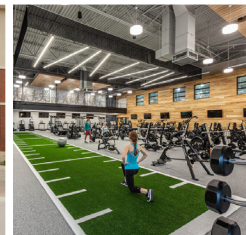


CITY OF FARMERS BRANCH, TEXAS

Annual Operating Budget



Fiscal Year 2021-22

ADOPTED BUDGET – FISCAL YEAR 2021-22

This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,696,537, which is a 10.17% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,062,162.

Upon calling for a vote for approval of an ordinance adopting the City of Farmers Branch 2021-22 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)	N/A	N/A
Cristal Relana, Mayor Pro Tem - District 1	X	
Michael Driskill, Deputy Mayor Pro Tem - District 2	X	
Traci Williams, Councilmember - District 3	X	
Terry Lynne, Councilmember - District 4	X	
David Merritt, Councilmember - District 5	X	

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	2021	2020	2019	2018	2017
Fiscal Year	2021-22	2020-21	2019-20	2018-19	2017-18
Proposed Rate [MAXIMUM]	\$ 0.589000	\$ 0.589000	\$ 0.610000	\$ 0.599507	\$ 0.602267
Total Adopted Rate	\$ 0.589000	\$ 0.589000	\$ 0.599507	\$ 0.599507	\$ 0.602267
Adopted Operating Rate	\$ 0.527248	\$ 0.506203	\$ 0.527348	\$ 0.516722	\$ 0.517699
Adopted Debt Rate	\$ 0.061752	\$ 0.082797	\$ 0.072159	\$ 0.082785	\$ 0.084568
No-New-Revenue (aka Effective Tax Rate)	\$ 0.559575	\$ 0.649066	\$ 0.583953	\$ 0.599508	\$ 0.600386
No-New-Revenue Maintenance & Operations Rate (aka Effective M&O Rate)	\$ 0.484505	\$ 0.576515	\$ 0.503299	\$ 0.515307	\$ 0.511874
Debt Tax Rate (I&S)	\$ 0.061752	\$ 0.082797	\$ 0.072159	\$ 0.082785	\$ 0.084568
Voter-Approval (aka Rollback Tax Rate)	\$ 0.679647	\$ 0.705433	\$ 0.615721	\$ 0.639316	\$ 0.637931

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	\$ 61,444,691.27	\$ 4,685,600.00
Self-Supporting	\$ 5,370,402.50	\$ 1,786,400.00
Total Debt	\$ 66,815,093.77	\$ 6,472,000.00

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

Adopted Fiscal Year Budget 2021-22

City Council

Robert C. Dye
Cristal Retana
Michael Driskill
Traci Williams
Terry Lynne
David Merritt

Mayor
Mayor Pro Tem, District 1
Deputy Mayor Pro Tem, District 2
District 3
District 4
District 5



(From Left) Councilmember Traci Williams, Deputy Mayor Pro Tem Michael Driskill, Mayor Robert C. Dye, Councilmember David Merritt, Mayor Pro Tem Cristal Retana, Councilmember Terry Lynne

City Manager
Charles S. Cox

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

CITY OF FARMERS BRANCH, TEXAS
Adopted Fiscal Year Budget 2021-22
Table of Contents

	Page
Required Cover Page.....	(not numbered)
Title Page.....	i
Table of Contents.....	ii-v
List of Principal Officials.....	vi
Council District Boundaries.....	vii
Organization Chart.....	viii
Distinguished Budget Presentation Award.....	ix
Texas Comptroller Transparency Star Awards.....	x-xi
ICMA Certificate of Excellence.....	xii
 INTRODUCTION.....	 1 to 62
City Manager's Budget Message.....	1
Farmers Branch Strategy Map.....	11
Relationship between City's Strategic Objectives and Departmental Performance Goals.....	12
Key Performance Measures.....	13
Farmers Branch Profile.....	30
Budget Process Overview.....	35
Strategic Planning Timeline.....	37
Property Tax Analysis.....	38
Budget Snapshot.....	39
Financial Management Policies.....	41
Accounting System and Budgetary Control.....	46
Funds Overview.....	47
Major Revenue Sources.....	56
Budget Facts.....	61
 GENERAL FUND.....	 63 to 108
Fund Summaries.....	63
General Government.....	69
General Government	
General Contracts	
Legal	
Non-Departmental	
General Administration.....	73
Communications.....	75
Economic Development & Tourism.....	77
Human Resources.....	79

CITY OF FARMERS BRANCH, TEXAS
Adopted Fiscal Year Budget 2021-22
Table of Contents

Finance.....	Page 81
Finance Administration	
Accounting	
Purchasing	
Municipal Court	
Innovation & Technology.....	84
Community Services.....	86
Community Services Administration	
Building Inspection	
Planning.....	89
Public Works.....	91
Public Works Administration	
Street Maintenance	
Sustainability & Public Health.....	94
Sustainability/Solid Waste Collection	
Animal Services	
Environmental Services	
Police.....	97
Police Administration	
Police Investigations	
Police Patrol	
Police Detention	
Police Communications	
Police Training	
Fire.....	100
Fire Administration	
Fire Prevention	
Fire Operations	
Parks & Recreation.....	103
Parks & Recreation Administration	
Park Maintenance	
Recreation	
Aquatics Center	
Senior Center	
Park Board	
Senior Advisory Board	
Events	
Library.....	106

CITY OF FARMERS BRANCH, TEXAS
Adopted Fiscal Year Budget 2021-22
Table of Contents

	Page
ENTERPRISE FUNDS.....	109 to 114
Fund Summaries.....	109
Water & Sewer Fund.....	111
Public Works	
Water & Sewer Administration	
Water & Sewer Operations	
Stormwater Utility Fund.....	114
Public Works	
Stormwater Utilities	
INTERNAL SERVICE FUNDS.....	115 to 122
Fund Summaries.....	115
Fleet & Facilities Management Fund.....	117
Fleet & Facilities Management	
Facilities Management	
Fleet Management	
Workers' Compensation Fund.....	120
Health Claims Fund.....	121
HOTEL/MOTEL FUND.....	123 to 130
Fund Summaries.....	123
Parks & Recreation.....	125
Historical Preservation/Special Events	
Economic Development & Tourism.....	127
Promotion of Tourism	
Convention Center	
DEBT SERVICE.....	131 to 150

CITY OF FARMERS BRANCH, TEXAS
Adopted Fiscal Year Budget 2021-22
Table of Contents

OTHER FUNDS.....	Page 151 to 180
Economic Development Fund.....	151
Special Revenue Funds.....	152 - 172
Fund Summaries.....	153
Police Forfeiture Fund.....	155
Donations Fund.....	156
Local Truancy Prevention Fund.....	158
Youth Scholarship Fund.....	159
Grants Fund.....	160
Building Security Fund.....	162
Court Technology Fund.....	163
Municipal Jury Fund.....	164
Landfill Closure/Post-Closure Fund and Huffines Extension Fund.....	165
Cemetery Fund.....	166
Photographic Light System Fund.....	167
PEG Access Channel Fund.....	168
Joint Fire Training Facility Fund.....	169
TIRZ District #3 Fund.....	170
Residential Revitalization Bond Fund.....	172
Fixed Asset Fund	173 -180
Fund Summary.....	173
Fixed Assets.....	174
CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET.....	181 to 212
APPENDIX.....	213 to 298
Exhibit I: Fund Balance Projections	213
Exhibit II: General Fund Six-Year Financial Plan.....	215
Exhibit III: Financial Condition Analysis.....	218
Exhibit IV: Position Summary.....	248
Exhibit V: Compensation Plan.....	257
Exhibit VI: City Charter, Article IV. Budget.....	258
Exhibit VII: Budget Ordinance.....	260
Exhibit VIII: Tax Levy Ordinance.....	263
Exhibit IX: Exemptions Ordinance.....	268
Exhibit X: Truth in Taxation Worksheets.....	270
Exhibit XI: Glossary.....	287

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
Cristal Retana	Mayor Pro Tem	District 1	2019	2022
Michael Driskill	Deputy Mayor Pro Tem	District 2	2020	2023
Traci Williams	District 3	District 3	2021	2024
Terry Lynne	District 4	District 4	2016	2022
David Merritt	District 5	District 5	2021	2024

Appointed Officials

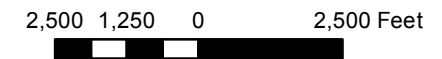
Charles S. Cox	City Manager
John Land	Deputy City Manager
Ben Williamson	Assistant City Manager
Terry Carnes	City Judge
Amy Piukana	City Secretary
Jeff L. Brady	Communications Director
Allison Cook	Economic Development, Tourism & Planning Director
Sherrelle Evans-Jones	Finance Director
Gabriel Vargas	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

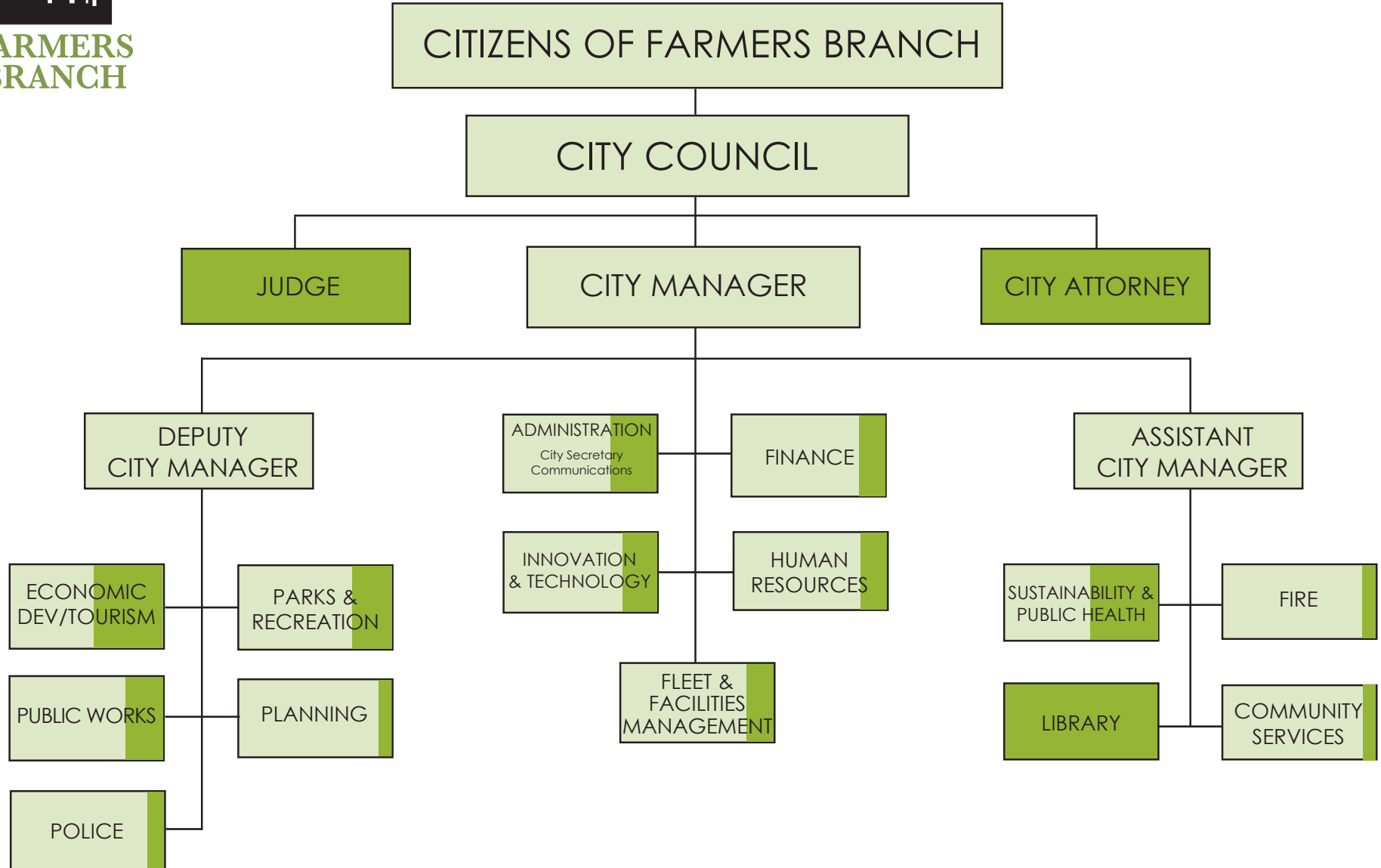
REP

- Crista Retana.....District 1
- David Merritt.....District 5
- Michael Driskill.....District 2
- Traci Williams.....District 3
- Terry Lynne.....District 4





CITY OF FARMERS BRANCH FY 2021-22 ORGANIZATION CHART





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Farmers Branch
Texas**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director



Transparency Stars

The Texas Comptroller of Public Accounts
awards the **City of Farmers Branch** the
Traditional Finances Star

for exemplary efforts in creating financial transparency around public services and spending decisions. The Transparency Stars program recognizes local governments across Texas that are striving to meet a high standard for financial transparency online. These efforts provide citizens with clear, consistent information about public spending in user-friendly formats.



January 6, 2017



Transparency Stars

The Texas Comptroller of Public Accounts
awards the **City of Farmers Branch** the
Debt Obligations Star

for exemplary efforts in creating financial transparency around public debt. The Transparency Stars program recognizes local governments across Texas that are striving to meet a high standard for financial transparency online. These efforts provide citizens with clear, consistent information about public spending in user-friendly formats.



January 6, 2017



INTERNATIONAL CITY/COUNTY
MANAGEMENT ASSOCIATION

This
Certificate of Excellence
is presented to

Farmers Branch, Texas

for exceeding the standards established by the International City/County Management Association in the identification and public reporting of key outcome measures, surveying of both residents and employees, and the pervasiveness of performance management in the organization's culture.

Presented in conjunction with the
107th ICMA Annual Conference

October 4, 2021

A handwritten signature in black ink, appearing to read "Marc A. Ott".

Marc A. Ott
ICMA Executive Director

A handwritten signature in black ink, appearing to read "James Malloy".

James Malloy
ICMA President



City of Farmers Branch
13000 William Dodson Parkway
Farmers Branch, Texas 75234

September 21, 2021

The Honorable Mayor Robert C. Dye and
Members of the City Council

The City of Farmers Branch management team is pleased to present the Fiscal Year 2021-22 Operating and Capital Improvement Program Budget. This year's budget has been prepared with the objectives of maintaining the financial strength of the City, significantly investing in capital improvements, meeting the needs of citizens and implementing the priorities of the City Council.

Strong financial performance during improving economic times and a strategic emphasis on reinvesting in the community provided the City of Farmers Branch a unique opportunity, with this budget, to have a significant positive impact on its residents. This budget has been developed in congruence with the strategic plan including the guiding principles, goals and initiatives set by the City Council. It has also been designed to react to various citizen needs as presented in public information gathering activities such as the biennial citizen survey, public hearings, and other citizen input mechanisms. The budget has also been developed to be responsive to residents and businesses feeling financial stress. Specifically, the budget includes:

- No change in the property tax rate of 58.9 cents.
- No Water and Sewer Rate increase. No Stormwater Utility Fee increase.
- Improvements related to the American Rescue Plan Act (ARPA).

In 2021, the Federal Government passed the American Rescue Plan Act (ARPA) to provide recovery funding to local governments as a result of the Coronavirus pandemic. The City of Farmers Branch will receive an estimated total of \$11.9 million in two equal payments over two years (\$5.97 million each year). The city intends to utilize this funding to complete a variety of projects which will greatly improve city infrastructure, public safety and parks.

This year's budget emphasizes investment in public safety, infrastructure and equipment needs to continually improve services to citizens. Major projects include:

- Creek Channel Improvements
- Increased Utility Replacement and Inflow & Infiltration Funding
- Investment in a City-Wide Comprehensive Plan
- Increased Public Safety Funding
- Recreation Center, Park, Playground and Trail Improvements
- Street Revitalization and Improvement Funding Increases
- Justice Center Renovation
- Branch Connection Renovation Planning
- Landfill Closure Funding
- Residential Revitalization Programs
- Expanding Electric Vehicle (EV) Charging Station network at more City Facilities

Strategic Planning

In January 2021, City Administration met with the City Council to review and affirm the City mission statement and strategy map and to seek direction in preparing the 2021-22 budget. The established mission and vision statements, strategic objectives and goals for the City of Farmers Branch are:

“Our Mission at the City of Farmers Branch is to build a vibrant, dynamic community that consistently seeks to improve the quality of life for our residents.”

“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.”

Serve our Customers

- C1. Achieve the highest standards of safety and security
- C2. Provide attractive, unique, and connected spaces for community interaction
- C3. Promote opportunities for community participation in government
- C4. Be open, accessible, and transparent
- C5. Attract and retain top-tier businesses to drive a unique and sustainable economic environment

Manage the Business

- B1. Achieve best-in-class status in all City disciplines
- B2. Enhance service delivery through continual process improvement
- B3. Optimize the use of technology
- B4. Ensure constant and effective communication both internally and externally
- B5. Adhere to the strategic management system

Provide Financial Stewardship

- F1. Invest to maintain and provide high quality public assets
- F2. Seek out and maintain alternative funding resources
- F3. Provide services in the most efficient and effective manner possible
- F4. Adhere to financial management principles and budget
- F5. Establish and maintain effective internal controls

Promote Learning and Growth

- L1. Ensure our team understands our strategy and how they contribute to it
- L2. Enhance leadership capabilities to deliver results and develop bench strength
- L3. Attract, develop, and retain employees that embrace our values
- L4. Recognize and reward top performers
- L5. Foster positive employee engagement

These strategic objectives and associated departmental strategic initiatives are detailed and cross-referenced in the pages immediately following this budget message. They provide a road map to accomplish the City's mission to build a vibrant, dynamic community that consistently seeks to improve the quality of life for our residents.

During the 2020-21 fiscal year, the City Council provided guidance for key initiatives to be accomplished during the 2021-22 fiscal year. The following are the 2021-22 City Council critical business outcomes addressed in this year's budget:

- CBO1 – Ensure strategic planning alignment to current status of City and mission/vision
- CBO2 – Improve access to responsible and diverse housing
- CBO3 – Identify and implement a solution for managing drainage and retention
- CBO4 – Plan for, build, and maintain high quality public assets
- CBO5 – Support the evolution of the arts and culture in Farmers Branch
- CBO6 – Strategically identify and acquire property to further the goals of the City
- CBO7 – Execute sustainability initiatives

CB08 – Implement the recommendations from the IH-35 Corridor Study

CB09 – Improve overall and targeted community engagement

Fiscal Summary

The total 2021-22 budget is \$146,031,363, which is \$4,775,495 or 3.3% greater than the prior year's adopted budget (\$141,255,868). For 2021-22, the General Fund includes additional funds for a number of projects, the Water & Sewer Fund includes additional funds for utility capital improvements, the Special Revenue Fund includes ARPA projects, and the Capital Projects Fund includes new capital project additions. The following is a summary of the budget for each of the fund groups contained in the budget.

General Fund	\$ 71,467,900
Water & Sewer Fund	\$ 28,085,800
Stormwater Utility Fund	\$ 2,114,800
Hotel/Motel Fund	\$ 2,180,400
Debt Service	\$ 6,472,000
Economic Development	\$ 3,150,000
Special Revenue Funds	<u>\$ 9,241,513</u>
Subtotal Operating	\$122,712,413
Capital Project Funds	<u>\$ 23,318,950</u>
Total Budget	<u>\$146,031,363</u>

Assumptions

Revenues and expenditures are developed on the basis of certain economic assumptions. As has been clearly exhibited in the past, assumptions are, at best, an estimate as conditions can change significantly. Nevertheless, some assumptions must be used in developing a budget. City Administration attempts to conservatively estimate revenue and expenditure projections in order to assure a reasonable and sustainable fiscal plan.

