructure in preparation for the conversion of some of the city vehicle fleet from combustion engines to electric vehicles.
- Tree Giveaway Program Implementation - Implement a tree give a way program to residents of Farmers Branch. Trees are essential for reducing the heat island effect in urban areas. In addition, recent storms have damaged or destroyed many trees across the city.
- Pedestrian Plan Development - The Trail Master Plan was adopted in 2015. The plan is 7 years old. The plan needs to adapt and move away from trails to pedestrian movement with and around Farmers Branch.
- Begin construction of the Westside Art Trail
- Landfill Gas to Energy Assessment

Key Performance Measures:

- Participation rate in the recycling program
- Bulk collection tons collected
- Brush diversion

Shane Davis, Director

OUR MISSION

To build a vibrant, dynamic community that consistently seeks to improve the quality of life for our residents.

OUR VISION

Our vision is to be a city of the future with a vibrant and diverse economy that supports beautiful parks, great amenities, and friendly neighborhoods.

OUR CORE VALUES

Respect

Value everyone's opinion and acknowledge their perspective.

Excellence

Continually striving to be the very best.

Accountability

Taking ownership for what you do.

Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

POLICE

Who we are:

The mission of the Police department is to assure each citizen the opportunity to enjoy life in peace and freedom from criminal acts. Through a commitment to work in partnership with citizens to provide courteous professional services, the department will fairly and impartially carry out its mission with P.R.I.D.E. (Partnership, Respect, Innovation, Dedication, and Excellence).

Functions of the department are divided among six Sections that fall under two Divisions, Support Services and Patrol Division; (each commanded by a Deputy Chief): Administration, Patrol, Investigations, Training, Detention and Communications.

Key Processes:

- Police response and patrol
- Community outreach
- Community programs
- Investigations

Strategic Initiatives:

- Bullet proof vest reimbursement grant - The Bureau of Justice Assistance makes grants available to law enforcement that reimburse 50% of the cost of BJA approved ballistic vests.
- Community Engagement - Provide engagement opportunities to enhance and improve police community relations to the entire community
- Police Officer Mental Health and Wellness - Continue to provide mental health resources to police officers through various training and connections to mental health services.
- UCR and NIBRS Crime Levels - After adjusting for population growth, maintain violent crimes (homicide, rape, robbery and aggravated assault and property crimes (vehicle burglary, auto theft, and residential/commercial burglary)) below the 5-year average
- Homelessness and community mental health - Apply the findings from the Meadows Mental Health Study to help provide direction for future outreach.
- Recruiting and hiring - Partner with Human Resources to actively recruit for all open positions within the police department
- Police Training - Provide for 3000 hours of TCOLE approved in-service training to officers and non-sworn staff

Key Performance Measures:

- Total calls for service
- NIBRS Part A Offenses per 1,000 residents
- NIBRS Part A Offenses clearance rate
- Total NIBRS Part A offenses
- Crimes by type
- Proactive patrol time

David Hale, Chief

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FIRE

Who we are:

The Fire Department's primary function and responsibility to the citizens of Farmers Branch is to protect lives and property from fire and to provide emergency medical assistance. The department consists of three divisions: Administration, Operations, and Fire Prevention. The department is responsible for fire suppression, emergency medical services, rescue operations, emergency management, fire safety inspections, public fire prevention education programs, building and site plan review, fire investigations, and training of personnel.

Key Processes:

- Emergency response: Fire and EMS
- Emergency preparedness
- Community outreach
- Fire safety inspections
- Building and site plan reviews
- Delivering world-class customer service

Strategic Initiatives:

- Provide an Annual Firefighter NFPA 1582 & 1583 medical and fitness screening to all Fire Department employees.
- Continue to collaborate with HR on expanding our mental health program for Public Safety.
- Replacement of an 8-year-old ambulance. Purchase a Hydraulic Rescue Tool for E131.
- Expedite the fire hydrant maintenance program by stripping and painting 1000 fire hydrants. (Year 4 of 8)
- Send 18 firefighters to rope training I and 12 firefighters to rope training II.
- Send 9 firefighters to vehicle rescue technician training.
- Implement a medical simulation training program.
- Hold 2 leadership training sessions.
- Deliver a Citizens Fire Academy, Teen Fire Academy, and Inaugural Safety Fair/Open House.
- Inspect 2136 commercial businesses w/Code Enforcement (Prevention Staff Inspections-1776: Code Enforcement-360).
- Hire and retain strong leaders for the present and future (succession planning).
- Build a strong relationship with our internal and external stakeholders.
- Update the Hazard Vulnerability Analysis.

Key Performance Measures:

- Fire total response time
- EMS total response time
- Total calls for service
- Calls for service by type
- Fire Inspections

Daniel Latimer, Acting Fire Chief

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PARKS, RECREATION, & LIBRARY

Who we are:

The Parks and Recreation department provides beautifully maintained natural environments, parks, rights of way and green space, and a wide variety of quality recreational and entertainment opportunities for all ages. The library's mission is to provide free and equal access to information resources, technologies, educational programs, and community spaces. Parks and Recreation is composed of three functional divisions: administration, maintenance, and recreation.

Key Processes:

- Park maintenance; Special events
- Facility programming: Historical preservation
- Develop and provide programming for our residents

Strategic Initiatives:

Parks:

- John F. Burke Nature Preserve - The trail enhancements around the lake will provide the ability for all to enjoy the trails at JFBNP along with the new pond and river overlooks.
- Signature Park – Joya Park will be the first-ever night park with lit seating, playground equipment, and a lit 30 ft sphere with four levels. The park will include a restroom, zipline, butterfly garden, and a tot area.
- Mercer Park - The city has acquired a parcel of property on the west side to improve as a park.

Recreation:

- Building employee focused training program for all PT employees
- Increase resident Aquatics memberships by 10%
- Increase The Branch Connection membership by 10%
- Completion of the Historical Park Barn/Event Center
- Develop and implement a marketing program that promotes the City's most attractive assets and elevates the perception of Farmers Branch to residents and the greater DFW area.
- Complete event-wide assessment on safety and security protocols

Library

- West side Initiative for attendance/registration
- Increase library registrations - Increase library card sign-ups by 200 for the year.
- Increase program attendance

Key Performance Measures:

- Completion of park projects
- Branch Connection, Aquatics Center, and Recreation Center percentage of PT employees in training programs
- Cost-recovery at the Recreation Center and Margaret Young Natatorium
- Net Promoter Score of 80 or greater at the Recreation Center, Margaret Young Natatorium, Historical Park, and Branch Connection
- Special event attendance safety plans and implementation of the plans

Michael Mashburn, Director

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FLEET & FACILITIES MANAGEMENT

Who we are:

The Fleet & Facilities Management department is a customer service oriented Internal Service Fund responsible for the maintenance, repair, fueling, and replacement of the City's fleet and management of the City's facilities. The department operates in a business-oriented fashion by structuring the customer billing system to emulate business practices to ensure the department is competitive. The department provides service to its customers, while striving towards the lowest possible fleet and facilities cost by designing and implementing a comprehensive management program. In addition, the department is responsible for the operation of the City warehouse, which purchases and stocks materials for all departments

Key Processes:

- Vehicle management and maintenance
- Facility management and maintenance
- Project management
- Contract management
- Central warehouse operations

Strategic Initiatives:

- Vehicles and Equipment scheduled to be replaced based on life cycle costing with the primary driver being life to date maintenance and repair cost
- Annual funding for long range plan to ensure buildings capital maintenance/replacement and equipment replacement is on a schedule and has funding. Items such as HVAC unit replacement, roof replacement, interior painting, flooring replacement, smaller renovation projects

Key Performance Measures:

- Facilities – Percent of work orders completed within 24 hours
- Facilities – Total number of work orders
- Fleet – Preventative maintenance compliance rate
- Fleet – Total number of work orders
- Fleet – Uptime percent

Kevin Muenchow, Director

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FUND RELATIONSHIPS

GENERAL FUND

GENERAL GOVERNMENT
Budget $18,085,700

GENERAL GOVERNMENT
- General Government
- General Contracts
- Legal
- Non-Departmental

GENERAL ADMINISTRATION

COMMUNICATIONS

ECONOMIC DEVELOPMENT / PLANNING / TOURISM

HUMAN RESOURCES

FINANCE
- Finance Administration
- Accounting
- Purchasing
- Municipal Court

INNOVATION & TECHNOLOGY

COMMUNITY SERVICES & BUILDING INSPECTION

NEIGHBORHOOD SERVICES
- Animal Services
- Code Enforcement

PUBLIC WORKS
Budget $11,403,000

PUBLIC WORKS
- Public Works Administration
- Street Maintenance

SUSTAINABILITY & PUBLIC HEALTH
- Sustainability & Solid Waste Collection
- Environmental Services

PUBLIC SAFETY
Budget $32,292,400

POLICE
- Police Administration
- Police Investigations
- Police Patrol
- Police Detention
- Police Communications
- Police Training

FIRE
- Fire Administration
- Fire Prevention
- Fire Operations

CULTURE & RECREATION
Budget $13,639,600

PARKS & RECREATION
- Parks & Recreation Admin
- Park Maintenance
- Recreation
- Aquatics Center
- Senior Center
- Park Board
- Senior Advisory Board
- Events

LIBRARY

OTHER FUNDS

DEBT SERVICE
Budget $7,537,000

- Property Tax Supported Debt
- Self-Supporting Debt

ECO DEVO
Budget $2,800,000

- Purchase/Sale of Property
- Development Incentives

SPECIAL REVENUE
Budget $9,572,513

- Forfeitures
- Donations
- Grants
- PID / TIRZ
- Legislation Reqd Funding

FIXED ASSET
Budget $3,886,800

- Bldg/Infrastructure
- Computers
- Equipment
- Vehicles
- Misc Other Fixed Assets

ENTERPRISE FUND

PUBLIC WORKS
Budget $30,223,400

PUBLIC WORKS
- Water & Sewer Administration
- Water & Sewer Operations
- Stormwater Utilities

INTERNAL SERVICE FUNDS

INTERNAL SERVICES
Budget $6,029,000

FLEET & FACILITIES MANAGEMENT
- Facilities Management
- Fleet Management

WCF
Budget $384,500

WORKERS' COMPENSATION FUND

HCF
Budget $4,350,800

HEALTH CLAIMS FUND

HOTEL/MOTEL FUND

CULTURE & RECREATION
Budget $2,788,200

PARKS & RECREATION
- Historical Preservation

TOURISM
- Promotion of Tourism
- Convention Center

GENERAL FUND
REVENUE SUMMARY

	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
TAXES							
PROPERTY TAXES	$ 33,996,758	$ 36,420,000	$ 36,212,100	36,212,033	99.43%	$ 41,120,000	51.78%
SALES & USE	18,680,207	17,850,000	22,894,200	20,894,150	117.05%	19,600,000	24.68%
MIXED BEVERAGE	57,167	80,000	71,700	71,739	89.67%	80,000	0.10%
FRANCHISE FEES	3,824,839	4,084,000	3,810,000	3,810,901	93.31%	3,814,000	4.80%
PENALTIES & INTEREST	134,306	100,000	168,900	168,887	168.89%	100,000	0.13%
SUB-TOTAL	56,693,276	58,534,000	63,156,900	61,157,711	104.48%	64,714,000	81.48%
LICENSES & PERMITS							
HEALTH	28,145	40,000	77,700	78,103	195.26%	85,000	0.11%
BUILDING	2,970,612	1,572,000	1,756,100	1,731,242	110.13%	1,495,000	1.88%
PLUMBING	232,693	93,000	156,800	154,745	166.39%	150,000	0.19%
ELECTRICAL	248,903	97,000	219,500	210,876	217.40%	175,000	0.22%
HVAC	207,066	150,000	159,400	155,686	103.79%	150,000	0.19%
MULTI-FAMILY INSPECTION	122,670	100,000	194,100	194,080	194.08%	220,000	0.28%
SUB-TOTAL	3,810,089	2,052,000	2,563,600	2,524,733	123.04%	2,275,000	2.86%
CHARGES FOR SERVICES							
ZONING	15,777	12,000	20,200	20,109	167.58%	18,500	0.02%
PRINTING & DUPLICATING	7,988	6,000	7,100	7,407	123.45%	6,000	0.01%
POLICE SERVICES	135,169	178,500	150,300	145,448	81.48%	178,500	0.22%
EMERGENCY SERVICES	2,127,235	1,060,000	1,640,100	1,102,067	103.97%	990,000	1.25%
FIRE SERVICES	112,832	103,500	140,400	140,378	135.63%	140,000	0.18%
REFUSE SERVICES	4,552,019	5,360,000	4,538,800	4,071,024	75.95%	6,840,000	8.61%
HEALTH & INSPECTION FEE	53,318	45,000	37,100	37,311	82.91%	45,000	0.06%
ANIMAL CONTROL & SHELTER	38,746	25,000	29,600	29,910	119.64%	25,000	0.03%
AQUATIC CENTER FEES	492,567	550,000	550,000	506,295	92.05%	550,000	0.69%
SENIOR CENTER FEES	32,783	85,000	72,000	65,955	77.59%	84,000	0.11%
PARKS & REC CONCESSIONS	71,375	160,000	241,400	231,338	144.59%	245,000	0.31%
BUILDING USE FEES	723,590	750,000	1,191,700	1,141,682	152.22%	1,000,000	1.26%
EVENTS	53,079	60,000	76,300	76,325	127.21%	88,200	0.11%
SUB-TOTAL	8,416,478	8,395,000	8,695,000	7,575,248	90.24%	10,210,200	12.86%
FINES, FORFEITS & ASSESSMENTS							
COURT	1,443,216	1,798,000	1,105,300	1,073,145	59.69%	1,563,000	1.97%
LIBRARY	4,708	25,000	4,900	4,947	19.79%	25,000	0.03%
SUB-TOTAL	1,447,924	1,823,000	1,110,200	1,078,092	59.14%	1,588,000	2.00%
INTEREST/RENTS/CONTRIBUTIONS							
INTEREST	150,069	300,000	237,200	237,172	79.06%	300,000	0.38%
RENTS	259,713	285,000	274,300	253,206	88.84%	285,000	0.36%
SUB-TOTAL	409,782	585,000	511,500	490,378	83.83%	585,000	0.74%
MISCELLANEOUS							
MISC CUSTOMER SERVICE	696	0	0	19	0.00%	0	0.00%
PAY PHONE COMMISSIONS	1,951	0	1,400	1,353	0.00%	1,500	0.00%
RECYCLING	8,218	5,000	8,700	8,750	174.99%	5,000	0.01%
MISCELLANEOUS	25,505	40,500	97,100	115,739	285.78%	40,500	0.05%
SALE OF ASSETS	18,126	0	0	0	0.00%	0	0.00%
INSURANCE RECOVERY	2,532	0	42,080	42,072	0.00%	0	0.00%
SUB-TOTAL	57,028	45,500	149,280	167,933	369.08%	47,000	0.06%
GRAND TOTAL	**$ 70,834,577**	**$ 71,434,500**	**$ 76,186,480**	**72,994,095**	**102.18%**	**$ 79,419,200**	**100.00%**

ENTERPRISE FUNDS
REVENUE SUMMARY

	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
WATER & SEWER FUND							
INTEREST/RENTS/CONTRIBUTIONS							
INTEREST	$ 68,968	$ 15,000	$ 54,800	$ 54,822	365.48%	$ 68,000	0.22%
SUB-TOTAL	68,968	15,000	54,800	54,822	365.48%	68,000	0.22%
MISCELLANEOUS							
MISCELLANEOUS	1,134	6,500	2,500	1,901	29.24%	6,500	0.02%
SALE OF ASSETS	0	1,000	0	0	0.00%	1,000	0.00%
SUB-TOTAL	1,134	7,500	2,500	1,901	25.34%	7,500	0.02%
CHARGES FOR SERVICES							
WATER SERVICE	17,497,101	16,147,700	19,313,900	17,951,722	111.17%	18,732,500	61.16%
SEWER SERVICE	9,274,248	8,884,100	9,747,100	8,953,460	100.78%	9,815,700	32.05%
ADDISON SEWER	66,687	68,400	55,100	50,639	74.03%	68,400	0.22%
TAPPING FEES	22,636	2,000	1,500	1,350	67.50%	2,000	0.01%
RECONNECTS/SERVICE CHARGE	43,275	40,000	40,200	40,207	100.52%	40,000	0.13%
LATE FEES	260,900	225,000	173,500	172,925	76.86%	225,000	0.73%
INSPECTIONS	94,639	125,000	15,000	12,216	9.77%	1,000	0.00%
BACKFLOW PROGRAM	62,485	35,000	32,000	32,006	91.45%	35,000	0.11%
SUB-TOTAL	27,321,971	25,527,200	29,378,300	27,214,525	106.61%	28,919,600	94.42%
TOTAL WATER & SEWER FUND	$ 27,392,073	$ 25,549,700	$ 29,435,600	$ 27,271,248	106.74%	$ 28,995,100	94.67%
STORMWATER UTILITY FUND							
INTEREST/RENTS/CONTRIBUTIONS							
INTEREST	$ 20,701	$ 30,000	$ 5,700	$ 5,646	18.82%	$ 5,000	0.02%
SUB-TOTAL	20,701	30,000	5,700	5,646	18.82%	5,000	0.02%
MISCELLANEOUS							
INTERFUND TRANSFERS	500,000	0	0	0	0.00%	0	0.00%
SUB-TOTAL	500,000	0	0	0	0.00%	0	0.00%
CHARGES FOR SERVICES							
STORMWATER	1,731,045	1,627,000	1,742,200	1,604,899	98.64%	1,627,000	5.31%
SUB-TOTAL	1,731,045	1,627,000	1,742,200	1,604,899	98.64%	1,627,000	5.31%
TOTAL STORMWATER UTILITY FUND	$ 2,251,746	$ 1,657,000	$ 1,747,900	$ 1,610,545	97.20%	$ 1,632,000	5.33%
GRAND TOTAL	**$ 29,643,819**	**$ 27,206,700**	**$ 31,183,500**	**$ 28,881,793**	**106.16%**	**$ 30,627,100**	**100.00%**

INTERNAL SERVICE FUNDS
REVENUE SUMMARY

	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
FLEET & FACILITIES MANAGEMENT FUND							
CHARGES FOR SERVICES							
FLEET SERVICES	$ 3,089,332	$ 3,338,700	$ 3,338,700	$ 2,678,245	80.22%	$ 3,639,700	35.17%
FACILITIES SERVICES	2,269,931	2,359,900	2,359,900	1,966,680	83.34%	2,389,300	23.09%
SUB-TOTAL	5,359,263	5,698,600	5,698,600	4,644,925	81.51%	6,029,000	58.26%
MISCELLANEOUS							
INTERFUND TRANSFERS	1,181	0	0	0	0.00%	0	0.00%
SUB-TOTAL	1,181	0	0	0	0.00%	0	0.00%
TOTAL FLEET & FACILITIES FUND	$ 5,360,444	$ 5,698,600	$ 5,698,600	$ 4,644,925	81.51%	$ 6,029,000	58.26%
WORKERS' COMPENSATION FUND							
MISCELLANEOUS							
MISCELLANEOUS	$ 92,534	$ 60,000	$ 60,000	$ 62,261	103.77%	$ 60,000	0.58%
INTERFUND TRANSFERS	329,500	340,000	340,000	270,417	79.53%	324,500	3.14%
TOTAL WORKERS' COMP FUND	$ 422,034	$ 400,000	$ 400,000	$ 332,677	83.17%	$ 384,500	3.72%
HEALTH CLAIMS FUND							
INTEREST/RENTS/CONTRIBUTIONS							
MEDICAL CONTRIBUTIONS	$ 4,699,071	$ 3,935,600	$ 4,065,600	$ 3,823,338	97.15%	$ 3,935,600	38.03%
SUB-TOTAL	4,699,071	3,935,600	4,065,600	3,823,338	94.04%	3,935,600	38.03%
TOTAL HEALTH CLAIMS FUND	$ 4,699,071	$ 3,935,600	$ 4,065,600	$ 3,823,338	97.15%	$ 3,935,600	38.03%
GRAND TOTAL	**$ 10,481,550**	**$ 10,034,200**	**$ 10,164,200**	**$ 8,800,940**	**87.71%**	**$ 10,349,100**	**100.00%**

HOTEL/MOTEL FUND
REVENUE SUMMARY

	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
TAXES							
HOTEL/MOTEL TAX	$ 1,683,018	$ 2,000,000	$ 2,640,000	$ 2,442,111	122.11%	$ 2,700,000	94.91%
SUB-TOTAL	1,683,018	2,000,000	2,640,000	2,442,111	122.11%	2,700,000	94.91%
CHARGES FOR SERVICES							
EVENTS	58,471	53,500	105,000	104,290	194.93%	92,200	3.24%
SUB-TOTAL	58,471	53,500	105,000	104,290	194.93%	92,200	3.24%
INTEREST/RENTS/CONTRIBUTIONS							
INTEREST	16,850	20,000	14,000	13,755	68.78%	20,000	0.70%
SUB-TOTAL	16,850	20,000	14,000	13,755	68.78%	20,000	0.70%
MISCELLANEOUS							
MISCELLANEOUS	850	2,500	152,000	1,998	79.93%	1,000	0.04%
HISTORICAL PARK RENTALS	27,885	30,000	33,000	32,310	107.70%	25,000	0.88%
HISTORICAL PARK TEAS	120	5,500	6,400	6,340	115.27%	6,500	0.23%
SUB-TOTAL	28,854	38,000	191,400	40,648	106.97%	32,500	1.14%
GRAND TOTAL	**$ 1,787,193**	**$ 2,111,500**	**$ 2,950,400**	**$ 2,600,805**	**123.17%**	**$ 2,844,700**	**100.00%**

SPECIAL REVENUE FUNDS
REVENUE SUMMARY

	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
POLICE FORFEITURE FUND	$ 194,995	$ 45,000	$ 4,100	$ 3,742	8.31%	$ 45,000	0.47%
DONATIONS FUND	42,748	36,300	27,700	26,952	74.25%	44,300	0.46%
LOCAL TRUANCY PREVENTION FUND	31,691	15,600	20,700	20,586	131.96%	15,600	0.16%
YOUTH SCHOLARSHIP FUND	768	200	1,300	1,217	608.25%	200	0.00%
GRANTS FUND	1,448,398	6,275,438	6,360,298	352,424	5.62%	6,347,438	65.83%
BUILDING SECURITY FUND	32,801	26,800	22,200	22,084	82.40%	26,800	0.28%
COURT TECHNOLOGY FUND	28,510	27,000	20,300	19,792	73.30%	14,000	0.15%
MUNICIPAL JURY FUND	633	600	600	411	68.51%	600	0.01%
LANDFILL CLOSURE/POST-CLOSURE FUND	620,876	1,662,000	2,614,700	1,547,832	93.13%	1,662,000	17.24%
CEMETERY FUND	1,282	1,400	1,400	1,264	90.26%	1,400	0.01%
PEG ACCESS CHANNEL FUND	53,877	62,000	56,000	55,449	89.43%	62,000	0.64%
JOINT FIRE TRAINING FACILITY FUND	69,731	101,000	101,000	92,119	91.21%	105,700	1.10%
TIRZ DISTRICT #3 FUND	757,297	1,054,100	791,600	706,650	67.04%	1,317,400	13.66%
RESIDENTIAL REVITALIZATION BOND FUND	5,488	0	1,000,000	1,368	0.00%	0	0.00%
GRAND TOTAL	**$ 3,289,093**	**$ 9,307,438**	**$ 11,021,898**	**$ 2,851,888**	**30.64%**	**$ 9,642,438**	**100.00%**

GENERAL FUND
EXPENDITURE SUMMARY

	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
GENERAL GOVERNMENT							
GENERAL GOVERNMENT	$ 208,039	$ 271,300	$ 250,800	$ 214,736	79.15%	$ 315,200	0.42%
GENERAL CONTRACTS	282,100	301,600	296,600	212,350	70.41%	533,400	0.71%
LEGAL	246,025	343,300	333,300	266,452	77.61%	347,300	0.46%
NON-DEPARTMENTAL	398,352	2,659,600	4,826,188	1,258,845	47.33%	2,396,500	3.18%
SUB-TOTAL	1,134,516	3,575,800	5,706,888	1,952,383	54.60%	3,592,400	4.76%
GENERAL ADMINISTRATION							
GENERAL ADMINISTRATION	1,154,815	1,188,900	1,188,900	1,072,857	90.24%	1,223,200	1.62%
SUB-TOTAL	1,154,815	1,188,900	1,188,900	1,072,857	90.24%	1,223,200	1.62%
COMMUNICATIONS							
COMMUNICATIONS	786,063	831,800	840,700	651,432	78.32%	897,600	1.19%
SUB-TOTAL	786,063	831,800	840,700	651,432	78.32%	897,600	1.19%
ECONOMIC DEVELOPMENT & TOURISM							
ECONOMIC DEVELOPMENT	394,588	467,900	505,800	412,550	88.17%	530,600	0.70%
PLANNING	593,412	993,000	1,041,500	480,343	48.37%	717,500	0.95%
SUB-TOTAL	988,000	1,460,900	1,547,300	892,894	61.12%	1,248,100	1.65%
HUMAN RESOURCES							
HUMAN RESOURCES	965,841	1,147,100	1,142,100	927,901	80.89%	1,241,100	1.65%
SUB-TOTAL	965,841	1,147,100	1,142,100	927,901	80.89%	1,241,100	1.65%
FINANCE							
FINANCE ADMINISTRATION	836,926	1,028,700	1,475,900	995,511	96.77%	1,568,300	2.08%
ACCOUNTING	736,057	770,400	932,300	709,660	92.12%	876,000	1.16%
PURCHASING	130,548	138,500	220,200	145,729	105.22%	134,200	0.18%
MUNICIPAL COURT	774,872	933,100	889,112	674,843	72.32%	898,400	1.19%
SUB-TOTAL	2,478,403	2,870,700	3,517,512	2,525,744	87.98%	3,476,900	4.61%
INNOVATION & TECHNOLOGY							
INNOVATION & TECHNOLOGY	3,104,456	3,612,600	3,862,100	3,176,053	87.92%	3,616,300	4.79%
SUB-TOTAL	3,104,456	3,612,600	3,862,100	3,176,053	87.92%	3,616,300	4.79%
COMMUNITY SERVICES							
COMMUNITY SERV & BUILDING INSPECTION	317,891	272,100	280,000	243,318	89.42%	1,164,700	1.54%
SUB-TOTAL	317,891	272,100	280,000	243,318	89.42%	1,164,700	1.54%
NEIGHBORHOOD SERVICES							
CODE ENFORCEMENT	1,246,410	1,469,200	1,411,300	1,118,672	76.14%	904,900	1.20%
ANIMAL SERVICES	682,341	803,100	827,900	601,488	74.90%	720,500	0.96%
SUB-TOTAL	1,928,751	2,272,300	2,239,200	1,720,160	75.70%	1,625,400	2.16%
PUBLIC WORKS							
PUBLIC WORKS ADMINISTRATION	721,089	749,300	726,900	604,532	80.68%	778,000	1.03%
STREET MAINTENANCE	4,510,201	4,758,300	4,902,300	3,559,984	74.82%	4,646,700	6.16%
SUB-TOTAL	5,231,290	5,507,600	5,629,200	4,164,516	75.61%	5,424,700	7.19%

GENERAL FUND
EXPENDITURE SUMMARY

	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
SUSTAINABILITY & PUBLIC HEALTH							
SUSTAINABILITY/SOLID WASTE	4,401,624	5,422,600	5,918,580	4,480,465	82.63%	5,548,000	7.36%
ENVIRONMENTAL SERVICES	232,004	280,200	266,900	205,904	73.48%	430,300	0.57%
SUB-TOTAL	4,633,629	5,702,800	6,185,480	4,686,369	82.18%	5,978,300	7.93%
POLICE							
POLICE ADMINISTRATION	1,721,505	1,831,400	1,810,900	1,533,144	83.71%	1,917,000	2.54%
POLICE INVESTIGATIONS	2,188,347	2,205,800	2,029,800	1,710,929	77.56%	2,418,400	3.21%
POLICE PATROL	7,284,676	8,689,100	8,988,100	7,217,396	83.06%	9,005,200	11.94%
POLICE DETENTION	1,222,350	1,394,100	1,346,000	1,102,706	79.10%	1,502,900	1.99%
POLICE COMMUNICATIONS	1,337,137	1,745,600	1,753,600	1,725,456	98.85%	2,498,500	3.31%
POLICE TRAINING	141,710	195,100	201,100	161,194	82.62%	183,600	0.24%
SUB-TOTAL	13,895,724	16,061,100	16,129,500	13,450,825	83.75%	17,525,600	23.24%
FIRE							
FIRE ADMINISTRATION	1,398,097	1,200,600	1,444,700	1,051,739	87.60%	1,440,200	1.91%
FIRE PREVENTION	561,546	683,400	735,300	627,053	91.75%	878,100	1.16%
FIRE OPERATIONS	11,287,371	11,327,200	13,449,200	10,377,498	91.62%	12,448,500	16.51%
SUB-TOTAL	13,247,014	13,211,200	15,629,200	12,056,290	91.26%	14,766,800	19.58%
PARKS & RECREATION							
PARKS & RECREATION ADMIN	496,554	555,800	579,900	472,618	85.03%	566,900	0.75%
PARK MAINTENANCE	5,493,148	5,931,900	6,881,200	4,773,839	80.48%	6,270,100	8.31%
RECREATION	2,146,307	2,079,300	2,103,100	1,697,722	81.65%	1,803,000	2.39%
AQUATICS CENTER	978,207	1,182,400	1,170,400	945,722	79.98%	1,203,200	1.60%
BRANCH CONNECTION / SR CENTER	850,526	815,300	950,200	631,937	77.51%	794,200	1.05%
PARK BOARD	2,695	4,800	3,500	2,420	50.41%	4,200	0.01%
SENIOR ADVISORY BOARD	2,278	4,600	3,700	3,100	67.40%	3,900	0.01%
EVENTS	840,708	907,000	957,800	759,460	83.73%	1,139,900	1.51%
LIBRARY	4,702,626	2,271,900	2,707,900	1,911,248	84.13%	1,854,200	2.46%
SUB-TOTAL	15,513,048	13,753,000	15,357,700	11,198,067	81.42%	13,639,600	15.63%
GRAND TOTAL	**$ 65,379,441**	**$ 71,467,900**	**$ 79,255,780**	**$ 58,718,807**	**82.16%**	**$ 75,420,700**	**100.00%**

ENTERPRISE FUNDS
EXPENDITURE SUMMARY

	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
WATER & SEWER FUND							
PUBLIC WORKS							
WATER & SEWER ADMINISTRATION	$ 5,210,868	$ 5,515,900	$ 5,545,600	$ 4,612,442	83.62%	$ 5,665,300	18.74%
WATER & SEWER OPERATIONS	21,404,644	22,569,900	24,605,300	18,690,542	82.81%	22,963,300	75.98%
TOTAL WATER & SEWER FUND	$ 26,615,513	$ 28,085,800	$ 30,150,900	$ 23,302,984	82.97%	$ 28,628,600	94.72%
STORMWATER UTILITY FUND							
PUBLIC WORKS							
STORMWATER UTILITIES	$ 5,371,993	$ 2,114,800	$ 2,114,800	$ 1,737,333	82.15%	$ 1,594,800	5.28%
TOTAL STORMWATER UTILITY FUND	$ 5,371,993	$ 2,114,800	$ 2,114,800	$ 1,737,333	82.15%	$ 1,594,800	5.28%
GRAND TOTAL	**$ 31,987,505**	**$ 30,200,600**	**$ 32,265,700**	**$ 25,040,318**	**82.91%**	**$ 30,223,400**	**100.00%**

INTERNAL SERVICE FUNDS
EXPENDITURE SUMMARY

	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
FLEET & FACILITIES MANAGEMENT FUND							
FLEET & FACILITIES MANAGEMENT							
FACILITIES MANAGEMENT	$ 2,101,718	$ 2,360,700	$ 2,359,700	$ 1,934,200	81.93%	$ 2,389,300	22.20%
FLEET MANAGEMENT	2,988,041	3,337,900	3,338,900	2,647,077	79.30%	3,639,700	33.81%
TOTAL FLEET & FACILITIES MGMT FUND	$ 5,089,759	$ 5,698,600	$ 5,698,600	$ 4,581,277	80.39%	$ 6,029,000	56.01%
WORKERS' COMPENSATION FUND							
INTERNAL SERVICE							
WORKERS' COMPENSATION	$ 627,859	$ 400,000	$ 400,000	$ 67,348	16.84%	$ 384,500	3.57%
TOTAL WORKERS' COMPENSATION FUND	$ 627,859	$ 400,000	$ 400,000	$ 67,348	16.84%	$ 384,500	3.57%
HEALTH CLAIMS FUND							
INTERNAL SERVICE							
HEALTH CLAIMS	$ 3,902,588	$ 4,310,800	$ 4,310,800	$ 3,185,363	73.89%	$ 4,350,800	40.42%
TOTAL HEALTH CLAIMS FUND	$ 3,902,588	$ 4,310,800	$ 4,310,800	$ 3,185,363	73.89%	$ 4,350,800	40.42%
GRAND TOTAL	**$ 9,620,206**	**$ 10,409,400**	**$ 10,409,400**	**$ 7,833,988**	**75.26%**	**$ 10,764,300**	**100.00%**

HOTEL/MOTEL FUND
EXPENDITURE SUMMARY

	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
PARKS & RECREATION							
HISTORICAL PRESERVATION	$ 1,108,413	$ 1,349,700	$ 2,549,700	$ 933,504	69.16%	$ 1,563,700	56.08%
SUB-TOTAL	$ 1,108,413	$ 1,349,700	$ 2,549,700	$ 933,504	69.16%	$ 1,563,700	56.08%
ECONOMIC DEVELOPMENT & TOURISM							
PROMOTION OF TOURISM	$ 741,380	$ 811,700	$ 811,700	$ 563,180	69.38%	$ 1,205,500	43.24%
CONVENTION CENTER	0	19,000	19,000	0	0.00%	19,000	0.68%
SUB-TOTAL	$ 741,380	$ 830,700	$ 830,700	$ 563,180	67.80%	$ 1,224,500	43.92%
GRAND TOTAL	**$ 1,849,792**	**$ 2,180,400**	**$ 3,380,400**	**$ 1,496,685**	**68.64%**	**$ 2,788,200**	**100.00%**

SPECIAL REVENUE FUNDS
EXPENDITURE SUMMARY

	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
POLICE FORFEITURE FUND	$ 65,890	166,000	$ 16,750	$ 7,123	4.29%	$ 166,000	1.73%
DONATIONS FUND	11,457	75,975	35,505	7,724	10.17%	230,975	2.41%
YOUTH SCHOLARSHIP FUND	95	6,000	0	0	0.00%	6,000	0.06%
GRANTS FUND	2,097,674	6,275,438	6,360,298	5,379,492	85.72%	6,347,438	66.31%
BUILDING SECURITY FUND	8,575	11,400	8,400	8,336	73.13%	11,400	0.12%
COURT TECHNOLOGY FUND	400	0	0	0	0.00%	0	0.00%
LANDFILL CLOSURE/POST-CLOSURE FUND	1,525,124	1,228,000	446,500	0	0.00%	1,228,000	12.83%
PHOTOGRAPHIC LIGHT SYSTEM FUND	178,306	253,000	153,587	153,587	60.71%	93,000	0.97%
PEG ACCESS CHANNEL FUND	4,702	75,000	5,000	920	1.23%	75,000	0.78%
JOINT FIRE TRAINING FACILITY FUND	80,111	100,600	100,600	60,321	59.96%	105,300	1.10%
TIRZ DISTRICT #3 FUND	738,280	1,050,100	783,600	757,043	72.09%	1,309,400	13.68%
RESIDENTIAL REVITALIZATION BOND FUND	990,769	0	0	565,743	0.00%	0	0.00%
GRAND TOTAL	**$ 5,701,383**	**$ 9,241,513**	**$ 7,910,240**	**$ 6,940,290**	**75.10%**	**$ 9,572,513**	**100.00%**

GENERAL FUND
EXPENDITURE SUMMARY
Summarized by Function

	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
GENERAL GOVERNMENT							
GENERAL GOVERNMENT	$ 208,039	$ 271,300	$ 250,800	$ 214,736	79.15%	$ 315,200	0.42%
GENERAL CONTRACTS	282,100	301,600	296,600	212,350	70.41%	533,400	0.71%
LEGAL	246,025	343,300	333,300	266,452	77.61%	347,300	0.46%
NON-DEPARTMENTAL	398,352	2,659,600	4,826,188	1,258,845	47.33%	2,396,500	3.18%
GENERAL ADMINISTRATION	1,154,815	1,188,900	1,188,900	1,072,857	90.24%	1,223,200	1.62%
COMMUNICATIONS	786,063	831,800	840,700	651,432	78.32%	897,600	1.19%
ECONOMIC DEVELOPMENT	394,588	467,900	505,800	412,550	88.17%	530,600	0.70%
PLANNING	593,412	993,000	1,041,500	480,343	48.37%	717,500	0.95%
HUMAN RESOURCES	965,841	1,147,100	1,142,100	927,901	80.89%	1,241,100	1.65%
FINANCE ADMINISTRATION	836,926	1,028,700	1,475,900	995,511	96.77%	1,568,300	2.08%
ACCOUNTING	736,057	770,400	932,300	709,660	92.12%	876,000	1.16%
PURCHASING	130,548	138,500	220,200	145,729	105.22%	134,200	0.18%
MUNICIPAL COURT	774,872	933,100	889,112	674,843	72.32%	898,400	1.19%
INNOVATION & TECHNOLOGY	3,104,456	3,612,600	3,862,100	3,176,053	87.92%	3,616,300	4.79%
COMMUNITY SERV. & BUILDING INSPECTION	317,891	272,100	280,000	243,318	89.42%	1,164,700	1.54%
CODE ENFORCEMENT	1,246,410	1,469,200	1,411,300	1,118,672	76.14%	904,900	1.20%
ANIMAL SERVICES	682,341	803,100	827,900	601,488	74.90%	720,500	0.96%
TOTAL GENERAL GOV'T	12,858,735	17,232,200	20,324,700	13,162,740	76.38%	18,085,700	23.98%
PUBLIC WORKS							
PUBLIC WORKS ADMINISTRATION	721,089	749,300	726,900	604,532	80.68%	778,000	1.03%
STREET MAINTENANCE	4,510,201	4,758,300	4,902,300	3,559,984	74.82%	4,646,700	6.16%
SUSTAINABILITY/SOLID WASTE	4,401,624	5,422,600	5,918,580	4,480,465	82.63%	5,548,000	7.36%
ENVIRONMENTAL SERVICES	232,004	280,200	266,900	205,904	73.48%	430,300	0.57%
TOTAL PUBLIC WORKS	9,864,919	11,210,400	11,814,680	8,850,885	78.95%	11,403,000	15.12%
PUBLIC SAFETY							
POLICE ADMINISTRATION	1,721,505	1,831,400	1,810,900	1,533,144	83.71%	1,917,000	2.54%
POLICE INVESTIGATIONS	2,188,347	2,205,800	2,029,800	1,710,929	77.56%	2,418,400	3.21%
POLICE PATROL	7,284,676	8,689,100	8,988,100	7,217,396	83.06%	9,005,200	11.94%
POLICE DETENTION	1,222,350	1,394,100	1,346,000	1,102,706	79.10%	1,502,900	1.99%
POLICE COMMUNICATIONS	1,337,137	1,745,600	1,753,600	1,725,456	98.85%	2,498,500	3.31%
POLICE TRAINING	141,710	195,100	201,100	161,194	82.62%	183,600	0.24%
FIRE ADMINISTRATION	1,398,097	1,200,600	1,444,700	1,051,739	87.60%	1,440,200	1.91%
FIRE PREVENTION	561,546	683,400	735,300	627,053	91.75%	878,100	1.16%
FIRE OPERATIONS	11,287,371	11,327,200	13,449,200	10,377,498	91.62%	12,448,500	16.51%
TOTAL PUBLIC SAFETY	27,142,738	29,272,300	31,758,700	25,507,115	87.14%	32,292,400	42.82%
CULTURE & RECREATION							
PARKS & RECREATION ADMIN	496,554	555,800	579,900	472,618	85.03%	566,900	0.75%
PARK MAINTENANCE	5,493,148	5,931,900	6,881,200	4,773,839	80.48%	6,270,100	8.31%
RECREATION	2,146,307	2,079,300	2,103,100	1,697,722	81.65%	1,803,000	2.39%
AQUATICS CENTER	978,207	1,182,400	1,170,400	945,722	79.98%	1,203,200	1.60%
BRANCH CONNECTION / SR CENTER	850,526	815,300	950,200	631,937	77.51%	794,200	1.05%
PARK BOARD	2,695	4,800	3,500	2,420	50.41%	4,200	0.01%
SENIOR ADVISORY BOARD	2,278	4,600	3,700	3,100	67.40%	3,900	0.01%
EVENTS	840,708	907,000	957,800	759,460	83.73%	1,139,900	1.51%
LIBRARY	4,702,626	2,271,900	2,707,900	1,911,248	84.13%	1,854,200	2.46%
TOTAL CULTURE & RECREATION	15,513,048	13,753,000	15,357,700	11,198,067	81.42%	13,639,600	18.08%
GRAND TOTAL	**$ 65,379,441**	**$ 71,467,900**	**$ 79,255,780**	**$ 58,718,807**	**82.16%**	**$ 75,420,700**	**100.00%**