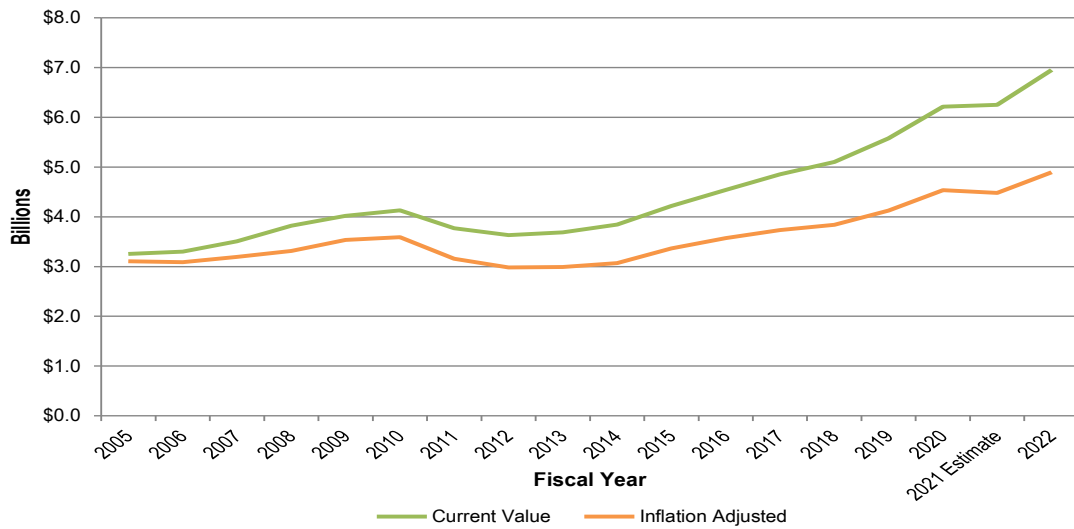
From a macroeconomic perspective, national and state trends are monitored to assess the potential impact to the City of Farmers Branch. The primary national trend impacting the City has been the change in demographics. The millennial generation, born between 1980 and 2000, is the largest in U.S. history and as this generation reaches their prime working and spending years their impact on the economy is going to be huge. Millennial housing needs, employment desires and expectation of city services will impact Farmers Branch. The challenge for the City is to proactively meet those needs, desires and expectations. Additionally, the revised 2020 U.S. Census population estimate for Farmers Branch reflects a slight increase in population and is currently estimating a population of 35,991. Past budget planning has provided for infrastructure and public safety additions necessary to accommodate this growth.

In fiscal year 2017, construction of the Mercer Crossing planned development on the City's west side began. The impact of this estimated \$1 billion value development continues to be significant. Public improvements totaling \$33 million (financed with public improvement district bonds) have been constructed. This mixed-use development of 1,000 single-family homes, 2,250 apartment units, hotels, retail, office, and restaurants are planned for build-out within four years ultimately increasing net property tax revenue (after 40% tax increment finance participation) to the City by \$1.4 million per year. This additional revenue is expected to cover the increased operational cost of delivering services required by this development.

Farmers Branch is in the process of selecting a master-developer to develop city-owned property located in the light-rail station area of the City. The process is in an early stage, but has the potential to significantly improve the area.

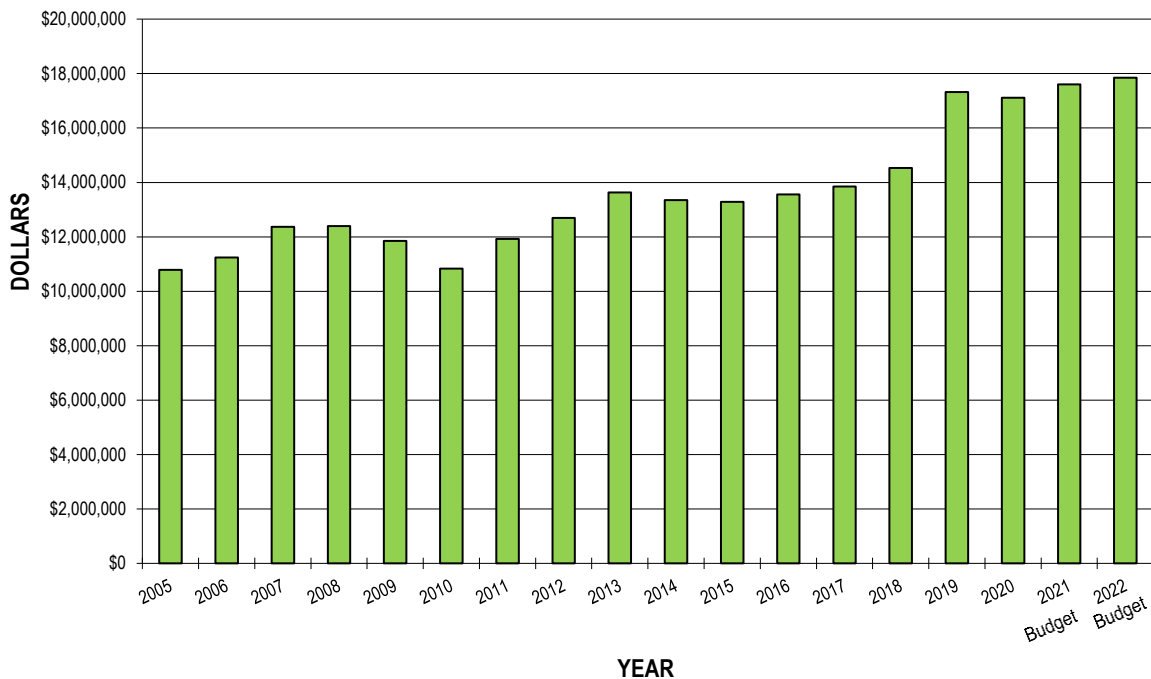
Revenues are projected to increase in 2021-22 as the city's financial outlook continues to improve. Property tax and sales tax revenue represent approximately 76% of total General Fund Revenues. In past years, the City has had the fortune of a strong tax base and fund balances. The Dallas Central Appraisal District has provided cities a certified property value. The certified property values (including an estimated minimum value of properties under dispute) utilized in preparing this budget are \$7.2 billion, which represents an increase of 11.2% over prior year values – of which 50% comes from new construction. The commercial tax base, including real and business personal property, represents a strong 73% of the City's total tax base.

Taxable Property Value Comparison



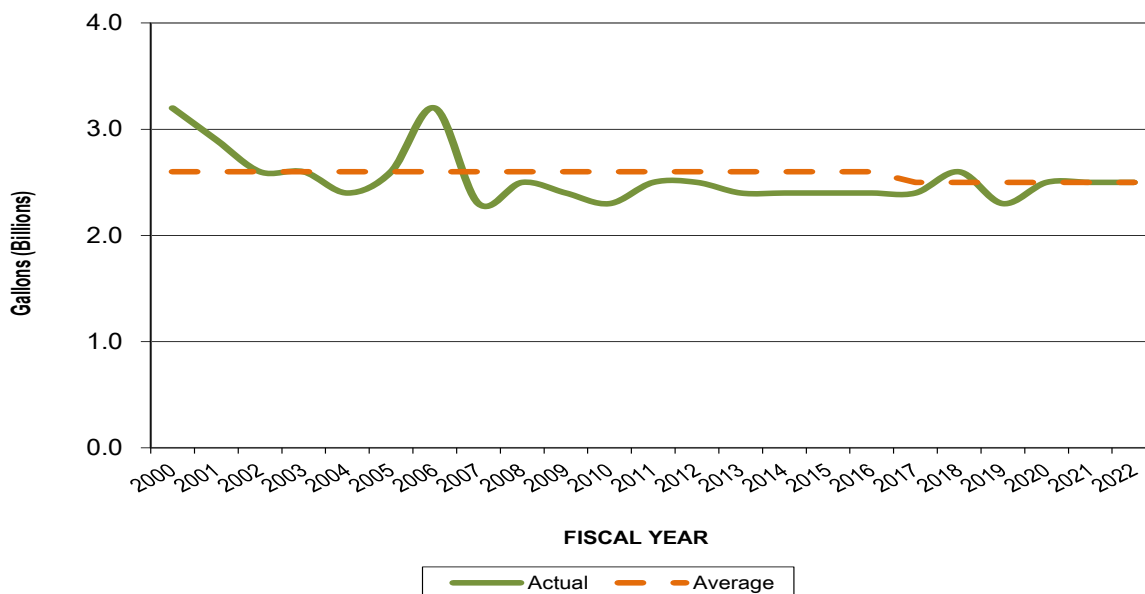
In previous budget years, the Coronavirus pandemic impacted several revenue sources, including sales tax and hotel/motel occupancy tax revenues. Sales tax revenues can fluctuate greatly due to national, state and local economic conditions. The 2021-22 budget anticipates a return to pre-pandemic sales tax revenue levels and a gradual return of hotel/motel occupancy revenues. Overall, sales tax revenues from existing business are anticipated to increase approximately 1.4% from the prior year's expected actuals.

SALES TAX REVENUE (Current Dollars)



The budget assumes annual sales of 2.5 billion gallons of water – consistent with consumption averages of the past five years. Water consumption is highly dependent on the weather and conservation efforts and is budgeted in a conservative manner. A \$2 million fund balance target provides help in evening out the fluctuations between “wet” and “dry” years. Moderate weather conditions, conservation efforts and increasing use of high-efficiency appliances have combined to stabilize annual sales at a historic 2.5 billion-gallon average.

Annual Water Consumption Trends

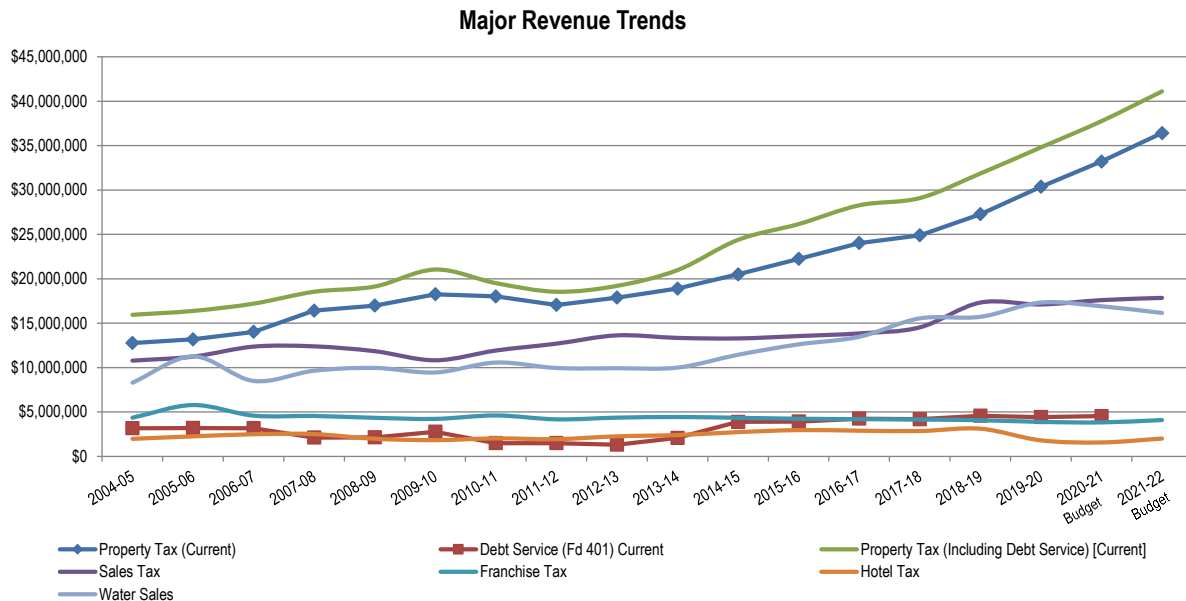


Projected Revenues – Major Operating Funds

The budget details General Fund revenues at approximately \$4.1 million greater than the prior year’s expected results due primarily to increases in property tax revenue (\$3.21 million) and refuse services revenue (\$1.0 million). Property tax revenues are increasing due to an overall 11.2% increase in taxable property values. Refuse Services revenues are expected to increase approximately \$1.0 million or approximately 25% as a result of increased tonnage made possible by the Camelot Landfill Permit Expansion completed in 2017. Sales tax revenues are expected to increase by 1.4% as the city rebounds from the financial recession that followed the Coronavirus pandemic. As the West Side project approaches completion, the 2021-22 budget includes an anticipated decrease in building permit revenue of approximately \$1.2 million or 43% when compared with the prior year’s expected results.

The budget details Enterprise Fund revenues at approximately \$1.6 million or 5.5% less than the prior year’s expected results due to an anticipated reduction in consumption as weather conditions moderate. The budget does not include an increase in Water & Sewer or Stormwater rates.

With business and recreational travel being dramatically reduced during the Coronavirus pandemic, the anticipated revenues from Hotel/Motel taxes are anticipated to rebound. The budget details Hotel/Motel Fund revenues at \$450,600 or approximately 27% more than the prior year’s expected results due primarily to an anticipated increase in post-pandemic travel and increased efforts to attract tourism to the City.



Proposed Expenditures – Major Operating Funds

The 2021-22 budget details General Fund operating expenditures at \$2,677,307 greater than the 2020-21 proposed year-end budget. The increase is primarily due to the proposed implementation of a major compensation study (performed every five years) and staff merit increases totaling \$1,582,200, implementation of a City Council authorized Parks Masterplan totaling \$600,000, and enhancement of a City Council authorized pay-as-you-go street improvement plan that will provide for the reconstruction of two streets. New personnel authorizations represent an addition of twelve full-time employees, including: seven additional Police Officer authorizations [five are temporary funded authorizations], one Fire Prevention Inspector, and four employees to improve services in the area of Animal Services, Innovation & Technology (IT), Human Resources and Finance.

The budget for Police expenditures increased by an overall \$902,200, when compared to the 2020-21 Adopted Budget, primarily due to the acquisition of a new computer-aided dispatch system at NTECC. These increases in expenditures are offset by a decrease in expenditures for the Manske Public Library of \$2,446,400. With the completion of the 2020-21 renovation and updates to the facilities, the planned expenditures for the library are expected to return to normal levels.

The expansion approval for the City's Camelot Landfill combined with the closing announcement of a nearby private landfill continue to provide significant future revenue growth opportunity. The proposed budget implements a plan to direct a significant portion of this new revenue towards prepaying \$19.1 million in closure/post-closure costs anticipated in 32 years. The 2021-22 budget includes the start of \$1 million annually towards these costs.

Enterprise Fund operating expenditures are budgeted at \$1,324,900 less than the 2020-21 proposed year-end budget due primarily to a decrease in transfers to the Stormwater CIP Fund of \$2,300,000. The 2020-21 adopted budget included \$2,300,000 in transfers to the Stormwater CIP fund to move available fund balance for CIP projects. The 2021-22 budget does not need to include such a transfer to fund balance. The decrease in the Stormwater transfer is partially offset by a \$980,100 increase in Water & Sewer expenditures primarily due to increased rates for treated water from Dallas Water Utilities.

Hotel/Motel Fund operating expenditures are budgeted at \$97,782 less than the 2020-21 proposed year-end budget. The balance of the Hotel/Motel Fund, at an anticipated \$798,301 at the end of the 2021-22 year, exceeds the targeted fund balance of \$300,000.

Fund Balances

This budget meets all multi-year financial objectives approved by the City Council. The current financial management policy notes that the City will maintain an unassigned fund balance to be used for unanticipated emergencies and needs of approximately 15%-20% of the operating budget of the General Fund.

This budget estimates that the General Fund fund balance will be approximately \$15.3 million at the end of the fiscal year with a most realistic scenario of approximately \$16.1 million. One of the City's multi-year financial objectives is to "formulate future budgets so that no use of fund balance will be required in the final operating results." The estimated final operating results are detailed as an exhibit to the budget, which illustrates the "most realistic scenario." For the General Fund, the most realistic scenario for 2021-22 represents the expectation that actual expenditures will be \$500,000 less than budgeted due to cost savings, vacancies or contingency items that will not be needed.

The City defines a balanced budget as an operating budget where revenues equal or exceed expenditures and no use of fund balance is required. The 2021-22 General Fund budget details a planned use of fund balance totaling \$33,400 with a most realistic projection adding \$466,600 to fund balance. The adjusted General Fund most-realistic targeted fund balance range is between \$10.2 million and \$13.6 million. The anticipated most realistic targeted fund balance of \$16,056,485 is equivalent to 23.57% of General Fund operating expenditures adjusted for transfers to the Fixed Asset Fund.

The Water & Sewer Fund targeted fund balance is \$2.0 million. The 2021-22 proposed budget estimates that this fund balance will be \$3,032,101 at the end of the fiscal year with a most realistic scenario of \$3,232,101. The Water & Sewer Fund budget details a use of fund balance of \$2,536,100 and a most realistic scenario using \$2,436,100 of fund balance for increased pay-as-you-go capital improvement funding. As future weather conditions return to historic norms and major new development occurs, it is anticipated that this fund will remain within the target balance.

This budget estimates that the Hotel/Motel Fund most realistic balance will be \$948,301 at the end of the fiscal year with a target balance of \$300,000. The primary revenues for this fund are hotel occupancy taxes, which are restricted by State law as to their use. City Administration continues to review ways to most effectively use these revenues in accordance with State law.

Investment in Services, Facilities & People

The 2021-22 budget implements a major compensation study performed during the 2020-21 fiscal year. The last such compensation study was performed during the 2015-16 fiscal year and implemented in fiscal year 2016-17. A major compensation study is anticipated every five years – the next one planned for the 2025-26 fiscal year. In 2016, the City Council adopted a 105% of average starting salary philosophy for all employees. This budget maintains that philosophy.

Due to economic conditions, no merit increase or overall pay structure adjustment was included in the adopted 2020-21 budget for non-sworn employees. The proposed 2021-22 budget includes funding for adjustments as recommended by the 2020-21 major compensation study and merit increases from 1%-4%. Sworn employees will continue to participate in a step increase pay system. A "floating" holiday has been added for employees in accordance with compensation study recommendations.

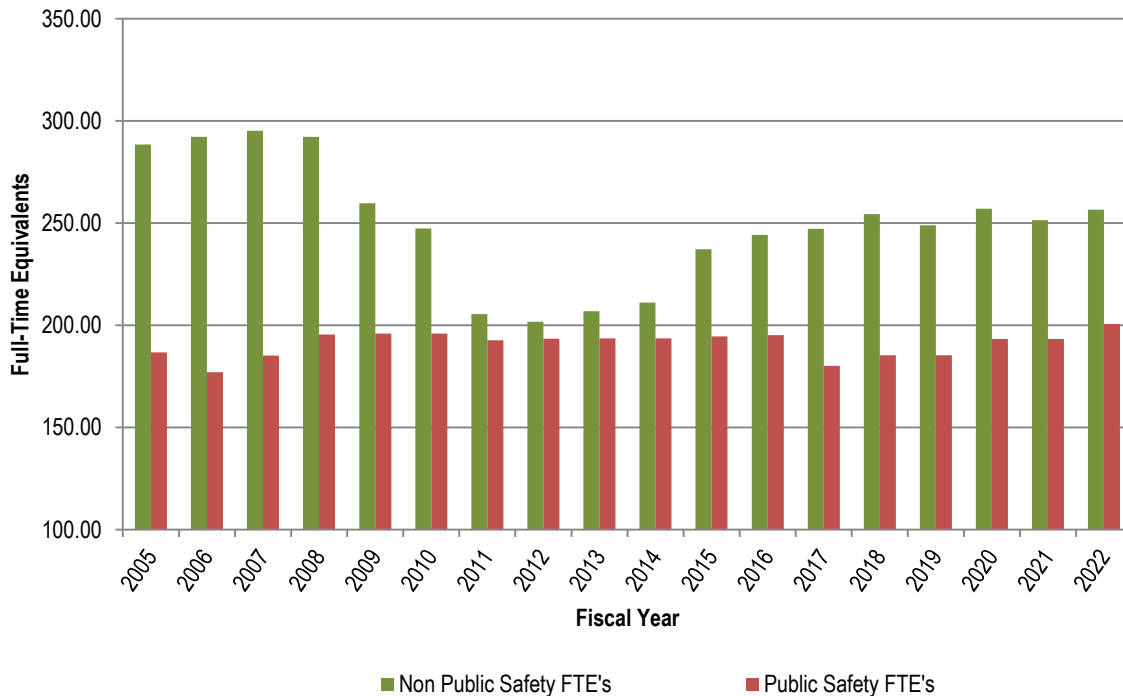
Texas Municipal Retirement System (TMRS) costs continue to meet guidelines established by the Employee Retirement Benefits Committee (ERBC) for the plan's funded ratio. The City's funded ratio increased slightly to 89.7% and the unfunded liability decreased to \$29.4 million. These trends will continue to be monitored in accordance with ERBC guidelines that recommend benefit adjustments if a negative trend continues for three years. The City continues to follow a policy of overfunding contributions with any surplus that may result at year-end if actual TMRS costs are less than budget. This overfunding accelerates the elimination of unfunded liabilities associated with the plan. Any pension system with greater than 80% funded status is considered financially healthy.

Employee health insurance plan design, tight cost controls, wellness and education programs, and the employee clinic all have combined to provide an unprecedented 9th year of no cost increase to either the City or the employee.

This budget reflects a net increase of 12 full-time employee authorizations (five are temporary public safety authorizations) due to an increase in public safety personnel and other non-sworn positions. General Fund personnel costs represent 54.43% of General Fund expenditures – down from 79% in fiscal year 2010-11.

As detailed in the following graph, staffing levels continue to demonstrate remarkable productivity as service levels remain high.

Meeting Citizen Needs Efficiently



Capital Improvement & Fixed Asset Programs

The Capital Improvement Program (CIP) Funds detail major capital spending plans during the next seven years along with pay-as-you-go funding for major new facilities and public improvements. This budget includes \$23,318,950 for capital improvement projects. Some of the projects included in the multi-year Capital Improvement Program (CIP) Budget are:

- Creek Channel Improvements
- Increased Utility Replacement and I&I Funding
- Station Area Development (Art, Betterments, and Infrastructure)
- Pike Street and Station Area Betterments
- Recreation Center, Park, and Playground
- Justice Center Renovation
- Street Revitalization and Improvement

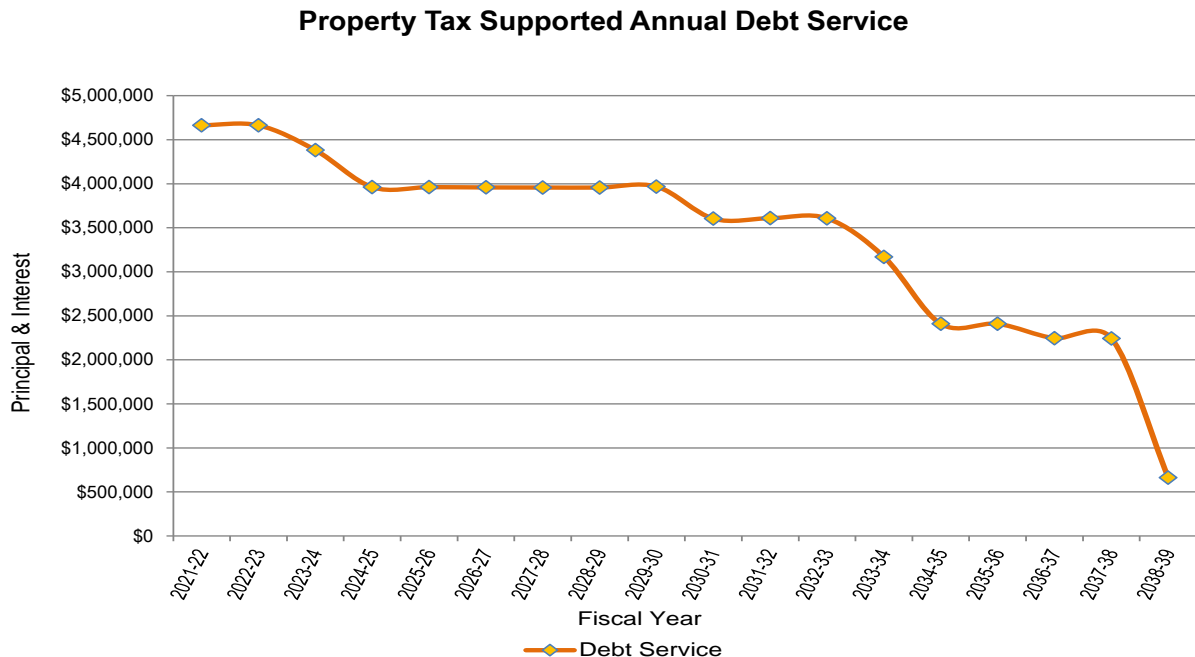
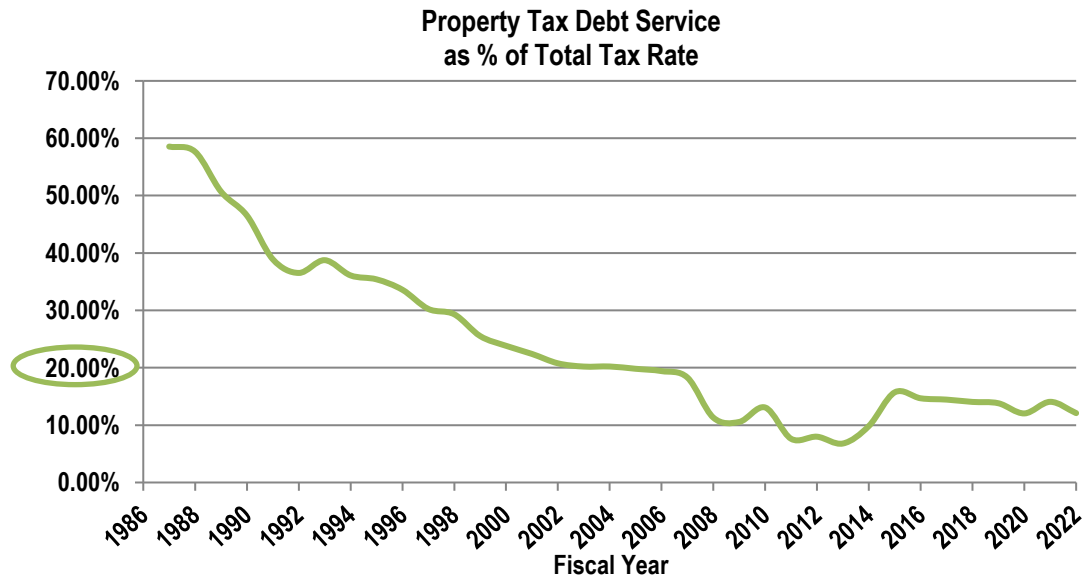
The Fixed Asset Fund includes funding of \$3,319,800 in 2021-22 compared to \$6,191,200 in the prior year's adjusted budget. Significant new fixed asset purchases include:

- Replacement Sustainability Grabber Truck - \$200,000
- Replacement Street Maintenance Vehicles - \$350,000
- Final Spending Toward Library Improvements - \$260,000
- Police Vehicles - \$317,000
- Library Materials - \$241,500
- Replacement Water Meters - \$200,000

Debt Service

The City's Debt Service Funds provide for repayment of outstanding debt obligations. These debt obligations are categorized as *property tax supported debt* and *self-supporting debt*. The *property tax supported debt* is repaid through the debt service portion of the property tax rate. Currently, there are ten *property tax supported* bond issues outstanding with the longest final maturity in year 2038-39. In the 2021-22 fiscal year, approximately 10.48% of the property tax rate will be used to support debt service. In order to maintain operational flexibility, the City follows a conservative policy of keeping the debt service portion of the property tax rate below 20%.

Self-supporting debt is generally repaid through either rental income (from the facility constructed with the debt proceeds), hotel occupancy taxes, or increases in revenue related to issuance of the debt. Currently, there are two *self-supporting debt* issues outstanding with the longest anticipated final maturity in fiscal year 2025-26. The City follows a pay-as-you-go policy for Water & Sewer Fund operations. The Water & Sewer Fund is currently debt free and has been for more than 30 years.



Acknowledgements


By focusing on the vision, mission, guiding principles, and goals set by the City Council, the City has been able to maintain and/or expand service levels to citizen's year-after-year. The process of building the annual strategic plan has increased efficiency/effectiveness and has provided a strong positive direction for the City of Farmers Branch. The COVID-19 pandemic has slowed the growth velocity we have recently witnessed; however, the strong fundamentals of location, low taxes, development, and continued individual and corporate relocations should allow Farmers Branch to recover fairly rapidly. Additionally, our emphasis towards improving neighborhoods and basic infrastructure will accelerate the revitalization and redevelopment of the entire city.

The dedication of our staff to accomplish the goals and initiatives set forth by the Mayor and City Council is truly remarkable. Sherrelle Evans-Jones – Director, along with her team, Pamela De Hon – Controller, Suzanne Prichard - Budget Manager, and Mark Woodward – Treasury Manager, deserve praise for their leadership and guidance in preparing a progressive, professional, citizen-friendly document.

A great deal of appreciation should also be given to John Land - Deputy City Manager, Ben Williamson – Assistant City Manager, Department Heads and their teams for stepping up to provide fiscal leadership and guidance during the budget process.

Finally, City Administration would like to thank the Mayor and City Council for their leadership and direction. We look forward to carrying out the budget and serving the citizens of Farmers Branch.

Sincerely,

A handwritten signature in black ink that reads "Charles S. Cox". The signature is written in a cursive, flowing style.

Charles S. Cox
City Manager



Farmers Branch Strategy Map

Our mission at the City of Farmers Branch is to build a vibrant, dynamic community that consistently seeks to improve the quality of life for our residents.

Our Focus Areas



Future-leaning
Initiatives



Connected
Neighborhoods



Community
Engagement



High
Performance



Sustainability



Branding & Art

CRITICAL BUSINESS OUTCOMES 2022

- CBO1 – Ensure strategic planning alignment to current status of City and mission/vision
- CBO2 – Improve access to responsible and diverse housing
- CBO3 – Identify and implement a solution for managing drainage and retention
- CBO4 – Plan for, build, and maintain high quality public assets
- CBO5 – Support the evolution of the arts and culture in Farmers Branch
- CBO6 – Strategically identify and acquire property to further the goals of the City
- CBO7 – Execute sustainability initiatives
- CBO8 – Implement the recommendations from the IH-35 Corridor Study
- CBO9 – Improve overall and targeted community engagement

Serve our Customers

C1. Achieve the highest standards of safety and security

C2. Provide attractive, unique, and connected spaces for community interaction

C3. Promote opportunities for community participation in government

C4. Be open, accessible, and transparent

C5. Attract and retain top-tier businesses to drive a unique and sustainable economic environment

Provide Financial Stewardship

F1. Invest to maintain and provide high quality public assets

F2. Seek out and maintain alternative funding resources

F3. Provide services in the most efficient and effective manner possible

F4. Adhere to financial management principles and budget

F5. Establish and maintain effective internal controls

Manage the Business

B1. Achieve best-in-class status in all City disciplines

B2. Enhance service delivery through continual process improvement

B3. Optimize the use of technology

B4. Ensure constant and effective communication both internally and externally

B5. Adhere to the strategic management system

Promote Learning and Growth

L1. Ensure our team understands our strategy and how they contribute to it

L2. Enhance leadership capabilities to deliver results and develop bench strength

L3. Attract, develop, and retain employees that embrace our values

L4. Recognize and reward top performers

L5. Foster positive employee engagement

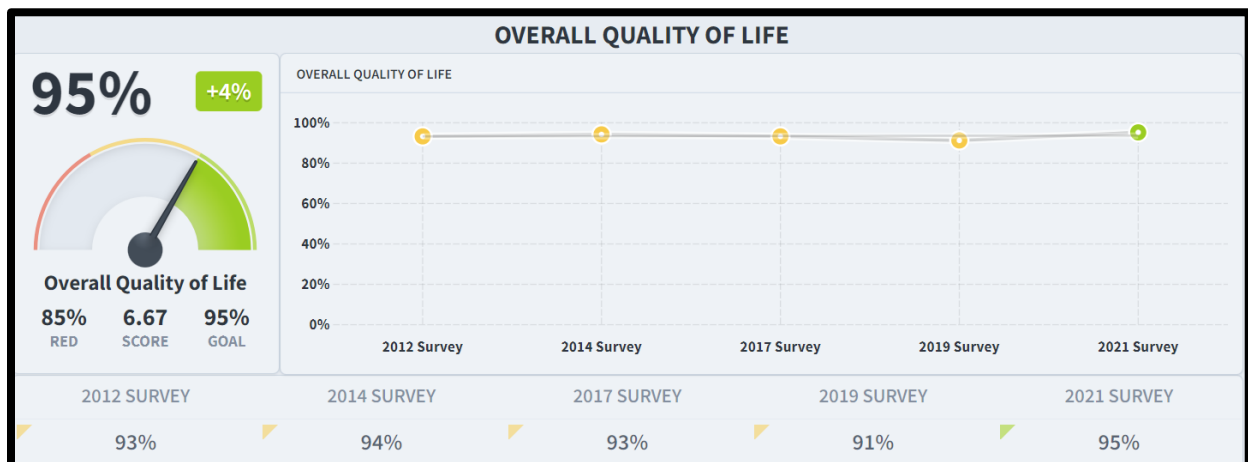
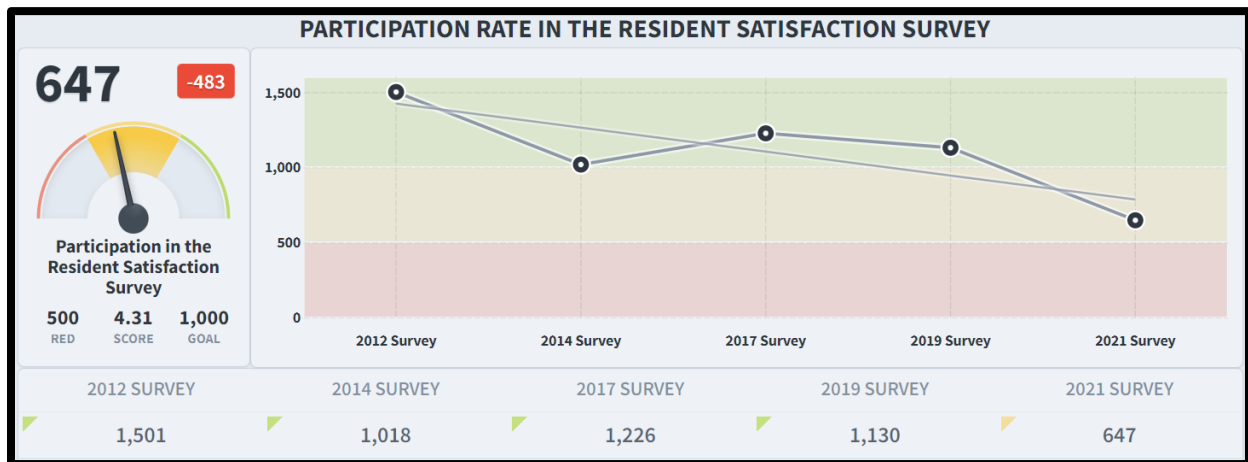
Our vision is to be a city of the future with a vibrant and diverse economy that supports beautiful parks, great amenities, and friendly neighborhoods.

RESPECT ● EXCELLENCE ● ACCOUNTABILITY ● CARE ● TRUST

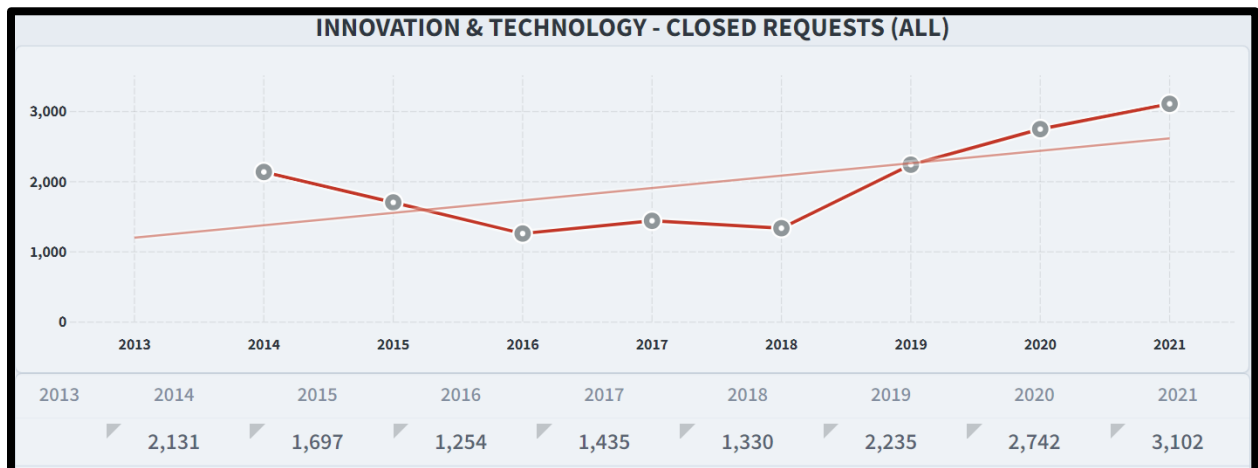
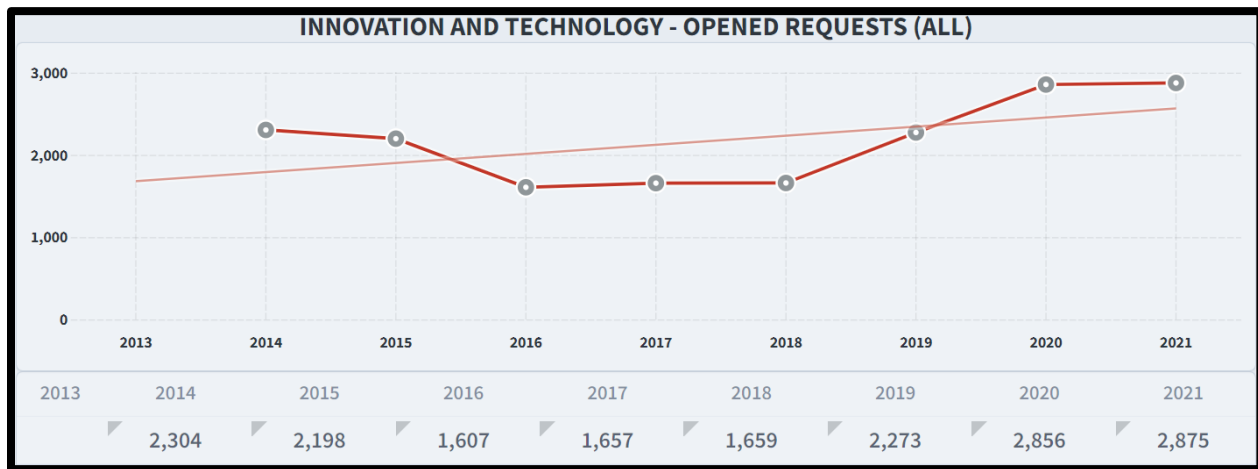
RELATIONSHIP BETWEEN THE CITY'S STRATEGIC OBJECTIVES AND DEPARTMENTAL PERFORMANCE GOALS

City of Farmers Branch Strategic Objectives Serve our Customers (C) Manage the Business (B) Provide Financial Stewardship (F) Promote Learning and Growth (L)	City Manager's Office	City Secretary's Office	Communications & Marketing	Community Services	Economic Development & Tourism and Planning	Finance	Fire	Fleet & Facilities Services	Human Resources	Information Services	Library	Parks	Police	Public Works	Sustainability & Environmental Health
C.1 Achieve the highest standards of safety and security	X		X				X	X	X				X		X
C.2 Provide attractive, unique, and connected spaces for community interaction	X			X							X	X			X
C.3 Promote opportunities for participation in government	X	X	X												
C.4 Be open, accessible, and transparent	X	X	X												
C.5 Attract and retain top-tier businesses to drive a unique and sustainable economic environment	X			X	X										
B.1 Achieve best-in-class status in all City disciplines	X		X									X			X
B.2 Enhance service delivery through continual process improvement	X									X					
B.3 Optimize the use of technology	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
B.4 Ensure constant and effective communication both internally and externally	X		X						X			X			
B.5 Adhere to the strategic management system	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
F.1 Invest to maintain high quality public assets	X					X	X	X			X	X		X	
F.2 Seek out and maintain alternative funding resources	X					X	X				X		X		X
F.3 Provide services in the most efficient and effective manner possible	X					X		X	X		X				X
F.4 Adhere to financial management principles and budget	X					X									
F.5 Establish and maintain effective internal controls	X					X			X						
L.1 Ensure our team understands our strategy and how they contribute to it	X					X									
L.2 Enhance leadership capabilities to deliver results and develop bench strength	X			X											X
L.3 Attract, develop, and retain employees that embrace our values	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
L.4 Recognize and reward top performers	X								X						
L.5 Foster positive employee engagement	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