GENERAL FUND
EXPENDITURE SUMMARY
Summarized by Type of Expenditure

EXPENDITURES BY TYPE	ACTUAL 2020-21		ADOPTED BUDGET 2021-22		AMENDED BUDGET 2021-22		PROPOSED BUDGET 2022-23	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Personal Services/Benefits								
Full-Time	$ 26,039,568	39.83%	$ 28,145,500	39.38%	$ 28,695,700	36.21%	$ 30,863,100	40.92%
Part-Time	985,371	1.51%	1,228,200	1.72%	1,196,700	1.51%	1,252,800	1.66%
Overtime	1,007,865	1.54%	1,004,300	1.41%	1,264,900	1.60%	1,277,400	1.69%
Life & Health	3,684,387	5.64%	3,888,200	5.44%	3,679,800	4.64%	4,020,800	5.33%
TMRS	5,309,554	8.12%	5,573,300	7.80%	5,805,400	7.32%	6,128,100	8.13%
Medicare	379,761	0.58%	428,500	0.60%	432,300	0.55%	472,800	0.63%
Workers' Compensation	256,500	0.39%	256,500	0.36%	256,500	0.32%	256,500	0.34%
Car Allowance	100,070	0.15%	105,700	0.15%	107,900	0.14%	114,500	0.15%
Transfers (Personnel Related)	(1,763,700)	-2.70%	(1,727,700)	-2.42%	(1,727,700)	-2.18%	(1,811,700)	-2.40%
Sub-total	35,999,375	55.06%	38,902,500	54.43%	39,711,500	50.11%	42,574,300	56.45%
Purchased Prof & Tech Services	3,970,790	6.07%	4,364,800	6.11%	5,071,000	6.40%	5,631,400	7.47%
Supplies	1,826,795	2.79%	2,328,700	3.26%	2,370,248	2.99%	2,740,200	3.63%
Repairs & Maintenance	7,665,402	11.72%	8,409,400	11.77%	8,348,700	10.53%	8,821,600	11.70%
Services	7,041,261	10.77%	8,848,300	12.38%	9,004,644	11.36%	9,358,500	12.41%
Production & Disposal	25,752	0.04%	44,500	0.06%	24,500	0.03%	44,500	0.06%
Contracts	282,100	0.43%	301,600	0.42%	296,600	0.37%	533,400	0.71%
Events	364,513	0.56%	396,200	0.55%	389,400	0.49%	401,700	0.53%
Other Objects	1,024,751	1.57%	3,028,400	4.24%	1,891,988	2.39%	4,241,500	5.62%
Transfers	7,178,700	10.98%	4,843,500	6.78%	12,147,200	15.33%	1,073,600	1.42%
Sub-total	29,380,065	44.94%	32,565,400	45.57%	39,544,280	49.89%	32,846,400	43.55%
Total Appropriations	**$ 65,379,441**	**100.00%**	**$ 71,467,900**	**100.00%**	**$ 79,255,780**	**100.00%**	**$ 75,420,700**	**100.00%**

SUMMARY BUDGET CATEGORIES
General Fund

DEPARTMENT/DIVISION	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
GENERAL GOVERNMENT							
Supplies	$ 8,450	$ 9,100	$ 9,100	$ 4,298	47.23%	$ 10,100	0.01%
Services	199,588	262,200	241,700	210,437	80.26%	305,100	0.40%
Total Budget	$ 208,039	$ 271,300	$ 250,800	$ 214,736	79.15%	$ 315,200	0.42%
GENERAL CONTRACTS							
Contracts	$ 282,100	$ 301,600	$ 296,600	$ 212,350	70.41%	$ 533,400	0.71%
Total Budget	$ 282,100	$ 301,600	$ 296,600	$ 212,350	70.41%	$ 533,400	0.71%
LEGAL							
Purchased Prof & Tech Services	$ 246,025	$ 343,300	$ 333,300	$ 266,452	77.61%	$ 347,300	0.46%
Total Budget	$ 246,025	$ 343,300	$ 333,300	$ 266,452	77.61%	$ 347,300	0.46%
NON-DEPARTMENTAL							
Repairs & Maintenance	$ 523,000	$ 532,600	$ 532,600	$ 443,931	83.35%	$ 491,400	0.65%
Services	118,296	141,700	141,700	103,553	73.08%	141,700	0.19%
Other Objects	997,256	2,983,400	1,851,988	1,293,111	43.34%	4,186,500	5.55%
Transfers	(1,240,200)	(998,100)	2,299,900	(581,750)	58.29%	(2,423,100)	-3.21%
Total Budget	$ 398,352	$ 2,659,600	$ 4,826,188	$ 1,258,845	47.33%	$ 2,396,500	3.18%
GENERAL ADMINISTRATION							
Salaries	$ 817,788	$ 830,800	$ 854,800	$ 781,147	94.02%	$ 868,100	1.15%
Benefits	266,478	261,500	249,500	226,222	86.51%	263,200	0.35%
Supplies	15,172	18,100	16,100	11,573	63.94%	17,800	0.02%
Repairs & Maintenance	2,020	2,900	2,900	2,210	76.21%	600	0.00%
Services	53,357	75,600	65,600	51,705	68.39%	73,500	0.10%
Total Budget	$ 1,154,815	$ 1,188,900	$ 1,188,900	$ 1,072,857	90.24%	$ 1,223,200	1.62%
COMMUNICATIONS							
Salaries	$ 246,028	$ 195,100	$ 201,900	$ 173,711	89.04%	$ 274,300	0.36%
Benefits	87,051	70,700	72,800	63,013	89.13%	73,600	0.10%
Purchased Prof & Tech Services	188,381	215,600	215,600	202,457	93.90%	217,400	0.29%
Supplies	4,598	7,500	7,500	5,259	70.12%	7,500	0.01%
Repairs & Maintenance	39,086	45,200	45,200	36,719	81.24%	45,200	0.06%
Services	220,921	297,700	297,700	170,273	57.20%	279,600	0.37%
Total Budget	$ 786,063	$ 831,800	$ 840,700	$ 651,432	78.32%	$ 897,600	1.19%
ECONOMIC DEVELOPMENT							
Salaries	$ 173,743	$ 173,800	$ 216,100	$ 178,197	102.53%	$ 270,800	0.36%
Benefits	53,376	52,200	64,800	52,445	100.47%	83,400	0.11%
Purchased Prof & Tech Services	63,600	65,500	65,500	58,883	89.90%	0	0.00%
Supplies	3,464	6,400	6,400	2,881	45.01%	6,400	0.01%
Services	100,404	170,000	153,000	120,145	70.67%	170,000	0.23%
Total Budget	$ 394,588	$ 467,900	$ 505,800	$ 412,550	88.17%	$ 530,600	0.70%
PLANNING							
Salaries	$ 318,356	$ 345,200	$ 270,200	$ 218,124	63.19%	$ 332,100	0.44%
Benefits	96,629	99,300	94,900	73,787	74.31%	111,900	0.15%
Supplies	8,189	14,400	15,600	12,039	83.60%	15,700	0.02%
Repairs & Maintenance	0	800	800	0	0.00%	800	0.00%
Services	170,237	533,300	660,000	176,394	33.08%	257,000	0.34%
Total Budget	$ 593,412	$ 993,000	$ 1,041,500	$ 480,343	48.37%	$ 717,500	0.95%

SUMMARY BUDGET CATEGORIES
General Fund

DEPARTMENT/DIVISION	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
HUMAN RESOURCES							
Salaries	$ 526,532	$ 576,600	$ 591,700	$ 510,843	88.60%	$ 611,000	0.81%
Benefits	177,173	185,800	192,900	169,161	91.04%	186,100	0.25%
Purchased Prof & Tech Services	12,622	20,000	20,000	14,350	71.75%	20,000	0.03%
Supplies	22,484	29,500	29,500	17,045	57.78%	29,500	0.04%
Repairs & Maintenance	0	10,100	10,100	10,100	100.00%	10,100	0.01%
Services	199,534	280,100	257,900	199,611	71.26%	329,400	0.44%
Other Objects	27,495	45,000	40,000	6,790	15.09%	55,000	0.07%
Total Budget	$ 965,841	$ 1,147,100	$ 1,142,100	$ 927,901	80.89%	$ 1,241,100	1.65%
FINANCE ADMINISTRATION							
Salaries	$ 325,890	$ 412,800	$ 350,800	$ 295,432	71.57%	$ 350,400	0.46%
Benefits	96,846	124,600	103,800	84,995	68.21%	99,000	0.13%
Purchased Prof & Tech Services	386,419	410,000	949,700	563,308	137.39%	1,061,800	1.41%
Supplies	6,907	17,100	13,400	5,363	31.36%	17,400	0.02%
Services	20,863	64,200	58,200	46,413	72.29%	39,700	0.05%
Total Budget	$ 836,926	$ 1,028,700	$ 1,475,900	$ 995,511	96.77%	$ 1,568,300	2.08%
ACCOUNTING							
Salaries	$ 386,888	$ 411,100	$ 474,600	$ 395,407	96.18%	$ 526,600	0.70%
Benefits	124,290	143,200	155,800	117,733	82.22%	182,100	0.24%
Supplies	10,408	15,000	28,000	11,498	76.65%	15,000	0.02%
Repairs & Maintenance	0	1,200	1,200	0	0.00%	1,200	0.00%
Services	214,472	141,500	204,300	136,355	96.36%	151,100	0.20%
Transfers	0	58,400	68,400	48,667	83.33%	0	0.00%
Total Budget	$ 736,057	$ 770,400	$ 932,300	$ 709,660	92.12%	$ 876,000	1.16%
PURCHASING							
Salaries	$ 101,006	$ 103,300	$ 155,300	$ 114,652	110.99%	$ 91,000	0.12%
Benefits	28,066	27,500	42,200	29,306	106.57%	35,500	0.05%
Supplies	543	2,600	2,600	990	38.08%	2,600	0.00%
Services	932	5,100	5,100	781	15.32%	5,100	0.01%
Transfers	0	0	15,000	0	0.00%	0	0.00%
Total Budget	$ 130,548	$ 138,500	$ 220,200	$ 145,729	105.22%	$ 134,200	0.18%
MUNICIPAL COURT							
Salaries	$ 484,565	$ 535,500	$ 487,500	$ 424,733	79.32%	$ 552,300	0.73%
Benefits	139,674	146,000	123,000	107,533	73.65%	140,400	0.19%
Purchased Prof & Tech Services	60,565	108,800	101,800	47,181	43.36%	87,800	0.12%
Supplies	25,808	47,800	52,812	36,091	75.50%	37,300	0.05%
Repairs & Maintenance	53,180	62,100	62,100	33,701	54.27%	65,200	0.09%
Services	11,079	14,900	16,900	10,604	71.17%	15,400	0.02%
Transfers	0	18,000	45,000	15,000	83.33%	0	0.00%
Total Budget	$ 774,872	$ 933,100	$ 889,112	$ 674,843	72.32%	$ 898,400	1.19%
INNOVATION & TECHNOLOGY							
Salaries	$ 1,132,990	$ 1,284,300	$ 1,284,300	$ 1,064,043	82.85%	$ 1,381,300	1.83%
Benefits	359,811	400,600	400,600	339,503	84.75%	433,900	0.58%
Purchased Prof & Tech Services	127,107	188,000	188,000	150,786	80.21%	211,500	0.28%
Supplies	66,616	210,100	210,100	204,088	97.14%	275,400	0.37%
Repairs & Maintenance	907,603	1,023,800	1,023,800	995,791	97.26%	1,141,100	1.51%
Services	149,329	179,300	179,300	149,759	83.52%	173,100	0.23%
Transfers	361,000	326,500	576,000	272,083	83.33%	0	0.00%
Total Budget	$ 3,104,456	$ 3,612,600	$ 3,862,100	$ 3,176,053	87.92%	$ 3,616,300	4.79%

SUMMARY BUDGET CATEGORIES
General Fund

DEPARTMENT/DIVISION	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
COMMUNITY SERVICES & BUILDING INSPECTION							
Salaries	$ 194,773	$ 164,600	$ 184,400	$ 161,137	97.90%	$ 708,800	0.94%
Benefits	61,370	58,100	57,200	49,236	84.74%	225,500	0.30%
Supplies	40,080	20,500	20,500	19,662	95.91%	29,800	0.04%
Repairs & Maintenance	3,283	4,200	4,200	3,340	79.52%	17,000	0.02%
Services	18,386	24,700	13,700	9,943	40.26%	183,600	0.24%
Total Budget	$ 317,891	$ 272,100	$ 280,000	$ 243,318	89.42%	$ 1,164,700	1.54%
CODE ENFORCEMENT							
Salaries	$ 711,074	$ 833,900	$ 818,000	$ 699,331	83.86%	$ 545,600	0.72%
Benefits	265,218	300,400	292,400	247,626	82.43%	207,900	0.28%
Supplies	28,420	27,900	22,900	16,144	57.86%	23,300	0.03%
Repairs & Maintenance	25,700	28,500	28,500	23,750	83.33%	18,600	0.02%
Services	215,998	278,500	209,500	131,821	47.33%	109,500	0.15%
Transfers	0	0	40,000	0	0.00%	0	0.00%
Total Budget	$ 1,246,410	$ 1,469,200	$ 1,411,300	$ 1,118,672	76.14%	$ 904,900	1.20%
ANIMAL SERVICES							
Salaries	$ 318,140	$ 370,800	$ 353,700	$ 296,069	79.85%	$ 392,900	0.52%
Benefits	137,473	156,900	148,800	121,950	77.72%	148,500	0.20%
Supplies	39,689	51,400	51,400	27,627	53.75%	51,800	0.07%
Repairs & Maintenance	72,690	78,600	78,600	64,348	81.87%	58,700	0.08%
Services	114,349	137,900	137,900	85,244	61.82%	68,600	0.09%
Transfers	0	7,500	57,500	6,250	83.33%	0	0.00%
Total Budget	$ 682,341	$ 803,100	$ 827,900	$ 601,488	74.90%	$ 720,500	0.96%
PUBLIC WORKS ADMINISTRATION							
Salaries	$ 495,000	$ 493,500	$ 493,500	$ 423,679	85.85%	$ 520,600	0.69%
Benefits	181,331	177,100	177,100	146,799	82.89%	182,500	0.24%
Supplies	12,437	24,800	15,300	7,433	29.97%	25,300	0.03%
Repairs & Maintenance	1,430	4,100	4,100	825	20.13%	4,100	0.01%
Services	30,891	46,300	33,400	22,879	49.42%	45,500	0.06%
Transfers	0	3,500	3,500	2,917	83.33%	0	0.00%
Total Budget	$ 721,089	$ 749,300	$ 726,900	$ 604,532	80.68%	$ 778,000	1.03%
STREET MAINTENANCE							
Salaries	$ 954,730	$ 994,500	$ 994,500	$ 846,286	85.10%	$ 1,167,100	1.55%
Benefits	439,595	446,800	446,800	378,947	84.81%	510,300	0.68%
Supplies	81,013	85,200	90,200	68,068	79.89%	100,100	0.13%
Repairs & Maintenance	2,260,565	2,171,900	2,170,900	1,382,812	63.67%	2,264,500	3.00%
Services	566,298	599,900	595,900	500,537	83.44%	604,700	0.80%
Transfers	208,000	460,000	604,000	383,333	83.33%	0	0.00%
Total Budget	$ 4,510,201	$ 4,758,300	$ 4,902,300	$ 3,559,984	74.82%	$ 4,646,700	6.16%
SUSTAINABILITY/SOLID WASTE COLLECTION							
Salaries	$ 619,496	$ 616,000	$ 601,300	$ 514,520	83.53%	$ 599,500	0.79%
Benefits	183,109	181,000	184,700	150,734	83.28%	194,800	0.26%
Purchased Prof & Tech Services	1,443,995	1,427,600	1,576,100	1,322,014	92.60%	1,691,200	2.24%
Supplies	58,926	93,700	91,400	72,511	77.39%	110,500	0.15%
Repairs & Maintenance	284,762	517,500	518,300	288,958	55.84%	488,700	0.65%
Services	1,475,584	1,242,300	1,372,280	1,027,715	82.73%	1,318,800	1.75%
Production & Disposal	25,752	44,500	24,500	20,679	46.47%	44,500	0.06%
Transfers	310,000	1,300,000	1,550,000	1,083,333	83.33%	1,100,000	1.46%
Total Budget	$ 4,401,624	$ 5,422,600	$ 5,918,580	$ 4,480,465	82.63%	$ 5,548,000	7.36%

SUMMARY BUDGET CATEGORIES
General Fund

DEPARTMENT/DIVISION	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
ENVIRONMENTAL SERVICES							
Salaries	$ 70,467	$ 80,600	$ 114,900	$ 93,728	116.29%	$ 170,600	0.23%
Benefits	32,120	31,900	43,500	36,564	114.62%	64,300	0.09%
Purchased Prof & Tech Services	24,800	33,800	33,800	28,155	83.30%	40,500	0.05%
Supplies	2,852	12,200	7,600	3,511	28.78%	11,200	0.01%
Repairs & Maintenance	9,244	7,000	3,100	887	12.67%	5,800	0.01%
Services	92,522	114,700	64,000	43,060	37.54%	137,900	0.18%
Total Budget	$ 232,004	$ 280,200	$ 266,900	$ 205,904	73.48%	$ 430,300	0.57%
POLICE ADMINISTRATION							
Salaries	$ 837,771	$ 846,400	$ 857,400	$ 740,454	87.48%	$ 880,300	1.17%
Benefits	297,296	297,900	304,400	262,268	88.04%	309,300	0.41%
Supplies	33,918	49,700	41,700	31,834	64.05%	64,700	0.09%
Repairs & Maintenance	269,464	280,800	267,800	221,582	78.91%	276,100	0.37%
Services	283,056	356,600	339,600	277,006	77.68%	386,600	0.51%
Total Budget	$ 1,721,505	$ 1,831,400	$ 1,810,900	$ 1,533,144	83.71%	$ 1,917,000	2.54%
POLICE INVESTIGATIONS							
Salaries	$ 1,490,574	$ 1,495,900	$ 1,335,400	$ 1,138,369	76.10%	$ 1,637,900	2.17%
Benefits	555,388	525,100	511,100	430,904	82.06%	594,700	0.79%
Supplies	27,284	44,200	42,700	36,103	81.68%	39,700	0.05%
Repairs & Maintenance	50,600	53,700	53,700	44,670	83.18%	58,300	0.08%
Services	64,500	86,900	86,900	60,881	70.06%	87,800	0.12%
Total Budget	$ 2,188,347	$ 2,205,800	$ 2,029,800	$ 1,710,929	77.56%	$ 2,418,400	3.21%
POLICE PATROL							
Salaries	$ 4,729,249	$ 5,609,300	$ 5,569,300	$ 4,773,340	85.10%	$ 6,054,700	8.03%
Benefits	1,631,266	1,853,700	1,769,700	1,526,287	82.34%	1,914,500	2.54%
Supplies	207,617	309,500	307,500	252,703	81.65%	359,900	0.48%
Repairs & Maintenance	401,986	452,000	452,000	367,295	81.26%	528,500	0.70%
Services	42,559	147,600	67,600	33,603	22.77%	147,600	0.20%
Transfers	272,000	317,000	822,000	264,167	83.33%	0	0.00%
Total Budget	$ 7,284,676	$ 8,689,100	$ 8,988,100	$ 7,217,396	83.06%	$ 9,005,200	11.94%
POLICE DETENTION							
Salaries	$ 863,599	$ 977,300	$ 957,300	$ 801,608	82.02%	$ 1,065,400	1.41%
Benefits	335,642	379,100	334,100	280,464	73.98%	395,300	0.52%
Supplies	14,016	22,400	27,400	11,754	52.47%	25,900	0.03%
Repairs & Maintenance	5,015	5,300	5,300	5,300	100.00%	6,300	0.01%
Services	4,078	10,000	5,000	3,580	35.80%	10,000	0.01%
Transfers	0	0	16,900	0	0.00%	0	0.00%
Total Budget	$ 1,222,350	$ 1,394,100	$ 1,346,000	$ 1,102,706	79.10%	$ 1,502,900	1.99%
POLICE COMMUNICATIONS							
Repairs & Maintenance	$ 80,102	$ 91,000	$ 75,000	$ 57,533	63.22%	$ 105,000	0.14%
Services	1,257,034	1,654,600	1,678,600	1,667,923	100.81%	2,393,500	3.17%
Total Budget	$ 1,337,137	$ 1,745,600	$ 1,753,600	$ 1,725,456	98.85%	$ 2,498,500	3.31%

SUMMARY BUDGET CATEGORIES
General Fund

DEPARTMENT/DIVISION	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
POLICE TRAINING							
Salaries	$ 100,267	$ 124,100	$ 129,100	$ 108,801	87.67%	$ 128,400	0.17%
Benefits	33,487	43,400	45,400	38,212	88.05%	44,200	0.06%
Supplies	5,326	14,100	14,100	4,449	31.55%	6,500	0.01%
Services	2,629	4,500	3,500	2,233	49.61%	4,500	0.01%
Transfers	0	9,000	9,000	7,500	83.33%	0	0.00%
Total Budget	$ 141,710	$ 195,100	$ 201,100	$ 161,194	82.62%	$ 183,600	0.24%
FIRE ADMINISTRATION							
Salaries	$ 580,085	$ 595,900	$ 692,800	$ 537,066	90.13%	$ 706,100	0.94%
Benefits	210,841	208,400	240,600	195,574	93.85%	238,800	0.32%
Supplies	34,856	40,600	40,600	36,773	90.57%	71,700	0.10%
Repairs & Maintenance	211,986	240,200	240,200	199,396	83.01%	322,500	0.43%
Services	63,329	95,500	95,500	66,263	69.39%	101,100	0.13%
Transfers	297,000	20,000	135,000	16,667	83.33%	0	0.00%
Total Budget	$ 1,398,097	$ 1,200,600	$ 1,444,700	$ 1,051,739	87.60%	$ 1,440,200	1.91%
FIRE PREVENTION							
Salaries	$ 411,494	$ 498,100	$ 536,100	$ 453,141	90.97%	$ 626,700	0.83%
Benefits	115,508	144,600	158,500	135,542	93.74%	185,500	0.25%
Supplies	26,587	28,500	28,500	26,749	93.86%	45,600	0.06%
Services	7,958	12,200	12,200	11,622	95.26%	20,300	0.03%
Total Budget	$ 561,546	$ 683,400	$ 735,300	$ 627,053	91.75%	$ 878,100	1.16%
FIRE OPERATIONS							
Salaries	$ 6,932,178	$ 7,200,700	$ 8,081,100	$ 6,749,397	93.73%	$ 8,226,000	10.91%
Benefits	2,437,430	2,440,900	2,639,000	2,253,453	92.32%	2,735,000	3.63%
Supplies	385,748	396,600	384,400	347,827	87.70%	455,300	0.60%
Repairs & Maintenance	528,055	570,400	550,900	450,495	78.98%	720,100	0.95%
Services	211,759	262,300	226,700	196,077	74.75%	312,100	0.41%
Transfers	792,200	456,300	1,567,100	380,250	83.33%	0	0.00%
Total Budget	$ 11,287,371	$ 11,327,200	$ 13,449,200	$ 10,377,498	91.62%	$ 12,448,500	16.51%
PARKS & RECREATION ADMINISTRATION							
Salaries	$ 336,796	$ 344,400	$ 378,200	$ 324,423	94.20%	$ 374,800	0.50%
Benefits	87,091	84,000	93,200	80,154	95.42%	90,800	0.12%
Purchased Prof & Tech Services	21,700	40,000	35,000	10,164	25.41%	40,000	0.05%
Supplies	12,435	16,700	12,100	9,571	57.31%	22,700	0.03%
Repairs & Maintenance	3,203	3,500	2,400	2,265	64.70%	3,500	0.00%
Services	35,330	56,200	48,000	36,875	65.61%	35,100	0.05%
Transfers	0	11,000	11,000	9,167	83.33%	0	0.00%
Total Budget	$ 496,554	$ 555,800	$ 579,900	$ 472,618	85.03%	$ 566,900	0.75%
PARK MAINTENANCE							
Salaries	$ 2,249,882	$ 2,404,500	$ 2,263,100	$ 1,941,642	80.75%	$ 2,384,500	3.16%
Benefits	870,875	916,000	837,700	721,296	78.74%	867,400	1.15%
Purchased Prof & Tech Services	35,666	73,400	113,400	48,175	65.63%	375,000	0.50%
Supplies	280,606	354,900	368,800	274,209	77.26%	401,000	0.53%
Repairs & Maintenance	874,544	1,033,400	1,029,500	817,613	79.12%	1,042,700	1.38%
Services	574,075	704,500	902,500	599,904	85.15%	674,500	0.89%
Transfers	607,500	445,200	1,366,200	371,000	83.33%	525,000	0.70%
Total Budget	$ 5,493,148	$ 5,931,900	$ 6,881,200	$ 4,773,839	80.48%	$ 6,270,100	8.31%

SUMMARY BUDGET CATEGORIES
General Fund

DEPARTMENT/DIVISION	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
RECREATION							
Salaries	$ 609,803	$ 732,800	$ 752,300	$ 660,212	90.09%	$ 690,500	0.92%
Benefits	156,886	183,300	177,600	149,348	81.48%	153,200	0.20%
Supplies	150,425	134,500	154,700	120,580	89.65%	161,000	0.21%
Repairs & Maintenance	411,747	483,500	483,500	369,931	76.51%	434,600	0.58%
Services	181,446	365,200	335,000	247,650	67.81%	303,700	0.40%
Transfers	636,000	180,000	200,000	150,000	83.33%	60,000	0.08%
Total Budget	$ 2,146,307	$ 2,079,300	$ 2,103,100	$ 1,697,722	81.65%	$ 1,803,000	2.39%
AQUATICS							
Salaries	$ 509,006	$ 591,300	$ 579,300	$ 485,734	82.15%	$ 610,100	0.81%
Benefits	85,827	122,100	122,100	80,660	66.06%	109,300	0.14%
Supplies	72,580	84,700	84,536	81,558	96.29%	90,000	0.12%
Repairs & Maintenance	170,519	178,700	179,400	157,228	87.98%	216,300	0.29%
Services	140,275	205,600	205,064	140,543	68.36%	177,500	0.24%
Total Budget	$ 978,207	$ 1,182,400	$ 1,170,400	$ 945,722	79.98%	$ 1,203,200	1.60%
BRANCH CONNECTION / SENIOR CENTER							
Salaries	$ 238,204	$ 267,600	$ 267,600	$ 217,222	81.17%	$ 259,800	0.34%
Benefits	73,084	82,900	82,900	55,865	67.39%	65,900	0.09%
Supplies	98,868	104,100	107,900	67,046	64.41%	132,400	0.18%
Repairs & Maintenance	183,422	234,500	230,700	186,173	79.39%	200,700	0.27%
Services	76,948	126,200	131,100	105,631	83.70%	135,400	0.18%
Transfers	180,000	0	130,000	0	0.00%	0	0.00%
Total Budget	$ 850,526	$ 815,300	$ 950,200	$ 631,937	77.51%	$ 794,200	1.05%
PARK BOARD							
Services	$ 2,695	$ 4,800	$ 3,500	$ 2,420	50.41%	$ 4,200	0.01%
Total Budget	$ 2,695	$ 4,800	$ 3,500	$ 2,420	50.41%	$ 4,200	0.01%
SENIOR ADVISORY BOARD							
Services	$ 2,278	$ 4,600	$ 3,700	$ 3,100	67.40%	$ 3,900	0.01%
Total Budget	$ 2,278	$ 4,600	$ 3,700	$ 3,100	67.40%	$ 3,900	0.01%
EVENTS							
Salaries	$ 266,430	$ 267,300	$ 310,800	$ 252,840	94.59%	$ 385,100	0.51%
Benefits	110,036	107,200	114,800	96,812	90.31%	145,900	0.19%
Purchased Prof & Tech Services	0	35,000	35,000	1,000	2.86%	100,000	0.13%
Supplies	100	100	100	100	100.00%	100	0.00%
Repairs & Maintenance	31,800	23,800	23,800	19,833	83.33%	15,900	0.02%
Services	67,829	77,400	83,900	67,677	87.44%	91,200	0.12%
Events	364,513	396,200	389,400	321,198	81.07%	401,700	0.53%
Total Budget	$ 840,708	$ 907,000	$ 957,800	$ 759,460	83.73%	$ 1,139,900	1.51%
LIBRARY							
Purchased Prof & Tech Services	$ 1,359,911	$ 1,403,800	$ 1,403,800	$ 1,169,830	83.33%	$ 1,438,900	1.91%
Supplies	40,372	34,800	64,800	59,004	169.55%	77,000	0.10%
Repairs & Maintenance	260,400	268,100	268,100	223,417	83.33%	278,100	0.37%
Services	50,443	63,700	68,200	41,081	64.49%	60,200	0.08%
Transfers	2,991,500	501,500	903,000	417,917	83.33%	0	0.00%
Total Budget	$ 4,702,626	$ 2,271,900	$ 2,707,900	$ 1,911,248	84.13%	$ 1,854,200	2.46%
GRAND TOTAL	**$ 65,379,441**	**$ 71,467,900**	**$ 79,255,780**	**$ 58,718,807**	**82.16%**	**$ 75,420,700**	**100.00%**

SUMMARY BUDGET CATEGORIES
Enterprise Funds

DEPARTMENT/DIVISION	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
WATER & SEWER ADMINISTRATION							
Salaries	$ 79,450	$ 79,900	$ 83,100	$ 71,793	89.85%	$ 83,400	0.29%
Benefits	44,991	43,800	49,700	41,146	93.94%	44,200	0.15%
Purchased Prof & Tech Services	145,830	148,900	188,900	152,024	102.10%	184,900	0.65%
Supplies	68,007	82,900	75,400	61,023	73.61%	82,900	0.29%
Repairs & Maintenance	45,787	65,300	65,300	54,212	83.02%	63,600	0.22%
Services	52,133	69,900	58,000	54,571	78.07%	69,900	0.24%
Production & Disposal	48,995	80,100	80,100	65,090	81.26%	91,300	0.32%
Other Objects	275	10,000	10,000	0	0.00%	10,000	0.03%
Transfers	4,725,400	4,935,100	4,935,100	4,112,583	83.33%	5,035,100	17.59%
Total Budget	$ 5,210,868	$ 5,515,900	$ 5,545,600	$ 4,612,442	83.62%	$ 5,665,300	19.79%
WATER & SEWER OPERATIONS							
Salaries	$ 1,402,909	$ 1,519,700	$ 1,467,600	$ 1,199,106	78.90%	$ 1,680,100	5.87%
Benefits	605,602	643,300	643,300	490,101	76.19%	678,000	2.37%
Supplies	197,946	245,400	237,900	166,542	67.87%	254,400	0.89%
Repairs & Maintenance	704,499	751,700	751,700	494,625	65.80%	800,400	2.80%
Services	276,155	422,000	419,000	247,563	58.66%	330,500	1.15%
Production & Disposal	10,463,866	11,381,300	11,381,300	9,795,522	86.07%	11,769,900	41.11%
Other Objects	100,667	50,000	82,900	0	0.00%	50,000	0.17%
Transfers	7,653,000	7,556,500	9,621,600	6,297,083	83.33%	7,400,000	25.85%
Total Budget	$ 21,404,644	$ 22,569,900	$ 24,605,300	$ 18,690,542	82.81%	$ 22,963,300	80.21%
STORMWATER UTILITIES							
Purchased Prof & Tech Services	$ 15,479	$ 30,000	$ 30,000	$ 0	0.00%	$ 10,000	0.63%
Repairs & Maintenance	966,950	0	0	0	0.00%	0	0.00%
Other Objects	4,765	0	0	0	0.00%	0	0.00%
Transfers	4,384,800	2,084,800	2,084,800	1,737,333	83.33%	1,584,800	99.37%
Total Budget	$ 5,371,993	$ 2,114,800	$ 2,114,800	$ 1,737,333	82.15%	$ 1,594,800	100.00%
GRAND TOTAL	**$ 31,987,505**	**$ 30,200,600**	**$ 32,265,700**	**$ 25,040,318**	**82.91%**	**$ 30,223,400**	**100.00%**

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SUMMARY BUDGET CATEGORIES
Internal Service Funds

DEPARTMENT/DIVISION	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
FACILITIES MANAGEMENT							
Salaries	$ 240,735	$ 427,900	$ 382,900	$ 280,795	65.62%	$ 506,800	8.41%
Benefits	113,028	170,500	170,500	106,815	62.65%	195,900	3.25%
Supplies	11,635	15,200	14,200	12,386	81.49%	16,900	0.28%
Repairs & Maintenance	842,935	729,800	804,800	707,010	96.88%	614,300	10.19%
Services	893,385	1,017,300	987,300	827,194	81.31%	1,010,400	16.76%
Transfers	0	0	0	0	0.00%	45,000	0.75%
Total Budget	$ 2,101,718	$ 2,360,700	$ 2,359,700	$ 1,934,200	81.93%	$ 2,389,300	39.63%
FLEET MANAGEMENT							
Salaries	$ 487,359	$ 480,000	$ 480,000	$ 474,884	98.93%	$ 520,000	8.62%
Benefits	213,441	164,400	164,400	154,000	93.67%	172,800	2.87%
Supplies	22,220	26,600	28,600	16,185	60.84%	26,100	0.43%
Repairs & Maintenance	202,037	211,300	211,300	165,452	78.30%	218,000	3.62%
Services	301,600	350,200	349,200	233,030	66.54%	356,000	5.90%
Inventory Usage	1,761,383	2,105,400	2,105,400	1,603,526	76.16%	2,311,800	38.34%
Transfers	0	0	0	0	0.00%	35,000	0.58%
Total Budget	$ 2,988,041	$ 3,337,900	$ 3,338,900	$ 2,647,077	79.30%	$ 3,639,700	60.37%
WORKERS' COMPENSATION							
Purchased Prof & Tech Services	$ 3,500	$ 5,000	$ 5,000	$ 4,000	80.00%	$ 5,000	1.30%
Workers' Compensation	624,359	395,000	395,000	63,348	16.04%	379,500	98.70%
Total Budget	$ 627,859	$ 400,000	$ 400,000	$ 67,348	16.84%	$ 384,500	100.00%
HEALTH CLAIMS							
Health Claims	$ 3,320,171	$ 3,509,000	$ 3,509,000	$ 2,610,840	74.40%	$ 3,509,000	80.65%
Stop Loss	129,012	331,800	331,800	271,151	81.72%	331,800	7.63%
Fees	253,405	270,000	270,000	103,372	38.29%	270,000	6.21%
Other Objects	200,000	200,000	200,000	200,000	100.00%	240,000	5.52%
Total Budget	$ 3,902,588	$ 4,310,800	$ 4,310,800	$ 3,185,363	73.89%	$ 4,350,800	100.00%
GRAND TOTAL	**$ 9,620,206**	**$ 10,409,400**	**$ 10,409,400**	**$ 7,833,988**	**75.26%**	**$ 10,764,300**	**100.00%**

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SUMMARY BUDGET CATEGORIES
Hotel/Motel Fund

DEPARTMENT/DIVISION	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	ACTUAL 8/25/22	ACTUAL Y-T-D %	PROPOSED BUDGET 2022-23	PERCENT OF BUDGET
HISTORICAL PRESERVATION / SPECIAL EVENTS							
Salaries	$ 317,951	$ 392,700	$ 392,700	$ 324,971	82.75%	$ 402,100	14.42%
Benefits	117,487	133,800	133,800	110,145	82.32%	137,600	4.94%
Purchased Prof & Tech Services	5,505	60,000	23,700	14,527	24.21%	109,000	3.91%
Supplies	20,572	38,300	24,400	18,896	49.34%	38,600	1.38%
Repairs & Maintenance	131,340	257,300	333,600	77,556	30.14%	380,500	13.65%
Services	86,830	147,900	122,800	87,749	59.33%	154,900	5.56%
Other Fixed Assets	0	1,000	0	0	0.00%	1,000	0.04%
Special Events	291,726	304,100	304,100	287,494	94.54%	315,000	11.30%
Other Objects	0	0	0	0	0.00%	0	0.00%
Transfers	137,000	14,600	1,214,600	12,167	83.33%	25,000	0.90%
Total Budget	$ 1,108,413	$ 1,349,700	$ 2,549,700	$ 933,504	69.16%	$ 1,563,700	56.08%
PROMOTION OF TOURISM							
Purchased Prof & Tech Services	$ 35,592	$ 35,600	$ 35,600	$ 35,600	100.00%	$ 38,500	1.38%
Supplies	1,343	1,000	1,000	111	11.05%	2,500	0.09%
Services	1,938	13,800	13,800	1,491	10.80%	13,800	0.49%
Marketing	414,507	473,300	473,300	285,979	60.42%	574,700	20.61%
Transfers	288,000	288,000	288,000	240,000	83.33%	576,000	20.66%
Total Budget	$ 741,380	$ 811,700	$ 811,700	$ 563,180	69.38%	$ 1,205,500	43.24%
CONVENTION							
Supplies	$ 0	$ 1,000	$ 1,000	$ 0	0.00%	$ 1,000	0.04%
Repairs & Maintenance	0	2,000	2,000	0	0.00%	2,000	0.07%
Services	0	16,000	16,000	0	0.00%	16,000	0.57%
Total Budget	$ 0	$ 19,000	$ 19,000	$ 0	0.00%	$ 19,000	0.68%
GRAND TOTAL	**$ 1,849,792**	**$ 2,180,400**	**$ 3,380,400**	**$ 1,496,685**	**68.64%**	**$ 2,788,200**	**100.00%**

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DEBT SERVICE FUND**S**

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.

General obligation debt can be in the form of bonds, certificates of obligation or tax notes. Bonds must be approved by vote of the general population prior to issuance. Certificates of obligation do not require voter approval, are generally short term in nature, and are frequently used to fund capital improvements not anticipated at the time of the latest bond election. Tax notes are similar to certificates of obligation in that there is no requirement for voter approval and they are generally short term in nature.

The City has the following outstanding debt issues:

$10,000,000 Certificates of Obligation – Taxable Series 2009

To be used to pay contractual obligations to be incurred for the following purposes: a) acquiring and demolishing dangerous structures located within the City, and b) paying for professional services of attorneys, financial advisors and other professionals in connection with the project and the issuance of the certificates. The Certificates constitute direct obligations of the City and are payable from a combination of a) the levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City, and b) a limited pledge of the surplus net revenues of the City's waterworks and sewer system with such pledge being limited to an amount not in excess of $1,000.

There are currently $1,745,000 bonds outstanding. These bonds are issued as serial certificates maturing on February 15 in the years 2010 through 2020 and as term certificates maturing February 15, 2022 and February 15, 2024.

$7,035,000 General Obligation Refunding Bonds, Taxable Series 2011

To be used to refund the City's outstanding $7,895,000 Combination Tax and Revenue Certificates of Obligation, Taxable Series 2004, in order to lower the overall debt service requirements of the City.

There are currently $2,225,000 bonds outstanding. These bonds will be fully matured and paid on November 1, 2025.

$3,000,000 Certificates of Obligation - Series 2012

To be used to pay contractual obligations to be incurred for the following purposes: a) the acquisition of public safety radio system upgrades and improvements, and b) paying for professional services of attorneys, financial advisors and other professionals in connection with the project and the issuance of the certificates. The Certificates constitute direct obligations of the City and are payable from a combination of a) the levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City, and b) all or a part of certain surplus revenues of the City's waterworks and sewer system remaining after payment of any obligations of the City payable in whole or in part from a lien on or pledge of such revenues that would be superior to the obligations to be authorized.

There are currently $325,000 bonds outstanding. These bonds are issued as term certificates maturing on May 1 in the years 2014 through 2023.

$6,500,000 Combination Tax & Revenue Certificates of Obligation – Series 2013

To be used to pay contractual obligations to be incurred for designing, constructing and equipping an aquatics facility in the City, including site preparation, and to pay the costs associated with the issuance of the Certificates.

There are currently $4,120,000 bonds outstanding. These bonds will be fully matured and paid on November 1, 2032.

$13,920,000 General Obligation Bonds – Series 2014

To be used to pay for street projects pursuant to a bond election held May 10, 2014, authorizing bonds in the aggregate principal amount of $23,500,000. The remaining bonds, totaling $9,000,000, were issued in 2018.

There are currently $7,470,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2034.

$1,890,000 Combination Tax and Revenue Certificates of Obligation – Series 2014

To be used for the acquisition, equipping or constructing of joint public safety dispatch, communications and training facilities and to pay the costs associated with the issuance of the Certificates.

There are currently $430,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2024.

$2,545,000 Combination Tax and Revenue Certificates of Obligation – Series 2016

To be used to pay contractual obligations to be incurred for designing, constructing, improving, renovating, expanding, equipping and furnishing police facilities and acquiring police equipment and supporting systems, including improvements to the Farmers Branch Justice Center, and the acquisition of land therefor, and to pay the costs associated with the issuance of the Certificates.

There are currently $1,900,000 bonds outstanding. These bonds will be fully matured and paid on May 1, 2036.