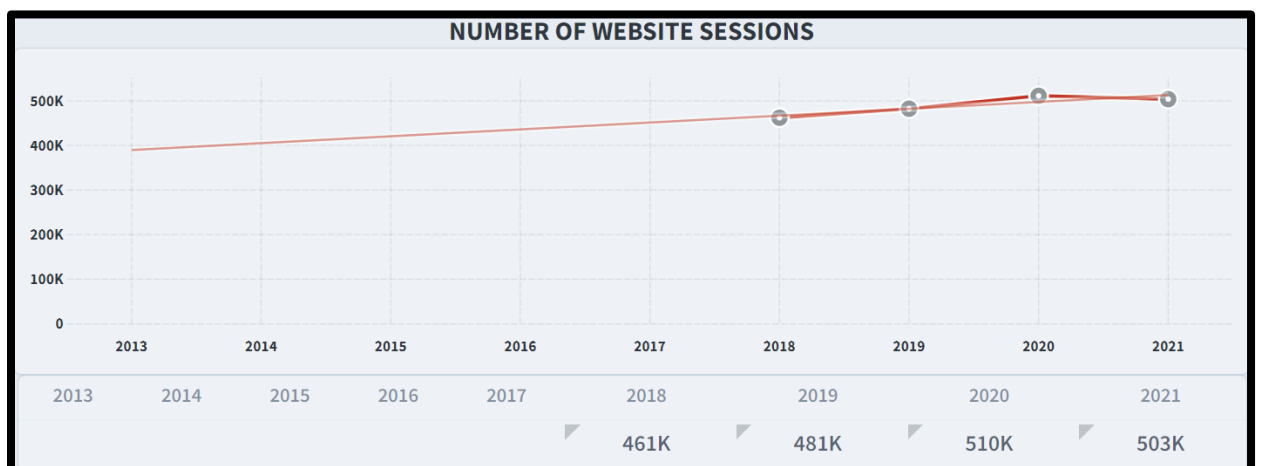
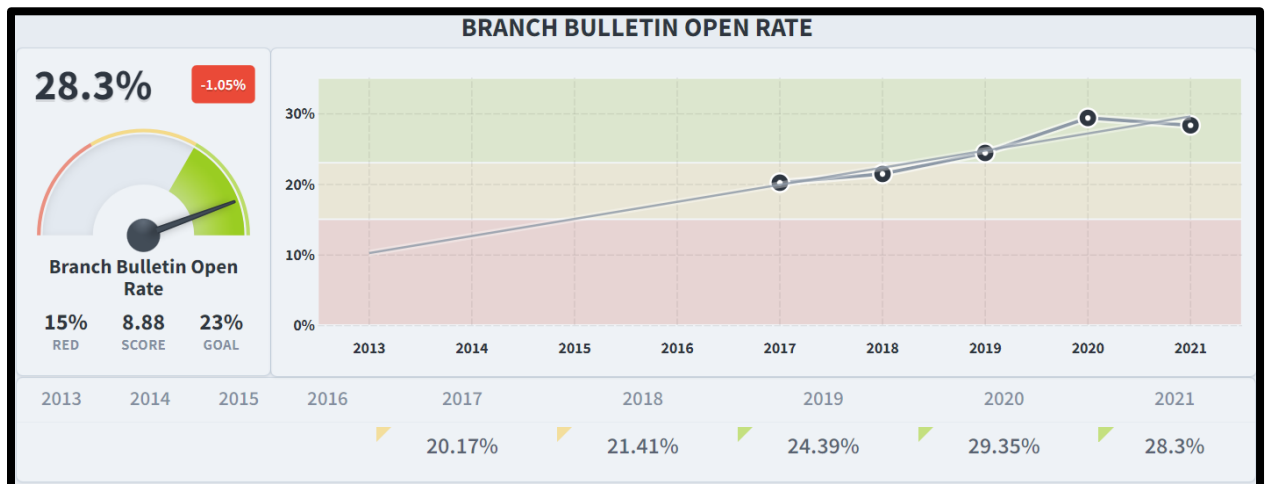
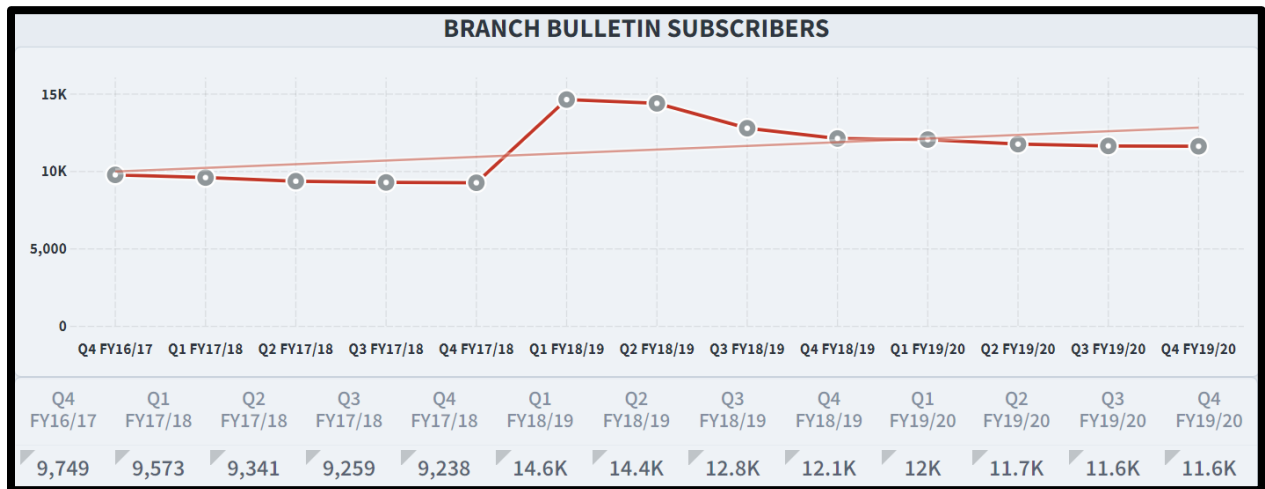
B.1 ACHIEVE BEST-IN-CLASS STATUS IN ALL CITY DISCIPLINES



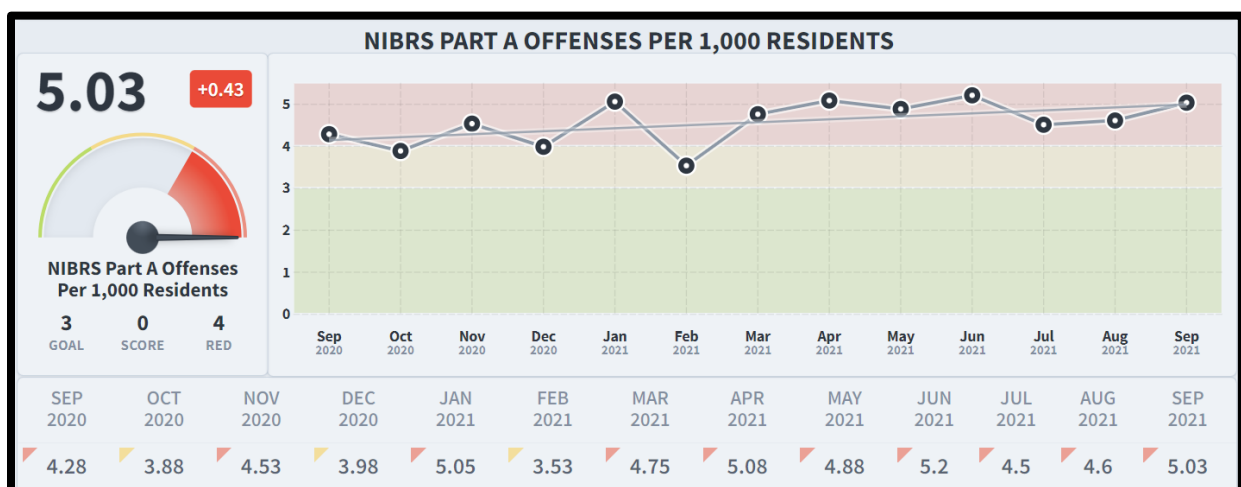
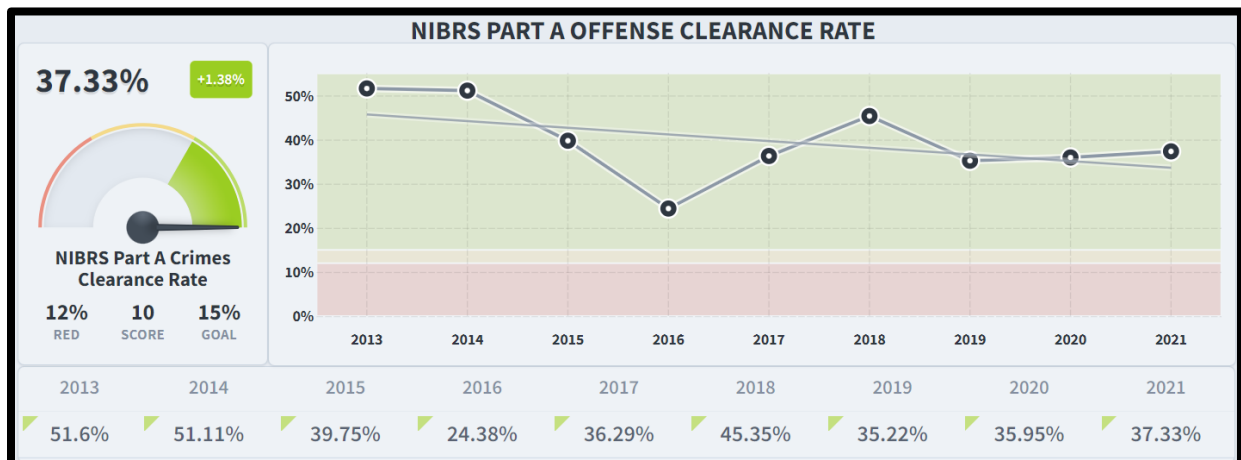
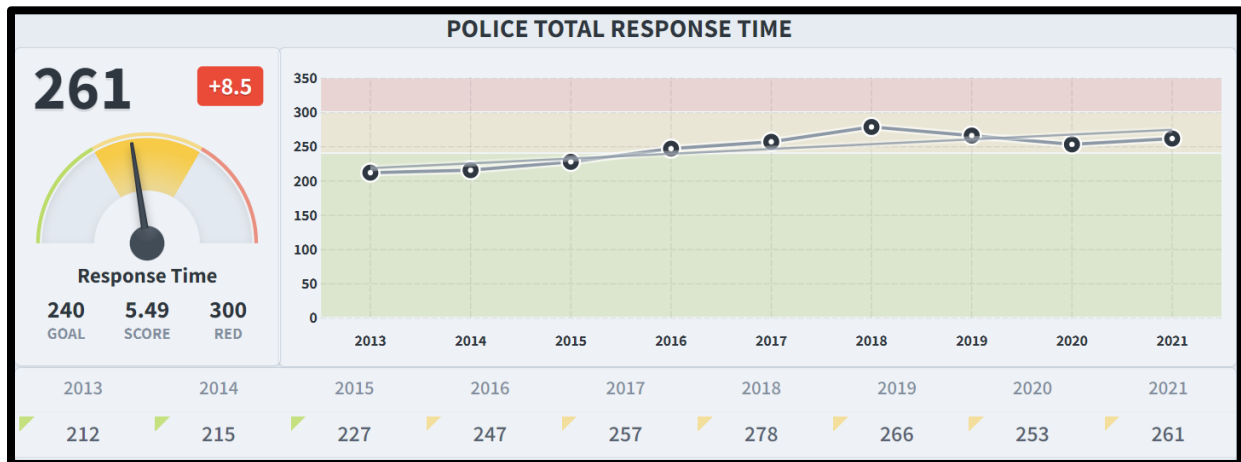
B.3 OPTIMIZE THE USE OF TECHNOLOGY



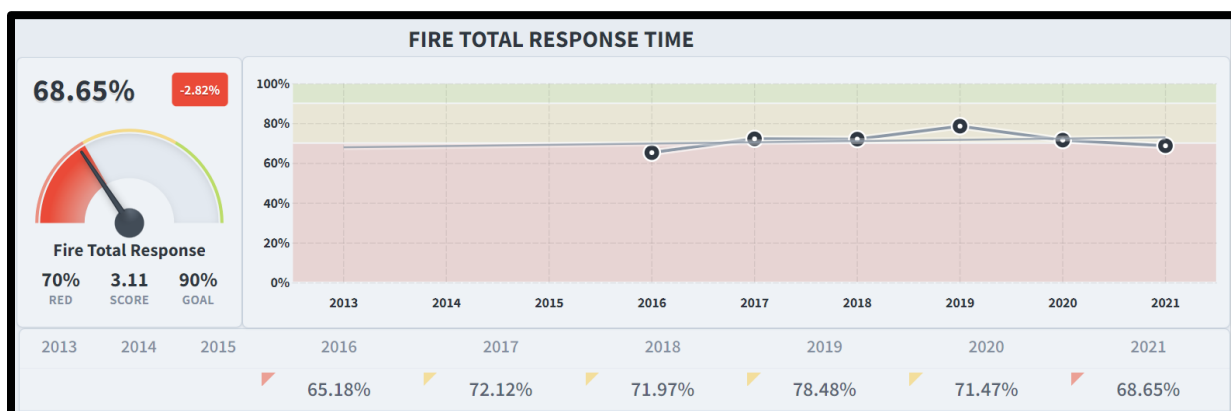
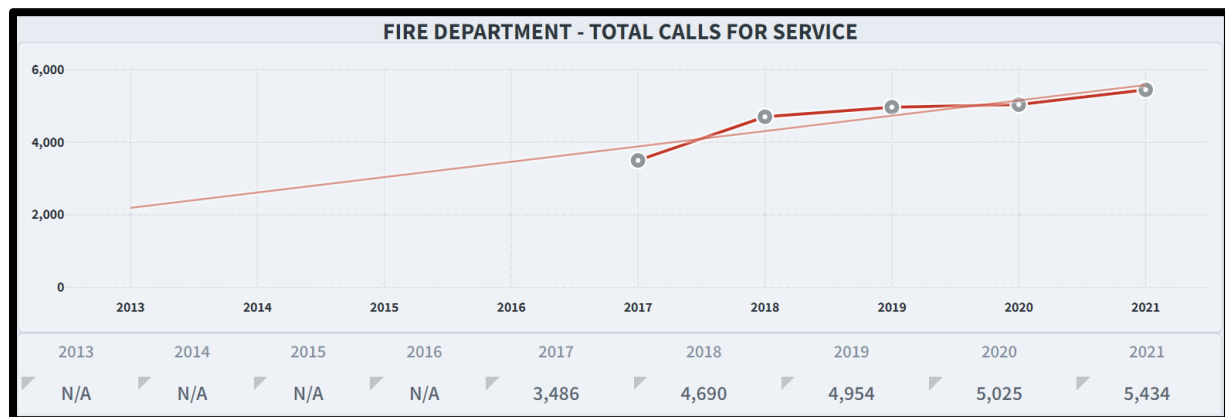
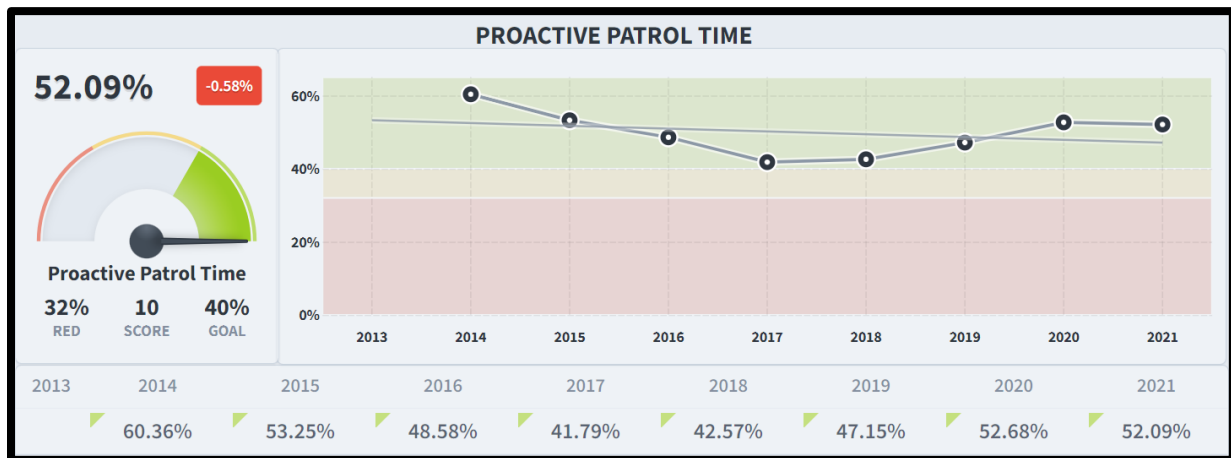
B.4 ENSURE CONSTANT AND EFFECTIVE COMMUNICATION BOTH INTERNALLY AND EXTERNALLY



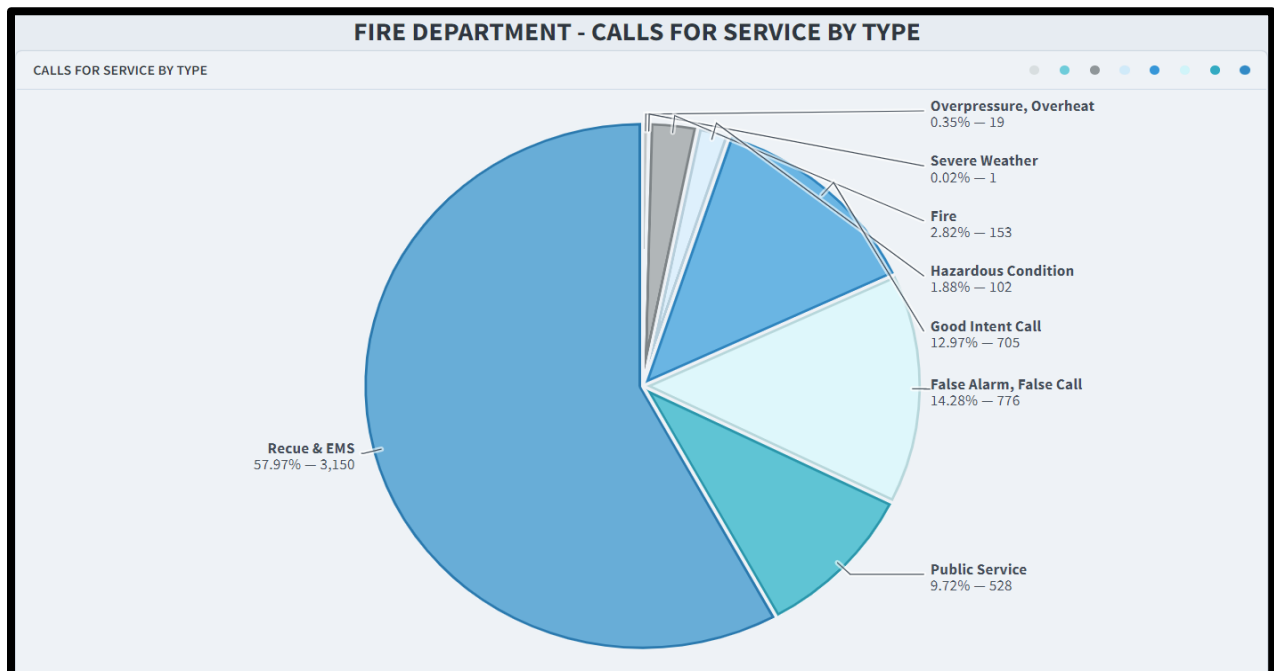
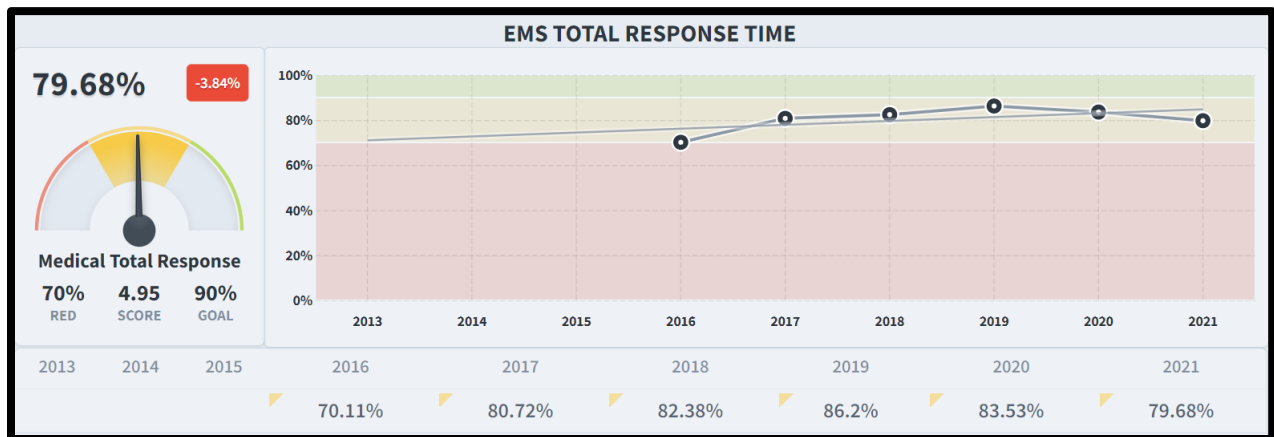
C.1 ACHIEVE THE HIGHEST STANDARDS OF SAFETY AND SECURITY