$13,540,000 General Obligation Bonds – Series 2018

To be used to pay for street projects pursuant to a bond election held May 10, 2014, authorizing bonds in the aggregate principal amount of $23,500,000. This issuance reflects the remaining authorized, but unissued bonds, totaling $9,000,000. In addition, pursuant to a bond election held November 7, 2017, Quality of Life Bonds in the amount of $15,000,000 were authorized for infrastructure improvements ($4,000,000), parks and open space ($7,000,000), and neighborhood development ($4,000,000). Of the November 7, 2017 authorized amount, this issuance represents $4,000,000 for parks and open space and $1,000,000 for neighborhood development. The remaining bonds totaling $10,000,000 were issued in 2020.

There are currently $13,055,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2038.

$5,360,000 Combination Tax and Revenue Certificates of Obligation – Series 2018

To be used to pay contractual obligations to be incurred for designing, constructing, renovating, improving, and equipping Fire Station No. 2.

There are currently $4,900,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2038.

$5,155,000 Combination Tax and Revenue Certificates of Obligation – Series 2018

To be used to pay contractual obligations to be incurred for designing, developing, constructing, improving, extending, and expanding landfill facilities for the City's Camelot Landfill, including streets and roads.

There are currently $1,155,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2023.

$2,895,000 General Obligation Refunding Bonds – Series 2020

To be used to refund $3,295,000 in Series 2010 General Obligation Refunding & Improvement Bonds (Original Amount of Issue $5,470,000) in order to lower the overall debt service requirements of the City.

There are currently $2,410,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2030.

$9,410,000 General Obligation Improvement Bonds – Series 2020

This issuance reflects the remaining authorized, but unissued Quality of Life bonds, pursuant to a bond election held November 7, 2017. This issuance represents $3,000,000 for parks and open space, $3,000,000 for neighborhood development, and $4,000,000 for infrastructure improvements.

There are currently $9,005,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2039.

$23,810,000 Combination Tax and Revenue Certificates of Obligation – Taxable Series 2022

To be used to pay contractual obligations to be incurred for designing, developing, constructing, and equipping a public recreational multi-sport and fitness facility, including volleyball and basketball courts, and related parking and public infrastructures and professional services incurred in connection with such projects and to pay the costs associated with the issuance of the Certificates.

There are currently $23,810,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2047.

DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

PROPERTY TAX SUPPORTED DEBT				
FUND BALANCE 9/30/2021				$ 1,368,589
2021-22	ESTIMATED PROPERTY TAX REVENUES		$ 4,198,800	
2021-22	ESTIMATED PRIOR YEAR TAX		20,000	
2021-22	EXCESS DEBT COLLECTIONS (per Tax Assessor)		225,900	
2021-22	DEBT SERVICE REQUIREMENTS	[2]	(4,685,600)	
INCREASE (DECREASE) IN FUND BALANCE				(240,900)
ESTIMATED FUND BALANCE 9/30/2022				$ 1,127,689
2022-23	ESTIMATED PROPERTY TAX REVENUES		$ 4,437,800	
2022-23	ESTIMATED PRIOR YEAR TAX		20,000	
2022-23	ESTIMATED PRIOR YEAR PENALTY AND INTEREST		20,000	
2022-23	DEBT SERVICE REQUIREMENTS	[2]	(4,683,700)	
INCREASE (DECREASE) IN FUND BALANCE				(205,900)
ESTIMATED FUND BALANCE 9/30/2023				$ 921,789
SELF-SUPPORTING DEBT				
FUND BALANCE 9/30/2021				$ 2,608,383
2021-22	COMMERCIAL RENT / LEASE PAYMENTS		$ 600,000	
2021-22	DEBT SERVICE REQUIREMENTS	[3]	(1,786,400)	
INCREASE (DECREASE) IN FUND BALANCE				(1,186,400)
ESTIMATED FUND BALANCE 9/30/2022				$ 1,421,983
2022-23	COMMERCIAL RENT / LEASE PAYMENTS STARS		$ 600,000	
2022-23	COMMERCIAL RENT / LEASE PAYMENTS MULTI-SPORT		1,065,900	
2022-23	DEBT SERVICE REQUIREMENTS	[3]	(2,853,300)	
INCREASE (DECREASE) IN FUND BALANCE				(1,187,400)
ESTIMATED FUND BALANCE 9/30/2023				$ 234,583

[1] Dallas County certified Excess Debt Collection in the amount of $486,828 in fiscal year 2020-21 and $225,900 in fiscal year 2021-22. The excess must be used in the subsequent tax year and results in less of the City's tax rate being allocated towards debt service.
[2] Includes approximately $20,000 for paying agent fees and arbitrage calculation services.
[3] Includes approximately $3,000 for paying agent fees and arbitrage calculation services.

SUMMARY
PROPERTY TAX SUPPORTED DEBT
PRINCIPAL & INTEREST REQUIREMENTS

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 3,155,000.00	$ 1,508,659.28	$ 4,663,659.28
2023-24	3,005,000.00	1,377,359.78	4,382,359.78
2024-25	2,695,000.00	1,267,450.28	3,962,450.28
2025-26	2,795,000.00	1,167,700.28	3,962,700.28
2026-27	2,895,000.00	1,064,250.28	3,959,250.28
2027-28	3,000,000.00	958,034.78	3,958,034.78
2028-29	3,110,000.00	847,943.78	3,957,943.78
2029-30	3,235,000.00	733,256.53	3,968,256.53
2030-31	2,980,000.00	624,328.15	3,604,328.15
2031-32	3,090,000.00	519,881.77	3,609,881.77
2032-33	3,190,000.00	417,569.27	3,607,569.27
2033-34	2,845,000.00	325,200.02	3,170,200.02
2034-35	2,160,000.00	249,956.27	2,409,956.27
2035-36	2,225,000.00	184,759.39	2,409,759.39
2036-37	2,130,000.00	116,259.38	2,246,259.38
2037-38	2,195,000.00	49,150.00	2,244,150.00
2038-39	655,000.00	7,368.75	662,368.75
Total	**$ 45,360,000.00**	**$ 11,419,127.99**	**$ 56,779,127.99**

COMBINATION TAX and REVENUE
CERTIFICATES OF OBLIGATION
TAXABLE SERIES 2009
AMOUNT OF ISSUE: $10,000,000
PRINCIPAL & INTEREST REQUIREMENTS

Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 850,000.00	$ 68,904.00	$ 918,904.00
2023-24	895,000.00	23,359.50	918,359.50
Total	**$ 1,745,000.00**	**$ 92,263.50**	**$ 1,837,263.50**

Interest Rates:

2020-24 - 4.970%

GENERAL OBLIGATION
REFUNDING & IMPROVEMENT BONDS
SERIES 2010
AMOUNT OF ISSUE: $5,470,000 (1) (2)
PRINCIPAL & INTEREST REQUIREMENTS

Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 0	$ 0	$ 0
2023-24	0	0	0
2024-25	0	0	0
2025-26	0	0	0
2026-27	0	0	0
2027-28	0	0	0
2028-29	0	0	0
2029-30	0	0	0
Total	**$ 0**	**$ 0**	**$ 0**

Interest Rates:

2020-21	-	3.500%
2021-22	-	3.500%
2022-23	-	3.500%
2023-30	-	4.000%

(1) The total issue amount for the Series 2010 General Obligation Refunding & Improvement Bonds is $7,160,000, of which $1,690,000 is reported as Self-Supporting Debt and was used to refund 1999 Combination Tax and Hotel Occupancy Tax Certificates of Obligation. The remaining debt will be used to support the design, construction and relocation of Fire Station No. 1 in the amount of $5,470,000.

(2) Effective March 2020, the remaining General Obligation Refunding & Improvement Bonds Series 2010 principal amount of $3,295,000 (Original Amount of Issue $5,470,000) was refunded with the issuance of General Obligation Refunding Bonds Series 2020 in the amount of $2,895,000.

COMBINATION TAX and REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2012
AMOUNT OF ISSUE: $3,000,000
PRINCIPAL & INTEREST REQUIREMENTS

Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 325,000.00	$ 5,492.50	$ 330,492.50
Total	**$ 325,000.00**	**$ 5,492.50**	**$ 330,492.50**

COMBINATION TAX and REVENUE CERTIFICATES OF OBLIGATION SERIES 2013 AMOUNT OF ISSUE: $6,500,000 PRINCIPAL & INTEREST REQUIREMENTS

Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 325,000.00	$ 111,675.00	$ 436,675.00
2023-24	335,000.00	100,987.50	435,987.50
2024-25	345,000.00	92,487.50	437,487.50
2025-26	355,000.00	83,737.50	438,737.50
2026-27	365,000.00	74,737.50	439,737.50
2027-28	370,000.00	65,550.00	435,550.00
2028-29	380,000.00	55,700.00	435,700.00
2029-30	395,000.00	45,043.75	440,043.75
2030-31	405,000.00	33,537.50	438,537.50
2031-32	415,000.00	20,718.75	435,718.75
2032-33	430,000.00	6,987.50	436,987.50
Total	**$ 4,120,000.00**	**$ 691,162.50**	**$ 4,811,162.50**

GENERAL OBLIGATION BONDS
SERIES 2014
AMOUNT OF ISSUE: $13,920,000
PRINCIPAL & INTEREST REQUIREMENTS
Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 515,000.00	$ 240,394.00	$ 755,394.00
2023-24	535,000.00	219,494.00	754,494.00
2024-25	555,000.00	203,144.00	758,144.00
2025-26	570,000.00	186,269.00	756,269.00
2026-27	590,000.00	168,869.00	758,869.00
2027-28	605,000.00	150,566.00	755,566.00
2028-29	630,000.00	130,875.00	760,875.00
2029-30	650,000.00	109,669.00	759,669.00
2030-31	670,000.00	86,975.00	756,975.00
2031-32	695,000.00	63,088.00	758,088.00
2032-33	715,000.00	38,413.00	753,413.00
2033-34	740,000.00	12,950.00	752,950.00
Total	**$ 7,470,000.00**	**$ 1,610,706.00**	**$ 9,080,706.00**

COMBINATION TAX and REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2014
AMOUNT OF ISSUE: $1,890,000
PRINCIPAL & INTEREST REQUIREMENTS

Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 210,000.00	$ 16,250.00	$ 226,250.00
2023-24	220,000.00	5,500.00	225,500.00
Total	**$ 430,000.00**	**$ 21,750.00**	**$ 451,750.00**

COMBINATION TAX and REVENUE CERTIFICATES OF OBLIGATION SERIES 2016 AMOUNT OF ISSUE: $2,545,000 PRINCIPAL & INTEREST REQUIREMENTS

Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 115,000.00	$ 52,800.00	$ 167,800.00
2023-24	115,000.00	50,500.00	165,500.00
2024-25	120,000.00	47,625.00	167,625.00
2025-26	120,000.00	44,625.00	164,625.00
2026-27	125,000.00	41,625.00	166,625.00
2027-28	130,000.00	38,500.00	168,500.00
2028-29	130,000.00	35,250.00	165,250.00
2029-30	135,000.00	31,350.00	166,350.00
2030-31	140,000.00	27,300.00	167,300.00
2031-32	145,000.00	23,100.00	168,100.00
2032-33	150,000.00	18,750.00	168,750.00
2033-34	155,000.00	14,250.00	169,250.00
2034-35	160,000.00	9,600.00	169,600.00
2035-36	160,000.00	4,800.00	164,800.00
Total	**$ 1,900,000.00**	**$ 440,075.00**	**$ 2,340,075.00**

GENERAL OBLIGATION BONDS
SERIES 2018
AMOUNT OF ISSUE: $13,540,000
PRINCIPAL & INTEREST REQUIREMENTS
Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 115,000.00	$ 481,318.76	$ 596,318.76
2023-24	125,000.00	476,518.76	601,518.76
2024-25	705,000.00	459,918.76	1,164,918.76
2025-26	735,000.00	431,118.76	1,166,118.76
2026-27	760,000.00	401,218.76	1,161,218.76
2027-28	795,000.00	370,118.76	1,165,118.76
2028-29	825,000.00	337,718.76	1,162,718.76
2029-30	860,000.00	304,018.76	1,164,018.76
2030-31	895,000.00	268,918.76	1,163,918.76
2031-32	930,000.00	232,418.76	1,162,418.76
2032-33	965,000.00	198,137.51	1,163,137.51
2033-34	1,000,000.00	165,956.26	1,165,956.26
2034-35	1,030,000.00	132,075.01	1,162,075.01
2035-36	1,065,000.00	96,721.88	1,161,721.88
2036-37	1,105,000.00	59,412.50	1,164,412.50
2037-38	1,145,000.00	20,037.50	1,165,037.50
Total	**$ 13,055,000.00**	**$ 4,435,628.26**	**$ 17,490,628.26**

Interest Rates:

2018-19 thru 2031-32	-	4.000%
2032-33	-	3.250%
2033-34	-	3.300%
2034-35 thru 2035-36	-	3.375%
2036-37 thru 2037-38	-	3.500%

COMBINATION TAX and REVENUE CERTIFICATES OF OBLIGATION SERIES 2018 AMOUNT OF ISSUE: $5,360,000 (1) PRINCIPAL & INTEREST REQUIREMENTS

Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 155,000.00	$ 178,631.26	$ 333,631.26
2023-24	90,000.00	172,506.26	262,506.26
2024-25	255,000.00	163,881.26	418,881.26
2025-26	270,000.00	150,756.26	420,756.26
2026-27	280,000.00	137,006.26	417,006.26
2027-28	295,000.00	124,106.26	419,106.26
2028-29	305,000.00	112,106.26	417,106.26
2029-30	315,000.00	101,281.26	416,281.26
2030-31	325,000.00	91,478.13	416,478.13
2031-32	340,000.00	81,087.50	421,087.50
2032-33	350,000.00	70,087.50	420,087.50
2033-34	360,000.00	58,550.00	418,550.00
2034-35	370,000.00	46,687.50	416,687.50
2035-36	385,000.00	34,178.13	419,178.13
2036-37	395,000.00	21,015.63	416,015.63
2037-38	410,000.00	7,175.00	417,175.00
Total	**$ 4,900,000.00**	**$ 1,550,534.47**	**$ 6,450,534.47**

Interest Rates:

2018-19 thru 2026-27	-	5.000%
2027-28 thru 2028-29	-	4.000%
2029-30	-	3.000%
2030-31 thru 2031-32	-	3.125%
2032-33 thru 2034-35	-	3.250%
2035-36 thru 2036-37	-	3.375%
2037-38	-	3.500%

(1) The total issue amount for the Series 2018 Combination Tax and Revenue Certificates of Obligation is $10,515,000, of which $5,155,000 is reported as Self-Supporting Debt and will be used to support improvements at the Camelot Landfill.

GENERAL OBLIGATION
REFUNDING BONDS
SERIES 2020
AMOUNT OF ISSUE: $2,895,000 (1)
PRINCIPAL & INTEREST REQUIREMENTS

Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 260,000.00	$ 91,200.00	$ 351,200.00
2023-24	275,000.00	80,500.00	355,500.00
2024-25	280,000.00	69,400.00	349,400.00
2025-26	295,000.00	57,900.00	352,900.00
2026-27	305,000.00	45,900.00	350,900.00
2027-28	315,000.00	33,500.00	348,500.00
2028-29	330,000.00	20,600.00	350,600.00
2029-30	350,000.00	7,000.00	357,000.00
Total	**$ 2,410,000.00**	**$ 406,000.00**	**$ 2,816,000.00**

Interest Rates:

2019 -2030 - 4.000%

(1) This issuance is being used to refund $3,295,000 in Series 2010 General Obligation Refunding & Improvement Bonds (Original Amount of Issue $5,470,000) supporting the design, construction and relocation of Fire Station No. 1.

GENERAL OBLIGATION BONDS
IMPROVEMENT BONDS
SERIES 2020
AMOUNT OF ISSUE: $9,410,000
PRINCIPAL & INTEREST REQUIREMENTS

Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 285,000.00	$ 261,993.76	$ 546,993.76
2023-24	415,000.00	247,993.76	662,993.76
2024-25	435,000.00	230,993.76	665,993.76
2025-26	450,000.00	213,293.76	663,293.76
2026-27	470,000.00	194,893.76	664,893.76
2027-28	490,000.00	175,693.76	665,693.76
2028-29	510,000.00	155,693.76	665,693.76
2029-30	530,000.00	134,893.76	664,893.76
2030-31	545,000.00	116,118.76	661,118.76
2031-32	565,000.00	99,468.76	664,468.76
2032-33	580,000.00	85,193.76	665,193.76
2033-34	590,000.00	73,493.76	663,493.76
2034-35	600,000.00	61,593.76	661,593.76
2035-36	615,000.00	49,059.38	664,059.38
2036-37	630,000.00	35,831.25	665,831.25
2037-38	640,000.00	21,937.50	661,937.50
2038-39	655,000.00	7,368.75	662,368.75
Total	**$ 9,005,000.00**	**$ 2,165,515.76**	**$ 11,170,515.76**

Interest Rates:

2019-20 thru 2029-30	-	4.000%
2030-31 thru 2031-32	-	3.000%
2032-33 thru 2034-35	-	2.000%
2035-36 thru 2036-37	-	2.125%
2037-38 thru 2038-39	-	2.250%

SUMMARY
SELF-SUPPORTING DEBT
PRINCIPAL & INTEREST REQUIREMENTS

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 1,680,000.00	$ 1,170,180.12	$ 2,850,180.12
2023-24	1,140,000.00	1,100,313.16	2,240,313.16
2024-25	1,180,000.00	1,058,373.58	2,238,373.58
2025-26	1,230,000.00	1,013,218.10	2,243,218.10
2026-27	665,000.00	978,088.73	1,643,088.73
2027-28	685,000.00	953,586.16	1,638,586.16
2028-29	715,000.00	927,580.66	1,642,580.66
2029-30	740,000.00	899,997.76	1,639,997.76
2030-31	770,000.00	870,748.36	1,640,748.36
2031-32	800,000.00	839,433.56	1,639,433.56
2032-33	835,000.00	805,798.41	1,640,798.41
2033-34	870,000.00	769,745.96	1,639,745.96
2034-35	910,000.00	731,125.76	1,641,125.76
2035-36	950,000.00	689,749.36	1,639,749.36
2036-37	995,000.00	645,757.56	1,640,757.56
2037-38	1,040,000.00	598,602.86	1,638,602.86
2038-39	1,095,000.00	548,248.88	1,643,248.88
2039-40	1,145,000.00	495,418.48	1,640,418.48
2040-41	1,200,000.00	440,111.66	1,640,111.66
2041-42	1,260,000.00	382,092.56	1,642,092.56
2042-43	1,320,000.00	320,451.26	1,640,451.26
2043-44	1,385,000.00	255,030.83	1,640,030.83
2044-45	1,455,000.00	186,345.43	1,641,345.43
2045-46	1,525,000.00	114,274.13	1,639,274.13
2046-47	1,600,000.00	38,696.00	1,638,696.00
Total	**$ 27,190,000.00**	**$ 16,832,969.33**	**$ 44,022,969.33**

GENERAL OBLIGATION REFUNDING BONDS
TAXABLE SERIES 2011
AMOUNT OF ISSUE: $7,035,000
PRINCIPAL & INTEREST REQUIREMENTS
Self-Supporting Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 525,000.00	$ 75,411.25	$ 600,411.25
2023-24	545,000.00	56,146.25	601,146.25
2024-25	565,000.00	34,900.00	599,900.00
2025-26	590,000.00	11,800.00	601,800.00
Total	**$ 2,225,000.00**	**$ 178,257.50**	**$ 2,403,257.50**

Interest Rates:

2016-26 - 5.800%

Series refunding Taxable Series 2004 Certificates of Obligation.

COMBINATION TAX and REVENUE CERTIFICATES OF OBLIGATION SERIES 2018 AMOUNT OF ISSUE: $5,155,000 (1) PRINCIPAL & INTEREST REQUIREMENTS

Self-Supporting Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$ 1,155,000.00	$ 28,875.00	$ 1,183,875.00
Total	**$ 1,155,000.00**	**$ 28,875.00**	**$ 1,183,875.00**

Interest Rates:

2018-19 thru 2022-23 - 5.000%

(1) The total issue amount for the Series 2018 Combination Tax and Revenue Certificates of Obligation is $10,515,000, of which $5,360,000 is reported as Property Tax-Supported Debt and will be used to support relocation of Fire Station No. 2.

COMBINATION TAX and REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2022
AMOUNT OF ISSUE: $23,810,000
PRINCIPAL & INTEREST REQUIREMENTS
Self-Supporting Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	$	$ 1,065,893.87	$ 1,065,893.87
2023-24	595,000.00	1,044,166.91	1,639,166.91
2024-25	615,000.00	1,023,473.58	1,638,473.58
2025-26	640,000.00	1,001,418.10	1,641,418.10
2026-27	665,000.00	978,088.73	1,643,088.73
2027-28	685,000.00	953,586.16	1,638,586.16
2028-29	715,000.00	927,580.66	1,642,580.66
2029-30	740,000.00	899,997.76	1,639,997.76
2030-31	770,000.00	870,748.36	1,640,748.36
2031-32	800,000.00	839,433.56	1,639,433.56
2032-33	835,000.00	805,798.41	1,640,798.41
2033-34	870,000.00	769,745.96	1,639,745.96
2034-35	910,000.00	731,125.76	1,641,125.76
2035-36	950,000.00	689,749.36	1,639,749.36
2036-37	995,000.00	645,757.56	1,640,757.56
2037-38	1,040,000.00	598,602.86	1,638,602.86
2038-39	1,095,000.00	548,248.88	1,643,248.88
2039-40	1,145,000.00	495,418.48	1,640,418.48
2040-41	1,200,000.00	440,111.66	1,640,111.66
2041-42	1,260,000.00	382,092.56	1,642,092.56
2042-43	1,320,000.00	320,451.26	1,640,451.26
2043-44	1,385,000.00	255,030.83	1,640,030.83
2044-45	1,455,000.00	186,345.43	1,641,345.43
2045-46	1,525,000.00	114,274.13	1,639,274.13
2046-47	1,600,000.00	38,696.00	1,638,696.00
Total	**$ 23,810,000.00**	**$ 16,625,836.83**	**$ 40,435,836.83**

Interest Rates:

2023-24 - 3.366%
2024-25 - 3.473%
2025-26 - 3.555%
2026-27 - 3.595%
2027-28 - 3.664%
2028-29 - 3.764%
2029-30 - 3.818%
2030-31 - 3.928%
2031-32 - 4.048%
2032-33 - 4.178%
2033-34 - 4.278%
2034-35 - 4.398%
2035-36 - 4.498%
2036-37 - 4.548%
2037-38 thru 2041-42 - 4.717%
2042-43 thru 2046-47 - 4.837%

ECONOMIC DEVELOPMENT FUND

Proposed Fiscal Year Budget 2022-23

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE - ASSIGNED TO ECONOMIC DEVELOPMENT	$ 823,292	$ 823,292	$ 523,292	$ 1,138,114	$ 1,456,114
BUDGETED REVENUES					
Sale of Capital Assets			2,800,000		1,600,000
Transfer In - General Fund	1,500,000	1,500,000	950,000	950,000	900,000
Transfer from General Fund - Neighborhood Partnership	100,000	100,000	50,000		
Transfer from General Fund - Economic Development	1,400,000	1,400,000	900,000	950,000	900,000
TOTAL BUDGETED REVENUES	1,500,000	1,500,000	3,750,000	950,000	2,500,000
BUDGETED EXPENDITURES					
Economic Development Agreements (Tax Incentives)	1,500,000	1,205,741	1,800,000	1,048,300	1,400,000
Economic Development Land Purchases	150,000	(71,795)	500,000	(541,800)	500,000
Neighborhood Partnership Program	100,000	4,981	50,000		
Redevelopment Operations - Commercial Façade Grant Program	50,000	1,250	700,000	2,200	700,000
Demo/Rebuild			100,000	123,300	200,000
TOTAL BUDGETED EXPENDITURES	1,800,000	1,140,178	3,150,000	632,000	2,800,000
RECLASSIFY FUND BALANCE FOR PURCHASE ORDERS		(45,000)			
PROJECTED ENDING FUND BALANCE	$ 523,292	$ 1,138,114	$ 1,123,292	$ 1,456,114	$ 1,156,114

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used by the City to account for the accumulation and disbursement of restricted resources. The following is a description of the City's currently budgeted Special Revenue Funds:

Police Forfeitures - to account for proceeds from the sale of assets seized in connection with drug arrests. Revenues are restricted to law enforcement expenditures.

Donations - to account for voluntary contributions for community improvement.

Local Truancy Prevention – new fund required by Code of Criminal Procedure to finance the salary, benefits, training (etc.) relating to a juvenile case manager employed under Article 45.056, Code of Criminal Procedure.

Youth Scholarship - to account for voluntary contributions for youth scholarship.

Grants - to account for grant revenues and expenditures.

Building Security – to account for the municipal court building security fee dedicated to courthouse security.

Court Technology – to account for the municipal court technology fee for the purchase of technological enhancements.

Municipal Jury Fund – new fund required by Code of Criminal Procedure that may only be used to fund juror reimbursements and otherwise finance jury services.

Landfill Closure/Post-Closure – used to account for future landfill costs. Beginning in Fiscal Year 2022, funding of $1.0 million per year will be made from the City's General Fund and will increase to $2.0 - $2.5 million per year beginning in Fiscal Year 2024.

Cemetery – to account for grounds maintenance of Keenan Cemetery.

Photographic Light System – to account for penalties and fees collected and all costs associated with the operation and enforcement of the photographic traffic monitoring system. [Program ended June 1, 2019.]

PEG Access Channel – to account for Public, Educational, Governmental (PEG) access channel capital support. Funding source is 1% of cable franchisees' gross revenue.

Joint Fire Training Facility – to account for the operating revenues and expenditures of the Joint Fire Training facility.

TIRZ District #3 – to account for the operating revenues and expenditures of the Tax Increment Reinvestment Zone (TIRZ) District #3.

Residential Revitalization Bond – to finance the City's programs for economic development for single-family residential redevelopment and revitalization in the City.

SPECIAL REVENUE FUND

PROPOSED BUDGET 2022-23

Police Forfeiture Funds

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE	$ 353,212	$ 353,212	$ 480,304	$ 480,304	$ 467,654
State Forfeitures	104,760	104,760	44,345	44,345	38,995
Federal Forfeitures	248,452	248,452	435,959	435,959	428,659
BUDGETED REVENUES					
State:					
Court Order Forfeitures	1,600	4,950	40,000	1,000	40,000
Interest	800	1,134	5,000	400	5,000
Unrealized Gain (Loss)		(608)			
Federal:					
Federal Equitable Sharing	186,200	186,174			
Interest	1,800	2,737		2,700	
Unrealized Gain (Loss)		(1,404)			
TOTAL BUDGETED REVENUES	190,400	192,983	45,000	4,100	45,000
BUDGETED EXPENDITURES					
State:					
Supplies - Fixed Assets	65,000	49,195	30,000		30,000
Community Program	8,000				
Travel and Training	8,000	1,941			
Firearms and Weapons	6,000				
Vehicle Maintenance	6,000	3,139		5,000	
Other Law Enforcement Services	14,000	10,160			
Operating	20,000	1,455	50,000	1,750	50,000
Credit Card	1,000				
Communications and Computer	5,000				
Body Armor and Gear	10,000				
Other Law Enforcement Court Costs	8,000				
Federal:					
Community Program			18,000	1,000	18,000
Travel and Training			8,000	3,000	8,000
Firearms and Weapons			8,000		8,000
Vehicle Maintenance			8,000	6,000	8,000
Other Law Enforcement Services	10,000		10,000		10,000
Credit Card			1,000		1,000
Communications and Computer			15,000		15,000
Body Armor and Gear			10,000		10,000
Other Law Enforcement Court Costs			8,000		8,000
TOTAL BUDGETED EXPENDITURES	161,000	65,890	166,000	16,750	166,000
PROJECTED ENDING FUND BALANCE	382,612	480,304	359,304	467,654	346,654

SPECIAL REVENUE FUND
PROPOSED BUDGET 2022-23
Donations Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE	$ 382,545	$ 382,545	$ 356,745	$ 411,975	$ 404,170
BUDGETED REVENUES					
Animal Care Donations - General					10,000
Juror Donations for Animal Care	600	798	1,000	2,500	1,000
Police Donations	9,000	8,956	5,000	4,000	5,000
Fire Donations	7,800	7,443	5,000	2,000	10,000
Fire - TCOLE Donations	800	791	1,000	700	1,000
Animal Care Donations - Other	7,600	8,199	10,000	7,000	
Interest	2,700	3,625	5,000	2,800	5,000
Historical Park Donations			1,000		1,000
Park Donations	2,400	2,850	5,000	2,800	5,000
Branch Connection Donations	4,300	7,773	3,000	5,600	6,000
Library General Donations	2,500	2,313	300	300	300
Unrealized Gain (Loss)		(1,860)			
TOTAL BUDGETED REVENUES	37,700	40,888	36,300	27,700	44,300
BUDGETED EXPENDITURES					
Wellness Program	900		900	900	900
Animal Adoption - Juror Donations			1,000	1,000	1,000
Animal Care - Facilities Repair & Maintenance					49,000
Animal Care - General					120,400
Animal Care - Spay and Neuter					5,675
Animal Care - General	40,000		40,000	10,000	
Animal Care - Spay and Neuter			5,675	5,675	
Police Training	6,400	4,030	6,400	4,030	20,000
Fire Operations	7,800	4,887	5,000	5,000	10,000
Fire Prevention	1,000	852	1,000	1,000	1,000
Parks	2,000	1,441	5,000	500	5,000
Branch Connection	400		5,000	6,400	12,000
Library - Other	5,000	247	5,000		5,000
Historical Park - General			1,000	1,000	1,000
TOTAL BUDGETED EXPENDITURES	63,500	11,457	75,975	35,505	230,975
PROJECTED ENDING FUND BALANCE	356,745	411,975	317,070	404,170	217,495

Projected fund balance is as follows:

Reserve for Encumbrances	900	900	900	900	900
FB Community Foundation	12,760	12,760	12,760	12,760	12,760
Flexible Spending Medical Reimbursement	35,165	36,065	34,265	35,165	34,265
Park Improvements	37,627	38,636	37,627	40,936	40,936
Branch Connection	39,970	43,843	37,970	43,043	37,043
Fishin' Fun	2,937	2,937	2,937	2,937	2,937
Animal Care	154,788	195,585	124,788	194,085	34,685
Spay and Neuter	5,675	5,675	0	0	(5,675)
Police	39,688	42,014	38,288	41,984	26,984
Fire	3,145	5,701	3,145	2,701	2,701
Fire - TCOLE	76	214	76	(86)	(86)
Library	17,901	22,467	13,201	22,767	18,067
Historical Park	3,412	3,412	3,412	2,412	2,412
Interest and Unrealized Gain / (Loss)	2,700	1,765	7,700	4,565	9,565
	356,745	411,975	317,070	404,170	217,495

SPECIAL REVENUE FUND

PROPOSED BUDGET 2022-23

Local Truancy Prevention/Juvenile Justice Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE	$ 17,686	$ 17,686	$ 47,786	$ 47,973	$ 68,673
BUDGETED REVENUES					
Truancy Prevention	30,000	31,373	15,600	20,300	15,600
Interest	100	318		400	
Unrealized Gain / (Loss)		(1,404)			
TOTAL BUDGETED REVENUES	30,100	30,287	15,600	20,700	15,600
BUDGETED EXPENDITURES					
TOTAL BUDGETED EXPENDITURES					
PROJECTED ENDING FUND BALANCE	47,786	47,973	63,386	68,673	84,273

This fund is required by legislation. Currently, the City does not have the type of expenditures that can be expensed to this type of fund.

SPECIAL REVENUE FUND

PROPOSED BUDGET 2022-23

Youth Scholarship Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE	$ 18,035	$ 18,035	$ 12,835	$ 18,622	$ 19,922
BUDGETED REVENUES					
Youth Scholarship	600	600		1,100	
Interest	200	168	200	200	200
Unrealized Gain / (Loss)		(86)			
TOTAL BUDGETED REVENUES	800	682	200	1,300	200
BUDGETED EXPENDITURES					
Scholarships	6,000	95	6,000		6,000
TOTAL BUDGETED EXPENDITURES	6,000	95	6,000		6,000
PROJECTED ENDING FUND BALANCE	12,835	18,622	7,035	19,922	14,122

SPECIAL REVENUE FUND
PROPOSED BUDGET 2022-23
Grants Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE	$ 654,217	$ 654,217	$ (224,115)	$ 4,941	$ 4,941
BUDGETED REVENUES					
Federal Grant - FEMA February 2021 Storm	30,000	18,575		3,715	
Federal Grant - ARPA Funds			5,966,438	5,966,438	5,966,438
State Grant - E-Rate Internet	9,013	9,013		9,013	
State Grant - CARES Dallas County	940,690	940,690			
Federal Grant - Police Uniforms	25,000	15,316	15,000	4,600	15,000
Federal Grant - SAFER	444,300	410,752	281,500	281,500	70,000
Federal Grant - Outdoor Warning Siren					218,200
State Grant - NCT Trauma	11,950	11,946	5,000	5,742	5,000
Transfer In - General Fund					72,800
Federal Grant - FEMA Cooks Creek		42,105		81,790	
Federal Grant - Keenan Cemetery			7,500	7,500	
TOTAL BUDGETED REVENUES	1,460,953	1,448,398	6,275,438	6,360,298	6,347,438
BUDGETED EXPENDITURES					
Direct Assistance - ARPA Funds			488,438	488,438	456,438
Metrocrest Services Center Building			110,000	110,000	450,000
NTECC Computer-Aided Dispatch (CAD) Upgrade			322,000	322,000	
Residential Repair Program			50,000	50,000	
Contingencies			6,438	6,438	6,438
ARPA Transfer To - CIP			5,478,000	5,478,000	5,510,000
Transfer to Non-Bond CIP for Justice Center Renovation			1,500,000	1,500,000	1,000,000
Transfer to Non-Bond CIP for Recreation Center Renovation			978,000	978,000	
Transfer to Non-Bond CIP for Signature Park			2,000,000	2,000,000	2,010,000
Transfer to Non-Bond CIP for Mercer Park (City Portion) [1]			1,000,000	1,000,000	
Transfer to Non-Bond CIP for Branch Connection Renovation					2,500,000
Economic Development - Dallas County CARES	1,819,022	1,579,762			
Direct Assistance - CARES Act	1,212,496	973,236			
Public Safety - Police Salaries	254,544	254,544			
Public Safety - Police TMRS	48,720	48,720			
Public Safety - Fire Salaries	254,543	254,543			
Public Safety - Fire TMRS	48,720	48,720			
Fire - SAFER	444,300	407,836	281,500	281,500	70,000
Public Safety - Fire Salaries	339,801	311,899	205,400	205,400	53,900
Public Safety - Fire Life & Health	34,400	31,590	30,700	30,700	5,600
Public Safety - Fire TMRS	65,400	60,098	42,400	42,400	9,800
Public Safety - Fire Medicare	4,700	4,250	3,000	3,000	700
FEMA Cooks Creek Mitigation Transfer to Stormwater CIP				81,790	
FEMA Winter Storm	30,000	18,575		3,715	
Other Fixed Assets - Communications		9,733			
Other Fixed Assets - Court		45,492			
Innovation & Technology - Internet Grant	9,013	9,013		9,013	
Police State Criminal Justice Grant - Training Uniforms	25,000	15,316	15,000	4,600	15,000
Supplies - Medical	11,950	11,946	5,000	5,742	5,000
Equipment					291,000
Historical Park - Keenan Cemetery			7,500	7,500	
TOTAL BUDGETED EXPENDITURES	2,339,285	2,097,674	6,275,438	6,360,298	6,347,438
PROJECTED ENDING FUND BALANCE	(224,115)	4,941	(224,115)	4,941	4,941

Notes: Deficits in beginning or ending fund balance are a result of a timing difference between grant expenditures incurred and the filing of requests for reimbursements. Fire SAFER grant requires 25% City match and the amount budgeted reflects the cost for six firefighters.

[1] Plus $1 million developer in-kind services and $600 thousand from PAYGO funding.

SPECIAL REVENUE FUND

PROPOSED BUDGET 2022-23

Building Security Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE	$ 31,368	$ 31,368	$ 48,368	$ 55,398	$ 69,198
BUDGETED REVENUES					
Building Security	31,000	32,419	26,000	21,800	26,000
Interest	300	382	800	400	800
Unrealized Gain (Loss)		(196)			
TOTAL BUDGETED REVENUES	31,300	32,605	26,800	22,200	26,800
BUDGETED EXPENDITURES					
Building Security Salaries	3,000				
Building Security Benefits	400				
Supplies	2,500	239	3,000		3,000
Equipment Repairs and Maintenance	8,400	8,336	8,400	8,400	8,400
TOTAL BUDGETED EXPENDITURES	14,300	8,575	11,400	8,400	11,400
PROJECTED ENDING FUND BALANCE	48,368	55,398	63,768	69,198	84,598

SPECIAL REVENUE FUND

PROPOSED BUDGET 2022-23

Court Technology Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE	$ 5,008	$ 5,008	$ 31,708	$ 33,023	$ 53,323
BUDGETED REVENUES					
Court Order Forfeitures	27,000	28,325	26,000	20,000	13,000
Interest	100	184	1,000	300	1,000
Unrealized Gain (Loss)		(95)			
TOTAL BUDGETED REVENUES	27,100	28,415	27,000	20,300	14,000
BUDGETED EXPENDITURES					
Supplies	400	400			
TOTAL BUDGETED EXPENDITURES	400	400			
PROJECTED ENDING FUND BALANCE	31,708	33,023	58,708	53,323	67,323

SPECIAL REVENUE FUND

PROPOSED BUDGET 2022-23

Municipal Jury Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE	$ 235	$ 235	$ 835	$ 865	$ 1,465
BUDGETED REVENUES					
Municipal Jury Receipts	600	628	600	600	600
Interest		5			
Unrealized Gain (Loss)		(3)			
TOTAL BUDGETED REVENUES	600	630	600	600	600
BUDGETED EXPENDITURES					
PROJECTED ENDING FUND BALANCE	835	865	1,435	1,465	2,065

SPECIAL REVENUE FUND

PROPOSED BUDGET 2022-23

Landfill Closure/Post-Closure Fund & Huffines Extension Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE	$ 3,052,071	$ 3,052,071	$ 1,717,403	$ 2,137,111	$ 4,305,311
Landfill Closure/Post-Closure Fund	2,293,862	2,293,862	952,194	1,375,422	3,539,622
Huffines Extension Fund	758,209	758,209	765,209	761,689	765,689
BUDGETED REVENUES					
Landfill Closure/Post-Closure Fund:					
Landfill Revenue				1,000,000	
Interest	15,000	13,728	50,000	10,700	50,000
Unrealized Gain / (Loss)		(7,044)			
Transfer In - General Fund			1,000,000	1,000,000	1,000,000
Transfer In - Huffines Extension	300,000	300,000	300,000	300,000	300,000
Huffines Extension Fund:					
Developer's Contributions	300,000	300,000	300,000	300,000	300,000
Interest	7,000	7,148	12,000	4,000	12,000
Unrealized Gain / (Loss)		(3,668)			
TOTAL BUDGETED REVENUES	622,000	610,164	1,662,000	2,614,700	1,662,000
BUDGETED EXPENDITURES					
Landfill Closure/Post-Closure Fund:					
Landfill Gas Collection System Expansion	928,000	476,442	928,000	146,500	928,000
Building - Infrastructure Landfill	728,668	748,682			
Huffines Extension Fund:					
Transfer To - Landfill Closure/Post-Closure	300,000	300,000	300,000	300,000	300,000
TOTAL BUDGETED EXPENDITURES	1,956,668	1,525,124	1,228,000	446,500	1,228,000
PROJECTED ENDING FUND BALANCE	1,717,403	2,137,111	2,151,403	4,305,311	4,739,311

SPECIAL REVENUE FUND

PROPOSED BUDGET 2022-23

Cemetery Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE	$ 8,295	$ 8,295	$ 9,595	$ 9,535	$ 10,935
BUDGETED REVENUES					
Cemetery Fees	1,200	1,200	1,200	1,200	1,200
Interest	100	82	200	200	200
Unrealized Gain (Loss)		(42)			
TOTAL BUDGETED REVENUES	1,300	1,240	1,400	1,400	1,400
BUDGETED EXPENDITURES					
TOTAL BUDGETED EXPENDITURES					
PROJECTED ENDING FUND BALANCE	9,595	9,535	10,995	10,935	12,335

SPECIAL REVENUE FUND

PROPOSED BUDGET 2022-23

Photographic Light System Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE	$ 442,435	$ 442,435	$ 263,435	$ 264,129	$ 110,542
BUDGETED REVENUES					
TOTAL BUDGETED REVENUES					
BUDGETED EXPENDITURES					
Supplies	179,000	178,306	72,000	153,587	1,000
Operating			181,000		92,000
TOTAL BUDGETED EXPENDITURES	179,000	178,306	253,000	153,587	93,000
PROJECTED ENDING FUND BALANCE	263,435	264,129	10,435	110,542	17,542

SPECIAL REVENUE FUND

PROPOSED BUDGET 2022-23

PEG Access Channel Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE	$ 170,929	$ 170,929	$ 153,843	$ 219,242	$ 270,242
BUDGETED REVENUES					
Cable Franchise - Access Channel Fee	58,000	52,198	60,000	54,000	60,000
Interest	1,300	1,679	2,000	2,000	2,000
Unrealized Gain (Loss)		(862)			
TOTAL BUDGETED REVENUES	59,300	53,015	62,000	56,000	62,000
BUDGETED EXPENDITURES					
Supplies - Contingency for Equipment Failures/Upgrades	76,386	4,702	75,000	5,000	75,000
TOTAL BUDGETED EXPENDITURES	76,386	4,702	75,000	5,000	75,000
PROJECTED ENDING FUND BALANCE	153,843	219,242	140,843	270,242	257,242

SPECIAL REVENUE FUND

PROPOSED BUDGET 2022-23

Joint Fire Training Facility Fund

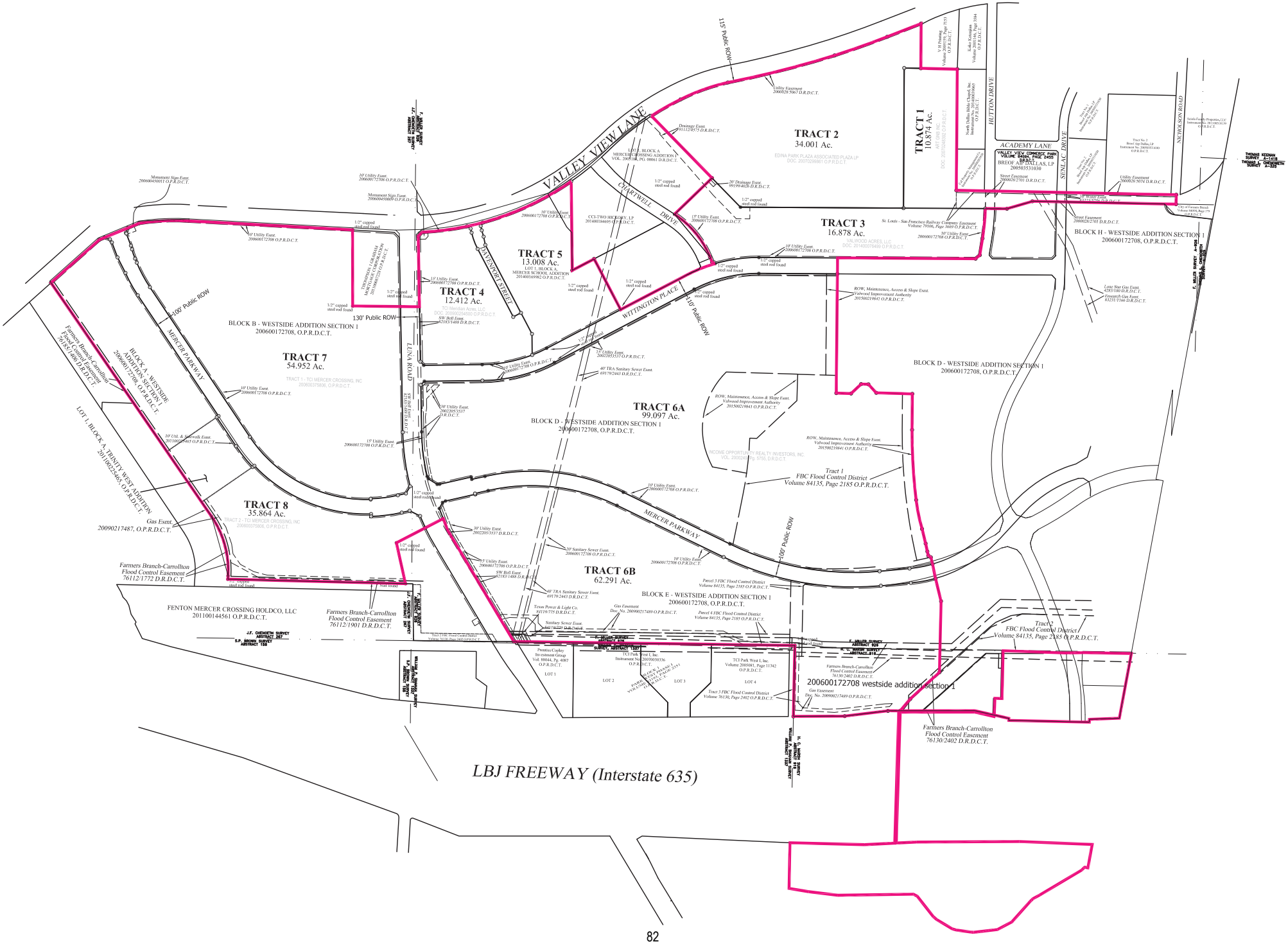
	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE	$ 22,791	$ 22,791	$ 3,091	$ 12,267	$ 12,667
BUDGETED REVENUES					
Local Shared Revenue	70,700	69,451	100,600	100,600	105,300
Interest	300	280	400	400	400
Unrealized Gain (Loss)		(144)			
TOTAL BUDGETED REVENUES	71,000	69,587	101,000	101,000	105,700
BUDGETED EXPENDITURES					
Services - Fire Training All Cities	90,700	80,111	100,600	100,600	105,300
TOTAL BUDGETED EXPENDITURES	90,700	80,111	100,600	100,600	105,300
PROJECTED ENDING FUND BALANCE	3,091	12,267	3,491	12,667	13,067

SPECIAL REVENUE FUND

PROPOSED BUDGET 2022-23

TIRZ District #3 Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE	$ 260,514	$ 260,514	$ 247,230	$ 269,772	$ 277,772
BUDGETED REVENUES					
Tax Increment Financing	660,100	660,135	965,200	698,700	1,234,400
Administrative Contribution	84,900	78,145	84,900	84,900	75,000
Interest	8,500	19,017	4,000	8,000	8,000
Unrealized Gain (Loss)		(9,759)			
TOTAL BUDGETED REVENUES	753,500	747,538	1,054,100	791,600	1,317,400
BUDGETED EXPENDITURES					
Special Services	91,784	78,145	84,900	84,900	75,000
Other Objects - Rebate Assessments	675,000	660,135	965,200	698,700	1,234,400
TOTAL BUDGETED EXPENDITURES	766,784	738,280	1,050,100	783,600	1,309,400
PROJECTED ENDING FUND BALANCE	247,230	269,772	251,230	277,772	285,772


TRACT 1
10.874 Ac.
TRACT 2
34.001 Ac.
TRACT 3
16.878 Ac.
TRACT 4
12.412 Ac.
TRACT 5
13.008 Ac.
TRACT 6A
99.097 Ac.
TRACT 6B
62.291 Ac.
TRACT 7
54.952 Ac.
TRACT 8
35.864 Ac.
VALLEY VIEW LANE
CHARTWELL DRIVE
DAVENPORT STREET
WITTINGTON PLACE
LUNA ROAD
MERCER PARKWAY
HUTTON DRIVE
ACADEMY LANE
SENLAC DRIVE
NICHOLSON ROAD
115' Public ROW
130' Public ROW
100' Public ROW
110' Public ROW
BLOCK B - WESTSIDE ADDITION SECTION 1
200600172708, O.P.R.D.C.T.
BLOCK D - WESTSIDE ADDITION SECTION 1
200600172708, O.P.R.D.C.T.
BLOCK E - WESTSIDE ADDITION SECTION 1
200600172708, O.P.R.D.C.T.
BLOCK H - WESTSIDE ADDITION SECTION 1
200600172708, O.P.R.D.C.T.
BLOCK A - WESTSIDE ADDITION SECTION 1
200600172708, O.P.R.D.C.T.
LOT 1, BLOCK A, TRINITY WEST ADDITION
201100224465, O.P.R.D.C.T.
FENTON MERCER CROSSING HOLDCO, LLC
201100144561 O.P.R.D.C.T.
Farmers Branch-Carrollton Flood Control Easement
76112/1772 D.R.D.C.T.
Farmers Branch-Carrollton Flood Control Easement
76112/1901 D.R.D.C.T.
Farmers Branch-Carrollton Flood Control Easement
76130/2402 D.R.D.C.T.
Tract 1 FBC Flood Control District Volume 84135, Page 2185 O.P.R.D.C.T.
Tract 2 FBC Flood Control District Volume 84135, Page 2185 O.P.R.D.C.T.
Tract 3 FBC Flood Control District Volume 70130, Page 2402 O.P.R.D.C.T.
Parcel 3 FBC Flood Control District Volume 84135, Page 2185 O.P.R.D.C.T.
Parcel 4 FBC Flood Control District Volume 84135, Page 2185 O.P.R.D.C.T.
Gas Esmt. 20090217487, O.P.R.D.C.T.
Gas Easement Doc. No. 20090021489 O.P.R.D.C.T.
Gas Easement Doc. No. 20090021489 O.P.R.D.C.T.
Texas Power & Light Co. 84110/775 D.R.D.C.T.
Sanitary Sewer Esmt. Vol. 10220 Pg. 2469 D.R.D.C.T.
40' TRA Sanitary Sewer Esmt. 69179/2443 D.R.D.C.T.
40' TRA Sanitary Sewer Esmt. 69179/2443 D.R.D.C.T.
SW Bell Esmt. 87183/1488 D.R.D.C.T.
SW Bell Esmt. 87183/1488 D.R.D.C.T.
Drainage Esmt. 99112/2875 D.R.D.C.T.
30' Drainage Esmt. 99199/40826 D.R.D.C.T.
Utility Easement 20060528.7067 D.R.D.C.T.
Utility Easement 20060528.7074 D.R.D.C.T.
Street Easement 20060528.2703 D.R.D.C.T.
Street Easement 20060528.2701 D.R.D.C.T.
St. Louis - San Francisco Railway Company Easement Volume 79106, Page 0669 O.P.R.D.C.T.
ROW, Maintenance, Access & Slope Esmt. Valwood Improvement Authority 20150021943 O.P.R.D.C.T.
ROW, Maintenance, Access & Slope Esmt. Valwood Improvement Authority 20150021941 O.P.R.D.C.T.
ROW, Maintenance, Access & Slope Esmt. Valwood Improvement Authority 20150021941 O.P.R.D.C.T.
Lone Star Gas Esmt. 02631/80 D

SPECIAL REVENUE FUND

PROPOSED BUDGET 2022-23

Residential Revitalization Bond Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
PROJECTED BEGINNING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE	$ 703,800	$ 703,800	$ 703,800	$ 1,298,800	$ 1,487,290
Change in Inventory		595,000		188,490	
PROJECTED ENDING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE	703,800	1,298,800	703,800	1,487,290	1,487,290
PROJECTED BEGINNING FUND BALANCE	$ 1,651,100	$ 68,008	$ 209,800	$ (920,094)	$ 79,906
	1,636,100	27,683			
	15,000	40,325			
BUDGETED REVENUES					
Property Tax Incentives				514,700	
Other Tax Incentives				485,300	
Interest	8,700	5,478			
Unrealized Gain (Loss)		(2,811)			
TOTAL BUDGETED REVENUES	8,700	2,667		1,000,000	
BUDGETED EXPENDITURES					
Other Objects - Residential Demo/Rebuild	715,000	188,694			
Other Objects - Loss Due to Market Decline	750,000	802,075			
TOTAL BUDGETED EXPENDITURES	1,465,000	990,769			
PROJECTED ENDING FUND BALANCE	194,800	(920,094)	209,800	79,906	79,906

FIXED ASSET FUND
SUMMARY

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	AMENDED BUDGET 2021-22	PROPOSED BUDGET 2022-23
BEGINNING FUND BALANCE	$ 2,234,403	$ 2,875,856	$ 1,899,777	$ 3,915,956	$ 1,726,002
ESTIMATED TRANSFER FROM OPERATING FUNDS	6,191,200	6,191,200	3,319,800	7,658,600	80,000
CREDIT OF PRIOR YEAR ASSIGNMENTS & RESERVES			750,967		5,329,267
ESTIMATED FIXED ASSET PURCHASES	(6,681,136)	(5,395,016)	(3,598,300)	(3,480,300)	(3,886,800)
ASSIGNED FOR FUTURE PURCHASES	(750,967)		(872,467)	(5,329,267)	(1,522,467)
FUND BALANCE RESERVED FOR ENCUMBRANCES	1,138,987			(1,138,987)	
INSURANCE RECOVERY	21,000	20,926			
PROCEEDS FROM AUCTIONS/SALE OF ASSETS (1)	223,000	222,990	100,000	100,000	100,000
ENDING FUND BALANCE	$ 2,376,487	$ 3,915,956	$ 1,599,777	$ 1,726,002	$ 1,826,002

ASSIGNED FOR FUTURE PURCHASES, PROVIDED (USED):	YEAR-END AMENDED BUDGET 2020-21 ASSIGNMENTS	ACTUAL 2020-21 ASSIGNMENTS	ADOPTED BUDGET 2021-22 ASSIGNMENTS	AMENDED BUDGET 2021-22 ASSIGNMENTS	PROPOSED BUDGET 2022-23 ASSIGNMENTS
ADVANCE FUNDING 2022-23 GENERAL FUND ASSETS	$	$	$	$ 3,991,700	$
ADVANCE FUNDING 2022-23 WATER & SEWER FUND ASSETS				365,100	
FIRE - FUNDING RESERVES			400,000	400,000	400,000
FIRE - FUTURE FIRE TRUCK					600,000
FIRE EQUIPMENT	22,467	22,467	22,467	22,467	22,467
INNOVATION & TECHNOLOGY RESERVES	50,000	50,000	50,000	50,000	100,000
LIBRARY ROOF REPLACEMENT & IMPROVEMENTS	678,500	678,500			
RECREATION FITNESS EQUIPMENT (REIMBURSEMENT)	(180,000)	(180,000)			
RESERVE OF FUND BALANCE		400,000	400,000	400,000	400,000
SENIOR CENTER / BRANCH CONNECTION - GENERATOR	180,000	180,000			
WATER & SEWER OPERATIONS - EQUIPMENT				100,000	
TOTAL ASSIGNMENTS / FUNDS DUE	$ 750,967	$ 1,150,967	$ 872,467	$ 5,329,267	$ 1,522,467

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION		YEAR-END AMENDED BUDGET 2020-21 TRANSFERS	YEAR-END AMENDED BUDGET 2020-21 PLANNED PURCHASES	ADOPTED BUDGET 2021-22 TRANSFERS	ADOPTED BUDGET 2021-22 PLANNED PURCHASES	AMENDED BUDGET 2021-22 TRANSFERS	AMENDED BUDGET 2021-22 PLANNED PURCHASES	PROPOSED BUDGET 2022-23 TRANSFERS	PROPOSED BUDGET 2022-23 PLANNED PURCHASES
Non-Departmental	**Transfer In**		**$ 98,000.00**	**$**	**$ 159,800.00**	**$**	**$ 727,800.00**	**$**	**$**	**$**
	Building/Infrastructure			**131,580**		**159,800**		**159,800**		**488,000**
	Chamber Dias Refinish									30,000
	Chiller Units (2)									260,000
	City Hall Fountain Control System Vault Subpump			18,000						
	Community Service Reception Area Remodel									48,000
	Facility Repairs & Improvements Reserve			33,580		159,800		159,800		
	Halon Fire System Replacement in Server Rm			80,000						
	HVAC (Justice Center)									150,000
	Equipment									**80,000**
	Halon Fire System Replacement in Server Rm									80,000
	Sub-Total		98,000	131,580	159,800	159,800	727,800	159,800		568,000
Accounting	**Transfer In**				**58,400**		**68,400**			
	Computer			**76,331**		**58,400**		**58,400**		
	Software (Finance/HR ERP)	[1]		76,331		58,400		58,400		
	Other Fixed Assets									**10,000**
	Copier									10,000
	Sub-Total			76,331	58,400	58,400	68,400	58,400		10,000
Purchasing	**Transfer In**						**15,000**			
	Computer									**15,000**
	Bid Software									15,000
	Sub-Total						15,000			15,000
Municipal Court	**Transfer In**				**18,000**		**45,000**			
	Vehicle									**45,000**
	Vehicles									45,000
	Other Fixed Assets					**18,000**				
	Scanner					18,000				
	Sub-Total				18,000	18,000	45,000			45,000

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION		YEAR-END AMENDED BUDGET 2020-21 TRANSFERS	YEAR-END AMENDED BUDGET 2020-21 PLANNED PURCHASES	ADOPTED BUDGET 2021-22 TRANSFERS	ADOPTED BUDGET 2021-22 PLANNED PURCHASES	AMENDED BUDGET 2021-22 TRANSFERS	AMENDED BUDGET 2021-22 PLANNED PURCHASES	PROPOSED BUDGET 2022-23 TRANSFERS	PROPOSED BUDGET 2022-23 PLANNED PURCHASES
Innovation & Technology	**Transfer In**		**361,000**		**326,500**		**576,000**			
	Building/Infrastructure									**35,000**
	Data Center Upgrade Project at Police Station									35,000
	Computer			**250,000**		**112,500**		**112,500**		
	City Hall Data Center - SAN Replacement			250,000						
	GPS/GNSS Receiver Replacement					8,000		8,000		
	Hardware Updates					30,000		30,000		
	Wi-Fi Upgrade					74,500		74,500		
	Equipment					**142,000**		**142,000**		**156,000**
	Alarm Upgrade - Historical Park					19,000		19,000		
	Firewall Security/Disaster Recovery									106,000
	Video Surveillance Systems					123,000		123,000		50,000
	Other Fixed Assets			**61,000**		**72,000**		**72,000**		**8,500**
	Council Voting Equipment			31,000						
	GPS/GNSS Receiver Replacement									8,500
	Laserfiche Forms			30,000						
	Synapps Notification System					22,000		22,000		
	Video Conference Systems					50,000		50,000		
	Sub-Total		361,000	311,000	326,500	326,500	576,000	326,500		199,500
Code Enforcement	**Transfer In**						**40,000**			
	Vehicle									**40,000**
	Vehicle(s)									40,000
	Sub-Total						40,000			40,000
Animal Services	**Transfer In**				**7,500**		**57,500**			
	Building/Infrastructure					**7,500**		**7,500**		**50,000**
	Facility Improvement - Parking/Driveway/Breakroom									50,000
	Signage					7,500		7,500		
	Sub-Total				7,500	7,500	57,500	7,500		50,000
Public Works Admin	**Transfer In**				**3,500**		**3,500**			
	Other Fixed Assets					**3,500**		**3,500**		
	Copier Replacement (split with Water/Sewer)	[2]				3,500		3,500		
	Sub-Total				3,500	3,500	3,500	3,500		

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION		YEAR-END AMENDED BUDGET 2020-21 TRANSFERS	YEAR-END AMENDED BUDGET 2020-21 PLANNED PURCHASES	ADOPTED BUDGET 2021-22 TRANSFERS	ADOPTED BUDGET 2021-22 PLANNED PURCHASES	AMENDED BUDGET 2021-22 TRANSFERS	AMENDED BUDGET 2021-22 PLANNED PURCHASES	PROPOSED BUDGET 2022-23 TRANSFERS	PROPOSED BUDGET 2022-23 PLANNED PURCHASES
Street Maintenance	**Transfer In**		**208,000**		**460,000**		**604,000**			
	Equipment			**78,000**		**110,000**		**110,000**		**144,000**
	Sand Spreader					10,000		10,000		
	SnowEx Spray System and Brine Pro 2000									63,000
	Traffic Signal Cabinets			78,000		78,000		78,000		81,000
	Trailer - Replacement(s)					22,000		22,000		
	Vehicle			**153,275**		**350,000**		**304,000**		
	Aerial Bucket Lift					130,000		130,000		
	Loader					220,000		220,000		
	Vehicle(s)			153,275						
	Sub-Total		208,000	231,275	460,000	460,000	604,000	414,000		144,000
Sustainability/Solid Waste	**Transfer In**		**210,000**		**200,000**		**450,000**			
	Vehicle			**381,687**		**200,000**		**241,000**		**250,000**
	Grabber					200,000		200,000		
	Knuckle-Boom Equipment			381,687						250,000
	Sub-Total		210,000	381,687	200,000	200,000	450,000	241,000		250,000
Police Patrol	**Transfer In**		**272,000**		**317,000**		**822,000**			
	Vehicle			**272,000**		**317,000**		**317,000**		**505,000**
	Vehicle(s)	[3]		272,000		317,000		317,000		505,000
	Sub-Total		272,000	272,000	317,000	317,000	822,000	317,000		505,000
Police Detention	**Transfer In**						**16,900**			
	Other Fixed Assets									**16,900**
	Fingerprint Machine and Printer									16,900
	Sub-Total						16,900			16,900
Police Training	**Transfer In**				**9,000**		**9,000**			
	Other Fixed Assets					**9,000**		**9,000**		
	Training Simulator Enhancement					9,000		9,000		
	Sub-Total				9,000	9,000	9,000	9,000		

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION		YEAR-END AMENDED BUDGET 2020-21 TRANSFERS	YEAR-END AMENDED BUDGET 2020-21 PLANNED PURCHASES	ADOPTED BUDGET 2021-22 TRANSFERS	ADOPTED BUDGET 2021-22 PLANNED PURCHASES	AMENDED BUDGET 2021-22 TRANSFERS	AMENDED BUDGET 2021-22 PLANNED PURCHASES	PROPOSED BUDGET 2022-23 TRANSFERS	PROPOSED BUDGET 2022-23 PLANNED PURCHASES
Fire Administration	**Transfer In**		**297,000**		**20,000**		**135,000**			
	Building/Infrastructure			**297,000**		**20,000**		**20,000**		**115,000**
	Card Access Systems									55,000
	Facility Improvements									60,000
	HVAC			297,000						
	Safety Alert System for Overhead Doors					20,000		20,000		
	Sub-Total		297,000	297,000	20,000	20,000	135,000	20,000		115,000
Fire Operations	**Transfer In**		**792,200**		**456,300**		**1,567,100**			
	Equipment									**236,600**
	Automatic Defibrillators									53,800
	Lifepaks (Qty 4)									140,800
	Mannequins									42,000
	Vehicle			**840,458**						**260,000**
	Ambulance									260,000
	Fire Engine			780,000						
	Vehicles			60,458						
	Other Fixed Assets			**12,200**		**56,300**		**56,300**		**14,200**
	Combination Tool			12,200		13,000		13,000		14,200
	Electric Fans					29,000		29,000		
	Future Funding Reserves	[3]				14,300		14,300		
	Sub-Total		792,200	852,658	456,300	56,300	1,567,100	56,300		510,800
Parks Administration	**Transfer In**				**11,000**		**11,000**			
	Other Fixed Assets					**11,000**		**11,000**		
	Copier					11,000		11,000		
	Sub-Total				11,000	11,000	11,000	11,000		

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION		YEAR-END AMENDED BUDGET 2020-21 TRANSFERS	YEAR-END AMENDED BUDGET 2020-21 PLANNED PURCHASES	ADOPTED BUDGET 2021-22 TRANSFERS	ADOPTED BUDGET 2021-22 PLANNED PURCHASES	AMENDED BUDGET 2021-22 TRANSFERS	AMENDED BUDGET 2021-22 PLANNED PURCHASES	PROPOSED BUDGET 2022-23 TRANSFERS	PROPOSED BUDGET 2022-23 PLANNED PURCHASES
Park Maintenance	**Transfer In**		**32,500**		**120,200**		**441,200**			
	Equipment			**32,500**		**60,200**		**65,200**		**181,000**
	Ball Field Drag			23,000						
	Chemical Sprayer					15,000		15,000		
	Mini Excavator					24,900		29,900		
	Mower(s)			9,500						96,000
	Tractor Replacement (Medium Utility)					12,000		12,000		
	Trailer					8,300		8,300		20,000
	Turf Maintenance Equipment									65,000
	Vehicle			**106,259**		**60,000**		**60,000**		**140,000**
	Aerial Bucket Truck									140,000
	Replacement Vehicles			106,259		60,000		60,000		
	Sub-Total		32,500	138,759	120,200	120,200	441,200	125,200		321,000
Recreation	**Transfer In**	[4]	**196,000**		**180,000**		**200,000**			
	Building/Infrastructure									**20,000**
	Expansion of Dumpster Area									20,000
	Other Fixed Assets			**416,000**						
	Advanced Funding Repayment	[4]			180,000		180,000			
	Children's Playground Sunshade			16,000						
	Fitness Equipment	[4]		400,000						
	Sub-Total		196,000	416,000	180,000		200,000			20,000
Senior Center	**Transfer In**		**180,000**				**130,000**			
	Building/Infrastructure									**130,000**
	Generator Enclosure & Electrical Work									130,000
	Other Fixed Assets					**180,000**		**180,000**		
	Generator					180,000		180,000		
	Sub-Total		180,000			180,000	130,000	180,000		130,000

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION		YEAR-END AMENDED BUDGET 2020-21 TRANSFERS	YEAR-END AMENDED BUDGET 2020-21 PLANNED PURCHASES	ADOPTED BUDGET 2021-22 TRANSFERS	ADOPTED BUDGET 2021-22 PLANNED PURCHASES	AMENDED BUDGET 2021-22 TRANSFERS	AMENDED BUDGET 2021-22 PLANNED PURCHASES	PROPOSED BUDGET 2022-23 TRANSFERS	PROPOSED BUDGET 2022-23 PLANNED PURCHASES
Library	**Transfer In**		**2,991,500**		**501,500**		**903,000**			
	Building/Infrastructure			**2,453,069**		**938,500**		**938,500**		**160,000**
	HVAC Replacement			4,469						
	Library Improvements			2,071,500		938,500		938,500		
	Outdoor Lighting									120,000
	Remote Book Drop									40,000
	Roof Replacement			377,100						
	Other Fixed Assets			**264,548**		**241,500**		**241,500**		**241,500**
	Library Materials			241,500		241,500		241,500		241,500
	Parking Lot Repairs/Replacement			23,048						
	Sub-Total		2,991,500	2,717,617	501,500	1,180,000	903,000	1,180,000		401,500
Water & Sewer Operations	**Transfer In**		**553,000**		**456,500**		**821,600**			
	Computer			**166,845**		**73,000**		**73,000**		
	Software (Finance/HR ERP)	[1]		166,845		73,000		73,000		
	Equipment			**323,400**		**350,000**		**250,000**		**435,100**
	Aerator					40,000		40,000		
	Itron AMR			18,000						
	Large Water Meters			305,400		200,000		200,000		200,000
	Push Camera					10,000		10,000		
	Rotational Pumps					100,000				235,100
	Vehicle			**335,000**		**30,000**		**30,000**		**30,000**
	Dump Truck			130,000						
	Sewer Jet Truck			140,000						
	Vehicles			65,000		30,000		30,000		30,000
	Other Fixed Assets					**3,500**		**3,500**		
	Copier Replacement (split with Public Works)	[2]				3,500		3,500		
	Sub-Total		553,000	825,245	456,500	456,500	821,600	356,500		465,100
Facilities Management	**Transfer In**								**45,000**	
	Vehicle									**45,000**
	Electric Vehicle									45,000
	Sub-Total								45,000	45,000

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION		YEAR-END AMENDED BUDGET 2020-21 TRANSFERS	YEAR-END AMENDED BUDGET 2020-21 PLANNED PURCHASES	ADOPTED BUDGET 2021-22 TRANSFERS	ADOPTED BUDGET 2021-22 PLANNED PURCHASES	AMENDED BUDGET 2021-22 TRANSFERS	AMENDED BUDGET 2021-22 PLANNED PURCHASES	PROPOSED BUDGET 2022-23 TRANSFERS	PROPOSED BUDGET 2022-23 PLANNED PURCHASES
Fleet Management	**Transfer In**								**35,000**	
	Building/Infrastructure									**23,000**
	Relocate Irrigation Line and Meter									23,000
	Equipment									**12,000**
	Tire Balancing and Changing Equipment									12,000
	Sub-Total								35,000	35,000
Historical Preservation	**Transfer In**				**14,600**		**14,600**			
	Computer			**29,984**		**14,600**		**14,600**		
	Software (Finance/HR ERP)	[1]		29,984		14,600		14,600		
	Sub-Total			29,984	14,600	14,600	14,600	14,600		
GRAND TOTAL			**$ 6,191,200**	**$ 6,681,136**	**$ 3,319,800**	**$ 3,598,300**	**$ 7,658,600**	**$ 3,480,300**	**$ 80,000**	**$ 3,886,800**
Totals by Fund:										
	General Fund		$ 5,638,200	$ 5,825,907	$ 2,848,700	$ 3,127,200	$ 6,822,400	$ 3,109,200	$ -	$ 3,341,700
	Enterprise Funds		553,000	825,245	456,500	456,500	821,600	356,500		465,100
	Internal Service Funds								80,000	80,000
	Hotel/Motel Fund			29,984	14,600	14,600	14,600	14,600		
			$ 6,191,200	**$ 6,681,136**	**$ 3,319,800**	**$ 3,598,300**	**$ 7,658,600**	**$ 3,480,300**	**$ 80,000**	**$ 3,886,800**

Footnotes for Transfers and Purchases:

[1] Funding for Finance/HR ERP software.

[2] Shared cost between General Fund and Water & Sewer Fund (50/50 split).

[3] Ongoing annual replacement funding. Transfers cover purchases on a multi-year basis.

[4] Adopted Budget Planned Purchase 2020-21 includes $180,000 to advance fund the purchase of fitness equipment. The advance is reimbursed with a related transfer to the General Fixed Asset Fund in Fiscal Year 2021-22 in the amount of $180,000.

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THE CIP PROCESS AND ITS RELATIONSHIP TO OPERATION BUDGETS

The Capital Improvement Program (CIP) is a financial plan for the development, design and construction of major infrastructure improvements and projects in the City of Farmers Branch. This program encompasses projects funded through the sale of general obligation bonds, revenue bonds, interest earnings, and available fund balances from the General Fund and Water & Sewer Fund.

All CIP projects are identified through a long-range strategic planning process involving the City Council and all departments of the City. Projects for rehabilitation as well as new projects for growth and development are identified and prioritized based on needs. Funding is identified and projects are reorganized based on funding availability. Projects are spaced over time in order to achieve maximum construction with minimum tax rate or user charge impact.

The Capital Improvement Program can significantly impact the operating budget. The City relies heavily on General Fund and Water & Sewer Fund transfers in order to fund the CIP. Revenue growth and conservative spending patterns have allowed the City to make these transfers in the past and departments have the ability to fund day-to-day operations of the improvements through their existing operating budgets. In many instances, operating costs have actually been reduced by these improvements. For example, rebuilding older roadways reduces maintenance costs and the replacement of old water and sewer lines has reduced leakage and inflow/infiltration problems.

Further detail related to the operating cost impact of new capital improvement projects can be found in the project descriptions located at the beginning of this section. A “minimal” operating budget impact is defined as $20,000 or less in operating cost.

CAPITAL IMPROVEMENT PROGRAM BUDGET
Proposed Fiscal Year Budget 2022-23

The Capital Improvement Program (CIP) consists of budgets for eleven capital improvement funds that represent the capital spending plan for the City. The first four funds listed represent the City's Pay-As-You-Go Program. The capital improvement funds include:

Non-Bond Capital Improvement Program (CIP) Fund: The revenues are primarily from General Fund transfers. Expenditures are for improvements to municipal facilities, parks, land acquisition, the Street Resurfacing and Reconstruction Programs, and other capital improvement projects not included in one of the other funds.

Hotel/Motel Capital Improvement Program (CIP) Fund: This fund was previously identified as the Historical Park Fund. The revenues are exclusively from the Hotel/Motel Fund. Expenditures are for improvements to the Historical Park.

Non-Bond Utility Fund: The revenues consist primarily of transfers from the Water & Sewer Fund. Expenditures are for water and sanitary sewer improvements. The budget has been expanded to begin funding capital replacement at levels based on the annual depreciation of the water and sanitary sewer systems.

Stormwater Capital Improvement Program (CIP) Fund: The revenues consist primarily of transfers from the General Fund and stormwater charges received from property owners. Expenditures are for drainage improvements and creek maintenance.

Tax Increment Finance District #2 Fund: The Old Farmers Branch TIF district expired on December 31, 2020; however, on November 17, 2020 the City extended its participation until December 31, 2031 at a participation rate of 25% commencing January 1, 2021. Prior to the City extension, revenues were generated from bonds, developers' contributions and advances, and property tax payments.

Tax Increment Reinvestment Zone (TIRZ) No. 3 *(Located in the Special Revenue Funds).* Through FY 2052 the City will contribute 40% of the incremental tax revenue generated by the City's ad valorem tax associated with the growth of the tax base in TIRZ No.3 to a Special Revenue Fund to reduce the public improvement district assessments associated with the zone.

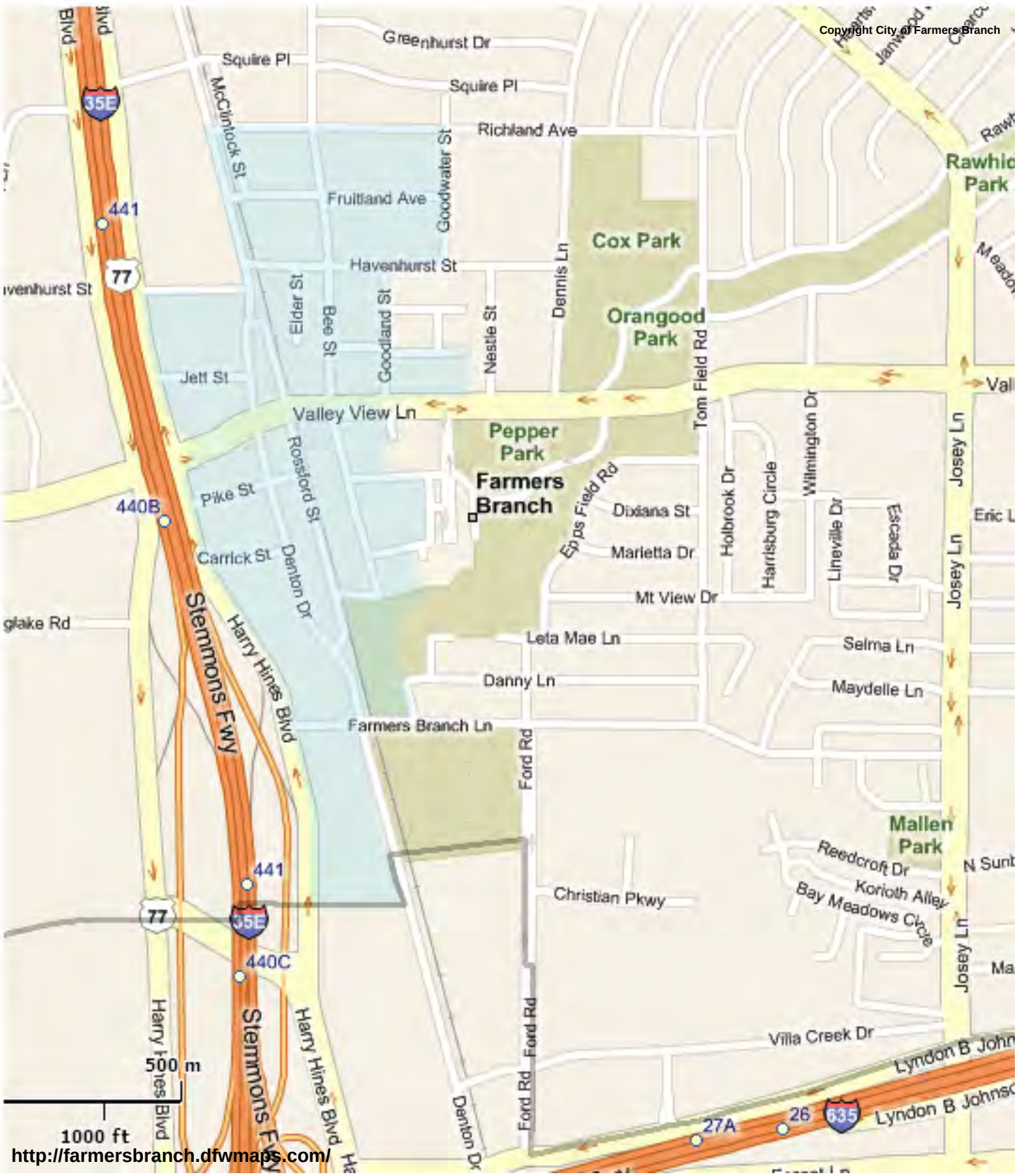
Tax Increment Finance District #4 Fund: Established April 2022 to revitalize Valwood Park residential neighborhood and covers approximately 778 acres of land generally located along the area that corresponds approximately to the IH-35E Corridor Vision Study plus the Valwood Park residential area east of IH-35E and west of Dennis Drive.

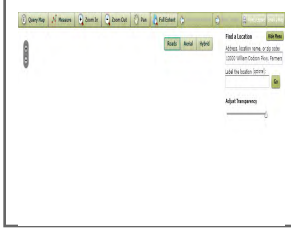
Street Improvement Bond Fund: Voter approved General Obligation bonds issued for $13.92 million (plus premium) in 2014. These funds are to be used in addition to non-bond funds having $5 million for residential streets. Major street renovations expenses estimated at $13.12 million. South bound Marsh Lane bridge replacement expenses estimated at $1 million. Voter approved General Obligation bonds issued for $9.58 million (plus premium) in 2018. Major street renovations expenses estimated at $9 million.

Trail Improvements Bond Fund: The revenues consist primarily of bond proceeds. Improve the availability and quality of sidewalks in the central part of the City and to further implement the John F. Burke Nature Preserve Master Plan.

Pike Street Bond Fund: The revenues consist primarily of bond proceeds. Expenditures are for the betterment of Pike street in and around the Dallas Area Rapid Transit station.

Dallas Stars Facility Bond Fund: The revenues consist primarily of bond proceeds. Expenditures are for the construction of a multi-use Dallas Stars facility.





TIF NO 2

http://farmersbranch.dfwmaps.com/

DISCLAIMER

This data has been compiled for City of Farmers Branch. Various official unofficial sources were used to gather this information. Every effort was made to ensure the accuracy of this data, however, no guarantee is given or implied as to the accuracy of said data.

City of Farmers Branch, Texas
Capital Improvement Program

Project: Street Revitalization **Responsible Dept:** Public Works

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ 7,585,802	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 21,585,802

Description:

Residential Street Overlay Program



Estimated Project Cost:

Design	$ 500,000
Construction	$ 21,985,802
Total	$ 22,485,802

Project Schedule:

Design:
Bid Award:
Construction:

Funding Source(s):

General Fund

Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ 7,585,802	$ 2,900,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 22,485,802
Total:	$ 7,585,802	$ 2,900,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 22,485,802

Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ (186,776)	$ (23,347)	$ (23,347)	$ (23,347)	$ (23,347)	$ (23,347)	$ (23,347)	$ (23,347)	$ (350,205)

City of Farmers Branch, Texas
Capital Improvement Program

Project: Monument Signs — **Responsible Dept:** Parks And Recreation

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ 100,000	$ 200,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 900,000

Description:
Replacement and installation of new monument signs.



Estimated Project Cost:

Design	$ -
Construction	$ 900,000
Total	$ 900,000

Funding Source(s):
General Fund

Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
1	$ 100,000	$ 200,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 900,000
Total:	$ 100,000	$ 200,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 900,000

Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)	$ (40,000)

City of Farmers Branch, Texas
Capital Improvement Program

Project: Park Field Light Replacement — **Responsible Dept:** Parks And Recreation

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ 1,419,837	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 2,994,837

Description:

Athletic field lighting structure upgrade and replacement.



Estimated Project Cost:

Design	$ 200,000
Construction	$ 2,794,837
Total	$ 2,994,837

Project Schedule:

Design:
Bid Award:
Construction:

Funding Source(s):

General Fund

Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
1	$ 1,419,837	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 2,994,837
Total:	$ 1,419,837	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 2,994,837

Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28		Total
	Negligible impact. Upgrades are to lighting structures to prevent future failure								$ -

City of Farmers Branch, Texas
Capital Improvement Program

Project: Trail Improvements **Responsible Dept:** Parks And Recreation

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ 3,000,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 3,700,000

Description:
Trail improvements based on recommendations and priorities in adopted Trail Master Plan.



Estimated Project Cost:

Design	$ 50,000
Construction	$ 3,650,000
Total	$ 3,700,000

Project Schedule:
Design:
Bid Award:
Construction:

Funding Source(s):
General Fund & Hotel Motel Fund

Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
1	$ 3,000,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 3,700,000
Total:	$ 3,000,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 3,700,000

Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	Potential for future cost savings due to reduction of maintenance needed on older trails.								$ -

City of Farmers Branch, Texas
Capital Improvement Program

Project: Utility Replacement & Improvement — **Responsible Dept:** Public Works

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total
	$ 24,642,390	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 3,250,000	$ 3,250,000	$ 3,250,000	$ 3,250,000	$ 45,142,390

Description: This project funds the rehabilitation and replacement of water and sanitary sewer lines throughout the city.



Estimated Project Cost:

Design	$ -
Construction	$ 45,142,390
ROW/Easements/Land	$ -
Other	$ -
Total	$ 45,142,390

Funding Source(s):
Water and Sewer Fund

Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
Water and sewer line improvements	$ 24,642,390	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 3,250,000	$ 3,250,000	$ 3,250,000	$ 3,250,000	$ 45,142,390
	$ -	$ -	$ -	$ -					$ -
Total:	$ 24,642,390	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 3,250,000	$ 3,250,000	$ 3,250,000	$ 3,250,000	$ 45,142,390

Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	Cost savings due to reduction of treatment of water are dependent on size of pipe, precipitation and usage.								$ -

City of Farmers Branch, Texas
Capital Improvement Program

Project: I & I Repairs **Responsible Dept:** Public Works

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ 9,728,187	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 18,828,187

Description:

This is a yearly program that will provide for inflow and infiltration reduction improvements on the sanitary sewer system. Expenditures in future years will focus on identifying problems areas within the city so repairs can be made.