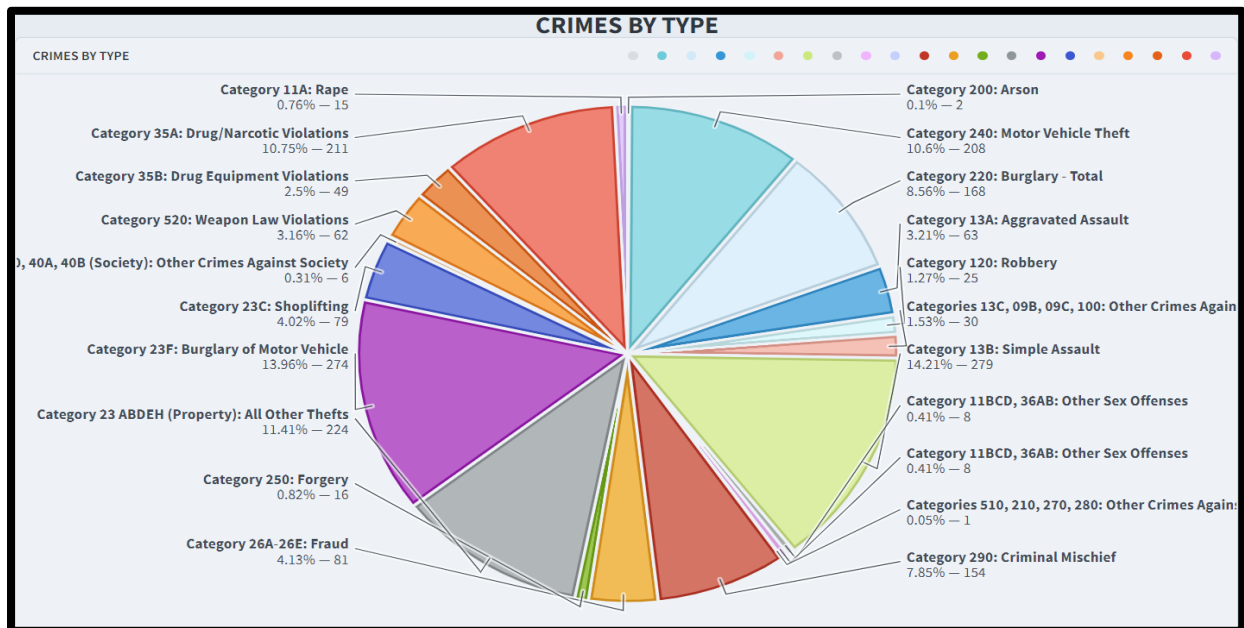
C.1 ACHIEVE THE HIGHEST STANDARDS OF SAFETY AND SECURITY



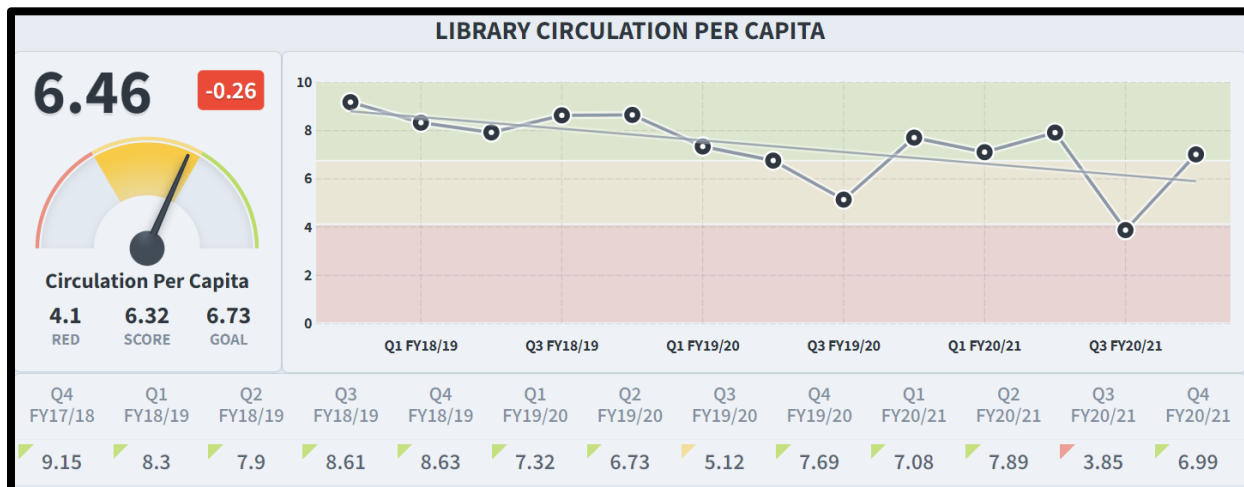
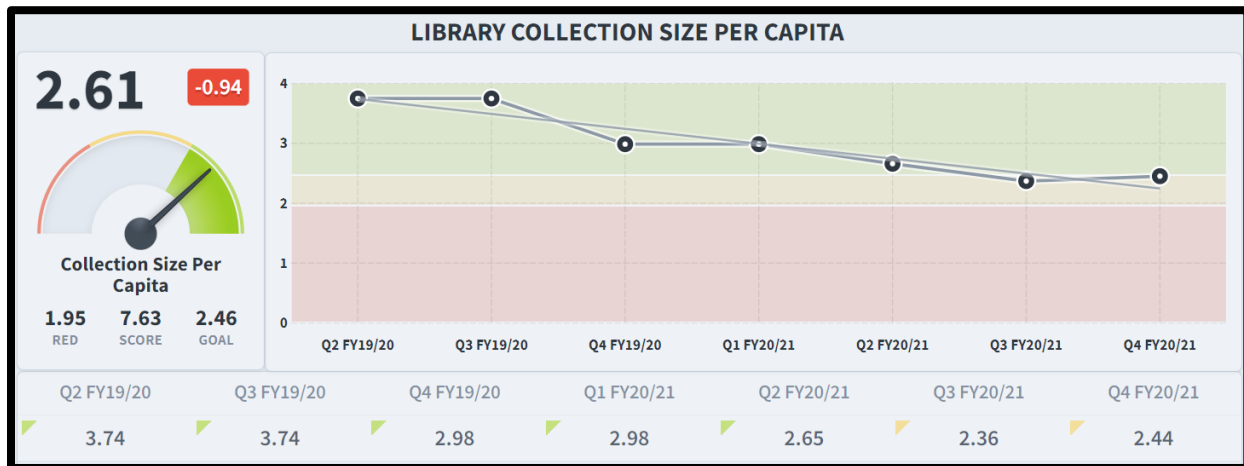
C.1 ACHIEVE THE HIGHEST STANDARDS OF SAFETY AND SECURITY



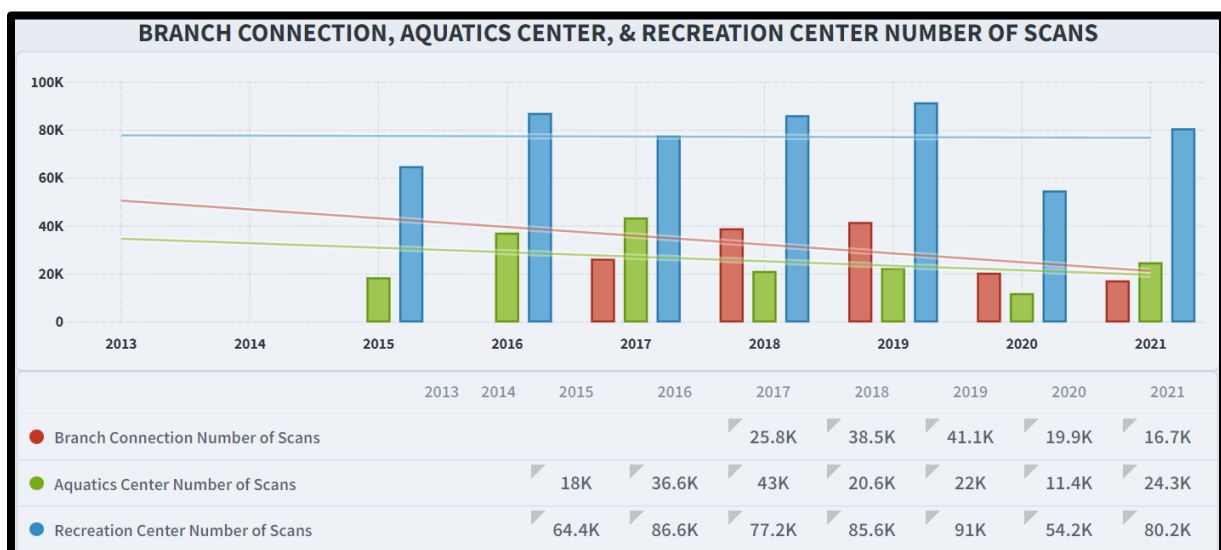
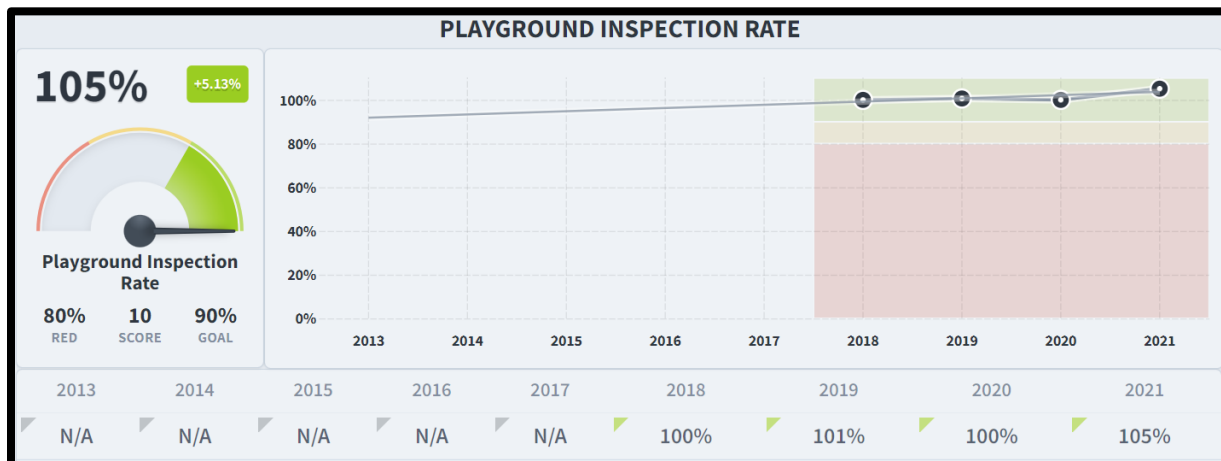
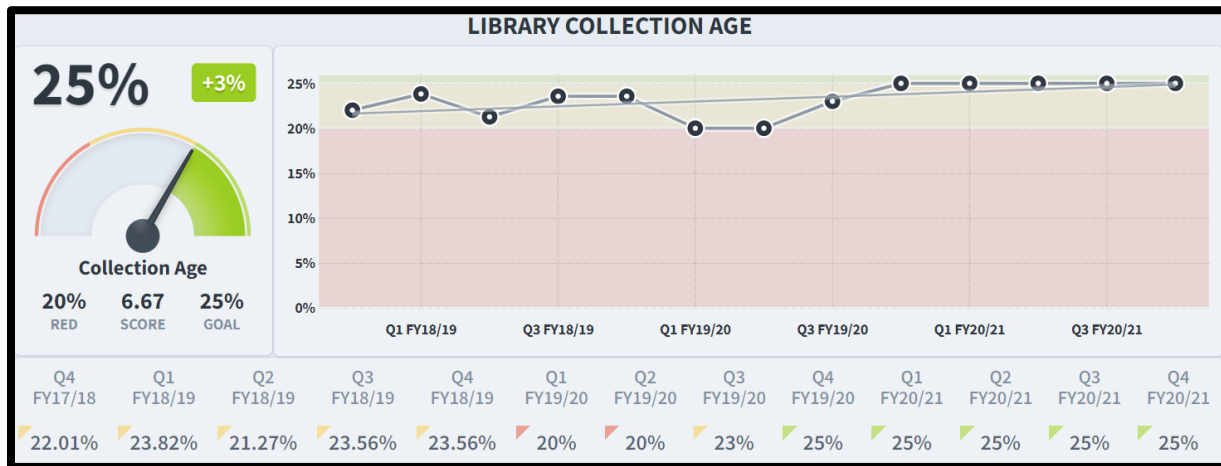
C.1 ACHIEVE THE HIGHEST STANDARDS OF SAFETY AND SECURITY



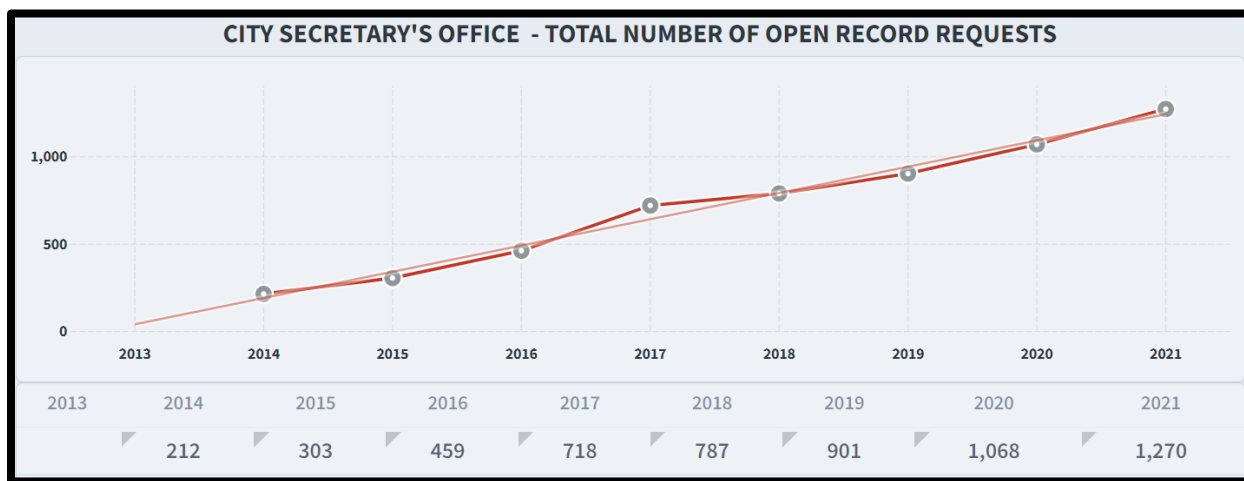
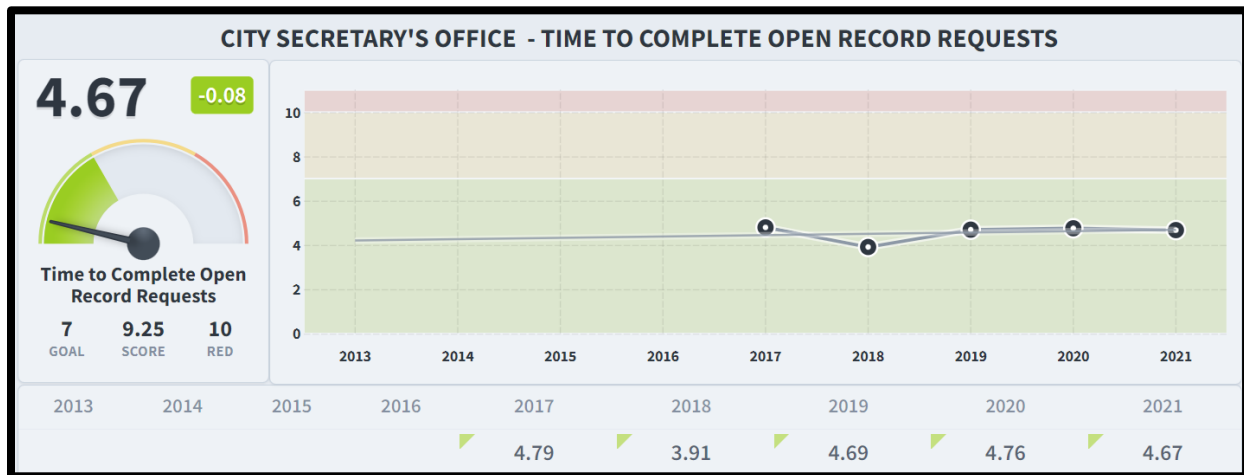
C.2 PROVIDE ATTRACTIVE, UNIQUE, AND CONNECTED SPACES FOR COMMUNITY INTERACTION