Estimated Project Cost:

Design	$ -
Construction	$ 18,828,187
ROW/Easements/Land	$ -
Other	$ -
Total	$ 18,828,187

Funding Source(s):

Water and Sewer Fund

Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
1. Completed Projects	$ 9,728,187	$ -	$ -	$ -					$ 9,728,187
2. Future year projects		$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 9,100,000
Total:	$ 9,728,187	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 18,828,187

Operating Budget Impact:	Prior Yr	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	Potential reduction in maintenance and repair costs dependent upon usage.								$ -

City of Farmers Branch, Texas
Capital Improvement Program

Project: Service Center Improvements **Responsible Dept:** Public Works

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ 9,990,500	$ 600,000	$ 500,000						$ 11,090,500

Description:

This budget provides for the acquisition of land and master planning costs associated with relocating the Service Center.



Estimated Project Cost:

Design	$ 40,500
Construction	$ 10,960,500
ROW/Easements/Land	$ 89,500
Other	$ -
Total	$ 11,090,500

Funding Source(s):
Water and Sewer Fund

Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
Design	$ 40,500	$ -	$ -	$ -					$ 40,500
ROW/Easements/Land	$ 89,500	$ -	$ -	$ -					$ 89,500
Construction	$ 9,860,500	$ 600,000	$ 500,000	$ -					$ 10,960,500
Total:	$ 9,990,500	$ 600,000	$ 500,000	$ -					$ 11,090,500

For years when both centers will need utilities and maintenance.

Operating Budget Impact:	Prior Yr	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ -	$ 18,950	$ 18,950						$ 132,650

City of Farmers Branch, Texas
Capital Improvement Program

Project: Motor/Tank/Pump Improvements **Responsible Dept:** Public Works

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ 2,532,402	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 3,022,402

Description:

This project will rehabilitate and/or replace major components of the water distribution system. The improvements focus on improving system reliability by lowering maintenance costs, reducing power outages, increasing efficiency, and extending the useful lives of equipment and facilities.



Estimated Project Cost:

Design	$ -
Construction	$ 3,022,402
ROW/Easements/Land	$ -
Other	$ -
Total	$ 3,022,402

Funding Source(s):
Water and Sewer Fund

Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
1. Prior Years	$ 944,166	$ -	$ -	$ -					$ 944,166
2. Rehab Wicker Tank	$ 1,588,236	$ -	$ -	$ -					$ 1,588,236
3. Future projects	$ -	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 490,000
Total:	$ 2,532,402	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 3,022,402

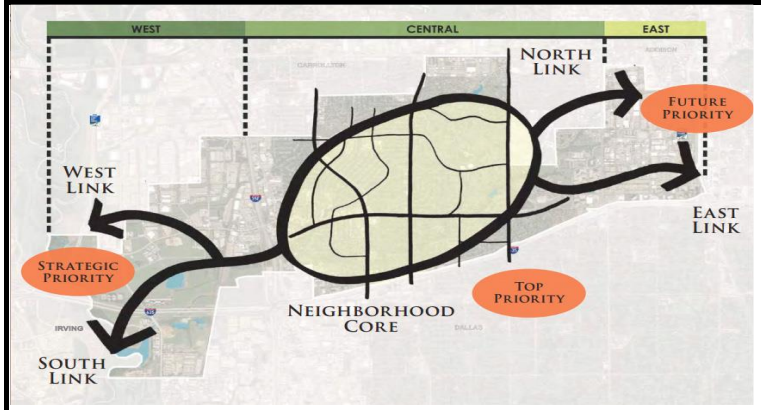
Operating Budget Impact:	Prior Yr	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	Potential reduction in maintenance costs and improved efficiency.								$ -

City of Farmers Branch, Texas
Capital Improvement Program

Project: Trail Improvements — **Responsible Dept:** Parks And Recreation

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ 6,613,344	$ 789,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,402,844

Description:
Improve the availability and quality of sidewalks in the central part of the City and to further implement the John F. Burke Nature Preserve Master Plan with trails and amenities for groups and wildlife observation.



Estimated Project Cost:

Design	$ 50,725
Construction	$ 7,238,775
Bond Issuance costs	$ 113,344
Total	$ 7,402,844

Project Schedule:
Design:
Bid Award:
Construction:

Funding Source(s):
Bond Proceeds

Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
Design	$ 50,725	$ -	$ -	$ -	$ -	$ -	$ -		$ 50,725
Construction	$ 6,449,275	$ 789,500	$ -	$ -	$ -	$ -	$ -		$ 7,238,775
Bond Issuance Costs	$ 113,344		$ -	$ -	$ -	$ -	$ -		$ 113,344
Total:	$ 6,613,344	$ 789,500	$ -	$ -	$ -	$ -	$ -		$ 7,402,844

Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	Potential for future cost savings due to reduction of maintenance needed on older trails.								$ -

City of Farmers Branch, Texas
Capital Improvement Program

Pike Street/Station Improvements — **Responsible Dept:** Economic Development/Sustainability

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ 4,062,791	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,062,791

Description:

Designing, developing, constructing, improving, extending, and expanding streets in the City's light rail station area including sidewalks, street lighting, parking and streetscaping, and related storm drainage improvements; and acquiring rights-of-way in connection therewith.



Estimated Project Cost:

Pike Street	$ 3,531,814
Station Area Betterments	$ 468,186
Bond Issuance costs	$ 62,791
Total	$ 4,062,791

Project Schedule:

Design:
Bid Award:
Construction:

Funding Source(s):

Bond Proceeds

Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
Pike Street	$ 3,531,814	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,531,814
Station Area Betterments	$ 468,186	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 468,186
Bond Issuance Costs	$ 62,791	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 62,791
Total:	$ 4,062,791	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,062,791

Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	Potential for future cost savings due to reduction of maintenance needed on older trails.								$ -

City of Farmers Branch, Texas
Capital Improvement Program

Stormwater Capital Improvement — **Responsible Dept:** Public Works

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ 5,422,962	$ 2,030,000	$ 2,030,000	$ 2,030,000	$ 2,015,000	$ 2,015,000	$ 2,015,000	$ 1,750,000	$ 19,307,962

Description:
Expenditures are for drainage improvements and creek maintenance.



Estimated Project Cost:

Drainage Projects (Public)	$ 16,043,962
Private ($2.4MM Grant Funded)	$ 3,264,000
Total	$ 19,307,962

Funding Source(s):
General, Stormwater charges, Grant funds

Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
Drainage projects (public)	$ 2,158,962	$ 2,030,000	$ 2,030,000	$ 2,030,000	$ 2,015,000	$ 2,015,000	$ 2,015,000	$ 1,750,000	$ 16,043,962
Private ($2.4MM Grant Funded)	$ 3,264,000	$ -	$ -	$ -	$ -	$ -	$ -		$ 3,264,000
Total:	$ 5,422,962	$ 2,030,000	$ 2,030,000	$ 2,030,000	$ 2,015,000	$ 2,015,000	$ 2,015,000	$ 1,750,000	$ 19,307,962

Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	Potential reduction in maintenance costs and improved efficiency.								$ -

City of Farmers Branch, Texas
Capital Improvement Program

Project: Parks Master Plan — **Responsible Dept:** Parks And Recreation

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ 600,000	$ 900,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500,000

Description:
General improvement of City parks



Estimated Project Cost:

Design	$ -
Construction	$ 1,500,000
Total	$ 1,500,000

Funding Source(s):
General Fund

Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total
1	$ 600,000	$ 900,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Total:	$ 600,000	$ 900,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500,000

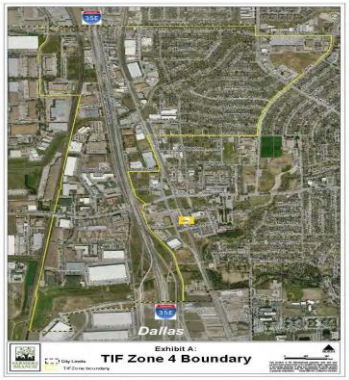
Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total
	Negligible impact. New equipment requires same maintenance.								$ -

City of Farmers Branch, Texas
Capital Improvement Program

Project: Tax Increment Finance #4 **Responsible Dept:** Public Works

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total
	$ -	$ -	$ 415,593	$ 432,202	$ 445,195	$ 458,536	$ 472,277	$ 486,430	$ 2,710,233

Description:
Revitilization of Valwood Parks Residential Neighborhood



Estimated Project Cost:

Design	$ 200,000
Construction	$ 2,510,233
Total	$ 2,710,233

Funding Source(s):
TIF #4 Funds

Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total
Desiign	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ 200,000
Constuction		$ -	$ 215,593	$ 432,202	$ 445,195	$ 458,536	$ 472,277	$ 486,430	$ 2,510,233
Total:	$ -	$ -	$ 415,593	$ 432,202	$ 445,195	$ 458,536	$ 472,277	$ 486,430	$ 2,710,233

Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total
		$ -	$ -	$ 57,789	$ 78,613	$ 100,271	$ 122,794	$ 146,219	$ 505,686

City of Farmers Branch, Texas
Capital Improvement Program

Project: Dallas Stars Facilty **Responsible Dept:** Parks

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total
	$ 49,200	$ 23,450,800	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,500,000

Description:
Construction of Dallas Stars Facility



Estimated Project Cost:

Design	$ 23,500,000
Construction	$ -
Total	$ 23,500,000

Funding Source(s):
Bond Procedes

Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total
Desiign	$ 49,200	$ 23,450,800	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,500,000
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bond Issuance Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ 49,200	$ 23,450,800	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,500,000

Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total
		$ (50,000)	$ (50,000)	$ (50,000)	$ (50,000)	$ (50,000)	$ (50,000)	$ (50,000)	$ (350,000)

City of Farmers Branch, Texas
Capital Improvement Program

Miscellaneous — **Responsible Dept:** Miscellaneous

Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	$ 192,938	$ 8,340,100	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,746,053

Description:
Miscellaneous projects with various funding and limited years.



Total $ 14,498,100

Funding Source(s):
General, Stormwater charges, Grant funds

Project Listings:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
CDBG Project 2022-23 Brandywine/Springvale	$ -	$ 205,100	$ -	$ -	$ -	$ -	$ -	$ -	$ 205,100
ARP - Justice Center Renovation	$ 1,500,000	$ 1,200,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,700,000
ARP - Branch Connection Renovation	$ -	$ 2,500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,500,000
ARP - Signature Park (Phase 1)	$ 2,000,000	$ 2,010,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,010,000
Cook's Creek Improvements	$ 1,700,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,700,000
Barn	$ 162,000	$ 2,400,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,562,000
Hotel/Motel-Hist. Park Structure Repairs	$ 796,000	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 821,000
Total:	$ 6,158,000	$ 8,340,100	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,498,100

Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	Minimal budget impact due to limited year projects								$ -

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
SUMMARY
PROPOSED FISCAL YEAR BUDGET 2022-23

		PRIOR YEARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
REVENUES									
Non-Bond CIP	$ 129,721,275	106,702,775	8,701,300	2,386,200	2,386,200	2,386,200	2,386,200	2,386,200	2,386,200
Hotel/Motel CIP	$ 8,741,170	8,715,920	25,250						
Non-Bond Utility	$ 101,511,483	67,540,776	7,423,665	4,423,901	4,424,140	4,424,382	4,424,626	4,424,872	4,425,121
Stormwater CIP	$ 19,440,652	8,790,652	1,530,000	1,530,000	1,530,000	1,515,000	1,515,000	1,515,000	1,515,000
DART LAP	$ 25,483,587	25,483,587							
Tax Increment Finance District #1	$ 42,099,189	42,099,189							
Tax Increment Finance District #2	$ 9,391,075	9,191,635	199,440						
Tax Increment Finance District #4	$ 3,060,861		399,505	411,475	423,804	436,504	449,584	463,056	476,933
Street Improvement/Animal Shelter Bond	$ 8,170,849	8,170,849							
Fire Station 1 Relocation Bond	$ 5,633,031	5,633,031							
Radio System Bond	$ 3,117,397	3,117,397							
Aquatics Center Bond	$ 8,907,703	8,907,703							
Consolidated Dispatch Bond	$ 2,063,362	2,063,362							
Street Improvement Bond	$ 24,668,204	24,658,204	10,000						
Justice Center Security Upgrades Bond	$ 2,724,208	2,724,208							
Fire Station # 2 Relocation	$ 11,601,751	11,601,751							
Trail Improvements	$ 7,432,573	7,432,073	500						
Pike Street	$ 4,171,477	4,170,477	1,000						
Dallas Stars Facility	$ 23,642,000		23,642,000						
TOTAL REVENUES	$ 441,581,847	347,003,589	41,932,660	8,751,577	8,764,145	8,762,085	8,775,409	8,789,128	8,803,254
EXPENDITURES									
Non-Bond CIP	$ 129,720,097	104,929,997	10,240,100	2,425,000	2,425,000	2,425,000	2,425,000	2,425,000	2,425,000
Hotel/Motel CIP	$ 8,728,232	6,303,232	2,425,000						
Non-Bond Utility	$ 96,793,352	62,603,352	7,470,000	4,370,000	3,870,000	4,620,000	4,620,000	4,620,000	4,620,000
Stormwater CIP	$ 19,307,962	5,422,962	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000	1,750,000
DART LAP	$ 25,474,256	25,474,256							
Tax Increment Finance District #1	$ 42,059,975	42,059,975							
Tax Increment Finance District #2	$ 7,224,525	7,224,525							
Tax Increment Finance District #4	$ 2,579,252			395,510	411,315	423,680	436,375	449,452	462,920
Street Improvement/Animal Shelter Bond	$ 8,170,850	8,170,850							
Fire Station 1 Relocation Bond	$ 5,636,153	5,636,153							
Radio System Bond	$ 3,117,337	3,117,337							
Aquatics Center Bond	$ 8,905,887	8,905,887							
Consolidated Dispatch Bond	$ 2,044,796	2,044,796							
Street Improvement Bond	$ 24,658,184	24,658,184							
Justice Center Security Upgrades Bond	$ 2,678,561	2,678,561							
Fire Station #2 Relocation	$ 10,822,965	10,822,965							
Trail Improvements	$ 7,402,844	6,613,344	789,500						
Pike Street	$ 4,062,791	4,062,791							
Dallas Stars Facility	$ 23,641,846	49,200	23,592,646						
TOTAL EXPENDITURES	$ 433,029,864	330,778,367	46,547,246	9,220,510	8,736,315	9,483,680	9,496,375	9,509,452	9,257,920

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND CIP FUND
PROPOSED FISCAL YEAR YEAR BUDGET 2022-23

	PROJECT BUDGET	PRIOR YEARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
REVENUE SOURCES:									
Miscellaneous Revenues									
Prior Year Revenue	$ 4,240,303	4,240,303							
North Texas Toll way Authority	$ 150,000	150,000							
Interest	$ 8,726,599	8,718,199	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Developer Contributions	$ 2,250,514	2,250,514							
Dallas County	$ 2,041,649	1,836,549	205,100						
Public Improvement District [1]	$ 3,568,918	3,568,918							
Las Campanas Wall Assessment	$ 105,343	105,343							
Hotel/Motel Fund Transfer	$ 1,466,200	1,466,200							
DART Signal Reimbursement	$ 97,467	97,467							
TxDOT (LBJ Express)	$ 974,570	974,570							
TxDOT RTR (NCTCOG)	$ 696,745	696,745							
CDBG Funds	$ 1,388,637	1,388,637							
Subtotal Revenues Excluding Transfers	$ 25,706,945	25,493,445	206,300	1,200	1,200	1,200	1,200	1,200	1,200
Transfer of General Fund Balance									
Prior Year Revenue	$ 19,441,000	19,441,000							
Subtotal Transfer of General Fund Balance	$ 19,441,000	19,441,000							
General Fund Transfers									
Prior Year Revenue inclusive of ARPA	$ 19,676,000	14,166,000	5,510,000						
Street Revitalization	$ 21,900,000	7,600,000	2,300,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Fire Station #2 Relocation	$ 400,000	400,000							
Street Program Transfer	$ 15,618,000	15,618,000							
Farmers Branch Creek Well Transfer	$ 800,000	800,000							
Creek Improvements	$ 828,000	828,000							
Trails Program Transfer	$ 550,000	550,000							
Future Infrastructure	$ 76,000	76,000							
Solar Upgrades	$ 1,294,500	1,294,500							
Farmers Market Grove at Mustang Crossing	$ 435,000	435,000							
Subtotal General Fund Transfers	$ 61,577,500	41,767,500	7,810,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Departmental Transfers									
Prior Year Revenue Inclusive of ARPA	$ 12,055,500	12,055,500							
Playground/Park Renovations ('13-'14 Lighting Study)	$ 425,000	425,000							
Park Maintenance Rawhide Creek Lighting	$ 170,000	170,000							
Park Maintenance General Improvements	$ 1,735,000	1,735,000							
Park Maintenance/Sustainability	$ 6,354,000	3,359,000	685,000	385,000	385,000	385,000	385,000	385,000	385,000
Park Maintenance Rec Center Renovation	$ 1,152,000	1,152,000							
Parks Maintenance (VV Soccer Complex)	$ 105,000	105,000							
Parks Maintenance (Dog Park)	$ 236,000	236,000							
Streets/Railroad Crossings	$ 754,000	754,000							
DART	$ 9,331	9,331							
Subtotal Departmental Transfers	$ 22,995,831	$ 20,000,831	685,000	385,000	385,000	385,000	385,000	385,000	385,000
TOTAL REVENUES:	$ 129,721,275	106,702,775	8,701,300	2,386,200	2,386,200	2,386,200	2,386,200	2,386,200	2,386,200

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND CIP FUND
PROPOSED FISCAL YEAR YEAR BUDGET 2022-23

PROJECTED EXPENDITURES

Completed Projects

	PROJECT BUDGET	PRIOR YEARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Prior Years [2]	$ 66,407,646	66,407,646							
Liberty Plaza	$ 429,858	429,858							
Screen Wall Assistance	$ 185,196	185,196							
City Entryway Enhancements	$ 48,878	48,878							
Field of Blue Statue	$ 24,500	24,500							
CDBG Project 2008-10	$ 136,693	136,693							
Railroad Crossing Signal Controllers (DART)	$ 97,767	97,767							
Current and Future Projects									
Playground/Park Renovations ('13-'14 Lighting Study)	$ 629,386	629,386							
Parks Maintenance (VV Soccer Complex)	$ 105,000	105,000							
Parks Maintenance (Dog Park)	$ 236,000	236,000							
Park Field Light Replacement	$ 2,994,837	1,419,837	225,000	225,000	225,000	225,000	225,000	225,000	225,000
Burke Nature Preserve Improvements	$ 288,452	288,452							
Playground Equipment Replacement	$ 200,000	200,000							
Monument Signs	$ 900,000	100,000	200,000	100,000	100,000	100,000	100,000	100,000	100,000
Trail Improvements	$ 3,700,000	3,000,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Farmers Market - Grove at Mustang Crossing	$ 323,550	323,550							
Rawhide Creek Lighting	$ 170,000	170,000							
Parks Master Plan	$ 1,500,000	600,000	900,000						
Oakbrook Street Revitalization	$ 1,150,000	1,150,000							
Farmers Branch Creek Well	$ 822,500	822,500							
Redevelopment Program	$ 2,816,584	2,816,584							
-Monument Signs (LBJ/Josey, Webb Chapel)	$ 50,000	50,000							
CDBG Project 2018-19 Havenhurst Water & Sewer Improvements	$ 230,212	230,212							
CDBG Project 2020-21 Bee/Springvale Water & Sewer Improvements	$ 227,300	227,300							
CDBG Project 2020-21 CARES Dennis Lane Sewer	$ 350,000	350,000							
CDBG Project 2021-22 CARES II Hollandale Water Line	$ 350,000	350,000							
CDBG Project 2022-23 Brandywine / Springvale Alley Sewer Replacement	$ 205,100		205,100						
Traffic Signals Rehabilitation	$ 120,385	120,385							
Creek Projects	$ 1,240,000	1,240,000							
Wooded Creek Wall	$ 63,000	63,000							
Street Revitalization	$ 22,485,802	7,585,802	2,900,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Traffic Counts	$ 26,283	26,283							
Parks Recreation Center Renovation	$ 2,323,613	2,323,613							
Quiet Zones	$ 110,000	110,000							
Streetscape Enhancements	$ 75,000	75,000							
Solar Upgrades	$ 1,287,000	1,287,000							
Farmers Branch Station Streets/Transit Center	$ 267,336	267,336							
ARP - Justice Center Renovation	$ 2,700,000	1,500,000	1,200,000						
ARP - Recreation Center Renovation (Phase 2)	$ 1,478,000	1,478,000							
ARP - Branch Connection Renovation	$ 2,500,000		2,500,000						
ARP - Signature Park (Phase 1)	$ 4,010,000	2,000,000	2,010,000						
ARP - Mercer Park	$ 1,000,000	1,000,000							
TOTAL PLANNED EXPENDITURES:	$ 124,238,908	99,448,808	10,240,100	2,425,000	2,425,000	2,425,000	2,425,000	2,425,000	2,425,000
Transfers	$ 5,481,189	5,481,189							
TOTAL EXPENDITURES:	$ 129,720,097	104,929,997	10,240,100	2,425,000	2,425,000	2,425,000	2,425,000	2,425,000	2,425,000
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	$ 1,179	1,772,779	233,979	195,179	156,379	117,579	78,779	39,979	1,179

[1] Funding is from savings resulting from the early payoff of public improvement district (PID) debt.
[2] A list of completed projects is available upon request.

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
HOTEL/MOTEL CIP FUND
PROPOSED FISCAL YEAR YEAR BUDGET 2022-23

		PROJECT BUDGET	PRIOR YEARS	2022-2023
REVENUE SOURCES:				
Appropriated Fund Balance	$	200,199	200,199	
Interest	$	327,571	327,321	250
Hotel/Motel Transfer from Non-Bond CIP	$	1,560,400	1,560,400	
Special Revenue Donations	$	75,000	75,000	
Hotel/Motel Transfers	$	6,578,000	6,553,000	25,000
TOTAL REVENUES:	$	8,741,170	8,715,920	25,250
PROJECTED EXPENDITURES				
Completed Projects				
Prior Years [1]	$	4,051,632	4,051,632	
Stars Center Upgrades	$	986,000	986,000	
Barn	$	2,562,000	162,000	2,400,000
Historical Park Structure Repairs	$	821,000	796,000	25,000
Historical Park Master plan	$	28,500	28,500	
Historical Park General Store	$	100,000	100,000	
Historical Park Lighting Study	$	25,000	25,000	
Historical Park Bridge & Pathways	$	154,100	154,100	
TOTAL EXPENDITURES:	$	8,728,232	6,303,232	2,425,000
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	$	12,939	2,412,689	12,939

[1] A list of completed projects is available upon request.

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND UTILITY FUND
PROPOSED FISCAL YEAR YEAR BUDGET 2022-23

		PROJECT BUDGET	PRIOR YEARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
REVENUE SOURCES:										
Transfer from Water & Sewer Fund Operations [1]	$	88,949,346	55,149,346	7,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
Transfer from Water & Sewer Fund - Fund Balance	$	6,200,000	6,200,000							
Transfer from Sewer Interceptor Fund	$	1,495,069	1,495,069							
Transfer from Fixed Asset Fund	$	213,166	213,166							
Developer Contribution	$	83,643	83,643							
Interest	$	3,872,089	3,701,382	23,665	23,901	24,140	24,382	24,626	24,872	25,121
TML Reimbursements	$	415,864	415,864							
CDBG	$	282,305	282,305							
TOTAL REVENUES:	$	101,511,483	67,540,776	7,423,665	4,423,901	4,424,140	4,424,382	4,424,626	4,424,872	4,425,121
PROJECTED EXPENDITURES										
Completed Projects										
Prior Years [2]	$	8,389,812	8,389,812							
Benchmark Water/SS Line	$	392,611	392,611							
Current and Future Projects	$									
Utility Replacement & Improvements	$	43,442,390	22,942,390	2,500,000	2,500,000	2,500,000	3,250,000	3,250,000	3,250,000	3,250,000
I & I Repairs	$	18,828,187	9,728,187	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Service Center Improvements	$	11,090,500	9,990,500	600,000	500,000					
Cook's Creek Improvements	$	1,700,000	1,700,000							
Motor/Pump/Tank Improvements	$	3,022,402	2,532,402	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Technology/Security Improvements	$	1,707,166	1,707,166							
East Side Lift Station	$	1,216,688	1,216,688							
Farmers Branch Station Streets	$	833,071	833,071							
Water Meter Replacement	$	3,000,000		3,000,000						
TOTAL PLANNED EXPENDITURES:	$	93,622,827	59,432,827	7,470,000	4,370,000	3,870,000	4,620,000	4,620,000	4,620,000	4,620,000
Transfers	$	3,170,525	3,170,525							
TOTAL EXPENDITURES:	$	96,793,352	62,603,352	7,470,000	4,370,000	3,870,000	4,620,000	4,620,000	4,620,000	4,620,000
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	$	4,718,131	4,937,424	4,891,089	4,944,990	5,499,131	5,303,513	5,108,138	4,913,010	4,718,131

[1] Transfer from Water & Sewer Operations. This is a planned use of fund balance for capital improvements.

[2] A list of completed projects is available upon request.

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
STORMWATER CIP
PROPOSED FISCAL YEAR YEAR BUDGET 2022-23

		PROJECT BUDGET	PRIOR YEARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
REVENUE SOURCES:										
Transfers	$	16,800,000	6,300,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Grant	$	2,448,000	2,448,000							
Interest	$	192,652	42,652	30,000	30,000	30,000	15,000	15,000	15,000	15,000
TOTAL REVENUES:	$	19,440,652	8,790,652	1,530,000	1,530,000	1,530,000	1,515,000	1,515,000	1,515,000	1,515,000
PROJECTED EXPENDITURES										
Current and Future Projects										
Drainage Projects (public)	$	16,043,962	2,158,962	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000	1,750,000
TDEM Stormwater Project ($2.4M Grant Funded)	$	3,264,000	3,264,000							
	$									
TOTAL PLANNED EXPENDITURES:	$	19,307,962	5,422,962	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000	1,750,000
Transfers	$									
TOTAL EXPENDITURES	$	19,307,962	5,422,962	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000	1,750,000
RESERVED FOR CONTINGENCIES:		132,690	3,367,690	2,867,690	2,367,690	1,867,690	1,367,690	867,690	367,690	132,690

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TAX INCREMENT FINANCE DISTRICT #2 FUND
PROPOSED FISCAL YEAR YEAR BUDGET 2022-23

		PROJECT BUDGET	PRIOR YEARS	2022-23
REVENUE SOURCES:				
CFBISD (Exp 2019)	$	4,419,916	4,419,916	
City of Farmers Branch (100%)	$	3,359,432	3,169,492	189,940
Dallas County Hospital District (Exp 2020)	$	656,757	656,757	
Dallas County (Exp 2020)	$	550,381	550,381	
Dallas County Community College District (Exp 2014)	$	53,258	53,258	
Non-Bond CIP Fund Advance	$	200,000	200,000	
Interest [1]	$	151,331	141,831	9,500
TOTAL REVENUES:	$	9,391,075	9,191,635	199,440
PROJECTED EXPENDITURES				
Completed Projects				
Prior Years [2]	$	14,943	14,943	
Phase One Public Imp./Enhancements	$	144,999	144,999	
Current and Future Projects	$			
Zone School Project Costs [3]	$	1,312,716	1,312,716	
City and School Administrative Fees	$	71,744	71,744	
Bee Street Development	$	1,600,000	1,600,000	
Station Area Art, Betterments and Infrastructure	$	1,290,233	1,290,233	
Farmers Branch Station Streets	$	269,394	269,394	
K. Hovnanian	$	150,000	150,000	
Western Securities [4]	$	1,870,496	1,870,496	
TOTAL PLANNED EXPENDITURES:	$	6,724,525	6,724,525	
Transfers	$	500,000	500,000	
TOTAL EXPENDITURES	$	7,224,525	7,224,525	
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	$	2,166,550	1,967,110	2,166,550

[1] Includes bond premiums, interest income, and accrued interest
[2] A list of completed projects is available upon request.
[3] Figures represent 30% of CFBISD revenue payment
[4] Contractual cap of $2,400,000

Terms and Limits for Participation

Dallas County (Term-12/31/2020)	55% up to $1.7MM
Carrollton Farmers Branch ISD (Term-07/20/2019)	100% up to $23,895,858
DCCCD (Term-15 years from zone creation date of 7/21/1999)	100%
Parkland (Term 12/31/2020)	55% up to $1.7MM
Farmers Branch	100%

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TAX INCREMENT FINANCE DISTRICT #4 FUND
PROPOSED FISCAL YEAR YEAR BUDGET 2022-23

		PROJECT BUDGET	PRIOR YEARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
REVENUE SOURCES:										
City of Farmers Branch	$	3,057,361		399,005	410,975	423,304	436,004	449,084	462,556	476,433
Interest [1]	$	3,500		500	500	500	500	500	500	500
TOTAL REVENUES:	$	3,060,861		399,505	411,475	423,804	436,504	449,584	463,056	476,933
PROJECTED EXPENDITURES										
Current and Future Projects	$									
Valwood Park	$	2,579,252			395,510	411,315	423,680	436,375	449,452	462,920
I-35 Corridor	$	-								
TOTAL PLANNED EXPENDITURES:	$	2,579,252			395,510	411,315	423,680	436,375	449,452	462,920
Transfers	$	-								
TOTAL EXPENDITURES	$	2,579,252			395,510	411,315	423,680	436,375	449,452	462,920
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	$	481,609		399,505	415,470	427,959	440,783	453,991	467,596	481,609

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TRAIL IMPROVEMENTS
PROPOSED FISCAL YEAR YEAR BUDGET 2022-23

		PROJECT BUDGET	PRIOR YEARS	2022-2023
REVENUE SOURCES:				
Bond Proceeds	$	6,691,571	6,691,571	
Bond Premium	$	413,328	413,328	
Transfers	$	13,238	13,238	
Interest	$	314,436	313,936	500
TOTAL REVENUES:	$	7,432,573	7,432,073	500
PROJECTED EXPENDITURES				
Current and Future Projects				
Trails/Sidewalks Construction	$	4,539,250	4,000,000	539,250
John Burke Nature Preserve	$	2,750,250	2,500,000	250,250
Trails/Sidewalks Construction - 2020 Bond	$	-		
	$	-		
Bond Issuance Costs	$	113,344	113,344	
TOTAL PLANNED EXPENDITURES:	$	7,402,844	6,613,344	789,500
Transfers	$			
TOTAL EXPENDITURES	$	7,402,844	6,613,344	789,500
RESERVED FOR CONTINGENCIES:		29,729	818,729	29,729

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
PIKE STREET STATION
PROPOSED FISCAL YEAR YEAR BUDGET 2022-23

		PROJECT BUDGET	PRIOR YEARS	2022-23
REVENUE SOURCES:				
Bond Proceeds	$	3,764,000	3,764,000	
Bond Premium	$	294,991	294,991	
Transfers	$	-		
Interest	$	112,486	111,486	1,000
TOTAL REVENUES:	$	4,171,477	4,170,477	1,000
PROJECTED EXPENDITURES				
Current and Future Projects				
Pike Street	$	3,531,814	3,531,814	
Station Area Betterments	$	468,186	468,186	
Bond Issuance Costs	$	62,791	62,791	
TOTAL PLANNED EXPENDITURES:	$	4,062,791	4,062,791	
Transfers	$			
TOTAL EXPENDITURES	$	4,062,791	4,062,791	
RESERVED FOR CONTINGENCIES:		108,686	107,686	108,686

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
DALLAS STARS FACILITY
PROPOSED FISCAL YEAR YEAR BUDGET 2022-23

	PROJECT BUDGET	PRIOR YEARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
REVENUE SOURCES:									
Bond Proceeds	$ 23,500,000		23,500,000						
Bond Premium	$ 141,000		141,000						
Transfers	$ -								
Interest	$ 1,000		1,000						
TOTAL REVENUES:	$ 23,642,000		23,642,000						
PROJECTED EXPENDITURES									
Current and Future Projects									
Dalas Stars Facility	$ 23,500,000	49,200	23,450,800						
Miscellaneous street improvements	$ -								
Bond Issuance Costs	$ 141,846		141,846						
TOTAL PLANNED EXPENDITURES:	$ 23,641,846	49,200	23,592,646						
Transfers	$								
TOTAL EXPENDITURES	$ 23,641,846	49,200	23,592,646						
RESERVED FOR CONTINGENCIES:	154	-49,200	154	154	154	154	154	154	154



FARMERS
BRANCH

COMBINED SUMMARY OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCES - SELECT FUNDS

PROPOSED FISCAL YEAR BUDGET 2022-23

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUND	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2021	[1]	**$ 21,956,138**	**$ 3,915,956**	**$ 6,118,671**	**$ 1,511,661**
2021-22 ESTIMATED REVENUES		76,186,480	7,758,600 [3]	29,435,600	2,950,400
2021-22 ESTIMATED EXPENDITURES		79,255,780 [2]	3,480,300	30,150,900	3,380,400
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		(3,069,300)	4,278,300	(715,300)	(430,000)
SPECIAL EXPENDITURES					
CITY MANAGER AUTHORIZED ADJUSTMENTS		(650,000)			
CREDIT FOR ENCUMBRANCES INCLUDED IN PURCHASE			(1,138,987)		
ASSIGNED FOR FUTURE PURCHASES			(5,329,267)		
ADDITION TO (USE OF) FUND BALANCE		(3,719,300)	(2,189,954)	(715,300)	(430,000)
ESTIMATED FUND BALANCE 9/30/2022		**$ 18,236,838** [2]	**$ 1,726,002**	**$ 5,403,371**	**$ 1,081,661**
2022-23 ESTIMATED REVENUES		79,419,200	180,000	28,995,100	2,844,700
2022-23 ESTIMATED EXPENDITURES		75,420,700	3,886,800	28,628,600	2,788,200
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		3,998,500	(3,706,800)	366,500	56,500
SPECIAL EXPENDITURES					
ASSIGNED FOR FUTURE PURCHASES			(1,522,467)		
CREDIT OF PRIOR YEAR ASSIGNMENTS			5,329,267		
DIVIDEND EQUIVALENT TO $0.02 TAX RATE REDUCTION		(1,633,300)			
20 YEAR RETIREMENT OPTION		(3,310,000)		(242,000)	(48,000)
RESIDENTIAL WATER CREDIT (Domestic Account Only)				(1,147,900)	
ADDITION TO FUND BALANCE SUB-TOTAL		(944,800)	100,000	(1,023,400)	8,500
ESTIMATED FUND BALANCE 9/30/2023		**$ 17,292,038**	**$ 1,826,002**	**$ 4,379,971**	**$ 1,090,161**
TARGET BALANCES	**High**	$ 16,072,800 [4]	$ 300,000	$ 2,500,000	$ 1,000,000
	Low	$ 12,054,600 [4]		$ 2,000,000	$ 600,000

This chart illustrates a partial listing of select major operating funds of the City. The chart is used to quickly compare revenues, expenditures, and fund balances for the budget year with the prior year. Special expenditures are one-time uses of fund balance, which are approved by the City Council consistent with fund balance target objectives.

[1] Actual per 9/30/21 Comprehensive Annual Financial Report. Fixed Asset Fund Balance has been adjusted for prior year assignments and encumbrances carried-forward.

[2] Estimated 2021-22 Expenditures and the Ending Fund Balance for 9/30/2021 reflect projected budget amendments.

[3] General Fund and Water & Sewer Fund fixed assets for fiscal year 2022-23 were advanced funded in 2021-22.

[4] A General Fund fund balance target is defined as a target range with a low end of 15% and a high end of 20% of the actual GAAP basis expenditures and other financing sources and uses.

MOST REALISTIC
COMBINED SUMMARY OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCES - SELECT FUNDS

PROPOSED FISCAL YEAR BUDGET 2022-23

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUNDS	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2021	[1]	**$ 21,956,138**	**$ 3,915,956**	**$ 6,118,671**	**$ 1,511,661**
2021-22 ESTIMATED REVENUES		76,186,480	7,758,600 [3]	29,435,600	2,950,400
2021-22 ESTIMATED EXPENDITURES		78,755,780 [2]	3,480,300	30,050,900	3,305,400
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		(2,569,300)	4,278,300	(615,300)	(355,000)
SPECIAL EXPENDITURES					
CITY MANAGER AUTHORIZED ADJUSTMENTS		(650,000)			
CREDIT FOR ENCUMBRANCES INCLUDED IN PURCHASE			(1,138,987)		
ASSIGNED FOR FUTURE PURCHASES			(5,329,267)		
ADDITION TO (USE OF) FUND BALANCE		(3,219,300)	(2,189,954)	(615,300)	(355,000)
ESTIMATED FUND BALANCE 9/30/2022	[2]	**$ 18,736,838**	**$ 1,726,002**	**$ 5,503,371**	**$ 1,156,661**
2022-23 ESTIMATED REVENUES		79,419,200	180,000	28,995,100	2,844,700
2022-23 ESTIMATED EXPENDITURES		74,920,700	3,886,800	28,528,600	2,713,200
ADDITION TO FUND BALANCE SUB-TOTAL		4,498,500	(3,706,800)	466,500	131,500
SPECIAL EXPENDITURES					
ASSIGNED FOR FUTURE PURCHASES			(1,522,467)		
CREDIT OF PRIOR YEAR ASSIGNMENTS			5,329,267		
DIVIDEND EQUIVALENT TO $0.02 TAX RATE REDUCTION		(1,633,300)			201
20 YEAR RETIREMENT OPTION		(3,310,000)		(242,000)	(48,000)
RESIDENTIAL WATER CREDIT (Domestic Account Only)				(1,147,900)	
ADDITION TO FUND BALANCE SUB-TOTAL		(444,800)	100,000	(923,400)	83,500
ESTIMATED FUND BALANCE 9/30/2023		**$ 18,292,038**	**$ 1,826,002**	**$ 4,579,971**	**$ 1,240,161**
TARGET BALANCES **High**		$ 15,646,140 [4]	$ 300,000	$ 2,500,000	$ 1,000,000
Low		$ 11,734,605 [4]		$ 2,000,000	$ 600,000

This chart illustrates a partial listing of select major operating funds of the City. The chart is used to quickly compare revenues, expenditures, and fund balances for the budget year with the prior year. Special expenditures are one-time uses of fund balance, which are approved by the City Council consistent with fund balance target objectives.

[1] Actual per 9/30/21 Comprehensive Annual Financial Report. Fixed Asset Fund Balance has been adjusted for prior year assignments and encumbrances carried-forward.

[2] Estimated 2021-22 Expenditures and the Ending Fund Balance for 9/30/2021 reflect projected budget amendments.

[3] General Fund and Water & Sewer Fund fixed assets for fiscal year 2022-23 were advanced funded in 2021-22.

[4] A General Fund fund balance target is defined as a target range with a low end of 15% and a high end of 20% of the actual GAAP basis expenditures and other financing sources and uses.

Financial Condition Analysis

This document is presented as of September 30, 2021 (a fiscal year-end) incorporating data from the adopted budget for the year then ended. Current and developing 2021 and 2022 COVID19 pandemic events and their economic impact will continue to play a significant role throughout fiscal year 2022-2023.

The City of Farmers Branch strives to be an accessible, accountable and transparent organization. In fulfilling our functions, we are committed to being responsive to the public and those whom we serve. As part of this commitment, we recognize that financial management is one of the most challenging responsibilities facing local governments and cities across the country are more aware than ever that they must achieve a level of fiscal health to be sustainable over the long-term.

With these goals in mind, the following Financial Condition Analysis is designed to help City officials and the public make sense of the many factors that affect fiscal health and develop quantifiable indicators that can be tracked over time. Tracking these variables will allow the City to have a better understanding of its overall financial condition and trends, which will allow the City to better serve the public and plan for the City's future.

The basic questions that all City officials must consider regarding its fiscal health are:

- Can the City continue to pay for what it is now doing?
- Are there reserves or other vehicles for financing emergencies?
- Is there enough financial flexibility to allow adjustments for change?
- Is the City adequately investing in and preparing for its future?

If a government can meet these challenges, it is in a sound financial position. If it cannot this may indicate financial problems.

BACKGROUND

This report was accomplished primarily through the use of the Financial Trends Monitoring System (FTMS) developed by the International City/County Management Association (ICMA). The ICMA system identifies and organizes the factors that affect financial condition so that they can be measured and analyzed by municipalities. It is a management tool that pulls together information from the City's budgetary and financial reports, combines it with economic and demographic data, and creates a series of financial indicators that, when plotted over time, can be used to monitor changes in financial condition and alert the government to future problems.

To further develop the City's monitoring system, staff reviewed numerous other sources of information, including procedures and indicators developed and published by Dr. Kenneth Brown of Southwest Missouri State University; procedures and indicators used throughout other states; and, information from various publications issued by the Governmental Accounting Standards Board. Many of the financial indicators selected have been identified by ICMA, credit rating agencies, and other governmental professional associations as factors most relevant in determining the financial condition of local governments.

The City's assessment is based on the development of financial ratios and environmental trends from City financial documents as well as relevant economic and demographic data from a variety of sources. All of the data used to create this report is available to the public; data sources and where they can be found are indicated throughout the report. The ratio and trend indicators included in this section are grouped into five categories, these include:

- Community Needs and Resources Indicators
- Revenue Indicators
- Expenditure Indicators
- Operating Position Indicators
- Debt Structure Indicators

Multiple indicators are provided for each of these categories in an effort to provide a series of financial measures and demographic indicators which can help highlight issues and trends in the City's operations and provide sufficient information to analyze the City's underlying financial condition. It should be noted that individual indicators may be meaningful only when viewed in conjunction with other indicators. Accordingly, an overall organization-wide perspective is essential in obtaining a comprehensive representation of the City's financial condition.

It should also be noted that in order for financial information to be comparable over a number of years, the information must be adjusted to reflect constant dollars. More specifically, the distortion created by the effects of inflation must be removed in indicators comparing dollars to non-dollars. The Finance Department chose the base year has to be 2004 with an index of 100. 2004 was selected because it was a more stable year economically as the great recession began shortly after. In other words, the effect of inflation (and deflation) since 2004 has been removed in order that the dollar amounts of any year presented are comparable to 2004 dollars. Inflation adjusted schedules are noted as Constant Dollars.

Although the national economic recession ended, the economic impact of the pandemic began in 2020 creating financial and psychological hurdles for the community. The City continues working towards re-energizing and revitalizing the community through economic incentives for new businesses and residential development.

COMMUNITY NEEDS AND RESOURCE INDICATORS

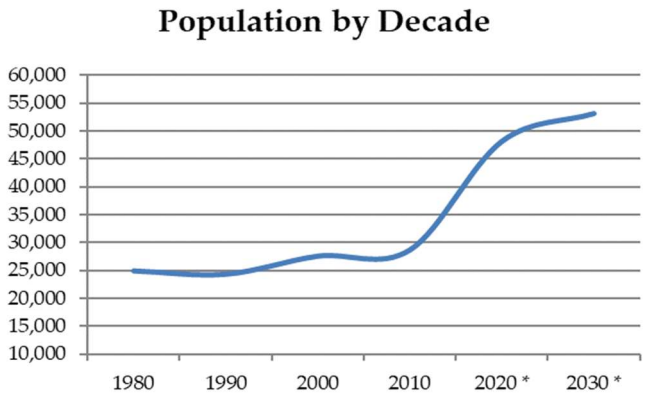
Community needs and resource indicators encompass various economic and demographic characteristics that determine the resources available to the community (i.e., revenues that can be generated within a community to finance service provision efforts) as well as the service demands that may be required by the community (i.e., demands for public safety, capital improvements, and social services). Community needs and resources are all closely interrelated and affect each other in a continuous cycle of cause and effect and changes in these characteristics tend to be cumulative.

Demographics help to measure a community's needs and resources. As populations grow, shrink or change in composition, the government's role also changes. For example, a community with a growing population of children may need to increase recreation services or a community with a high unemployment rate may need to work on bringing new industry or educational facilities to the community. Additionally, community demographics also determine a community's wealth and its ability to generate revenue. These indicators often provide the best "early warning" of future fiscal stress as fiscal stress is often apparent in these measures long before it is evident in financial data.

Population Change by Decade, 1980-2030

Is Farmers Branch growing? Empirical evidence indicates that changes in population can have a direct effect on a locality's revenue because of the impact upon related issues, such as employment, income, and property value. Sudden increases in population can create immediate pressures for new capital outlays for infrastructure and for higher levels of service, particularly in the areas of Public Safety and Culture & Recreation.

A locality faced with a declining population is rarely able to reduce expenditures in the same proportion as it is losing population. Many expenditures, such as debt service and salaries, are fixed and cannot effectively be reduced in the short run. In addition, because of the interrelationship between population levels and other economic and demographic factors, a decline in population tends to have a cumulative negative effect on revenues - the further the decline, the more adverse the effect on employment, income, housing and business activity. Also, if out-migration is composed of middle-and upper-income households, then those remaining in the community are likely to be the low income and aged, who depend the most on government services.



* Estimated

Measurement: The official estimated population of the City is determined by the United States Census Bureau for previous years. 2005, 2015 and 2020 actual Census

	2005	2015	2016	2017	2018	2019	2020
Farmers Branch	27,595	32,718	35,183	37,600	40,527	48,158	35,991
Dallas County	2,330,050	2,558,913	2,592,844	2,622,799	2,637,772	2,635,516	2,613,539
Texas	22,897,000	27,486,814	27,937,492	28,295,273	28,628,666	28,995,881	29,145,505
United States	296,460,000	320,742,673	323,071,342	325,147,121	327,167,434	328,239,523	331,449,281

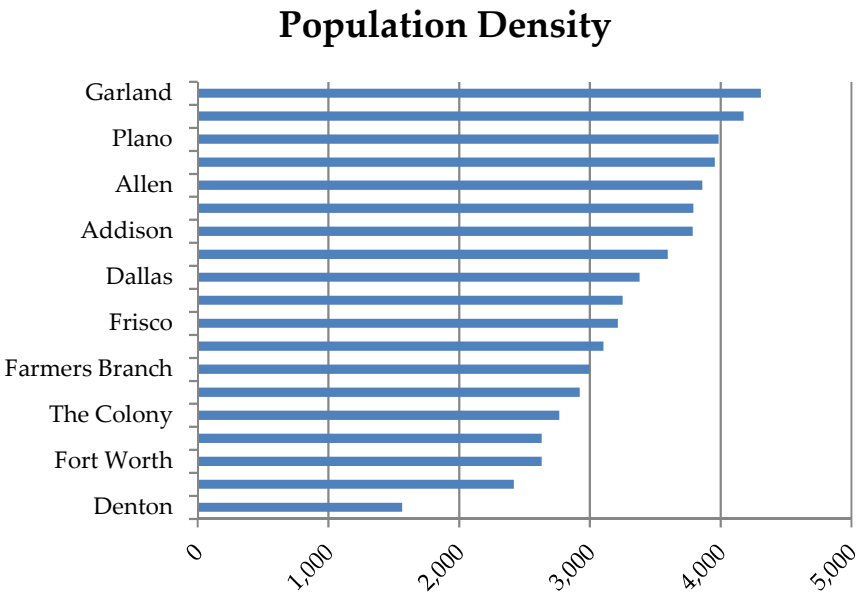
results. Years 2016 thru 2019 were Census Bureau estimates and Future years are estimated from information provided by the North Central Texas Council of Governments (NCTCOG) – 2030 Demographic Forecast and is based on current housing inventories for cities in the NCTCOG region with populations of 1,000 or more. (Regional, state and national data is obtained from entity financial reports.) The City also measures its daytime population, which is currently estimated at 60,239 per the American Community Survey 5-Year Estimates (US Census Bureau). Note: Use of the NCTCOG estimate resulted in an unusually high population estimate in 2009 (31,100), which was corrected through the 2010 census. This high estimate, therefore, will distort results of 2009 per capita measures. The population for 2030 are based on major residential development on the City's Westside.

Warning Signs: A stable trend is a positive sign for a municipality. An increasing population is generally considered positive as long as the City is prepared to take on the added service responsibilities. However, rapid increases or decreases could have a pronounced negative effect on a community as timely reaction to extreme and sudden change can be difficult and may require additional services to compensate for the negative social and demographic effects of the rapid change. The City has been actively preparing for the growth that it is currently experiencing.

Analysis: **Positive Trend.** The City's population has been increasing at a sustainable pace over the past two decades. The City anticipates a continuation of this sustained pace of growth in population over the next couple of decades. Land availability for residential development in the community has been limited, however development on the Westside of the City is a key initiative for the City. Additionally, the City has been taking aggressive steps toward attracting new business and industry, jumpstarting housing development, and creating facilities that make Farmers Branch an attractive choice when choosing a home. The City is also working on branding and marketing initiatives so that more people know about the great things in the City. It is estimated that the City's population will increase slowly through 2030 to a total of approximately 32,509 based on Texas Water Development Board demographic estimates.

Population Density (Population per Square Mile)

How large is the City's coverage area? Population density or population per square mile is one condition that affects the cost of providing public services. A City with compact boundaries and high population density can provide street maintenance and fire and police protection for less cost per household than if that same population is spread out over twice as much land area. Extremely high densities often lead to higher costs as well, a function of the extra burden of social problems in densely populated central cities.



Measurement: Area cities population divided by area cities jurisdiction area in square miles. *(Source: US Census Bureau and/or budget documents.)*

Warning Signs: Decreasing population density.

Analysis: **Information Trend.** With approximately 60% of the General Fund budget dedicated to Fire, Police and Public Works, exploiting ways to export costs and import revenues from non-residents is essential for long-term fiscal stability. Compared to peer cities, Farmers Branch has fewer residents to pay for roads and police and fire protection.

Population by Age

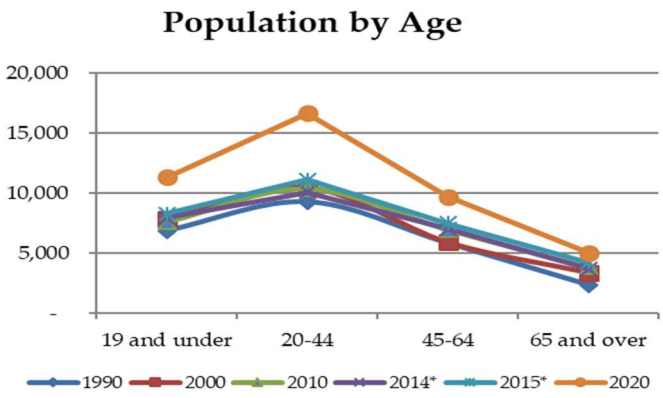
Who is living in Farmers Branch? Taking a closer look at who comprises Farmers Branch's population allows the City to see what areas of the population are growing or shrinking. From a financial standpoint, this indicator helps to measure the level of current and future needs of the community.

Measurement: Population levels divided by population. *(Source: US Census Bureau)*

Warning Signs: Increasing percentage of population under 18 or over 64.

Analysis: **Positive Trend.** From 1990 to 2010, the division of Farmers Branch's population has been fairly stable. The most notable change, when factoring changes in overall population, is the increase in growth in the number of individuals 45 to 64 years of age between 2015 and 2016 along with a decrease of 20-44 from 2015 to 2016.

Changes in population will require different and perhaps additional services. Attracting young families to the area may require updated playground and park facilities or the City may need to add additional recreation, educational, after-school or library programs. As this segment of the population grows, the City will have to grow these amenities, which will cost money.



Census	Total Population	19 and under	20-44	45-64	65 and over
1990	24,250	6,846	9,253	5,814	2,337
2000	27,508	7,847	10,446	5,876	3,339
2010	28,616	7,571	10,317	6,929	3,799
2014*	28,681	7,916	10,067	6,998	3,671
2015*	31,052	8,256	11,095	7,471	4,230
2020	42,659	11,320	16,645	9,676	5,018

* -American Fact Finder 2011-2015, 5-year estimate.

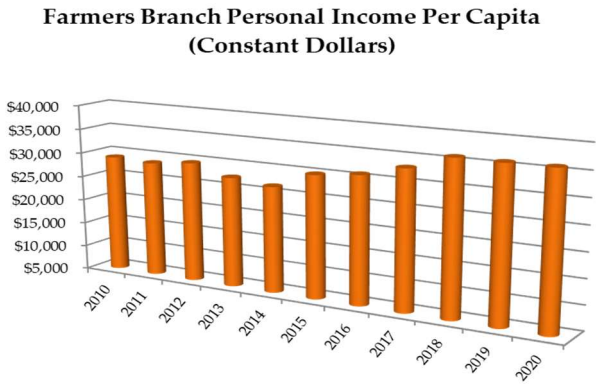
Additionally, Farmers Branch has a growing population of people aged 45 to 64 and people aged 65 and over. As these people retire, the City will need to be able to provide services for them as well. This could cost the City in the expense of an expanded senior center, additional public transportation needs, etc. The City should also prepare by making sure adequate housing is available for an aging population. Lastly, Farmers Branch anticipates a 20% expansion of population related to the development of the West side.

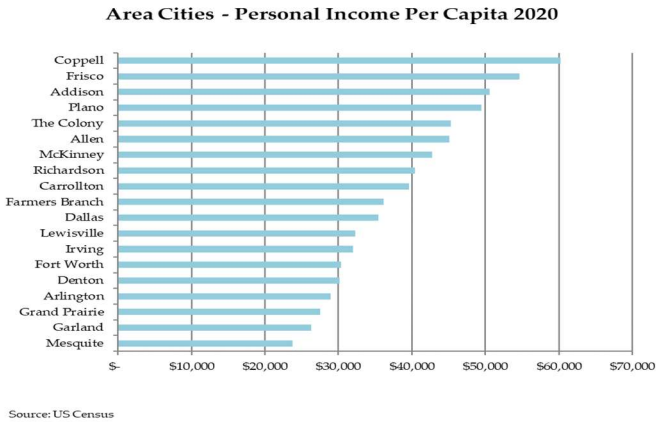
Personal Income Per Capita

How much do families have to spend? Personal income per capita is an important variable to measure because it gives an indication of how much money residents will be able to spend in the community. If income is going down, for example, sales tax is also likely to decline. Generally, the higher the per capita income, the more property taxes and sales taxes the City can generate. If income is distributed evenly, a higher per capita income may mean a lower dependency on governmental services, depending on the mix of services provided. Credit rating firms use per capita income as an important measure of the health of the local economy.

Having a higher income will make Farmers Branch a more competitive location for attracting restaurants and retail businesses, and will come back to the City in higher property taxes (from people building, buying, and improving homes) and higher sales taxes (from people spending more within the City). As the City works to build its local economy and grow employment opportunities, it also needs to work to be a desirable location for families to live so that the City can attract and retain higher-income households. Services and capital infrastructure may need to be evaluated and upgraded and adequate housing stock must be available for middle-to-upper income households.
Measurement: Personal income per capita is provided by the U.S. Census Bureau's American Community Survey – 3 Year Estimates, with the exception of census years, which are based on the actual census.

Financial Condition Analysis





Source: US Census

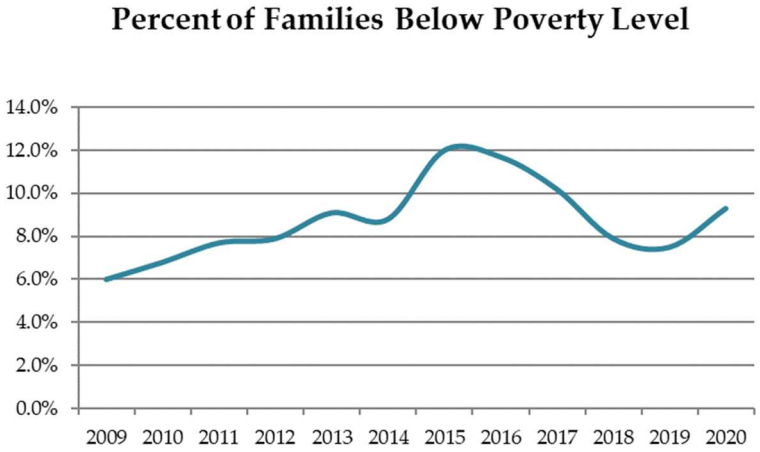
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Farmers Branch	$ 29,073	$ 28,715	$ 29,623	$ 27,545	$ 26,703	$ 30,054	$ 30,993	$ 33,214	$ 36,110	$ 36,058	$ 36,111
Dallas County	25,680	25,670	25,816	25,878	26,816	27,605	28,552	29,810	31,219	32,653	33,604
Texas	24,541	24,671	24,966	25,268	26,019	26,999	27,828	28,985	30,143	31,277	32,177
United States	27,100	26,942	27,158	27,385	28,155	28,555	29,829	31,177	32,621	34,103	35,384

Warning Signs A decline in per capita income results in a loss of consumer purchasing power and can provide advance notice that businesses, especially in the retail sector, will suffer a decline that can ripple through the rest of the local economy.

Analysis: **Positive Trend.** At $36,111, the City's per capita income is slightly higher than national, state and county. Income indicators are important for the City because of their relationship to sales tax, one of the City's largest single sources of revenue. Current median household income is $73,695.

Percent of Poverty Families, 2008-2019

Is our proportion of poverty families growing? This indicator measures the percent of families in the community with a total income that falls below the poverty line established by the Federal Government. Communities with a significant percent of poverty families face difficulties due to an inability to generate resources combined with a high demand for municipal and social services.



Measurement: Percent of poverty families is provided by the U.S. Census Bureau's American Community Survey – 5 Year Estimates. Information prior to 2008 is not available, with the exception of the 2000 Census figure.

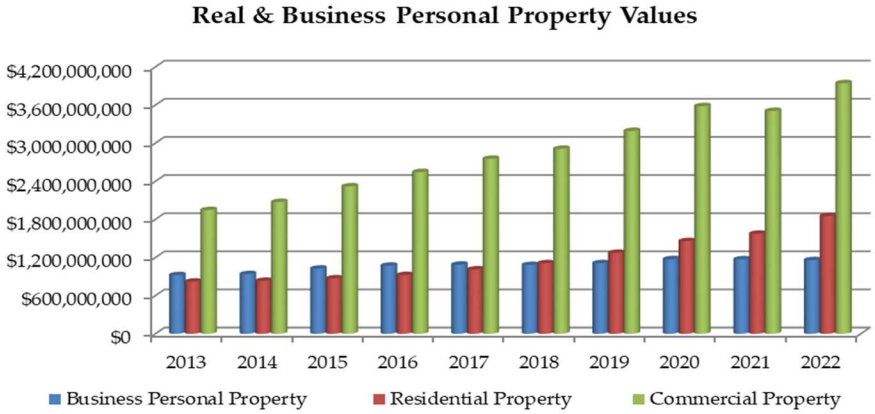
Warning Signs: The lower this number - the better, both in terms of the ability to generate resources and in terms of the services needed by the community. An increasing trend can signal a future increase in the level and unit cost of some services because poverty exacerbates issues related to public safety and numerous other community dynamics. An increasing trend is a signal that the City may face future additional service demands as more families cope with the problems associated with financial stress combined with fewer resources that can be generated by the community for municipal service provision efforts.

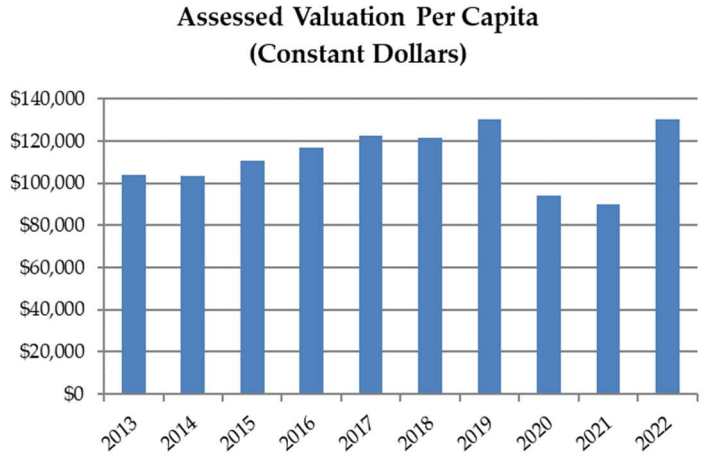
Financial Condition Analysis

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Farmers Branch	6.0%	6.8%	7.7%	7.9%	9.1%	8.8%	12.0%	11.7%	10.2%	7.9%	7.5%	9.3%
Dallas County	13.9%	14.7%	14.8%	15.5%	15.9%	16.4%	17.9%	16.3%	17.7%	14.2%	14.0%	13.7%
Texas	12.8%	12.9%	13.2%	13.8%	14.1%	13.6%	15.9%	15.6%	16.0%	14.9%	13.6%	13.4%
United States	9.6%	9.9%	10.5%	11.1%	11.6%	11.6%	13.5%	14.0%	14.6%	11.8%	10.5%	11.4%

Analysis: **Positive Trend.** The City has very few families below the poverty line when compared to regional, state and national levels, the effect of the economic downturn is slowly abating. The percent of families below poverty in the community peaked in 2015 to 12% but still below national and state levels falling to 9.3% in 2020. As with measures of personal income, if the trend of more families below poverty continues to increase it could signal future increases in the level and demands for municipal services.

Taxable Assessed Valuation Per Capita (Constant Dollars) *How much is Farmers Branch's property worth?* Changes in property value are important to track because local governments depend on property taxes for a substantial portion of revenue. For example, in FY 2021, property tax made up 47.54% of the City's General Fund revenues. If property assessments dip, the government feels the effects in the budget. Property value is an important indicator of the health of the local economy and reflects the overall strength of a community's real estate market. This market, in turn, reflects the strength of a city as a whole.



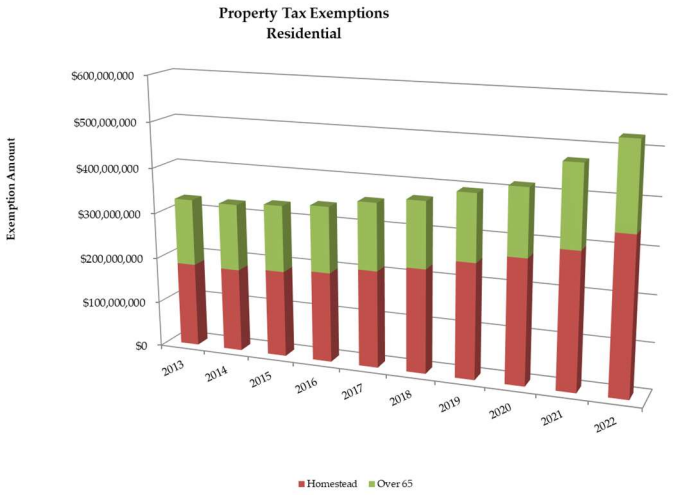


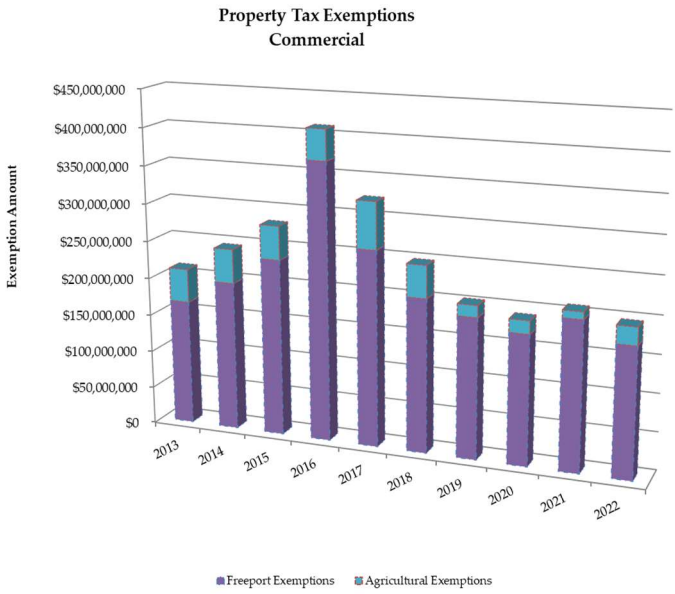
Property values are also an important indicator of a community's ability to generate resources for core municipal services such as police and streets. Positive changes (growth) in the assessed value of a municipality indicate that property values in the community are continuing to increase and is also indicative of a healthy community that is an attractive place to live and do business (population increases and economic growth can increase property values as demand drives prices up). Declining property values are often a symptom, rather than a cause, of other underlying problems. Fluctuations in property values are important because most cities depend on property taxes as a substantial portion of their revenue base. Credit rating agencies review the property tax base to assess the financial health and debt capacity of a city.

Measurement: The assessed value of the City is adjusted annually by the Dallas Central Appraisal District for properties located in Dallas County. Properties in the City are assessed at 100% of the market value. The City is notified of the assessed value of properties within the City in late July each year and bills residents the following October. This indicator is measured by dividing the City's assessed value, adjusted for inflation, by the population. *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*

Warning Signs: A plateau or drop in the taxable assessed value tends to indicate a lowering of demand for real estate located in the City. Such a decline in property value is a warning trend, as it is most likely a symptom of other underlying problems. This would be a prime indicator of economic and social challenges in the future for the City.

Financial Condition Analysis





Analysis: **Monitor Trend.** Assessed valuation per capita, in constant dollars, is slowly beginning to improve. Values began decreasing in fiscal year 2005 due to a Business Personal Property tax exemption added in 2004 for freeport inventory items. (Freeport property includes various types of property that are detained in Texas for a short period of time (175 days or less) to be transported out of Texas.) Values remained relatively stable from 2005 to 2009[1], before rising in 2010 due to a large reduction in tax abatement exemptions, but the trend was quickly reversed in 2011 as a result of the collapse of the real estate market, the slowdown in the economy, and the impact of agricultural exemptions that more than doubled from the prior year ($18,051,564 in 2010 to $41,730,053 in 2011). Farmers Branch remains a desirable place to live and operate a business, but the economic headwinds from 2007 to 2010 continue to have an impact on property values in the community. [1] *Note: Results in 2009 are distorted due to an unusually high population estimate. When comparing the period to the population of 2010, the indicator would actually show slight growth in 2009.*

Farmers Branch's access to the DART rail, two major interstates, and the George Bush, Sam Rayburn and Dallas North Tollways, make it an attractive location for many businesses. Over the past several years, City Staff has been working diligently to spur retail development, increase marketing efforts to attract new residents, and develop housing initiatives to help spur the development of new homes and multi-family housing. The best way to protect property value is to grow the community's population; by continuing to aggressively pursue economic development, gaining new retail establishments, filling empty building spaces, building new homes, and marketing our community the City is working to continually improve property values in the City.

Top Ten Taxpayers

Is the City too reliant on a few major taxpayers? This indicator measures the concentration of property values in the community and helps to analyze the vulnerability of the economic base to the fortunes of a few taxpayers. Credit rating agencies use this information to determine the degree of concentration, wherein the leading taxpayers are profiled and assessed for their direct and indirect effects on the economy.

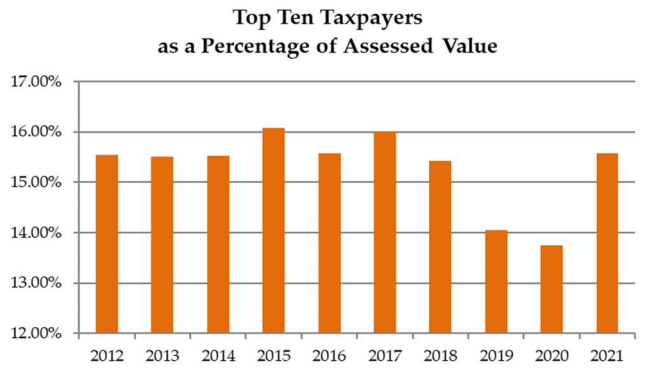
Measurement: Total assessed value for top ten taxpayers divided by total assessed valuation. *(Source: Dallas County)*

Warning Signs: High percentage or increasing percentage of overall assessed valuation owned by a few taxpayers. It is often cause for concern if the top five taxpayers of a city hold more than 20% of the community's total valuation.

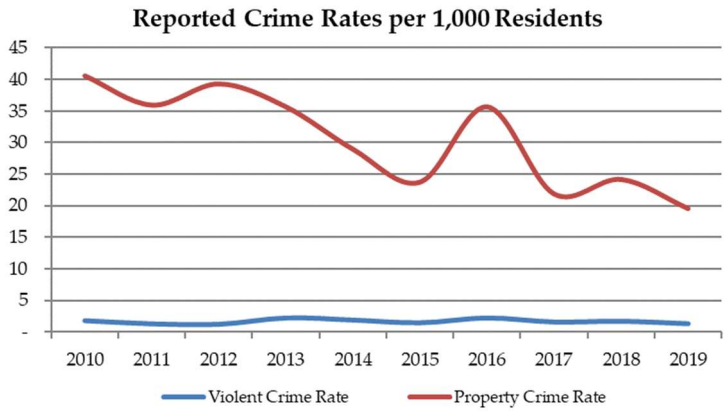
Analysis: **Positive Trend.** The City publishes its top ten taxpayers in its annual audited financials. The current top ten taxpayers represent 15.95% of the total certified taxable assessed valuation; the top five taxpayers represent 9.18%. Historically, the City's top ten taxpayers have held less than 20% of the total assessed valuation. The reliance on one company (or only a few companies) is dangerous for cities because it makes a city vulnerable to any changes those taxpayers make. Farmers Branch has a relatively diversified tax base, which will help to give the City stability.

TEN LARGEST TAXPAYERS
FISCAL YEAR 2022
UNAUDITED

TAXPAYER	NATURE OF PROPERTY	TAXABLE VALUE	PERCENTAGE OF TOTAL CERTIFIED TAXABLE VALUE
Dallas International Parkway	Office Tower - Class A	$ 147,198,530	2.12%
JDFW LLC	Real Estate Development	140,425,000	2.02%
WRIA 2017 2 LP	Real Estate Development	135,959,530	1.96%
Southern Glazers Wine and Spirits	Spirit and Wine Distribution	108,884,190	1.57%
Galleria Mall Inv LP	Real Estate Development	104,875,000	1.51%
Royal TX Partners LLC	Real Estate - Office/Showroom	103,500,000	1.49%
UDR Canal I LLC	Real Estate Development	100,845,000	1.45%
EOS Properties at Providence Towers	Office Tower - Class A	92,750,000	1.33%
Jefferson Centura LLC	Real Estate Development	88,192,420	1.27%
5005 LBJ Tower LLC	Office Tower - Class A	85,620,720	1.23%
		$ 1,108,250,390	15.95%



Crime Rate



Is Farmers Branch a safe place to live? Crime rate captures a negative aspect of a community that can affect its present and future economic development potential. The crime rate in the community represents the number of misdemeanor and felony offenses that occur within the corporate boundaries of the City and is strongly indicative of future demands for police and public services. The crime rate also measures demand on public services in the form of public safety expenditures. A rising crime rate, in extreme circumstances, can jeopardize the long-term health of the community by driving away existing businesses, discouraging new business, and straining the local government's budget with increased expenditures.

Measurement: The crime rate is measured from the City's Uniform Crime Report filed with the State each year and is based on a calendar year to allow for comparison with other entities. Property crimes include burglary, larceny-theft, motor vehicle theft, and arson (note that the FBI does not include arson in its totals for property crimes). The violent crime category includes murder and non-negligent manslaughter, forcible rape, robbery, and aggravated assault. *(Source: FBI; two year lag in data availability)*

Warning Signs: An increase in the number of misdemeanor or felony offenses.

Analysis: **Positive Trend.** In 2019, the City's violent crime rate per 1,000 residents, 1.30, is less than the state rate of 4.19 and national rate of 3.79. The City's property crime rate of 19.52 is less than the state's at 23.91, and less then national at 21.10, and is comparable to surrounding cities. Violent crime rates are very low, representing approximately one-third the state and national levels. Low crime rates are an indicator of the overall social and economic health of the community.

Unemployment Rate

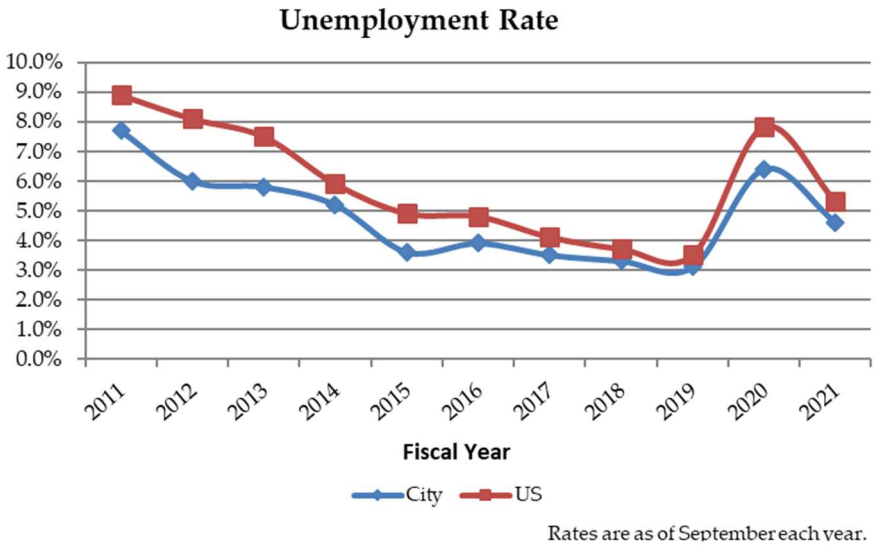
Can Farmers Branch residents find work? The unemployment rate in the community is a traditional indicator of the relative economic health of the community. Changes in unemployment impact personal income, and are consequently a measure of, and an influence on, the community's ability to support its business sector. A high unemployment rate indicates that residents of the community will be facing financial challenges and may not be able to contribute resources towards municipal services. In addition, a high unemployment rate produces social stress in the community and among families as financial challenges for those who are unemployed mount. This social stress can increase the demand for services and may have an impact on a community's crime rate.

Unemployment Rate	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
City	8.4%	8.0%	7.7%	6.0%	5.8%	5.2%	3.6%	3.9%	3.5%	3.3%	3.1%	6.4%	4.6%
Dallas County	8.7%	8.4%	8.9%	6.7%	6.6%	5.3%	4.1%	4.2%	3.6%	3.6%	3.3%	8.0%	5.6%
State	7.5%	8.2%	7.9%	6.8%	6.5%	5.0%	4.4%	4.9%	4.0%	3.7%	3.5%	7.9%	5.7%
US	9.2%	9.6%	8.9%	8.1%	7.5%	5.9%	4.9%	4.8%	4.1%	3.7%	3.5%	7.8%	5.3%

A reduced percentage of employed citizens can be an early sign that overall economic activity is declining, which would likely have a negative impact on government revenues. Rising unemployment can lead to a greater need for services and a migration in population. Conversely, lower unemployment rates can bring a population influx, reduce the need for services and bring an increase in revenues. Credit rating agencies consider the employment base the primary measure of a City's ability to attract future economic growth and viability.

Measurement: The unemployment rate is measured by the Texas Workforce Commission. (Values are as of September each year.)

Warning Signs: A sustained increase in the unemployment rate that is not reflective of the trends in the national or regional economy may indicate that residents of the community have lost some competitiveness in comparison to residents of the DFW Metropolitan Area. An unemployment rate that is higher than state or national averages may indicate that residents of the community are facing difficulties in comparison to overall averages. Increasing unemployment is a sign of a weak economy.

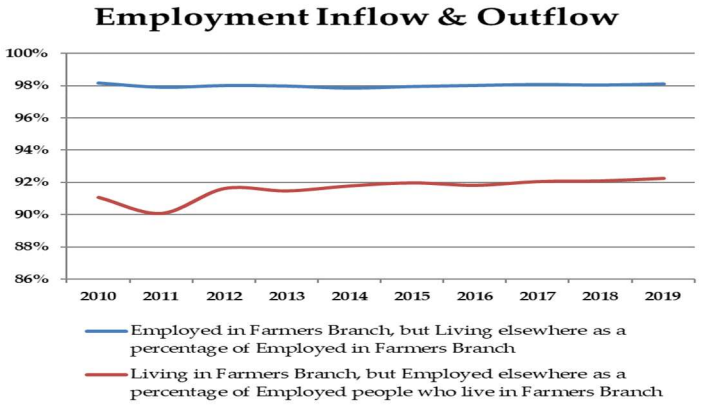


Analysis: **Monitor Trend.** While the unemployment rate in Farmers Branch has been improving over the past few years, the effects of the nationwide recession from the COVID19 pandemic saw unemployment climbing from 2019 to 2020, after seeing constant decline from 2011 up to 2019. The City's unemployment rate, in the 10-year period represented, reflects a high of 7.7% in 2010-11 to at or below 3.1% in 2018-2019. The current unemployment rate of 4.6% is lower than regional and national averages (5.6% and 5.3% respectively) and illustrates that economic conditions are improving. However, residents have been affected by the economic turbulence of the last few years. Reducing the unemployment rate will increase the health of the community and

the financial condition of the City, because people will be more able to buy homes and will have more expendable income, which will help generate additional property and sales tax revenues for the City.

Employment Inflow and Outflow

How many commuters does Farmers Branch have? Employment inflow and outflow is the measurement of people who commute into Farmers Branch to work and people who live in Farmers Branch, but commute out to another city to work. Farmers Branch's proximity to Dallas and Fort Worth naturally creates a fairly large population of individuals who either commute from or commute to the metroplex.



Measurement: The inflow and outflow of commuters is measured by U.S. Census on the Map (onthemap.ces.census.gov). Data for this measurement has a three-year delay.

Warning Signs: A growing percentage of the workforce choosing to live in Farmers Branch and work elsewhere and/or a declining percentage of those employed in Farmers Branch who choose to live elsewhere are both positive trends.

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Employed in Farmers Branch	62,612	61,271	56,172	57,970	59,146	62,441	67,396	69,624	69,328	71,796
Employed in Farmers Branch, but Living elsewhere	61,459	59,977	55,046	56,790	57,866	61,153	66,051	68,279	67,962	70,433
Employed in Farmers Branch, but Living elsewhere as a percentage of Employed in Farmers Branch	98.16%	97.89%	98.00%	97.96%	97.84%	97.94%	98.00%	98.07%	98.03%	98.10%
Employed people who live in Farmers Branch	12,910	13,064	13,425	13,830	15,562	16,021	16,424	16,896	17,245	17,554
Living in Farmers Branch, but Employed elsewhere	11,757	11,770	12,299	12,650	14,282	14,733	15,079	15,551	15,879	16,191
Living in Farmers Branch, but Employed elsewhere as a percentage of Employed people who live in Farmers Branch	91.07%	90.09%	91.61%	91.47%	91.77%	91.96%	91.81%	92.04%	92.08%	92.24%
Living and Employed in Farmers Branch	1,153	1,294	1,126	1,180	1,280	1,288	1,345	1,345	1,366	1,363

Analysis: **Monitor Trend.** Farmers Branch has a high level of commuters, with many people commuting into Farmers Branch to work, and many commuting out of Farmers Branch to other cities. As the graph indicates, 98% of people who work in Farmers Branch do not live in Farmers Branch. This rate has remained stable since 2010, with the majority of the City's workforce commuting into town. This high percentage is a concern because people who work here are not choosing to live here. However, this also shows that there is a relatively large population the City can market to as new housing subdivisions and/or multi-family housing is developed and new housing opportunities emerge. The percentage of people living in Farmers Branch and commuting out of the community is also high, with 92% of Farmers Branch workers commuting out.

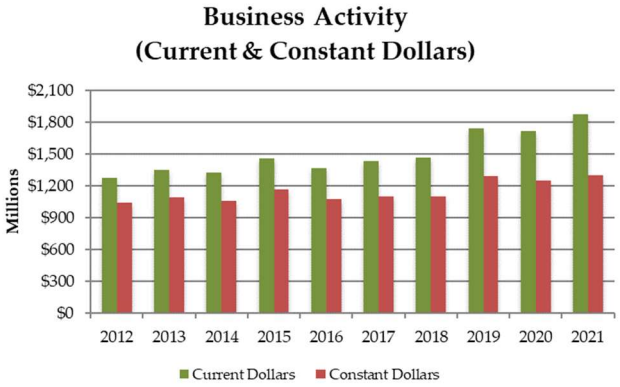
Business Activity

How healthy is our local economy? Business activity in the community provides a measure of the economic health of the community. The level of business activity affects a locality's financial condition in two ways. First, it directly affects revenue yields as sales taxes and gross receipts taxes are products of business activity. In a thriving community, business activity is vibrant as residents spend their disposable income in the community. Second, the effect of these indicators may be indirect to the extent that a change in business activity affects other demographic and economic areas such as employment base, personal income or property values. A decline in business activity may be an indicator of either a poor business environment in the City and/or a decline in the disposable income of residents and will tend to have a negative impact on employment base, personal income and/or commercial property values. This in turn can cause a decline in local revenues generated by businesses.

Measurement: Business activity is measured by the receipt of sales tax by the City. The City receives 1% of the retail sales of goods and services in the City. By dividing the City's sales tax receipts by 1%, the total amount of goods and services sold at retail in the City can be measured. This indicator is measured in both current and constant (adjusted for inflation) dollars. (*Source: Texas State Comptroller*)

Warning Signs: Drops in the total amount of goods and services sold at retail in the City; this is an especially important indicator if the drops are not reflective of trends in the regional, state or national economies.

Analysis: **Positive Trend.** Retail sales, in constant dollars, have increased from $1,091 million in 2013 to $1,298 billion in 2021. The average annual retail sales increased (after the effect of inflation is removed) of by 2.9%. In 2020, retail sales started to show the effect of the slowing economy brought on by the pandemic with a 1.41% decrease from 2019 in business activity (current dollars) in the City. But saw a rebound of 9.16% increase for 2021.