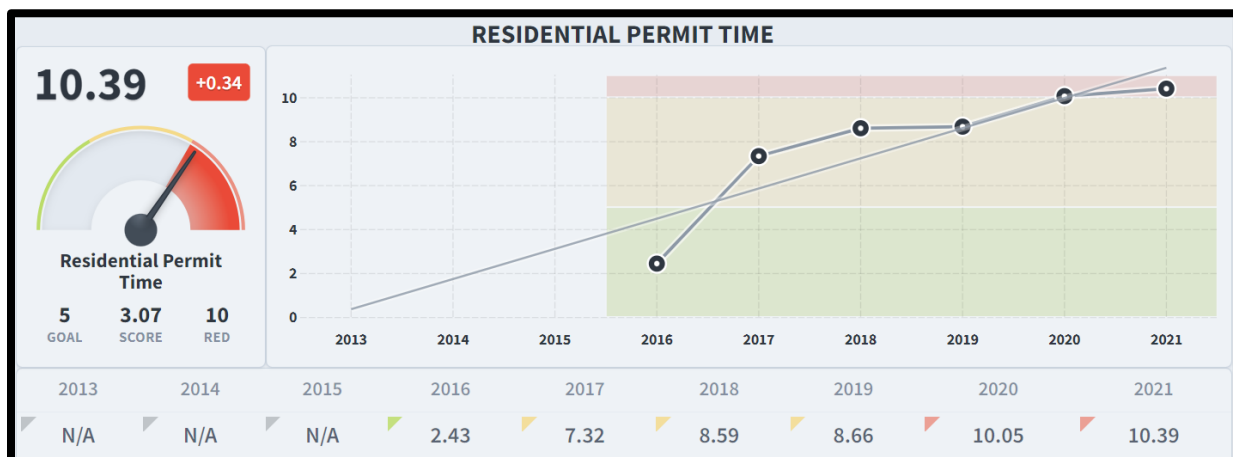
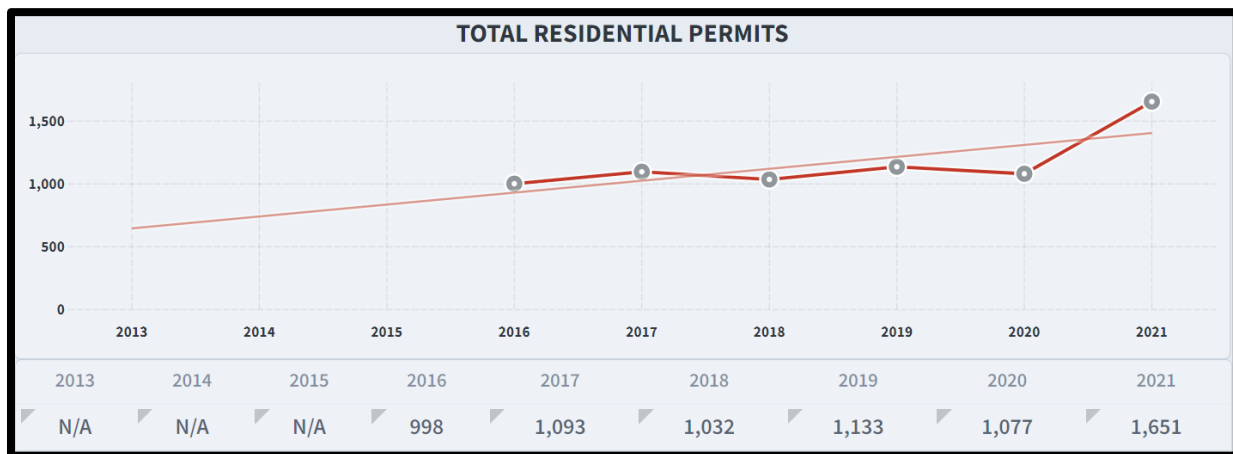
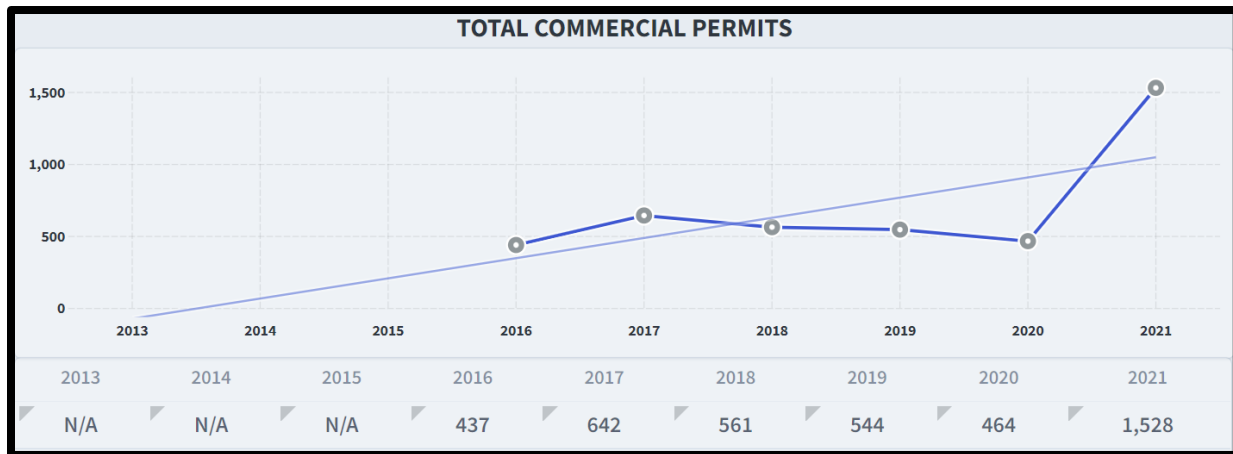
C.2 PROVIDE ATTRACTIVE, UNIQUE, AND CONNECTED SPACES FOR COMMUNITY INTERACTION



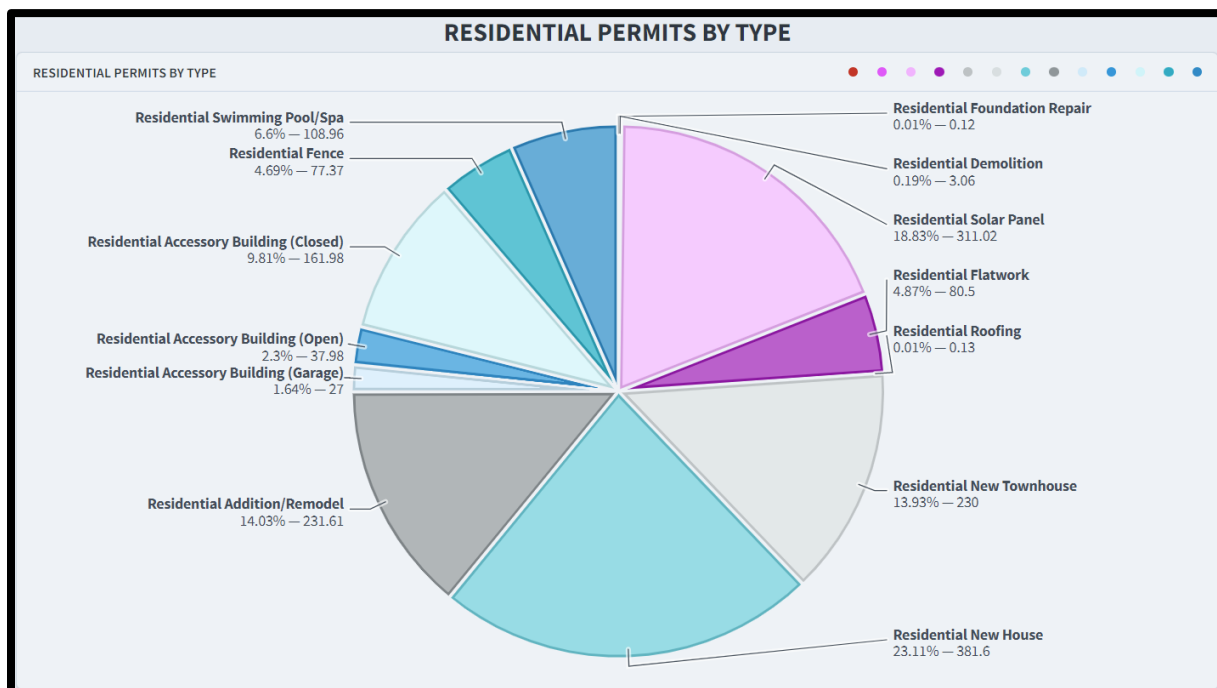
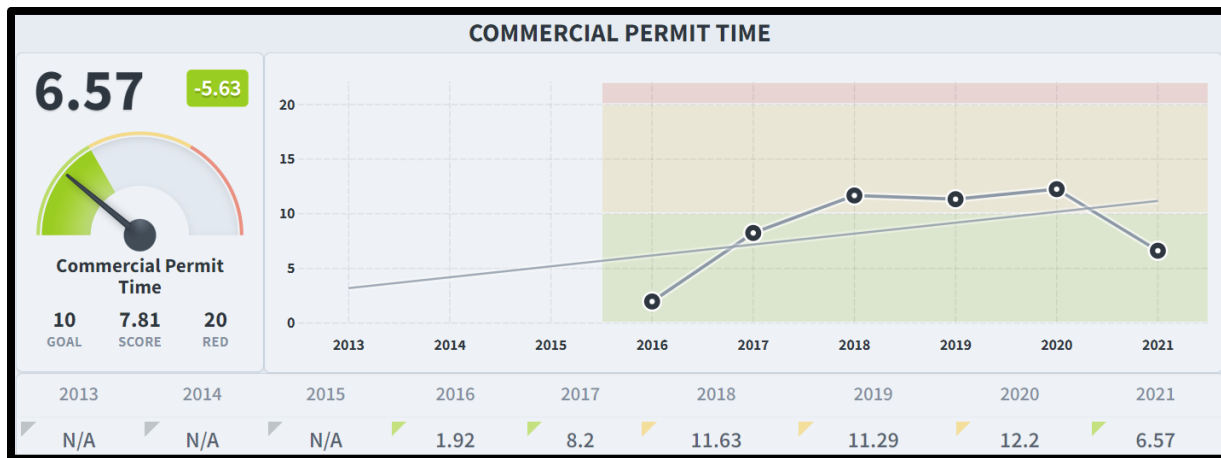
C.4 BE OPEN, ACCESSIBLE AND TRANSPARENT



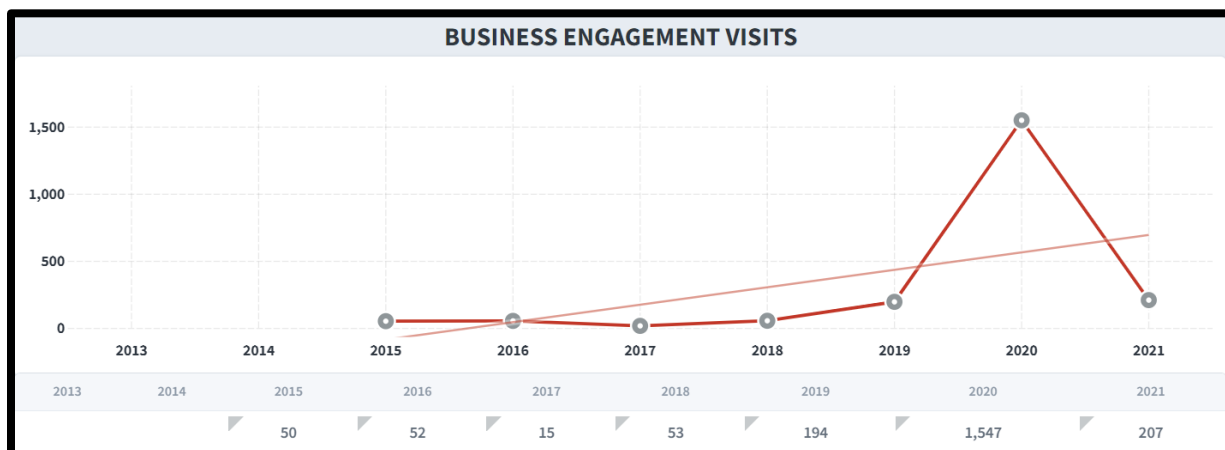
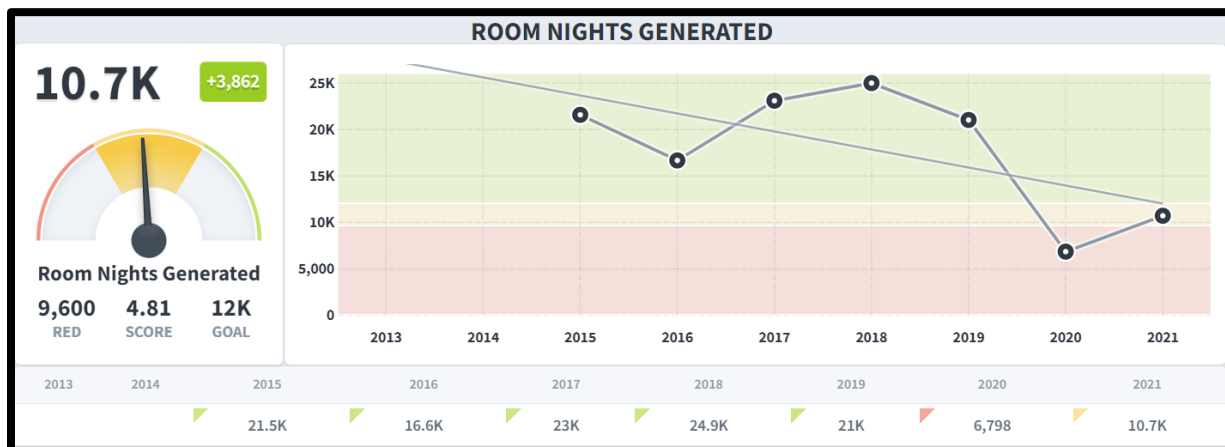
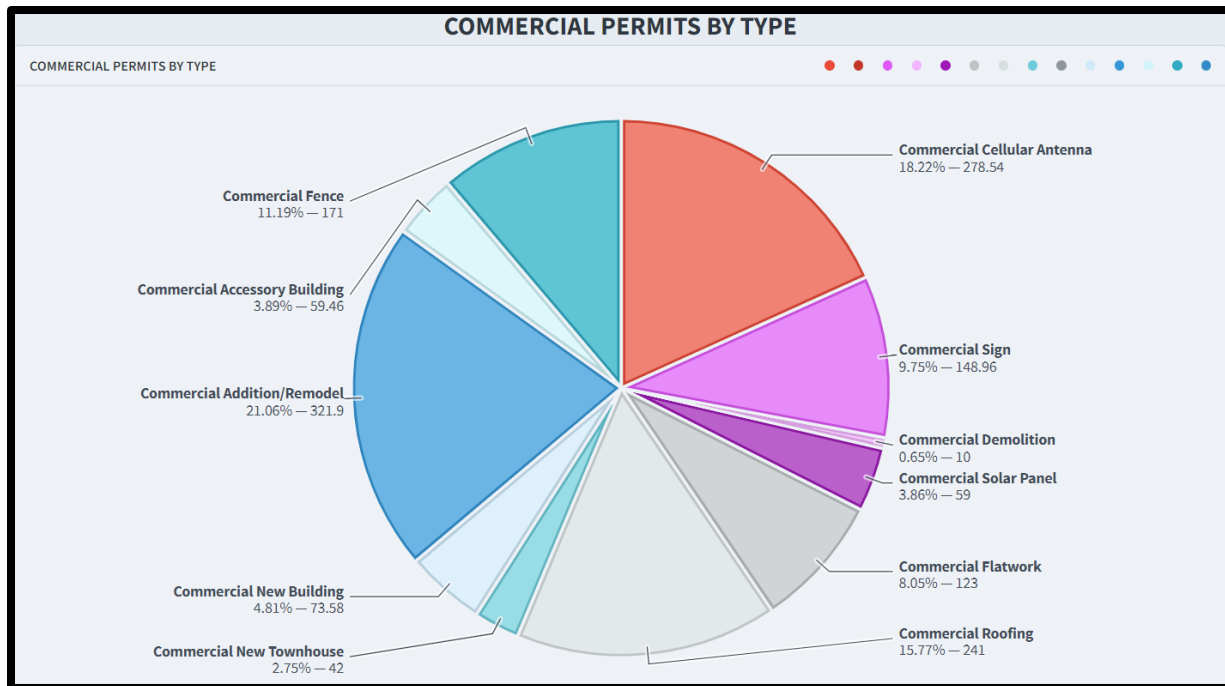
C.5 ATTRACT AND RETAIN TOP-TIER BUSINESSES TO DRIVE A UNIQUE AND SUSTAINABLE ECONOMIC ENVIRONMENT



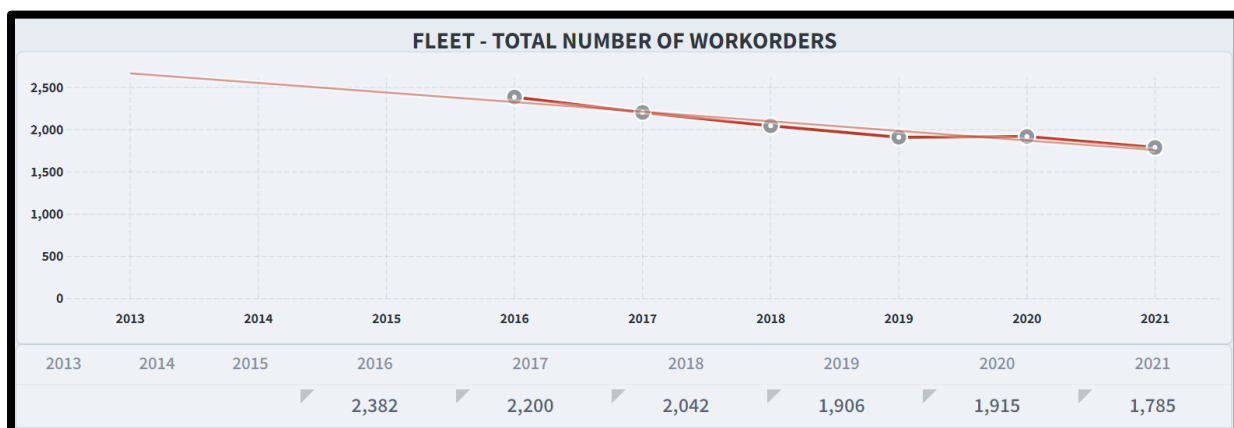
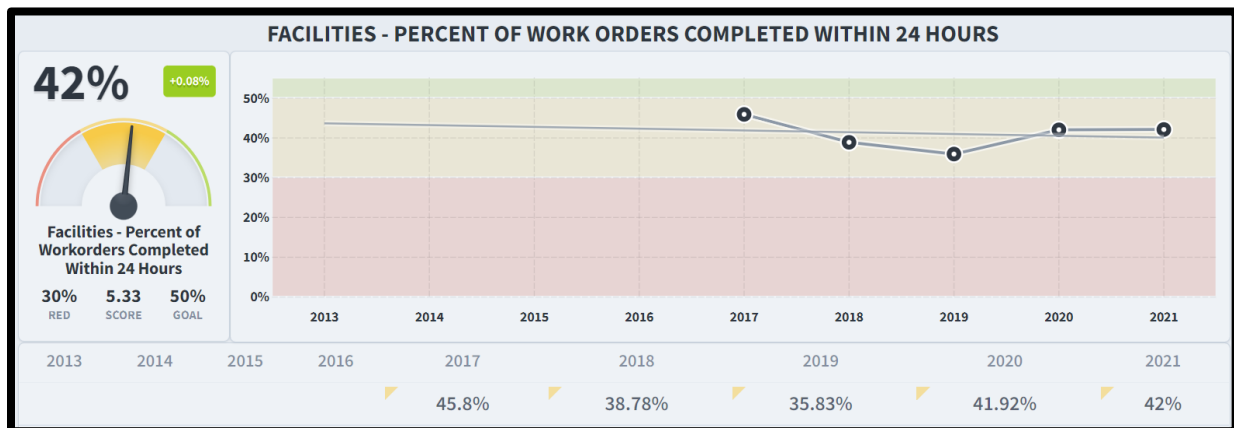
C.5 ATTRACT AND RETAIN TOP-TIER BUSINESSES TO DRIVE A UNIQUE AND SUSTAINABLE ECONOMIC ENVIRONMENT



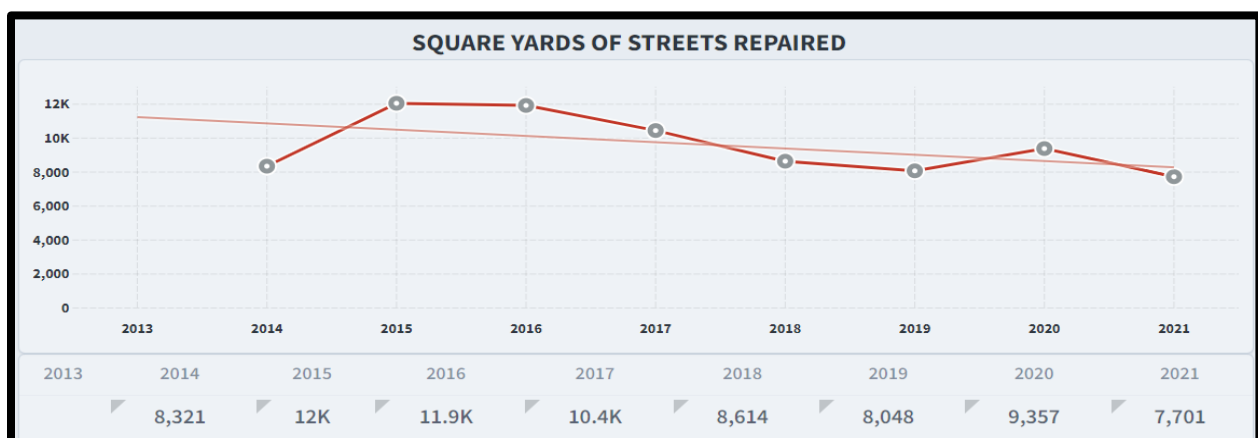
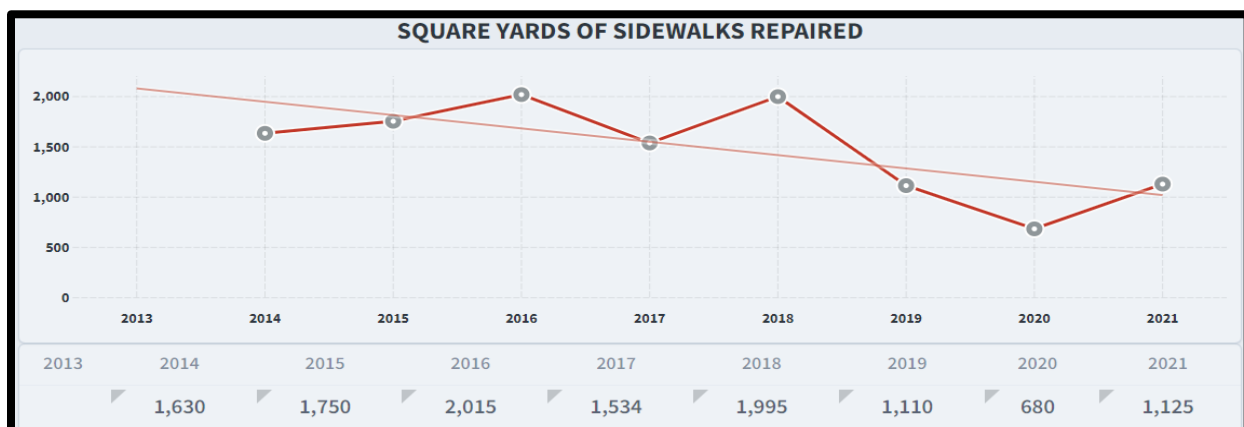
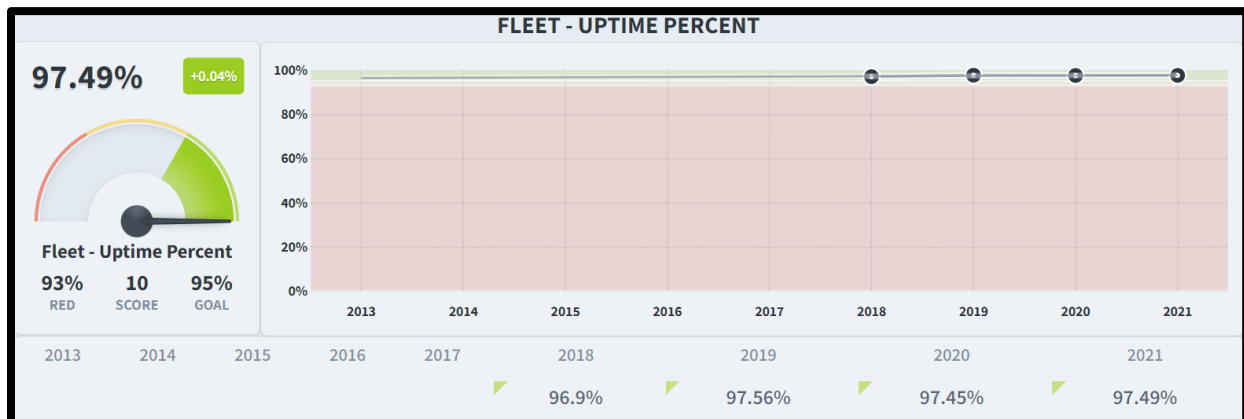
C.5 ATTRACT AND RETAIN TOP-TIER BUSINESSES TO DRIVE A UNIQUE AND SUSTAINABLE ECONOMIC ENVIRONMENT



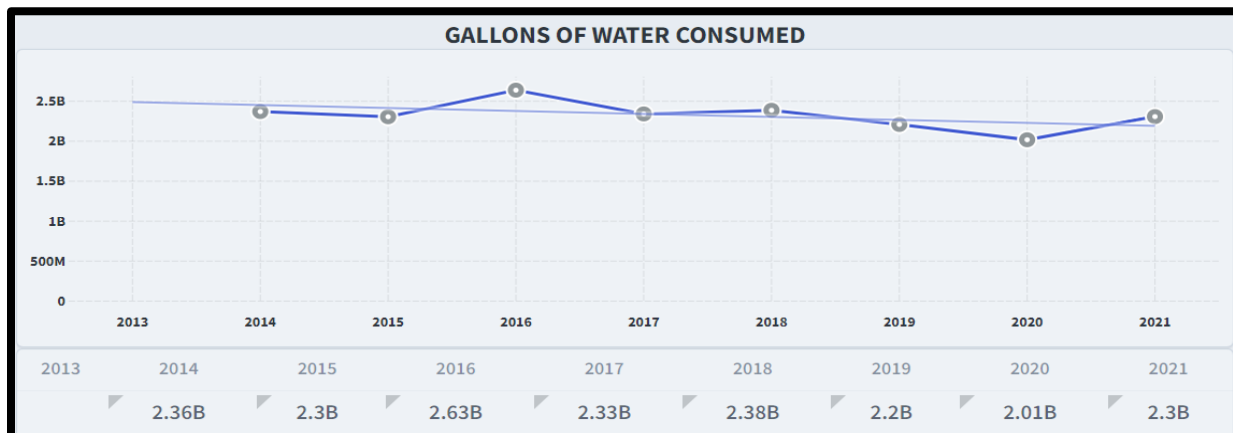
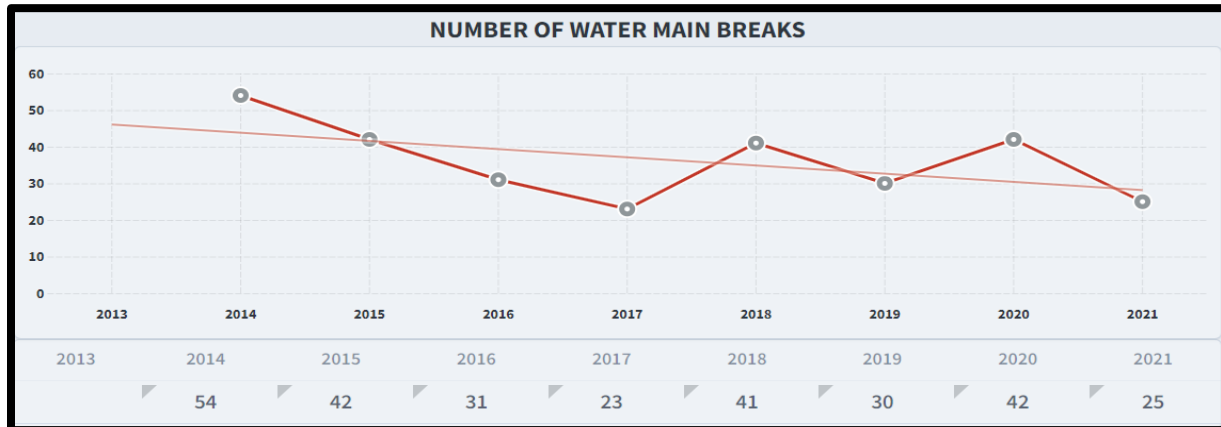
F.1 INVEST TO MAINTAIN AND PROVIDE HIGH QUALITY PUBLIC ASSETS



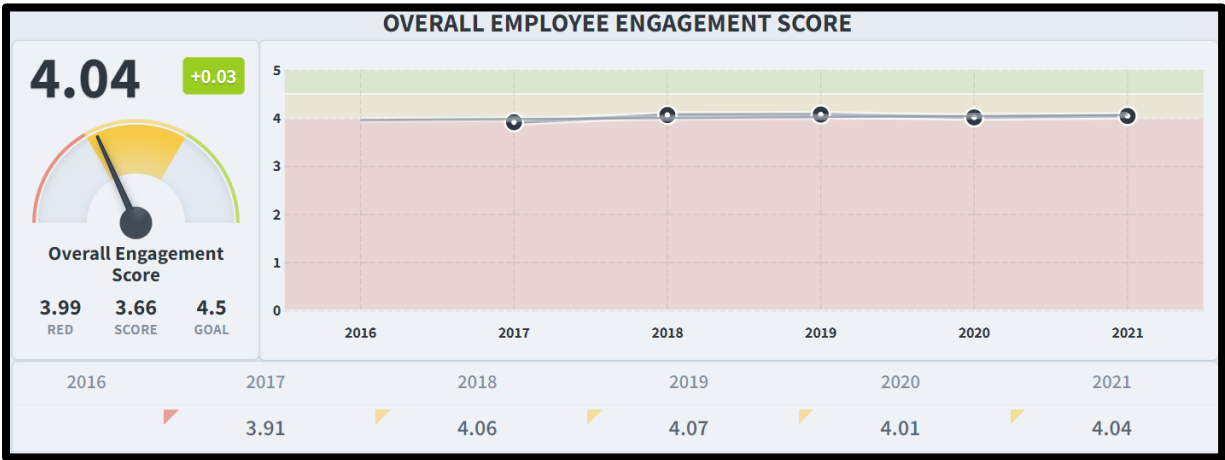
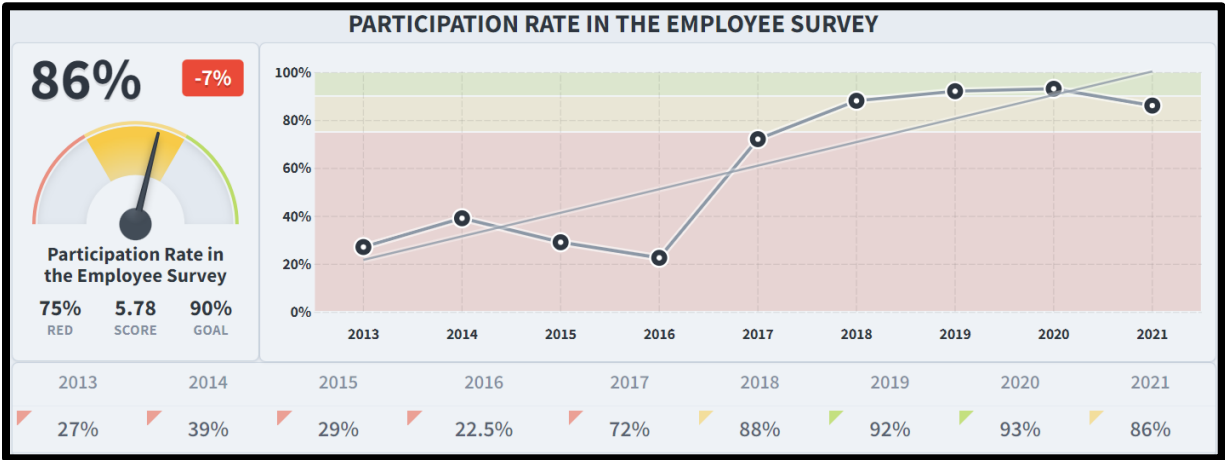
F.1 INVEST TO MAINTAIN AND PROVIDE HIGH QUALITY PUBLIC ASSETS



F.1 INVEST TO MAINTAIN AND PROVIDE HIGH QUALITY PUBLIC ASSETS



L.5 FOSTER POSITIVE EMPLOYEE ENGAGEMENT



FARMERS BRANCH PROFILE

The City of Farmers Branch is a political subdivision and home rule municipal corporation of the State, duly organized and existing under the laws of the State, including the City's Home Rule Charter. The City was incorporated in 1946 with an election on February 23rd and first adopted its Home Rule Charter in 1956. The City operates under a Council/Manager form of government governed by an elected Mayor and a five-member council representing single member districts. The term of office is three years with the terms of two members expiring each year. The City Manager is the Chief Executive Officer for the City. Some of the services that the City provides are: public safety (police and fire protection), streets, water and sanitary sewer utilities, health and social services, culture-recreation, public improvements, planning and zoning, and general administrative services. The population during the City's year of incorporation was 800. The 2010 U.S. Census population for the City is 28,616, while the estimated July 2019 U.S. Census population was 48,158 and the latest 2020 U.S. Census population estimate is 35,991.

History

Farmers Branch was settled in 1842 by Thomas Keenan and his wife Sarah. The area was called Mustang, as part of Peter's Colony, but later changed to Farmers Branch due to the rich soil and flourishing crops. The settlement originally included all of the land between White Rock Creek on the east, the Elm Fork of the Trinity on the west, the Dallas County line on the north, and Cedar Springs on the south.

John Keenan was the first child born in Farmers Branch, but died two months later. He is buried in the Keenan Cemetery located on Valley View Lane, part of the original Keenan land.

Farmers Branch was widely advertised both in the East and in Europe. During the years 1845-1850, it was the best known of all of the Texas settlements. The settlers were, for the most part, fairly well educated.

A blacksmith shop and gristmill were started in 1845 by the Reverend William Bowles, a Baptist minister. The same year, Isaac Webb donated land for Webb's Chapel Methodist Church, which also served as the first school in the county. Mr. Webb also served as the first postmaster when the Farmers Branch Post Office was established in 1848.

Other early settlers include Dr. Samuel Gilbert and his wife Julia. The couple lived with Isaac Webb until their home was completed in a grove of stately Post Oak trees. The Gilbert House consists of two-foot thick limestone walls and chestnut plank floors. The Gilbert House, located in the Farmers Branch Historical Park, is the oldest rock structure in Dallas County that is still on its original foundation.

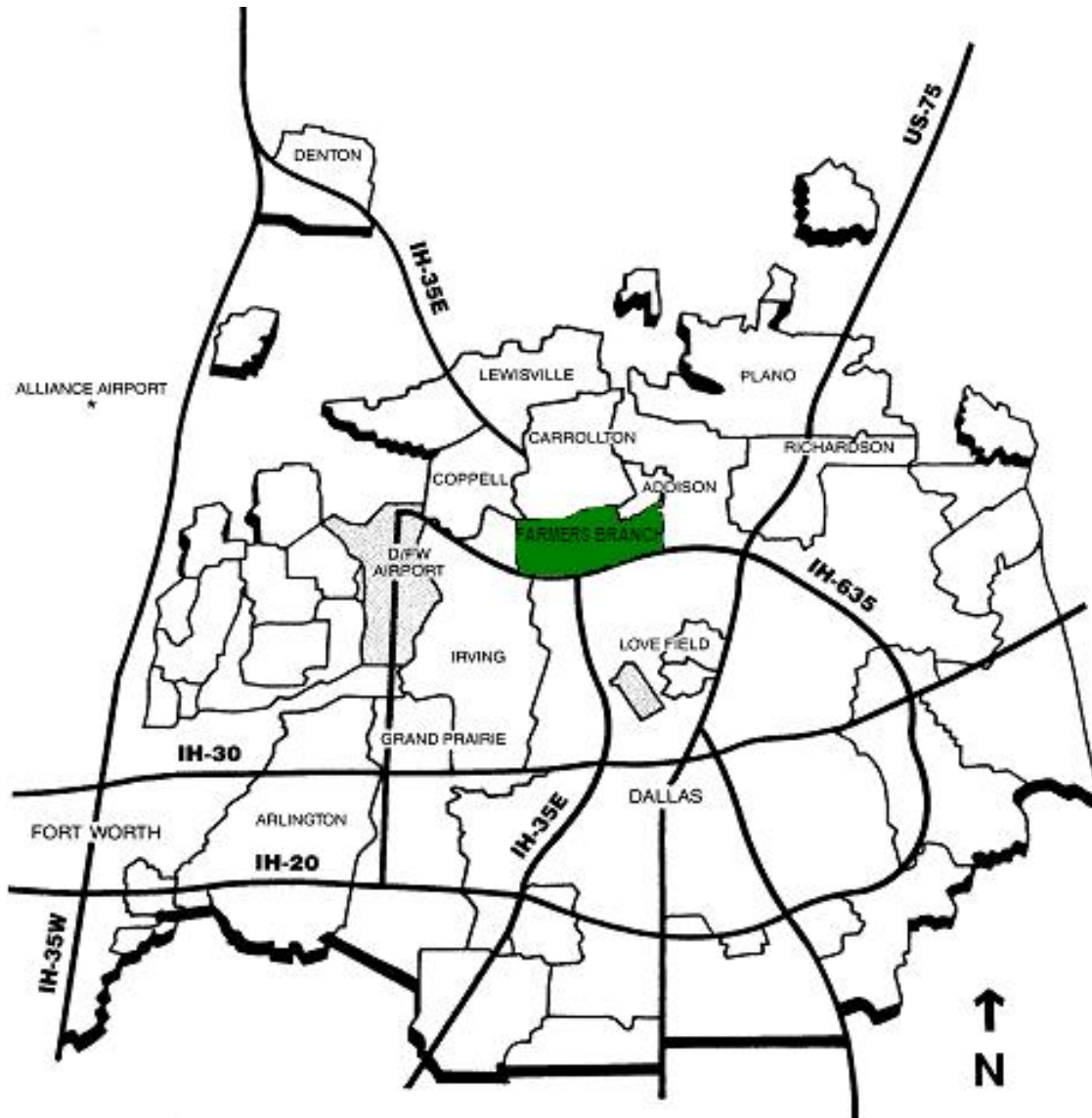
The first school was not well located and a new one was built about a mile northwest of the first on Rawhide Creek. Rawhide Creek was named from the first tanning yard in the county built by R.J. West. Due to the demand for leather, Mr. West did not allow the hides to cure in the vats long enough so that when they became dry they were extremely hard.

In 1874, to assure that railroads would come to Farmers Branch, Dr. Gilbert and other local settlers sold right-of-way through their land. Around 1877, the Dallas and Wichita Railroad built a depot. The original depot has been restored and relocated to the Farmers Branch Historical Park.

There are many interesting tales of happenings in the Farmers Branch settlement, Indian raids on pumpkin patches, bears in the wilderness, and the like. The last buffalo seen east of the Elm Fork of the Trinity River was killed in early 1846 in a small glade about two miles southwest of the town now known as Farmers Branch. (This is approximately present-day Royal Lane and Luna Road.)

The City

The City of Farmers Branch is a dynamic powerhouse business center in North Dallas and is centrally located in the Metroplex – covering approximately 12.1 square miles. The City is bordered by two interstate highways and two toll roads and is less than 15 minutes from both Dallas/Fort Worth International Airport and Dallas Love Field. In addition, the service provided by the Dallas Area Rapid Transit's Light Rail Green Line further enhances Farmers Branch's reputation as a premier transportation hub for North Texas.



Farmers Branch is the picture-perfect place to live, work, and play and is home to more than 4,000 companies and more than 250 corporate headquarters. Farmers Branch is an extraordinary community with a small-town feel and big-city convenience.

Three creeks traverse the City and there are more than 20 parks filled with picnic areas, bridges, playgrounds, walking areas and natural surroundings. Farmers Branch has preserved history in its 22-acre Historical Park that takes visitors on a “walk back through time” to the days of the early settlers in the 1800s. The Historical Park is also the site for many of the City’s special events, including a Bluegrass Festival, a Fourth of July event, Date Night in the Park events, a number of holiday events, and may be reserved for weddings, parties, family reunions and other special gatherings.

Tax Base

Farmers Branch is able to provide many top-quality services to residents because 73.39%⁽¹⁾ of the tax base comes from the business community. In addition, the City has raised taxes only seven times in more than 40 years and continues to boast that Farmers Branch has one of the lowest municipal tax rates in the metroplex. The top ten largest property tax payers for the current tax year are as follows:

TAXPAYER	NATURE OF PROPERTY	TAXABLE VALUE	PERCENTAGE OF TOTAL CERTIFIED TAXABLE VALUE
Dallas International Parkway	Office Tower - Class A	\$ 147,198,530	2.118%
JDFW LLC	Real Estate Development	140,425,000	2.020%
WRIA 2017 LP	Real Estate Development	135,959,530	1.956%
Southern Glazers Wine and Spirits	Spirit and Wine Distribution	108,884,190	1.566%
Galleria Mall Inv LP	Real Estate Development	104,875,000	1.509%
Royal TX Partners LLC	Real Estate - Office/Show room	103,500,000	1.489%
UDR Canal I LLC	Real Estate Development	100,845,000	1.451%
EOS Properties at Providence Towers	Office Tower - Class A	92,750,000	1.334%
Jefferson Centura LLC	Real Estate Development	88,192,420	1.269%
5005 LBJ Tower LLC	Office Tower - Class A	85,620,720	1.232%
		<u>\$ 1,108,250,390</u>	<u>15.944%</u>

Special Services

Some of the special services offered in Farmers Branch include twice-weekly garbage collection with no fee, free pickup of recyclables and brush once-a-week, and pickup of bulky items once-a-month for no fee. Citizens also enjoy informational programs seven days a week on the City's Cable Access Channel 16 – FBTv, WPIW 1670 AM radio station and receive a monthly city newsletter. The Police Department offers a free House Watch program for residents who are away from home, as well as other specialized services.

Education

Education for the school age children in Farmers Branch is provided by two different school districts dependent upon where a family resides. The City is served by the Carrollton-Farmers Branch and Dallas Independent School District's. The majority of the City's residents are part of the Carrollton-Farmers Branch ISD, which encompasses a 53.42 square mile area and provides a quality educational system that believes in the importance of a strong community-school relationship. This belief, combined with a strong financial base, makes the Carrollton-Farmers Branch ISD a star attraction in the Dallas-Fort Worth metroplex. The District created the R.L. Turner High School Academies for Biomedical Professions and Media Arts & Technology to serve growing demand for these professions.