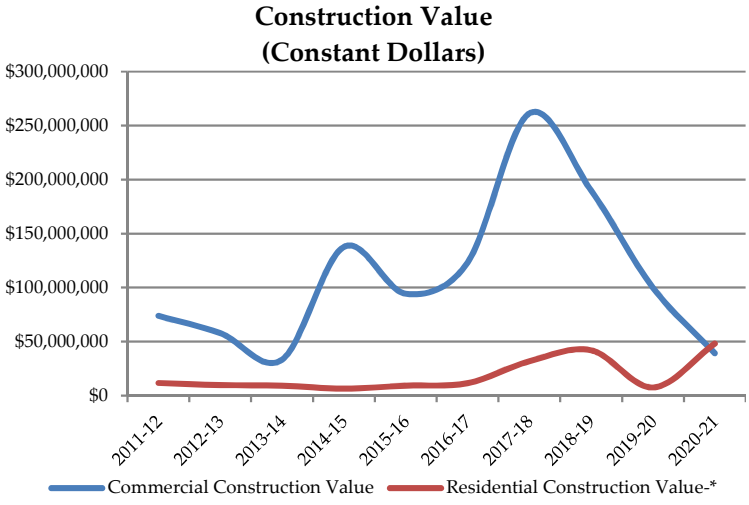
Construction Value

Is Farmers Branch growing? Construction value is an important measure of, and leading indicator for, economic activity. If commercial and residential growths are occurring, other revenue sources will grow positively as well.

Measurement: Construction activity is measured by the City's Community Services Department.

Warning Signs: Declining constant dollar construction.

Analysis: **Negative Trend.** Residential and commercial new construction, in constant dollars, while erratic from year to year, does reveal a steady increase from 2013-14 through 2017-18. The new commercial construction market dramatically rebounded in 2014-15, resulting from a surge in mixed-use and multi-family developments, while residential construction represented a slight decline in activity. The 2017-18 was first full year of a permit fee increase. Decrease in commercial construction in 2018-2019 signaled the completion of Mustang Station. This declining trend was anticipated with the completion of the West-side expansion. Construction was adversely affected in 2019-2020 by the pandemic which also effect 2020-2021 with shortage of construction supplies.



REVENUE INDICATORS

These indicators analyze the capacity of a municipal government to provide services and highlight the growth, flexibility, elasticity, dependability, and diversity of the City's revenue base. Tracking revenues is important so that the City can effectively plan how it will maintain, expand or reduce service levels.

Revenues by Source

Where does the City's money come from? The trend and distribution of revenues can be used to analyze the City's capacity to provide services. Revenues should be free from spending restrictions to allow adjustments to changing conditions. They should be

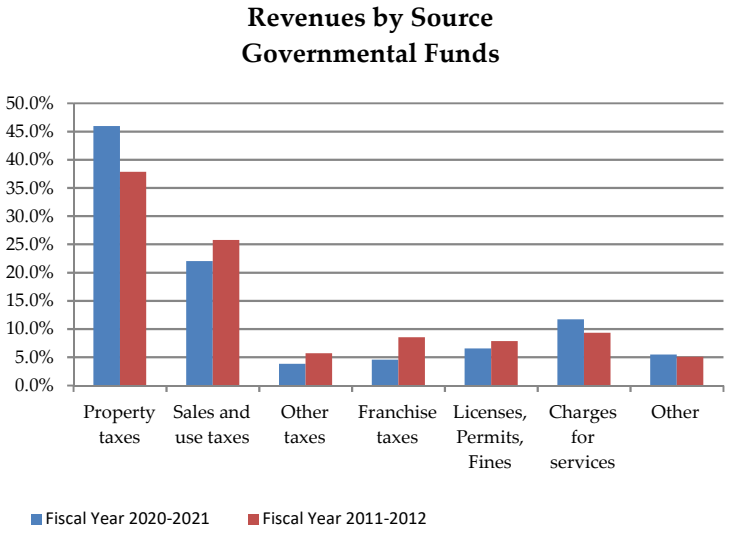
balanced between sources that fluctuate with the economy (elastic) and sources that do not (inelastic) to mitigate the effect of economic growth and decline. Revenue sources should also be diversified so they are not overly dependent on one sector or one tax base, or external funding sources (such as federal grants)

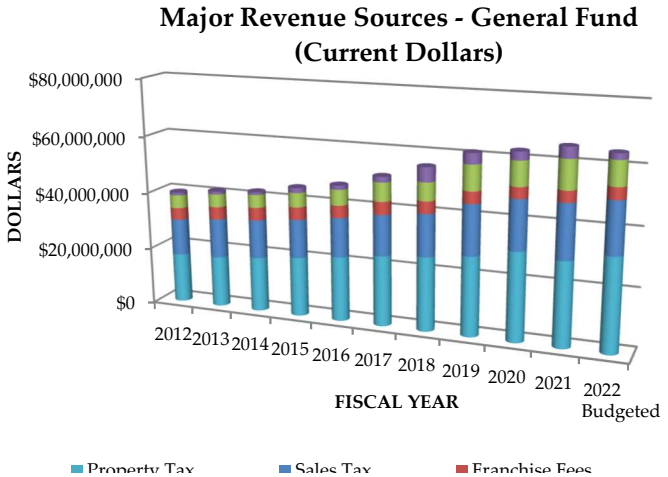
It is desirable to have a balance between elastic and inelastic revenues to limit the impact of sudden fluctuations in the tax base or inflation. But during inflationary periods, it is helpful to have a higher percentage of elastic revenues. As inflationary pressures drive up the cost of doing business, the same pressures will increase the City's revenues, thus offsetting the expenditure increase. These same elastic revenues will work against the City in periods of slow growth or recession; thus, inelastic revenues such as user fees will be more beneficial. The majority of the City's elastic revenues come from sales tax, landfill, and license and permits revenues.

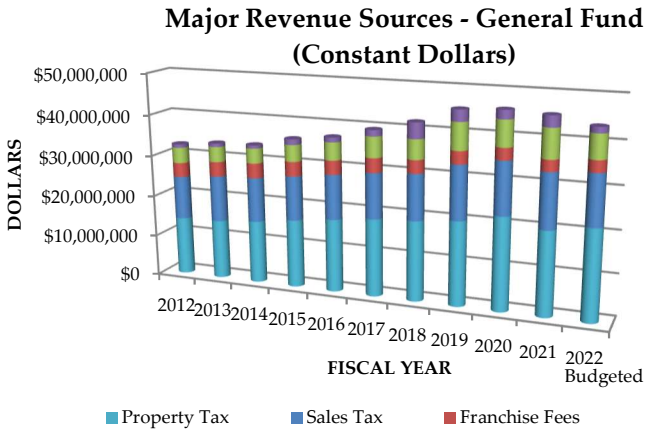
Measurement: Governmental Fund revenues are detailed in the statistical section of the City's Comprehensive Annual Financial Report. Major revenue sources are displayed both in current and constant, inflation adjusted, dollars.

Warning Signs: Imbalance between elastic (e.g. sales tax, licenses & permits) and inelastic (e.g. property tax) revenues.

Analysis: **Negative Trend**. The City strives to maintain a diversification of revenue sources, balancing elastic and inelastic revenue sources, particularly in the General Fund, while recognizing that cyclical, sectorial and population shifts could impact revenue diversification. Although Farmers Branch is a very stable community, macroeconomic trends such as inflation, unemployment, and in particular retail sales, do affect the City's financial condition. Other independent variables such as weather also affect collections of certain revenues.

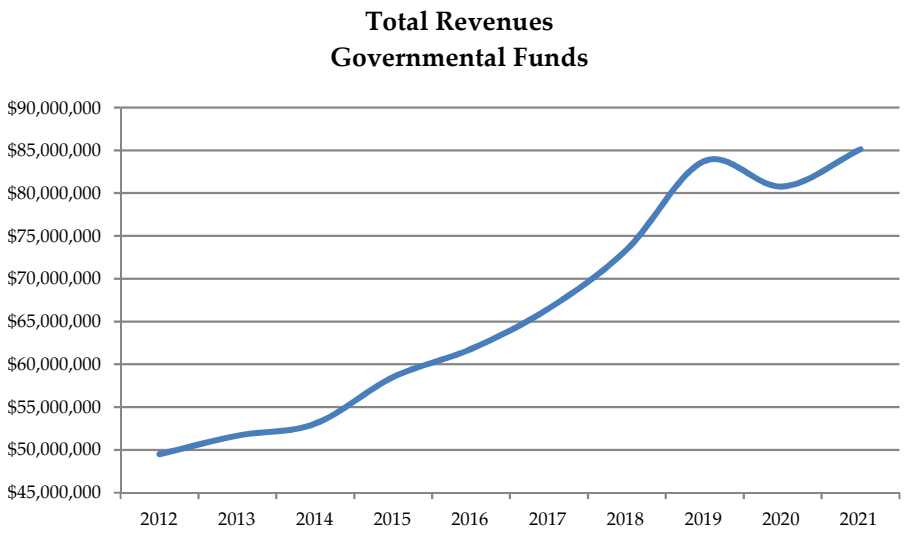






Financial Condition Analysis

Property tax and sales and use tax collections continue to be the most important sources of revenues in the City's diversified revenue base. Property taxes are relatively low, and a majority of other revenues are partially paid by non-residents using City services, easing the overall burden on the City's taxpayers. The pandemic had the largest effect on Hotel/Motel tax revenue which dropped from $3.1 million in 2019 to $1.6 million in 2021.



Revenues Per Capita, Constant Dollars, General Fund (Including & Excluding Tax Supported Debt Service)

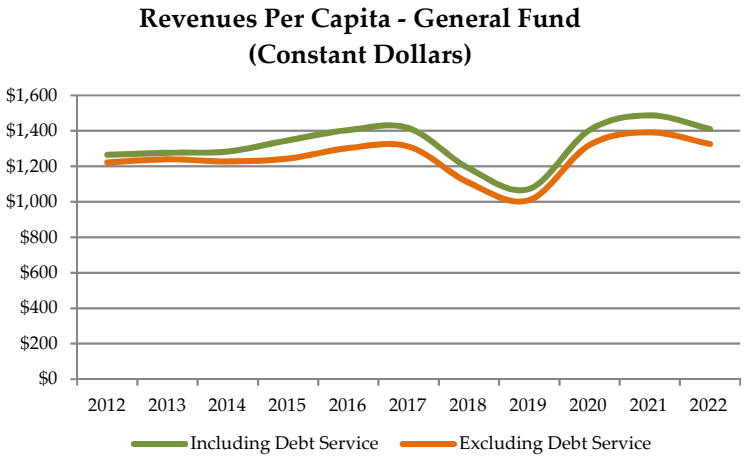
Are revenues changing in accordance with the population? Revenues per capita measures the change in General Fund operating revenues, both including and excluding property tax revenue allocated to fund debt service, relative to changes in population size over time. Theoretically, as the population increases, the total amount of service provided must increase in order to maintain the same amount of service per capita. To allow for this increase in service, revenues must increase as well. A decrease in revenues per capita should signal the need to find new revenue sources, or develop cost-cutting strategies to get more mileage out of the existing revenues.

Revenues should grow enough each year to offset those factors which increase service costs: inflation and population growth. Revenue growth to cover capital improvements is also especially important. Historically, General Fund revenues have been the largest portion of Capital Improvement Program funding resulting in transfers of $8,083,500 over the review period. Ideally, real per capita revenues should remain constant over time. Declining real per capita revenues indicate a warning trend and may reflect a weak local economy, high tax delinquencies or a reliance on revenues that do not grow with the economy. Real per capita revenues that are increasing may also be a warning trend if the increases reflect non-recurring revenues, increasing tax burdens or expenditure pressures from new development.

Measurement: This ratio is measured by dividing General Fund operating revenues [excluding debt service] and property tax revenue allocated to fund debt service [including debt service], by the City's population. These figures are then adjusted for inflation to reflect constant dollars. *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*

Warning Signs: A declining trend would indicate that the City's revenue base is declining on a per resident basis and may indicate that the City will not be able to maintain its current level of services due to a decline in the resources available to support those services.

Analysis: **Monitor Trend.** As demonstrated in the graph, City revenues (excluding debt service) per capita adjusted for inflation (constant dollars) have decreased since 2017, from approximately $1,311 per resident to an estimated $1325 per resident in 2022 (in the 2022 revenue estimate). When including debt service the revenue per capita (constant dollars) decreased from $1,414 in 2017 to $1410 in 2022. When measuring current dollars, average overall revenues have are projected to decrease in 2022 when both including and excluding debt service.



2022 Projected

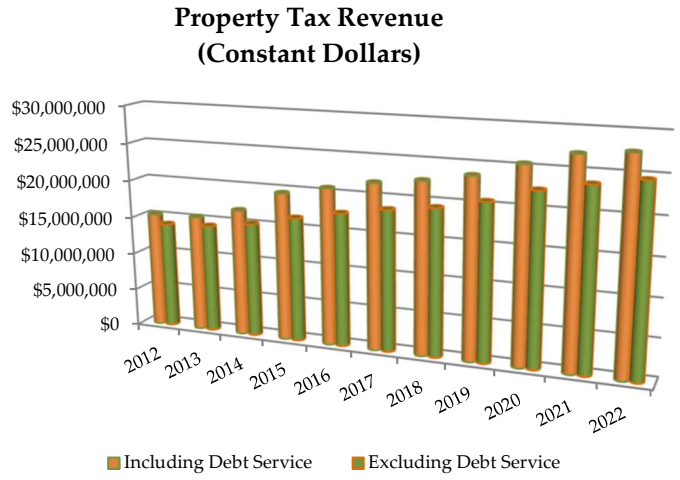
Although total City revenues have increased from 2012 to 2022, once the effect of inflation and population increases are factored in, actual City revenues are not keeping pace with the increase in demand for services and the cost for those services. This is indicative of the economic challenges the City has faced since 2011 as the City's receipt of elastic revenues, especially sales tax, has been significantly reduced when compared to the late 1990's and early 2000's. An overall flattening of revenues over the past several years is a trend that requires close monitoring.

Property Tax Revenues in Constant Dollars, General Fund (Including & Excluding Tax Supported Debt Service)

How healthy is Farmers Branch's local economy? Measuring property tax revenue provides an indicator of the expansion in the City's resource base and its ability to maintain or improve upon the services it provides to residents. In addition, this statistic provides information about the City's ability to maintain and invest in the capital infrastructure in the community (i.e., streets, sidewalks, street lights, sewers, bikeways, etc.). The City relies substantially on property tax revenue for the yearly budget. Frequent or increasing declines in property tax revenue can provide a warning that the City may have to cut programs and services in the future if the trend does not reverse.

Measurement: This ratio is measured by summing General Fund and Debt Service Fund property tax revenue for the past eleven years and adjusting to reflect constant, inflation adjusted, dollars. *(Source: City of Farmers Branch Comprehensive Annual Financial Report)* Warning Signs: A decrease in property tax revenues in constant dollars would indicate that the City's ability to maintain governmental services and invest in capital infrastructure in the community is eroding.

Analysis: **Monitor Trend**. Property tax revenue began to gradually improve through 2012 and expiring tax abatement agreements helped to mitigate a substantial increase in totally exempt parcels. The 2012 year was challenging due to nationwide economic difficulties that impacted the City's revenue base due to declining taxable property values of approximately $359 million. Property tax revenues are beginning to show a good recovery, with a positive trend seen from 2012 to 2022. As the City continues work on bringing in new housing development, hopefully a trend will continue.



2022 projected

Sales Tax Revenue Per Capita, Current and Constant Dollars, General Fund

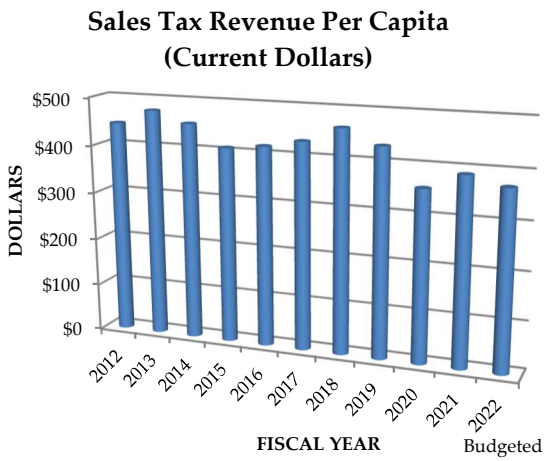
How healthy is Farmers Branch's local economy? Changes in economic conditions are evident in terms of changes in sales tax collections. When consumer confidence is high, people spend more on goods and services, and local governments benefit through increases in sales tax collections. Prior to the recession, consumer spending was also fueled by a stronger real estate market that provided additional wealth to homeowners. The struggling economy and the declining real estate market have reduced consumer confidence, resulting in less consumer spending and declining sales tax revenues nationwide.

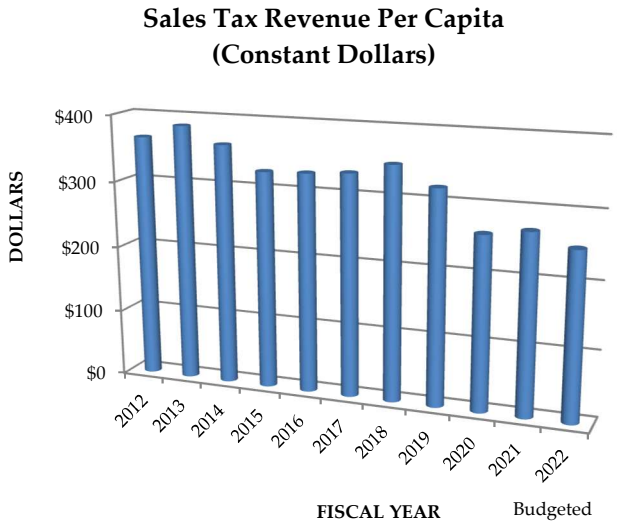
Sales tax is also affected by overall labor market conditions. If consumers have uncertainty in their employment they are likely to reduce their spending. Although the City receives a portion of its sales tax from tourists, economic conditions in the areas from which the tourist come can also impact sales taxes received by the City.

Measurement: This ratio is measured by dividing General Fund sales tax revenue by the population. Sales tax revenue is measured in both current dollars and constant, inflation adjusted, dollars. *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*

Warning Signs: A declining or negative growth in sales & use tax revenue.

Analysis: **Negative Trend**. Sales tax is a significant General Fund revenue source and makes up the second largest revenue source for the City, representing an average of 30% of net operating revenues. In constant dollars, adjusted to a 2004 basis, sales tax





revenue shows only slight changes until the recession. Sales tax revenue has begun rebounding since the recession showing a gradual increase in both current and constant dollars from 2012 thru 2013. Although it appears the trend is improving, sales tax revenue per capita is projected to decrease in 2022. The City is expecting flat sales tax revenue as revenue from existing businesses is expected to rise, but will be offset by the beginning of a retention incentive rebate for the City's largest taxpayers and an increasing population base. Effects of a worsening economy due to the pandemic are to be closely monitored through 2022. Sales tax is a key factor to watch moving forward because it is representative of the health of the local economy.

Elastic Revenues as a Percentage of Total Revenues, General Fund

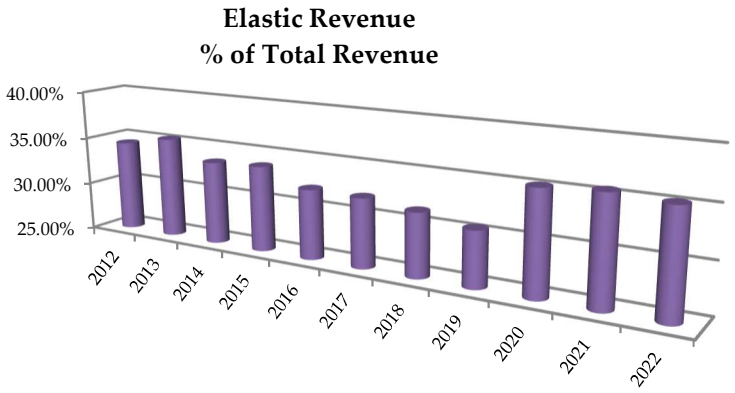
Are the City's revenues diversified? Elastic revenues, such as sales tax, are defined as those revenue sources that are highly responsive to changes in the economic base and inflation. Elastic revenues expand or contract readily in response to national and regional economic trends. Elastic revenue as a percent of total revenue is an important indicator of the City's reliance on volatile revenue sources that may contract rapidly in response to a decline in economic activity. Credit rating agencies believe that diverse revenue sources strengthen financial performance.

Measurement: This ratio is measured by dividing General Fund elastic revenue sources (the major elastic revenue sources include sales tax, a portion of landfill revenue, and permits/fees) by General Fund operating revenues. *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*

Warning Signs: The goal of the City should be to maintain a stable balance between elastic and inelastic revenues to mitigate the effects of economic growth or decline. An increase in the percent of elastic revenue sources as a portion of total revenues means the City is becoming more reliant on volatile revenue sources that may contract suddenly. A decrease in the percent of elastic revenue sources as a portion of total revenues may indicate financial stress if the decrease is in response to economic events. A decrease may also indicate a structural decline in the City's elastic revenue sources and this would mean that the City is becoming more dependent on inelastic revenues. An enhanced reliance on inelastic revenues can be detrimental because they do not expand rapidly in response to economic events and this decreases the City's ability to offset increasing operating costs in times of economic inflation.

Analysis: **Monitor Trend.** Elastic revenues as a percent of total revenues began declining in 2013 due to a receding economy, but began increasing in 2020 as economic conditions began to show signs of improvement. With increasing property tax revenue elastic revenue percentages began to shrink in 2017. Elastic revenues currently (2022) comprise approximately 35% of net operating revenues. An average rating for this ratio is appropriate as the City has maintained a relatively stable range of 37% to 30% from 2012 through 2022 and the fluctuation in elastic revenues has not had a negative impact due to the low

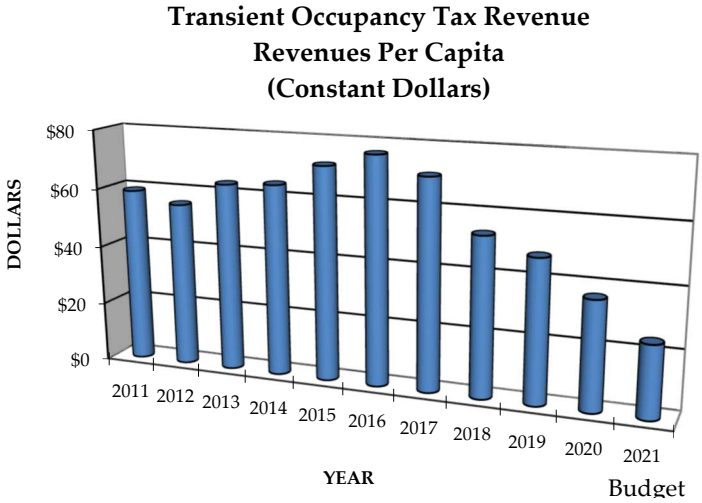
inflationary environment that has occurred during this time period. Emerging negative impacts of the effects on the global pandemic are projected for 2022. Landfill operations were outsourced in 1998 and reduced the elasticity of landfill revenues. The landfill contract provides for a guaranteed $1 million payment from 2000 and beyond and these payments are not included in the calculations for elastic revenue.



2021 Projected

Hotel (Transient) Occupancy Tax Revenue Per Capita, Governmental Funds – Special Revenue Funds

How healthy is Farmers Branch's local economy? Hotel occupancy tax (or "transient occupancy tax") revenue per capita is an important indicator of the City's Hotel/Motel Fund revenue sources. While State law restricts use of the transient occupancy tax, the funds benefit attracting tourism and quality of life. Transient occupancy tax has a direct correlation to increases in sales tax as visitors come to Farmers Branch, stay in Farmers Branch hotels, shop at Farmers Branch businesses, and dine in Farmers Branch restaurants. Tourism and transient occupancy tax means people outside the area supplement and complement our quality of life by leaving tax dollars in the local economy.



Measurement: This ratio is measured by dividing total transient occupancy tax revenue by the population and adjusting to reflect constant, inflation adjusted, dollars. *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*

Warning Signs: A decrease in transient occupancy tax revenue per capita may affect the ability to attract regional, state and national events and result in a loss of economic competitiveness, which potentially could undermine the City's ability to meet changing service needs.

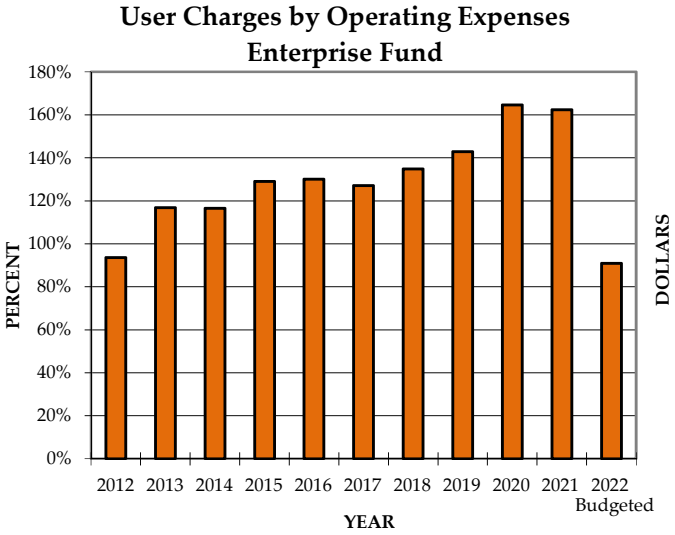
Analysis: **Negative Trend**. In the years following the recession, both state and local governments saw plummeting tax revenues from almost all sources. Most cities planned for the 2012 fiscal year conservatively, rather than relying on a rebounding local economy. However, in 2012 sales tax revenue was somewhat flat in Farmers Branch as were transient occupancy tax revenues, reflecting an increase in the number of visitors to local hotels. Part of this increase may have been attributable to Dallas hosting Super Bowl XLV in February 2011 as transient occupancy tax revenue increased approximately $64,000 compared to the same period in the prior year.

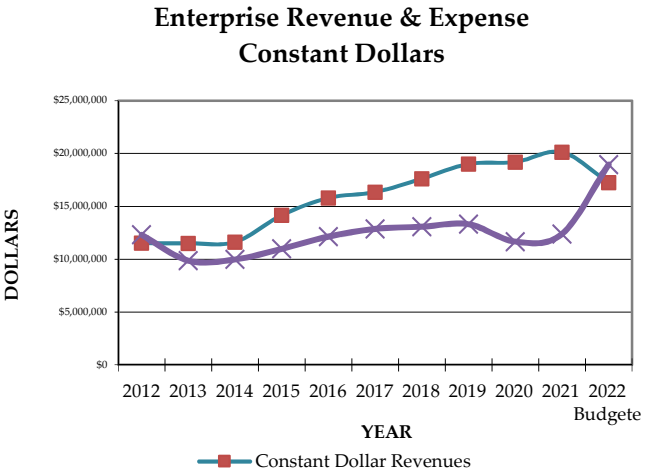
In 2012 transient occupancy tax revenues were reduced to reflect a shutdown for a $17 million renovation of the Sheraton Hotel between December 2011 and March 2012, adversely affecting what was already a sluggish economy. In 2013, both sales and occupancy tax revenues reflect good news as the City accounted for an increase in these revenues, signaling improvement after the recession.

Hotel/Motel tax was hit hardest by the global pandemic. 2020's HotelMotel tax revenue plummeted by $1.3 million or 42.4% compared to 2019. Transient occupancy tax revenue is expected to decrease slightly in 2022 compared to 2021 but when compared to pre pandemic 2019 dropped $1.5 million or almost a 50% decrease.

User Charges by Operating Expenses, Enterprise Funds

Is the City's Water & Sewer Fund self-sufficient? Enterprise activities generate revenues by providing services to citizens, either directly or through another agency, and are intended to operate more like a business than a public entity supported by taxes. User fees and charges are established in enterprise funds to promote efficiency by shifting payment of costs to specific users of services and to avoid general taxation. Rate increases are generally included as part of the budget to offset increasing operating costs, mandated environmental standard compliance, and pay-as-you-go capital costs attributable to repair and replacement of infrastructure. Charges for the services are set to cover most costs including equipment repair and replacement and debt service. Enterprise activities include sanitary sewer and clean water. This is an indicator of the long-term financial viability of the City's Enterprise Funds and indicates the ability of the City to maintain the infrastructure of the Enterprise Funds.





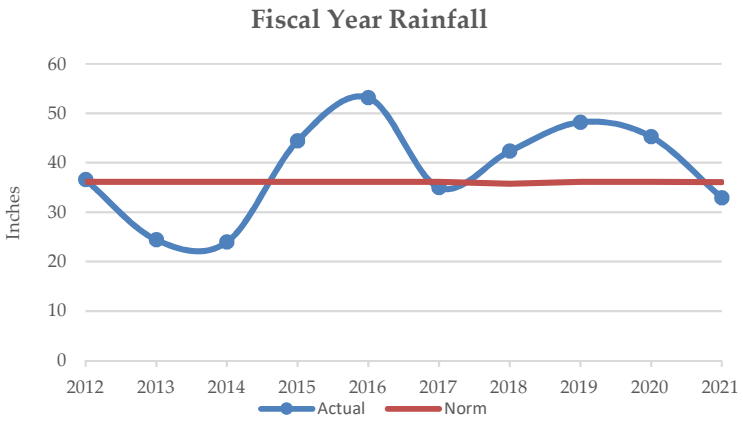
Measurement: Measure of operating revenues (charges for services only) divided by total operating expenses. In analyzing this indicator, an adjustment is made to normal coverage functions to include General Fund transfers and debt obligations in expenditure figures. *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*

Warning Signs: A decreasing trend (i.e., user charges are offsetting less and less operating expenses over time) is indicative of future challenges and may indicate the need to generate additional revenue to ensure the future viability of the enterprise operation. Keeping this indicator above 100% is important because investments in capital infrastructure have to be financed by the Enterprise Fund and depreciation expense (which is a measure of the amount the City should be investing in its capital infrastructure each year) is incorporated into operating expenses. As long as the fund is generating revenues that are sufficient to offset total operating expenses including depreciation, the Enterprise Fund should have sufficient cash flow to invest in the capital infrastructure of the system. If coverage is less than 100%, fees and charges are not sufficient to cover operating expenditures, which translates to operating deficits.

Analysis: **Monitor Trend.** Both revenue and expenses are directly impacted by weather patterns. With the exception of General Fund transfers and capital replacement funding, the City has little or no influence in the short-term in controlling costs such as purchasing water, treating sewage, and electrical costs. The City, like most other cities, pays for water on a two-pronged system in which they are billed for a "demand charge" in addition to the actual water used, the "volume charge". In 2010, the City negotiated a new 30-year contract with the City of Dallas, which significantly decreased the demand cost component of purchasing treated water. However, the City is required to pay the demand charge regardless of how little water is used.

Financial Condition Analysis

In 1973, the City entered into a 50-year contract with the Trinity River Authority whereby the Authority provides and operates a regional wastewater treatment plant and wastewater conveyance facility. The City pays for treatment services based on a usage formula that provides reimbursement for operations, maintenance and debt service payments to the Authority. The City's proportionate share of costs is determined annually according to its contributing flow to the system.



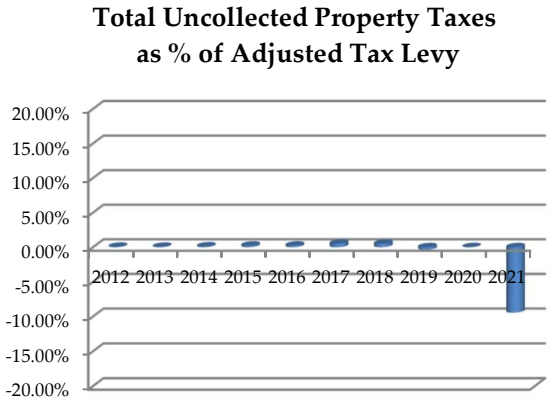
The user charge ratio has improved since 2012 and exceeded 100% in both 2013 and 2014 due to drier than usual conditions. In 2015, 2016 and 2019 the City increased water and sewer rates by 12%, 15% and 6% respectively to offset increasing costs. However, the City spent slightly more than it generated in operating revenues in one of the ten years represented Fiscal year 2012 saw higher than average rainfall reducing revenue. Fiscal year 2022 is projected to be under 100% coverage. The City operates this fund on a pay-as-you-go philosophy for maintenance and support expenses. This is achieved without issuance of debt through annual transfers from the General Fund. Fiscal year 2019 revenue increased approximately 9% to offset costs from water & sewer operating expenditures expected to increase due to the increased costs for purchased water due to legal proceedings with Sabine River Authority. Sabine River Authority's contract is in dispute and under appeal with the Public Utilities Commission. Until the dispute is resolved, higher costs have been implemented and must be passed on to customers as moderate and wet weather conditions over the past two years have sharply reduced revenues and eliminated fund balance reserves. During 2016-17, the City's waste water treatment through Trinity River Authority increased from 2.25 million gallons per month to approximately 5.0 million gallons per month due to increased meter accuracy.

Uncollected Property Taxes as a Percentage of Adjusted Tax Levy

Are residents able to pay their taxes? Every year, a percentage of property owners are unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the local government's economic health. Additionally, as uncollected property taxes rise, liquidity is decreased, and there is less cash on hand to pay bills or to invest.

Credit rating firms assume that a local government normally will be unable to collect from 2% to 3% of its property taxes within the year that taxes are due. If uncollected property taxes rise to more than 5% to 8%, rating firms consider this a negative factor because it signals potential instability in the property tax base. An increase in the rate of delinquency for two consecutive years is also considered a negative factor.

Measurement: This indicator is measured by subtracting total tax collections from the adjusted property tax levy and then dividing by the adjusted property tax levy. The City's original tax levy is based on certified taxable values as of July each year. The original tax levy is then subsequently adjusted throughout the years by the Dallas County Tax Office as disputes and/or protests are resolved. Subsequent adjustments are continual and often result in a change to data reported in prior years. (Note: Information reported for the current year is always based on the original tax levy as subsequent adjustments are not reported until the following year.) *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*



Warning Signs: Increasing amount of uncollected property tax as a percentage of taxes levied.

Analysis: **Positive Trend.** 2021 tax roll was effective by values in dispute due to extended times to dispute appraisals. These assessments were still in dispute when the appraisal district certified the 2021 roll. Additionally, Farmers Branch's Mercer-

Crossing development resulted in levies being added after certification. Therefore, collections exceeded the original levy resulting in uncollected property taxes being negative. Taking out 2021's unusual collection data the uncollected property tax, as a percentage of the adjusted tax levy, remained relatively consistent throughout the review period at an average of 1%. The current year percentage is based on the original tax levy due to a one-year delay in reporting subsequent adjustments. The collection rate for the period 2012 through 2022 has averaged 99+%, which is an excellent record. The City's ability to collect delinquent taxes is well within credit rating industry standards.

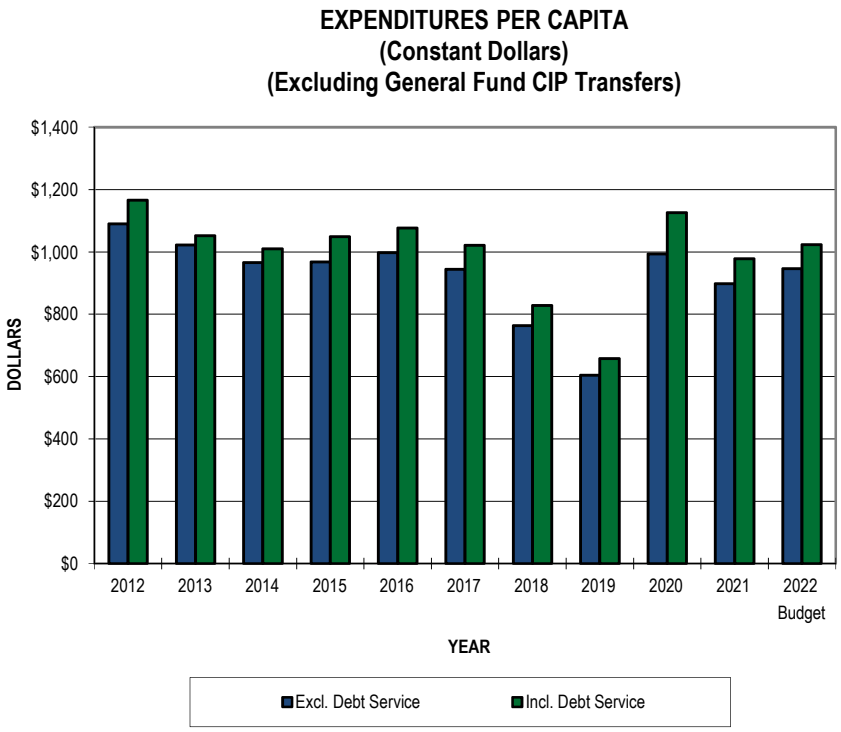
EXPENDITURE INDICATORS

Expenditures are a rough measure of a City's service provision efforts and are an important indicator of financial condition. Generally, the more a government spends in constant dollars, the more services it provides. This reasoning does not take into account how effective the services are or how efficiently they are delivered. Revenue status should be reviewed in conjunction with expenditure growth to evaluate appropriate expenditure levels.

The following section is a profile of the City's expenditures. Taking a closer look at the expenditures will allow the City to recognize potential problems before they arise. Since the goal is to provide quality services while spending responsibly, it is important to examine the City's expenditure profile so that excessive or unexpected expenditure growth, undesirable increases in fixed costs or declines in personal productivity can be identified early.

Operating Expenditures Per Capita

Are expenditures changing in accordance with the population? Examining per capita expenditures shows changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay. Likewise, decreasing expenditures can indicate that the City is not investing adequately in the community. This provides information that can be used to compare current and projected expenditure patterns to previous years and to provide a basis for analyzing increases or decreases in expenditures.



Measurement: General Fund operating expenditures (less transfers for CIP), including and excluding expenditures for debt service and adjusted for inflation, are divided by the City's estimated population for each year. *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*

Warning Signs: Substantial increases or decreases in any one year or a sustained trend of increases or decreases (unless the decreases do not correspond to a decrease in service levels). If an increase in spending is greater than that which can be accounted for by inflation, population or new programs, it may indicate that the City is spending more funds to support the same level of services or the methods of providing the services are inefficient. Likewise, decreasing expenditures may indicate that the City is experiencing challenges in maintaining service levels and/or is not investing adequately in the community.

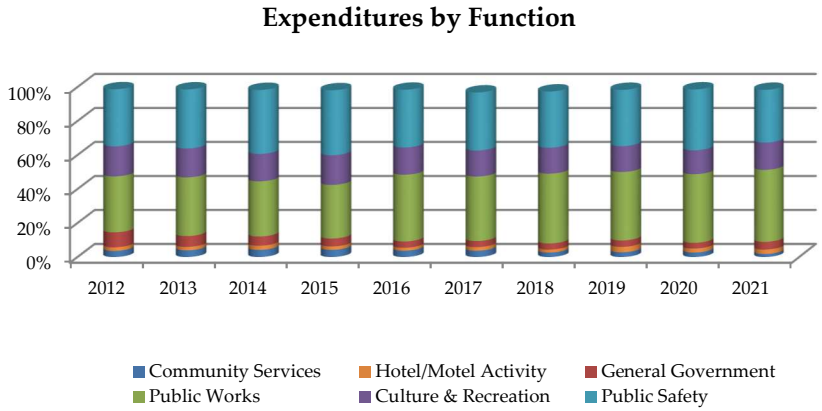
Analysis: **Positive Trend.** Operating expenditures per capita, both including and excluding debt service and adjusted for inflation have, on average, declined from 2012 through 2021. Since 2012, expenditures (excluding debt service) have been decreasing as the City has actively implemented cost containment measures to reduce its expenditures in response to the decrease in revenue experienced during the recession. As a result, the City is significantly more efficient as the decline in operating expenditures has not corresponded to a decrease in service levels. When excluding debt service expenditures, the City has been able to reduce and maintain expenditures per capita without significantly impacting services provided to the community. Fluctuations in expenditures, including debt service, are related to the issuance of new debt each year from 2012 to 2021.
The City should continue to monitor expenditures per capita in the coming years. If this indicator begins to show growth (even gradually), this may evolve into a warning trend and steps to reverse the trend may have to be taken. Additionally, as the City's population ages, expenditures per capita may naturally increase, because older populations have a greater need for many City services. The City should start planning for how it will make up for this potential increase in expenditures now, so that it does not lead to unexpected financial strains in the future.

Operating Expenditures by Function

How does the City spend its resources? Operating expenditures by function shows a breakdown of what the City's expenditures are going towards and allows the government to identify where increases in expenditures are coming from. This ratio measures how the City is allocating its resources in its service provision efforts. A change may be indicative of a change in the way the City is choosing to provide services.

Measurement: This is measured by comparing budget basis actual expenditures for all of the City's expenditure classifications. *(Source: Annual City budget documents.)*

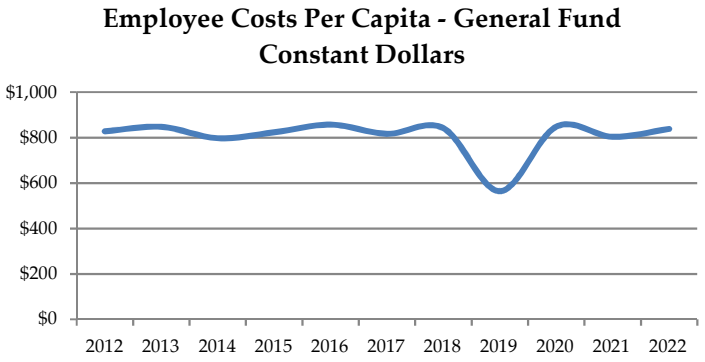
Warning Signs: Substantial increases or decreases in any one year or a sustained trend of increases or decreases in any function. Shifts in expenditures from one function to another, especially if expenditures shift towards general government, may indicate that the City is having a difficult time meeting all of its obligations and is shifting resources to more high priority areas.



Analysis: **Positive Trend.** As clearly demonstrated in this chart, the City continuously expends the majority of its resources on public safety and public works (including Water & Sewer). This is an important indicator of the City's commitment to providing a high level of service to residents. General government expenditures (those associated with administration) have traditionally been approximately 11% to 16% of total expenditures in the City. As the City moves forward, it wants to provide first-rate service while maintaining the budget responsibly. This means the City needs to maintain a productive staff, keep up with technology that will help to improve productivity, and evaluate the benefit of programs to make sure they are still serving the public effectively. This is a positive trend for the City because it highlights that none of the City's departments have had sudden changes or significant expenditure growth.

Employees Per Capita

Is the City labor intensive? The employee's per capita statistic ratio is an important indicator of operating expenditures as personnel costs are generally the largest portion of a local government's operating budget. If employees per capita increase, this may indicate difficulty in balancing revenues and expenditures in the future unless new revenue sources are obtained to finance the additional employees. An increase in employees per capita is not negative if a direct correlation can be made to increased services. Decreases in employees per capita may indicate that the City will have a difficult time sustaining current levels of service.



Measurement: This ratio is calculated by dividing the City's total full-time equivalents per year by the estimated population (per 1,000) for each year. Population estimates are provided by the North Central Texas Council of Governments (NCTCOG) with the exception of census years. *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*

Warning Signs: Substantial increases or decreases in a year or a sustained trend of increases or decreases per 1,000 population.

Analysis: **Positive Trend.** Farmers Branch has demonstrated a relatively stable ratio of employees per 1,000 population. This ratio remained relatively constant from 2004 to 2008 despite adding 15 positions to staff a new fire station between 2007 and 2008 and adding three positions in the police department in 2008. These additional positions were offset by an overall reduction in non-public safety positions as part of a city-wide initiative to right-size staffing levels. The significant drop in 2009 is attributable to an unusually high population estimate in 2009, which had the effect of distorting per capita staffing levels. Had the population been more conservatively estimated, actual staffing reductions would have been only slightly reduced in 2009. Likewise, in 2011, staffing levels appear to have increased when the population estimate was corrected via the 2010 census. The decrease in 2011 was attributable to outsourcing the City's library and residential sanitation services. The decreases in staffing are a result of improved efficiency efforts and have not resulted in a decrease in services provided to the community. Overall, the City shows a stable trend working within a range of 9.34 to 16.9 employees per 1,000 population for the entire period.

Fiscal Year Ending	FTE's	Population	Full-Time Equivalents Per 1,000 Population
2008	487.79	28,750	16.97
2009	455.63	31,100	14.65
2010	443.42	28,616	15.50
2011	398.13	28,600	13.92
2012	395.34	28,620	13.81
2013	400.49	28,800	13.91
2014	404.84	29,660	13.65
2015	431.78	30,350	14.23
2016	439.56	30,480	14.42
2017	427.73	31,560	13.55
2018	439.66	40,209	10.93
2019	434.24	48,158	9.02
2020	450.33	35,991	12.51
2021	444.75	35,991	12.36
2022	457.22	35,991	12.70

Employee Costs Per Capita – General Fund

Are personnel costs changing in accordance with the population? This indicator measures personnel costs (salaries + benefits) per capita. Personnel costs are a major portion of the City's operating budget. An increase in employee costs per capita may indicate that the government is becoming more labor intensive, personnel productivity is declining or the population is changing in a way that requires more services out of the local government.

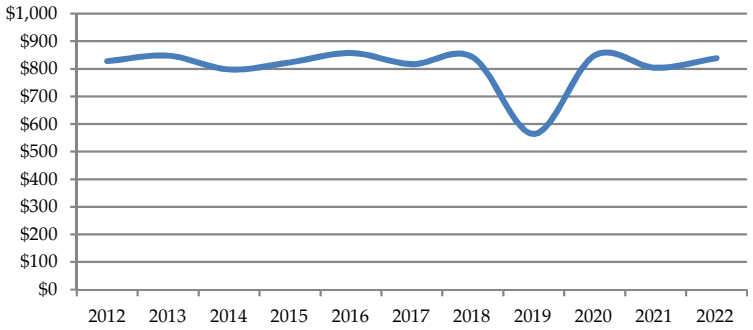
Considering this indicator, the City cannot simply view increasing employee costs as an inherently negative trend. An investment in employees can also indicate a commitment by the government to target problems. For example, if crime is an ongoing problem and the City increases its number of police officers, employee costs per capita may rise, but this is a positive sign because the City has stepped up in order to solve a problem.

Measurement: This ratio is calculated by dividing the City's General Fund annual personnel services costs (budget basis actual costs adjusted for internal transfers related to staff support to other funds) by the estimated population for each year. Population

estimates are provided by the North Central Texas Council of Governments (NCTCOG) with the exception of census years. *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*

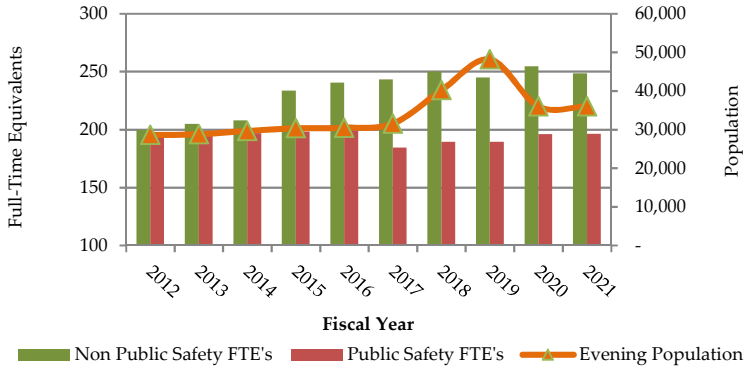
Warning Signs: Substantial increases or decreases in a year or a sustained trend of increases or decreases per 1,000 population.

Employee Costs Per Capita - General Fund Constant Dollars



Analysis: **Positive Trend.** During the review period, the City implemented a multi-phased staff reduction program to provide for a more efficient government operation that could be sustainable long-term. As part of this program, employees were offered retirement/buyout incentives, vacant positions were eliminated, library and sanitation services were outsourced, departments were restructured and/or reorganized to increase efficiency, and an outside review of personnel pay and benefits was completed. The impact of these changes is expected to benefit future fiscal years by reducing overall expenses.

Meeting Citizen Needs with Fewer Employees



During the period of 2008 to 2012, the City eliminated almost 100 full-time equivalent positions thru the multi-phased staff reduction program, representing a 20% decrease for all positions or a 33% decrease when not including public safety positions. However, the City did not begin realizing expense savings until 2012 due to the initial costs involved in implementing the program. Ultimately, the cost cutting efforts positioned the City well to capitalize on an improving state and local economy. Increases in 2013 thru 2018 were due primarily to a pay structure adjustment for sworn personnel (recommended in a compensation study performed in 2015-16); reinstatement of merit-based pay increases, the addition of two full-time employees, and higher than expected health claims costs. This indicator should continue to be monitored so that growth in employee costs does not begin to greatly out-pace population growth. 2018 and 2019 indicators decreased due to the higher estimated population estimate generated by the U.S. Census Bureau.

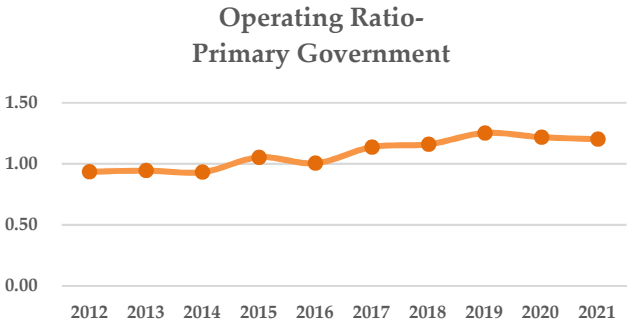
OPERATING POSITION INDICATORS

This section is an analysis of the City's operating position trends. The term "operating position" refers to a local government's ability to (1) balance its budget on a current basis, (2) maintain reserves for emergencies, and (3) maintain sufficient cash (liquidity) to pay its obligations on time.

An analysis of operating position can help to identify the following situations:

- A pattern of continuous operating deficits
- A decline in reserves
- A decline in liquidity
- Ineffective revenue forecasting techniques
- Ineffective budgetary controls

Operating Ratio – Primary Government



Is the City estimating its budget correctly? During a typical year, a government generates either an operating surplus or an operating deficit. An operating surplus develops when current revenues exceed current expenditures. An operating deficit develops when the reverse occurs. An operating surplus or deficit may be created intentionally, by a policy decision, or unintentionally, because of the difficulty of precisely predicting revenues and expenditures or trends in the underlying local and national economies. Deficits are usually funded from unreserved fund balances; surpluses are usually used to increase fund balances. The accumulation of operating surpluses builds reserves, which provide a financial cushion against the loss of a revenue source; an economic downturn; unanticipated expenditures required by natural disasters and the like; unexpected capital expenditures; uneven cash flows; and similar items.
An operating deficit in any one year may not be cause for concern, but frequent and increasing deficits can indicate that current revenues are not supporting current expenditures and that serious problems may lie ahead or it could simply represent changes in policy decisions.

Measurement: Total primary government revenues divided by total primary government expenses. (*Source: Statement of Activities – Primary Government, City of Farmers Branch Comprehensive Annual Financial Report*)

Warning Signs: Credit rating agencies consider the following occurrences to be warning trends: two consecutive years of operating deficits, a current deficit greater than the previous year, deficits in two or more of the last five years, or an abnormally large deficit (greater than 10% of revenues) in any one year.

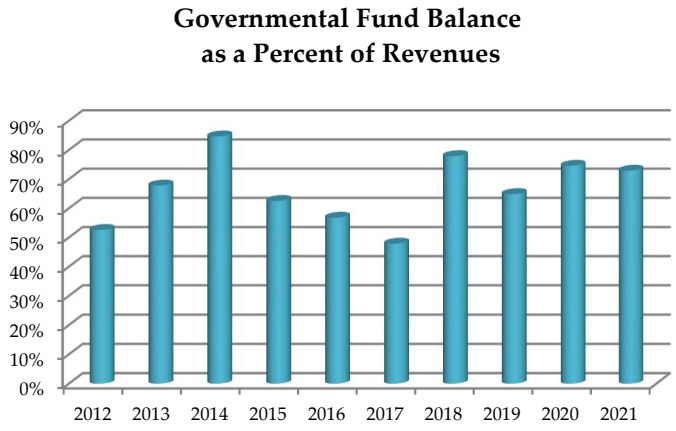
Analysis: **Monitor Trend.** By industry standards, the City's operating ratio is considered a negative trend as the City has incurred operating deficits in two of the last ten years. However, these deficits were a result of policy change decisions during the review period to reduce General Fund fund balance target levels, to reduce staffing levels by implementing a buy-out plan, and to replace capital assets that had previously been deferred, all of which resulted in planned increases in expenditures during the review period. As the City planned for use of fund balance, this indicator is not considered negative.

Fund Balance as a Percentage of Net Operating Revenue, Governmental Funds

How does our budgetary carryover position look? This statistic measures the amount of resources available to meet City obligations in the Governmental Funds in comparison to annual revenues in these funds.

Measurement: Total Governmental Fund ending fund balances divided by total Governmental Fund revenues. (*Source: Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds, City of Farmers Branch Comprehensive Annual Financial Report*)

Warning Signs: A substantial decrease in any one year or a trend of decreases could indicate the City's ability to meet its obligations was being eroded.

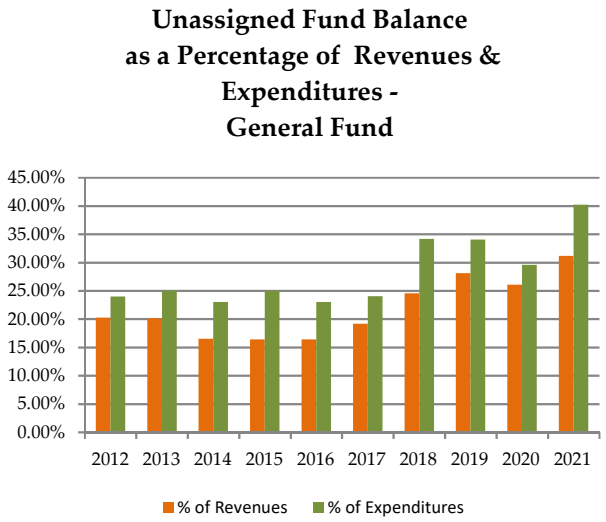


Analysis: **Monitor Trend.** Fund balance as a percentage of net operating revenue has remained relatively stable, but a trend of decreases began in 2003-14 as the impact of a sluggish economy proved greater than expected. However, the City has a very healthy level of Governmental Fund- fund balance, which provides sufficient resources to respond to emergencies or the loss of a major revenue source. Decline in 2015, 2016 and 2017 fund balances was primarily due to use of bond proceeds from debt issued in previous years for construction projects including street improvements and an aquatics facility. 2020 revenues decreased from 2019 due to the economic impact of the pandemic.

Unassigned Fund Balance as a Percentage of Revenues & Expenditures, General Fund

How much money does the City have available for appropriation in the General Fund? The financial health of the City is partly determined by the level of fund balances available to cushion revenue shortfalls caused by economic downturns, emergencies, or uneven cash flows. To determine the appropriate level of reserves, a government should analyze the elasticity of the revenue base, the level of insurance it maintains, the likelihood and magnitude of natural disasters, and the government's liquidity and ability to borrow.

In October 2012, the City Council passed an ordinance defining a General Fund fund balance target as a target range with a low end of 15% and a high end of 20% of actual GAAP (generally accepted accounting principles) basis expenditures and other financing sources and uses. [From 2004 through 2006, the City's financial policy was to maintain an unallocated fund balance for unanticipated emergencies of 25% of the operating budget of the General Fund; from 2007 through 2012, this amount was reduced to 20%.]



Measurement: Total General Fund unassigned fund balance divided by General Fund revenues and General Fund expenditures plus other financing sources (uses). (*Source: Governmental Funds Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances, City of Farmers Branch Comprehensive Annual Financial Report*)

Warning Signs: A declining fund balance or insufficient level of fund balance or sustained trend of decreases. The ICMA considers an unassigned fund balance at or below 5% of net revenues to signal that a City is in financial distress. The ICMA considers a strong fund reserve balance to be at or above 15% of net revenues.

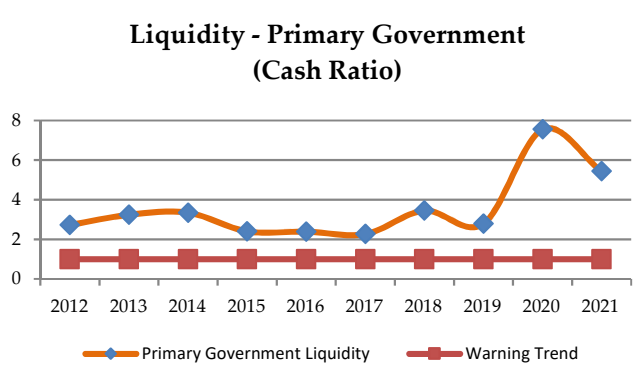
Analysis: **Positive Trend.** The General Fund unassigned fund balance dropped below policy level in 2009 as part of the City's approved financial plan to partially offset significant declines in revenues and soften the impact of an economic downturn on City programs and services. The City's General Fund unassigned fund balance over the last ten years has consistently been within recommended standards.

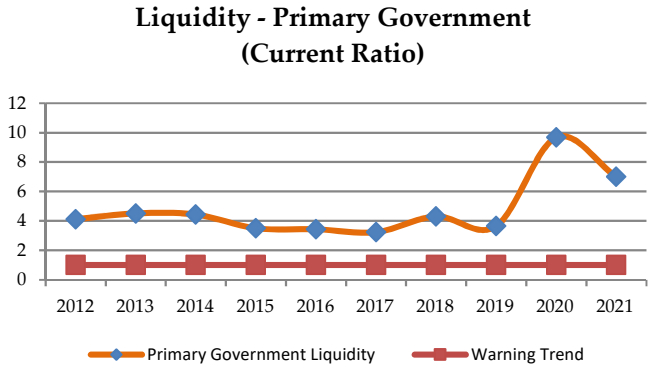
Liquidity – Primary Government

What is the City's cash position? A good measure of a local government's short-run financial condition is its cash position. Cash position, which includes cash on hand and in the bank, as well as other assets that can be easily converted to cash, determines a government's ability to pay its short term obligations. This is also known as liquidity, and the immediate effect of insufficient liquidity is insolvency— the inability to pay bills. Liquidity ratios, therefore, are concerned with a government's ability to pay for its most immediate obligations. The ratios can help determine if, over the next year (or less), a government will have enough cash (or assets that can be quickly converted to cash) on hand to pay the bills that come due. A larger value in the ratios indicates a larger amount of assets are available to cover liabilities, thus a higher level of cash solvency or liquidity. The "cash ratio" and "current ratio" are two common measures of liquidity. The "cash ratio" measures the ratio of cash, cash equivalents and investments to current liabilities and the "current ratio" measures the ratio of current assets to current liabilities to determine net

position. Credit agencies review the liquidity of a local government as one of the focuses of their balance sheet examination. This indicator helps to assess the City's ability to sustain a strong financial position.

Measurement: This indicator is measured using the "cash ratio" [cash, cash equivalents and investments ÷ current liabilities] (includes all liabilities except those listed as noncurrent liabilities) and the "current ratio" [current assets ÷ current liabilities] for the City's primary government. *(Source: Statement of Net Position – Primary Government, City of Farmers Branch Comprehensive Annual Financial Report)*





Warning Signs: A substantial decrease in one year or a trend of low or declining liquidity may indicate that the City has overextended itself in the long run and will have trouble meeting obligations in the future. A 1:1 ratio of cash and short-term investments to current liabilities means the City has enough cash on hand to cover accounts payable and other liabilities due within one year. If this ratio is less than 1:1 (or less than 100%), the entity is considered to be facing liquidity problems.

Analysis: **Positive Trend.** There was a steady decline in liquidity from 2010 to 2012. However, despite this decline, the City has a high level of liquidity and this is reflected by the City's ability to meet current operating expenditures without having to resort to short-term borrowing. The City's liquidity ratio has remained well above the warning ratios for the entire review period and is considered a healthy level. Utilizing the cash ratio, which is a narrower measure that compares only the most liquid assets of the government, primary government activities current assets for the year ending 2020 are two times greater than current liabilities – meaning the City has $7 in assets that can be converted rapidly to cash for every $1 of liabilities. Utilizing the current ratio, primary government activities current assets for the year ending 2020 are four times greater than current liabilities – meaning the City has $10 in assets for every $1 of current liabilities.

Solvency – Primary Government

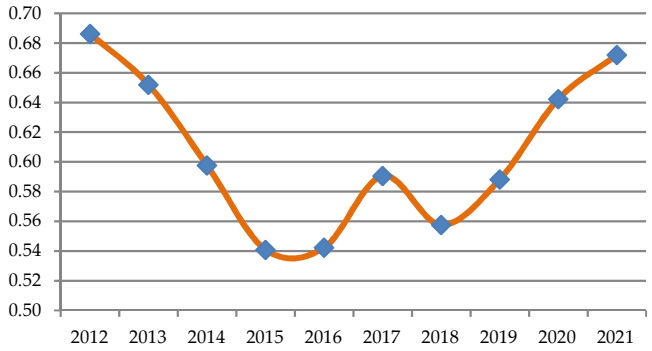
What is our future spending ability? Solvency and liquidity are both terms that refer to a state of financial health, but with some notable differences. Solvency refers to the capacity to meet long-term financial commitments. Liquidity refers to the ability to meet short-term obligations and refers to the capability to sell assets quickly to raise cash. A solvent government is one that owns more than it owes; in other words, it has a positive net worth and a manageable debt load. On the other hand, a government with adequate liquidity may have enough available to pay its bills, but it may be heading for financial disaster down the road. Solvency and liquidity are equally important, and healthy governments are both solvent and possess adequate liquidity.

Long-run solvency is measured using the "net assets ratio" and "long-term liability ratio." The "net assets ratio" measures the portion of net assets compared to total assets and determines what percentage of total assets are paid for and what percentage of total assets is classified as a liability. The "net assets ratio" is designed to provide a clear picture of a government's future spending and ability, as well as the ability to overcome emergencies and down cycles in the economy. A larger "net assets ratio" indicates a higher level of long-run solvency. The "long-term liability ratio" measures a government's ability to pay long-term debt by comparing long-term liabilities to total assets. A higher ratio for the "long-term liability ratio" indicates a lower level of ability to pay off long-term debt or a strain on future resources as well as increasing levels of long-term obligation.

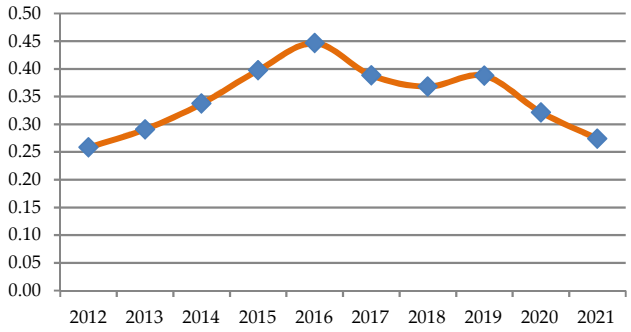
Financial Condition Analysis

Measurement: This indicator is measured using the "net assets ratio" [net assets ÷ total assets] and "long-term liability ratio" (long-term liabilities ÷ total assets] for the City's primary government. *(Source: Statement of Net Position – Primary Government, City of Farmers Branch Comprehensive Annual Financial Report*)

Solvency - Primary Government (Net Assets Ratio)



Solvency - Primary Government (Long-Term Liability Ratio)



Warning Signs: A low "net assets ratio" indicates a low level of long-run solvency; whereas, a high "long-term liability ratio" indicates a lower level of ability to pay off long-term debt or a strain on future resources. [It should be noted that the net assets. and long-term liability ratios should maintain a negative relationship to each other. When combined, the total ratio should be near "1" with current liabilities making up the difference.]

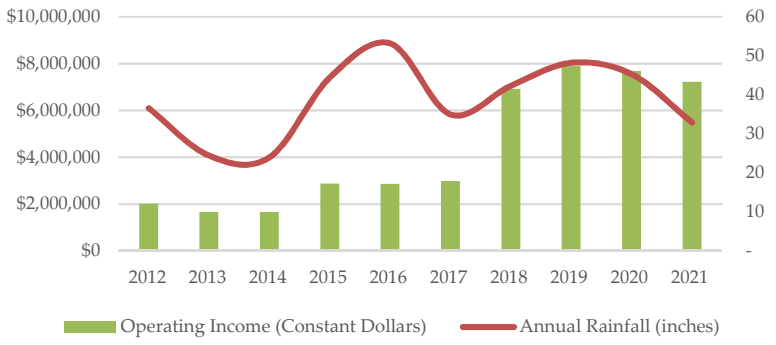
Analysis: **Monitor Trend.** This ratio has declined from a high of 69 to 64 for the "net assets ratio" and has increased from a low of 26 to 32 for the "long-term liability ratio." Although the City still maintains satisfactory levels of long-run solvency and the ability to payoff long-term debt, the current trends are gradually increasing debt levels. Net assets ratio for 2020 increased slightly. However net assets increased by $23.3 million. This was offset by an increase of net position of $31.4 million. The City held a quality of life bond election in November of 2017 issuing $15MM in additional general obligation debt. This will be in addition to the second phase of street improvement debt authorized by voters in 2014 issued in 2018.

Operating Income in Constant Dollars, Water & Sewer Fund

What is the operating position of the Water & Sewer Fund? This indicator provides information about the ability of the Water & Sewer Fund to generate sufficient operating revenues to offset operating expenses. Measuring the Water & Sewer Fund operating income is important because unlike other City government funds, a local government cannot raise taxes to increase support for an Enterprise Fund – enterprises are subject to the laws of supply and demand.

One of the many challenges in managing a Water & Sewer Fund is that water demand, and thus revenues, vary with weather patterns. Customer water use patterns and conservation efforts also have a very strong influence on revenues and, by extension, on financial performance. Managing the price-usage nexus is critical when navigating between conservation goals and revenue requirements. When sales fall, revenues typically fall with them. But a decrease in water sales, however, does not lead to a commensurate reduction in utility expenses. Without constant attention to pricing levels and structures, consistent decreases in water use from year-to-year can lead to significant revenue shortfalls. While many local

Water and Sewer Operating Income (Constant Dollars)



governments have an expressed goal of reducing water usage, excessive declines in water use over recent years have caught many cities off-guard, as revenues have fallen below predicted levels.

Measurement: Operating revenues less operating expenses in constant dollars. (*Source: Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds, City of Farmers Branch Comprehensive Annual Financial Report*)
Warning Signs: A substantial decrease in operating income in one year or a trend of decreasing operating income over several years. Either of these situations would indicate that the ability of the Water & Sewer Fund to continue operations is being eroded.

Analysis: **Monitor Trend.** The City's water and sewer operating income stream has fluctuated considerably over the past ten years and steeply decreased in 2008 due primarily to high levels of rainfall. Income declined in 2010 due to slightly higher rainfall levels and conservation efforts; however, the decline would have been even more pronounced had the City not renegotiated its treated water contract that provided for a one-time opportunity to reduce annual expenditures by approximately $432,000 (without this adjustment operating income would have been at approximately the same level as in 2004). Increased revenue in 2015, 2016, 2017, 2018 and 2019 is the result of a rate increases to offset increased charges. As can be seen in the graph, higher levels of rainfall generally result in lower operating income, while lower levels of rainfall usually result in higher operating income. Despite the declines, the Water & Sewer Fund has continued to run on a surplus, with operating revenues exceeding operating expenditures. However, if the declining income trend continues a more thorough evaluation of the fund may be necessary. *(See **User Charges by Operating Expenses, Enterprise Fund** for notation on Sabine River Authority dispute)*

DEBT STRUCTURE INDICATORS

Debt is an effective way to finance capital improvements, and may even be used to stabilize short-term revenue fluctuations. Its misuse, however, can cause serious financial problems. Even a temporary inability to repay can result in loss of credit rating and increased cost of future borrowing. The most common forms of long-term debts are general obligations, special obligations and revenue bonds. Even when these types of debt are used exclusively for capital projects, the outstanding debt cannot exceed the ability to repay as measured by the wealth of the community in the form of property value or personal income. Another method to evaluate ability to repay is to consider the amount of principal and interest or "debt service" that is obligated to be repaid each year. Also to be considered is "overlapping debt", which is the debt of another jurisdiction that is issued against a tax base within part or all of the boundaries of the community.

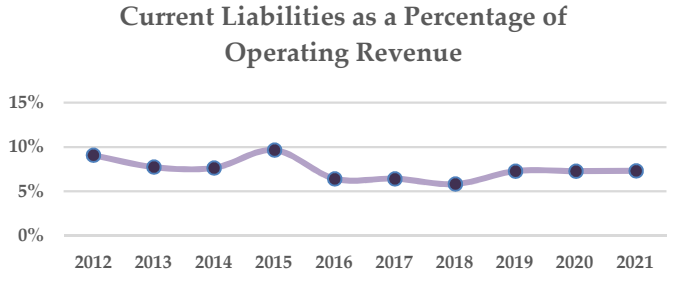
Current Liabilities as a Percentage of Net Operating Revenues

Can the City afford to pay its bills? This ratio indicates the ability of the City to meet its future liabilities with operating revenues. Current liabilities are those that the City has an obligation to pay within one fiscal year.

Measurement: Current liabilities divided by net operating revenues. [Net operating revenues are defined as the total revenues to the General, Special Revenue and Debt Service funds before any interfund transfer and less those revenues legally restricted to capital improvements or other special purposes.] *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*

Warning Signs: A trend of increases in current liabilities as a percent of revenues may indicate that the City will not be able to meet its future liabilities due to the lack of sufficient revenues. Credit industry benchmarks consider short-term debt exceeding 5% of operating revenues and a two-year trend of increasing short-term debt outstanding at the end of the fiscal year to be negative factors.

Analysis: **Monitor Trend.** This ratio decreased from 7.4% in 2011 to 7.0% in 2020. The current ratio 7.0% is less then the prior year. The City's current liabilities as percentage of net operating revenues has remained below 10% during the review period and has averaged 7.5% over the past ten years, which means that City revenues were always at or more than ten times the amount of its current liabilities. Although this ratio would be considered strong by many cities, credit industry benchmarks consider a ratio above 5% to be a negative factor.

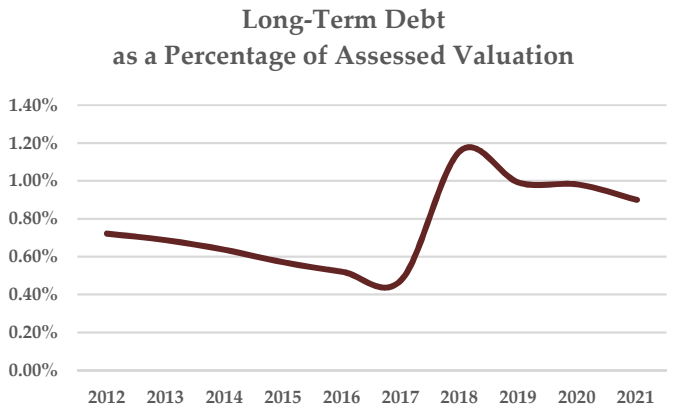


Long-Term Debt as a Percentage of Assessed Valuation

How much does the City owe? This statistic compares the City's assessed valuation to long-term debt and provides an analytical measure of the City's ability to service its current debt obligations as well as its ability to incur further debt if necessary. Daily operating expenditures generally produce benefits in the current period and are funded by current operating revenues. Conversely, capital expenditures produce long-term benefits and are funded over the long-term by issuing debt. Direct long-term debt is bonded debt for which the local government has pledged its full faith and credit. For this analysis long-term debt is General Obligation bonds which are tax supported and have no sinking fund adjustment. An increase in direct debt as a percentage of assessed valuation can indicate that the government's ability to repay is diminishing—because the government depends on property tax to pay its debts. Increasing debt as a percentage of assessed valuation is a warning sign. However, in analyzing this indicator, it is more complicated than just "the lower, the better" because a low debt profile may indicate underinvestment in public infrastructure and capital facilities. Investment in the community enhances growth prospects for the community both in attracting residents and in attracting new businesses.

Measurement: Net direct debt divided by the City's assessed value. *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*

Warning Signs: A trend of increases in bonded debt as a percent of assessed value may indicate that the City will have trouble meeting its future debt obligations and will not be able to incur further debt; however, the overall debt outstanding and the purposes served by that debt must also be taken into account when rating this indicator.

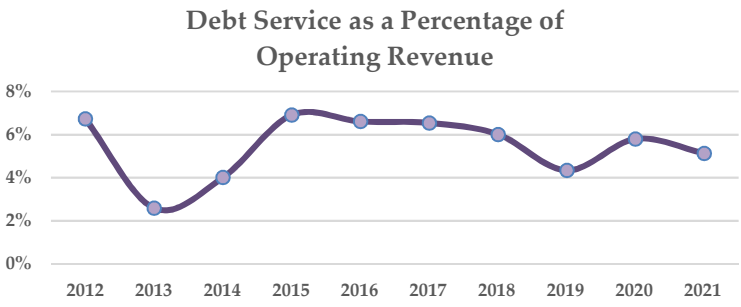


Analysis: **Positive Trend.** This indicator puts into perspective the City's outstanding long-term debt in relationship to taxable assessed valuation, thus allowing the City to determine if there is sufficient power to afford current and future debt. Debt issued between fiscal year 2014, 2018, 2019 and 2020 has caused an increase in this trend; however, the trend remains considerably below the 10% industry benchmark.

Debt Service

What are the fixed debt service costs? Debt service, in this indicator, is the amount of principal and interest that the City must pay each year on net direct bonded long-term debt plus the interest it must pay on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the government's obligations. Increasing debt service costs may also indicate excessive debt and fiscal strain. [Net direct debt is direct debt minus self-supporting debt and is funded by a percentage of property tax exclusively.]

Measurement: Net direct debt service (annual principal and interest payments on debt) divided by net operating revenues. [Net operating revenues are defined as the total revenues to the General, Special Revenue and Debt Service funds before any interfund transfer and less those revenues legally restricted to capital improvements or other special purposes.] *(Source: City of Farmers Branch Comprehensive Annual Financial Report and annual budget documents)*



Warning Signs: Increasing net direct debt as a percentage of net operating revenues. Credit industry benchmarks consider debt exceeding 20% of operating revenues a potential problem; 10% is considered acceptable.

Analysis: **Positive Trend.** The City's assessed value is able to sustain significant debt; however, the impact of debt service on operating revenues is important. Since 1992, debt service as a percentage of operating revenues, has consistently been below the credit rating benchmark of 20% and has decreased from 25% in 1990 to 4.34% in 2019. This is a positive trend for the City because it indicates that the City has been borrowing responsibly; too little debt service may indicate that a City is not investing in its future, while too much debt service may indicate financial irresponsibility.

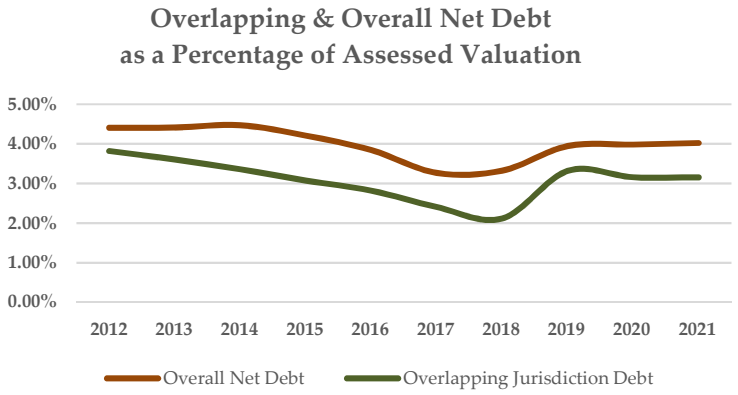
Overlapping & Overall Net Debt

How much do we owe if overlapping jurisdictions default on their debt? Overlapping debt is the net direct bonded debt of another jurisdiction that is issued against a tax base within part or all of the boundaries of the community. The level of overlapping debt is only that debt applicable to the property shared by both jurisdictions. The overlapping debt indicator measures the ability of the community's tax base to repay the debt obligations issued by all of its governmental and quasi-governmental jurisdictions. If other jurisdictions default, a community may have a contingent, moral or political obligation to assume the debt, provide the services, or both.

Credit industry benchmarks for assessing long-term debt often include the net direct bonded debt of the local government, as well as the bonded debt of geographically overlapping jurisdictions that are applicable to the local government. This is referred to as overall net debt.

Measurement: Long-term overlapping bonded debt and overall net debt (City net debt + long-term overlapping bonded debt) divided by total assessed valuation. *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*

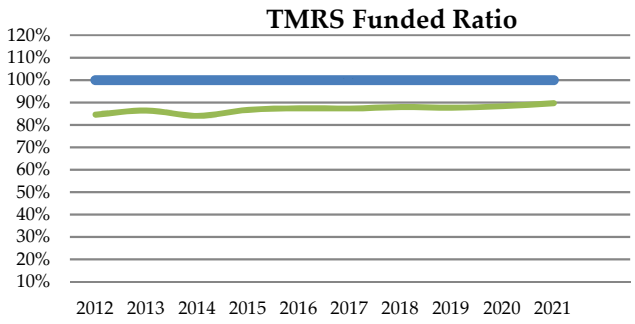
Warning Signs: Increasing long-term overlapping bonded debt as a percentage of assessed valuation; overall net debt exceeding 10% of assessed valuation or that reflects an increase of 20% over the previous year. Continuing increases in this trend may signal a need for the various local governments to coordinate their efforts in terms of long-term financing initiatives.



Analysis: **Positive Trend.** Overlapping jurisdiction debt has averaged 4.02%, while overall net debt of the City has averaged 3.16% for the ten year review period, both of which are below credit industry benchmarks.

Other Long-Term Liabilities, Pensions

What are some of the other long-term debts the City is obligated to pay? The City provides pension benefits for all eligible employees through a nontraditional, joint contributory, hybrid defined plan in the state-wide Texas Municipal Retirement System (TMRS). The City does not participate in the Social Security system benefits or 7% contributions. The City closely monitors its pension funding and cost levels to ensure both a financially sustainable employee benefit as well as a wise use of taxpayer dollars.

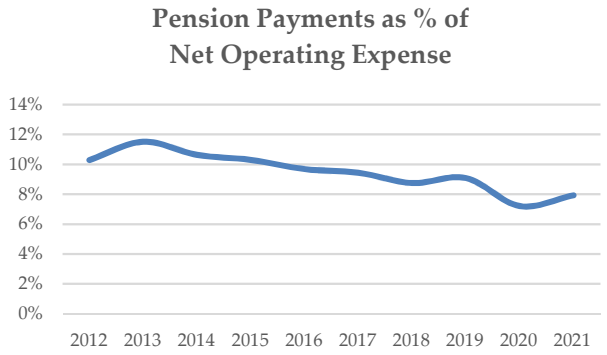


Financial Condition Analysis

Measurement: All long-term liabilities associated with the City's pension include contributions to pension plan based on actuarial estimates. Funding ratio is the assets divided by the liabilities. Basically the dollar amount that is required to meet future benefits of current participants. This ratio should increase over time until fully funded. A public pension system is considered healthy at a ratio of 80% or greater. Pension payments can be a major component of costs. Measured as a percentage of net operating expenses. A rising percentage is an indication of fiscal strain. The City's goal is to maintain this percentage at 12% or less.

Warning Signs: Underfunded pension plan adds to obligations the City must already meet and reduces its ability to fund current operations.

Analysis: **Positive Trend.** The trends for pension, on average, remain stable. Since 2010 the funding ratio has been on a steady increase as the percentage of payments to net operating expenses has remained relatively stable.

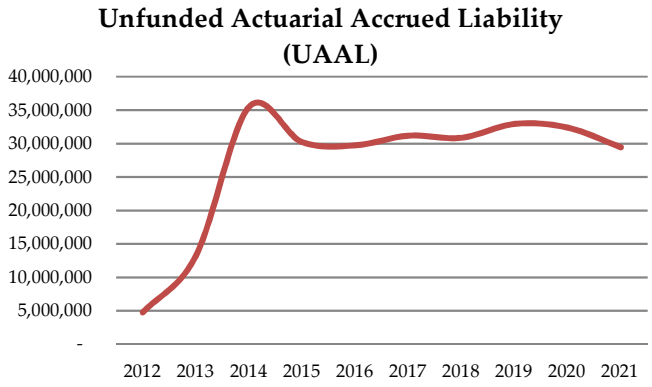


Other Long-Term Liabilities, Other Postemployment Benefits

The City also has liabilities with postemployment benefits other than pension (OPEB). These benefits are primarily made up of healthcare benefits for retirees.

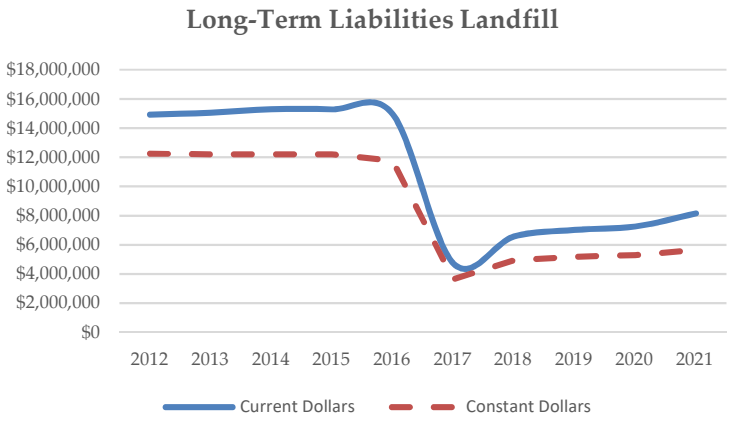
Measurement: Liabilities associated with other postemployment benefits other than pension divided by net operating expenses.

Analysis: **Monitor Trend.** GASB requirements for recording OPEB started in 2009 and were gradually phased in to 2011. Significant plan design changes in 2015 accounting requirements sharply reduced this liability



Other Long-Term Liabilities, Landfill

Long-term liabilities that are anticipated for the closure of the City owned Camelot landfill. Increase reduces resources available to other City projects. The amount recognized as a liability is based on the landfill capacity used as of the balance sheet date. In 2017 the Texas Commission on Environmental Quality (TCEQ) approved a major improvement amendment application which increased the site capacity from 24.5 million cubic yards to 53.2 million cubic yards and reducing the City's liability.



Measurement: Liabilities associated with anticipated closure and post closure care costs of the City owned Camelot landfill.

Analysis: **Monitor Trend.** From 2011 to 2016 trend shows increase in current dollars however when adjusted for inflation the liabilities associated with the Camelot landfill were flat. With the TCEQ more than doubling the landfills capacity, therefore reducing the liability, the trend is expected to stabilize from 2017 forward.