Nine major Texas universities and colleges are located within easy driving distance of Farmers Branch. They include Brookhaven Community College, the University of Dallas, Texas Christian University, Texas Woman's University, Southern Methodist University, the University of North Texas, the University of Texas at Arlington, the University of Texas Southwest Medical Center, and the University of Texas at Dallas.

Health Care

Farmers Branch is fortunate to have top-quality medical facilities like Dallas Medical Center. There are numerous other major medical facilities only minutes away.

Community Services

Above are just a few of the special benefits offered in Farmers Branch. However, what makes Farmers Branch so unique is its residents. The people of Farmers Branch are concerned, involved and proud of their community. That's what makes us, "A Cut Above the Rest!"

Stay Connected

To learn more about the City of Farmers Branch, please visit the City's website at www.farmersbranchtx.gov or connect with us through one of the following platforms:

- **Branch Bulletin**
To keep up with the ever-increasing demand for news and information, the City of Farmers Branch offers news and information (delivered electronically) directly to your fingertips via the Branch Bulletin.
- **Farmers Branch TV**
FBTV (Farmers Branch Television) is the source for local news and information on city services, events, and activities. FBTV can be found on cable channel 16 in Farmers Branch and streamed live, in real-time, 24 hours a day on the City's website.
- **Information Opportunities for Citizens**
Find information for citizens to follow up on communications in Farmers Branch.
- **Newsroom**
To keep up with the ever-increasing demand for news and information, the City of Farmers Branch offers news and information through the City's newsroom.
- **Social Media**
Access social media accounts for various departments in Farmers Branch.
- **Sign up for ENews and Branch Alerts**
- **Branch Review Newsletter**
View the most recent Branch Review monthly newsletter in English or Spanish.

Census Snapshot

DEMOGRAPHICS		
	2000	2010
City Population	27,508	28,616
Area (Square Miles)	12.1	12.1
Median Age	34.7	35.6
Percent of Population by Age Group		
Residents of Ages 0 to 19	28.52%	26.46%
Residents of Ages 20 to 34	21.99%	22.64%
Residents of Ages 35 to 54	28.01%	27.34%
Residents of Ages 55 to 64	9.33%	10.28%
Residents of Ages 65 and Older	12.13%	13.28%
Total Persons of Working Age (16 years & older)	21,553	23,017
Employment by Occupations ⁽¹⁾		
Mgmt., Profess. & Related Occupations	32.30%	29.50%
Service	13.30%	15.30%
Sales and Office	29.70%	26.20%
Farming and Forestry	0.20%	0.10%
Construction, Production and Maint.	9.40%	14.90%
Operators, Trans. & Material Moving	15.20%	14.00%
Population by Income Level ⁽¹⁾		
Per Capita Income	\$ 24,921	\$ 27,258
Median Family Income	\$ 57,531	\$ 54,665
Population by Highest Education Level ⁽¹⁾ (% of Population 25 Years & Older)		
Less Than 9th Grade	11.9%	12.5%
9th to 12th Grade, No Diploma	11.9%	12.6%
High School Graduate (includes equiv.)	21.9%	24.0%
Some College, No Degree	22.8%	18.8%
Associate's Degree	4.2%	4.9%
Bachelor's Degree	19.4%	18.7%
Graduate or Professional Degree	7.8%	8.5%
Population by Race & Ethnicity		
White	78.4%	73.4%
Black or African American	2.4%	4.8%
American Indian	0.5%	0.7%
Asian or Pacific Islander	3.0%	4.4%
Other	13.0%	13.8%
Persons Reporting Two or More Races	2.7%	2.9%
Hispanic or Latino (of any race)	37.2%	45.4%
Occupied Housing Units	9,766	10,797
Owner-Occupied Housing Units	6,642	6,515
Renter-Occupied Housing Units	3,124	4,282
Households by Income ⁽¹⁾		
Less than \$10,000	3.70%	4.00%
\$10,000 to \$14,999	3.00%	2.90%
\$15,000 to \$24,999	8.30%	9.70%
\$25,000 to \$34,999	12.20%	11.90%
\$35,000 to \$49,999	17.00%	18.50%
\$50,000 to \$74,999	23.60%	18.90%
\$75,000 to \$99,999	12.50%	12.60%
\$100,000 to \$149,999	11.90%	13.80%
\$150,000 to \$199,999	4.00%	3.70%
\$200,000 or more	3.80%	3.90%

Source: U.S. Census Bureau

BUSINESS CATEGORIES ⁽²⁾	
Based on Calendar Year 2020	
Business Classification	Taxable Sales
Retail Trade	\$ 270,511,449
Administrative Support and Waste Management Remediation Services	220,928,397
Construction	177,740,841
Wholesale Trade	156,119,915
Professional, Scientific and Technical Services	112,772,803
Accommodation and Food Services	58,089,630
Manufacturing	24,110,690
Other Services (except Public Administration)	22,518,484
Information	16,019,456
Real Estate and Rental and Leasing	10,225,295
Arts, Entertainment and Recreation	6,711,730
Unidentified	647,976
Health Care and Social Assistance	319,125
Educational Services	943
Number of Ballots Cast in May 2021 Election:	1,309
Number of Registered Voters in May 2021 Election:	20,572
Estimated Population per 2020 US Census Bureau Preliminary Estimate - Revised (Release Date September 2020)	35,991
Estimated Daytime Population ⁽¹⁾	66,000

⁽¹⁾ Source for selected economic characteristics is based on latest version of the *American Community Survey 5-Year Estimates* report.

⁽²⁾ Source for Business Categories is Texas State Comptroller's Office.

BUDGET PROCESS OVERVIEW

What is a Budget?

A budget is a financial and operating plan for a City for a period called a “fiscal year.” The City of Farmers Branch fiscal year begins on October 1 and ends on September 30. The fiscal year that begins on October 1, 2021 is referred to as “Fiscal Year 2022.” The budget is considered a financial plan, a policy plan, an operating guide, and a communications device.

The City cannot spend money unless it is appropriated within the budget. An appropriation is the legal approval given by the City Council to the City staff to spend money for a specific purpose. The budget also contains an estimate of revenues to be received by the City during the same time period. The legal authorization to collect revenues, such as property tax, utility charges, franchise fees, and user fees, is provided by the City Council by ordinance. Also included in the budget is an estimate of monies left over from the prior fiscal year that can be spent and appropriated in the new year. This money is available and is called unassigned fund balance. The City Charter provides that a portion of unassigned fund balance may be set aside to meet unexpected and unforeseen contingencies in the current operating costs of any budget project.

The Budget Document

The budget document begins with a transmittal letter from the City Manager. This letter summarizes the contents of the budget and provides an explanation of the rationale used by the City Manager during the budget development process. The City Manager also outlines the administration’s work program for the upcoming year.

The budget document is divided into nine sections. The first section contains an overview of the City’s budget through the budget transmittal, budget process and organizational charts, as well as budget summary information in graph and table form on all of the operating funds of the City. Also included in this section is a detail of budgetary policies relating to financial management and accounting practices. The next seven sections each concentrate on a particular fund of the City. The final section contains a glossary, financial condition analysis, personnel staffing summaries, Truth-in-Taxation documents, and budget, tax and exemption(s) related ordinances.

The Budget Process: How is the budget prepared, adopted and amended?

The City Charter names the City Manager or his designee as the Budget Officer of the City. Budget preparation, monitoring and analysis are a shared responsibility between the City Manager’s office and the Finance department. The City Charter provides that the City Manager must prepare a proposed budget to be submitted to the City Council prior to August 1st each year.

Each spring, the Finance department initiates the annual budget process by providing each department director with a budget packet, which includes a budget preparation manual, budget calendar, payroll projection schedule(s), and any other informational materials designed to assist with budget preparation.

The budget process is completed in three phases. Phase one is the preparation of year-end-estimates for the current year. This phase allows departments to project expenditures for the remainder of the year, while being as realistic as possible, and propose estimates that are anticipated to be spent. Once end-of-year estimates are completed, departments begin the second phase of the budget process by preparing proposed budget estimates for the upcoming year. These estimates are completed for each line item account within a department. Details are requested for most line item accounts in order to document and describe the assumptions and calculations that comprise a departments total budget request. Concurrent with this phase, the Finance Department, in conjunction with affected departments, prepares year-end estimates of revenues, and a projection of revenues for the upcoming year. Once this phase is completed, department budget requests are consolidated into an operating budget for the entire City by the Budget Manager.

The third and final phase of the budget process is the budget review. During the budget review, department directors meet with the City Manager, Deputy City Manager, Director of Finance, Assistant City Manager, and Budget Manager (management team) to review budget requests and, more specifically, discuss any proposed new programs or additions for the upcoming year. This is defined as any proposed change in program emphasis, expenditure of funds, allocation of personnel or equipment that will result in a change in the level of service currently being delivered. All requests for new personnel, fleet, or equipment that represent a net addition to the department's operation are reviewed by the management team. Departments are asked to describe all new programs, itemize all new costs and proposed personnel, and justify the need for the request. Justification should detail how the addition relates to the City's multi-year strategic business plan and should detail any service change(s). Upon completion of the budget review phase, the management team makes recommendations as to which items to include in the proposed budget. The City Manager then submits a recommended budget to the City Council prior to August 1st.

The City Council reviews the recommended budget, provides direction for any changes and holds an official budget hearing before the final adoption of the budget. The budget is then approved through the favorable passage of a budget appropriation ordinance and an ad valorem tax rate ordinance.

Budget Amendments

After adoption by City Council, a budget may be amended by ordinance any time during the fiscal year to account for unusual or unforeseen conditions that occurred subsequent to the original budget adoption. The budget is evaluated throughout the year and is amended at year-end. The Year-End Amended Budget is based upon estimated current year actuals.

The procedure for amending the budget depends upon the type of change that is needed. The budget ordinance gives specific authority to the City Manager to: a) transfer appropriations budgeted from one account classification to another account classification within the same department; b) transfer appropriations from designated appropriations from one department or activity to another department or activity within the same fund; c) transfer unencumbered appropriations within a department; and, d) to make transfers from the General Fund and all other Funds of unexpended appropriations and excess revenues for the previous fiscal year.

The second type of budget amendment brings about a change in the total appropriation for a fund. An example of this includes the appropriation of additional funding if expenditures are projected to exceed current budget amounts. This type of change requires City Council approval in the form of an ordinance.

STRATEGIC PLANNING CYCLE



Strategic Planning – Ideal Timeline

January	-	Council Review of Annual Comprehensive Financial Report
February	-	City Council Strategic Planning Retreat <ul style="list-style-type: none">• Review of the City's Financial Condition• Review of Citizen Survey Results• City Council Goal Setting
March	-	Department Head Planning Retreat <ul style="list-style-type: none">• Objective Setting to Advance Council Goals• Identification of Specific Projects / Initiatives to Meet City Council Goals Refine Performance Measures Based on City Council Goals
April (late)	-	Begin Annual Budget Process Budget Packets Distributed to Departments
May	-	City Council Elections Departments to enter facilities service, gas/oil/diesel, vehicle maintenance, and warehouse service estimates as they become available. Preliminary Tax Roll Due [Mid-May] Preliminary Budget Reviews between Deputy City Manager or City Manager and direct reports [Meeting dates/times to be determined by Deputy City Manager or City Manager.] Budget Files Closed (Department budget entry ended until after City Manager review.)
June	-	Finance Sends Budget Requests to City Manager Executive Team Budget Reviews
July	-	Final Budget Changes Due Finance to Begin Preparation of Preliminary Budget for Council Department Narratives and Goals & Objectives Established During the City Council Strategic Planning Retreat Due Tax Roll Certified by Dallas Central Appraisal District [July 25] City Manager's Proposed Budget Submitted to City Council [July 31]
August	-	Truth in Taxation Calculations due from Dallas County City Council Work Sessions/Retreat & Preliminary Budget Presentations & Deliberations Vote Setting Proposed Maximum Tax Rate, Public Hearing Date and Date for Approval of Proposed Tax Rate and Budget (if required) Council Budget Retreat
September	-	Public Hearing on Proposed Budget and Tax Rate (if required) Adopt Budget and Tax Rate
October	-	Fiscal Year Begins Begin Tracking New Performance Measures National Night Out Neighborhood Gatherings Conduct Citizen Survey
December	-	City Council Goals Evaluation and Report Performance Measure Summary Report (from prior fiscal year)

PROPERTY TAX ANALYSIS

Truth-in-Taxation

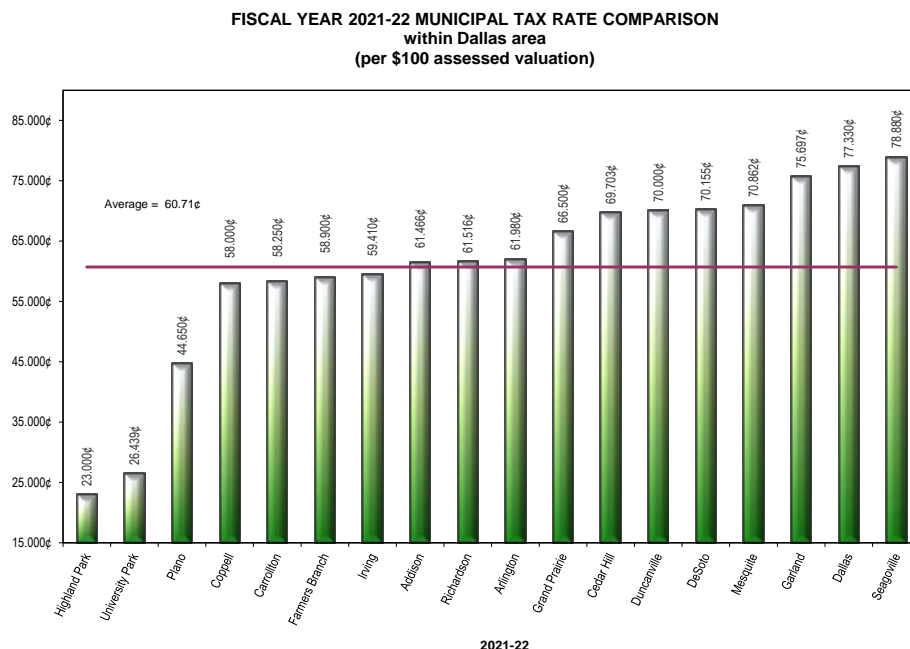
State “Truth-in-Taxation” laws give taxpayers a voice in decisions that affect their property tax rates. In 2019, the 86th Texas Legislature changed Truth-in-Taxation laws with the passage of Senate Bill 2, also known as the Texas Property Tax Reform and Transparency Act of 2019. This legislation modified the manner in which the voter-approval tax rate is calculated in an effort to limit the rate of growth of property taxes in the state. The vast majority of this bill took effect on January 1, 2020, which impacted the tax rate setting process for the 2020 tax year, also known as the City’s 2020-21 fiscal year. Among other things, the bill lowered the voter-approval rate, previously called the rollback rate, from 8% to 3.5% for cities based on certified property valuations.

The calculation process begins after the chief appraiser delivers the certified appraisal roll (or in some circumstances, the certified estimate of taxable value) and the estimated values of properties under protest to the taxing unit, which is typically by July 25th each year. Then, beginning in early August, the City takes the first step toward adopting a tax rate and complying with Truth-in-Taxation laws by calculating and publishing the no-new-revenue tax rate and the voter-approval tax rate (previously referred to as effective and rollback tax rates, respectively) based on the appraisal roll received.

The no-new-revenue tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years. To do this, several adjustments must be made. The formula assumes that if values increase, the tax rate should decrease to create the same amount of revenue as it did the year before, or if values decrease, the tax rate will increase to produce the same amount of revenue.

The voter-approval tax rate is the highest tax rate the City may adopt without holding an election to seek voter approval of the rate. This rate provides the City with approximately the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra three and one-half percent (3.5%) cushion, and sufficient funds to pay its debts in the coming year. If the City adopts a tax rate that exceeds the voter-approval tax rate, in most cases it must automatically hold an election for voters to approve the tax increase. An election permits voting for or against the tax-rate proposition. If the majority of votes are cast in opposition to the adopted tax rate, the election limits the tax rate for the current year to the voter-approval tax rate.

If required to hold an election to approve the tax rate, the governing body shall hold the election on the uniform election date in November of the applicable tax year. It must adopt the rate no later than the 71st day before the next November uniform election date and the order calling the election may not be issued later than the 78th day before the date of the election.

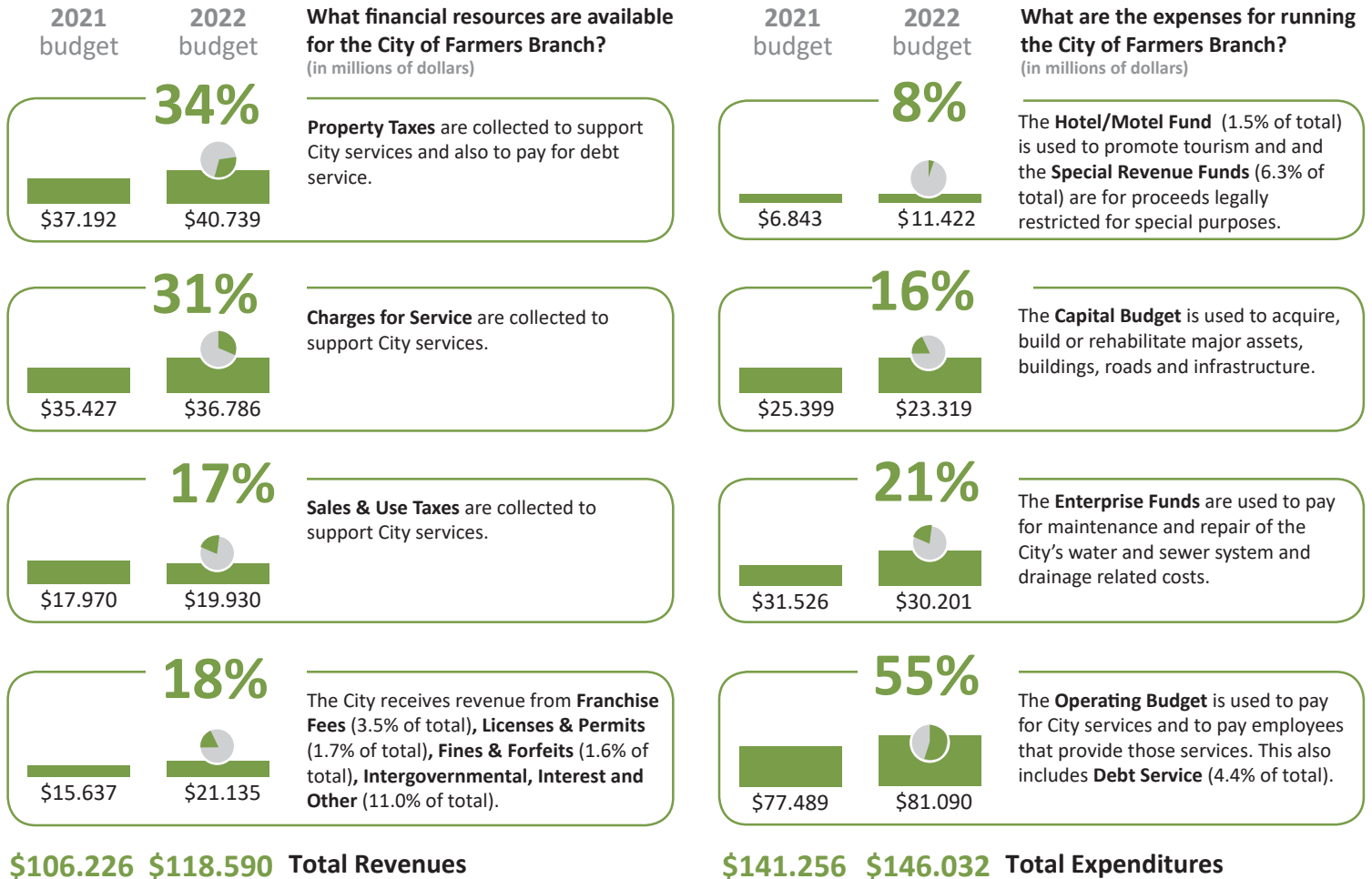


The City’s property tax rate compares favorably with other area cities.

CITY OF FARMERS BRANCH BUDGET SNAPSHOT FISCAL YEAR 2021-22

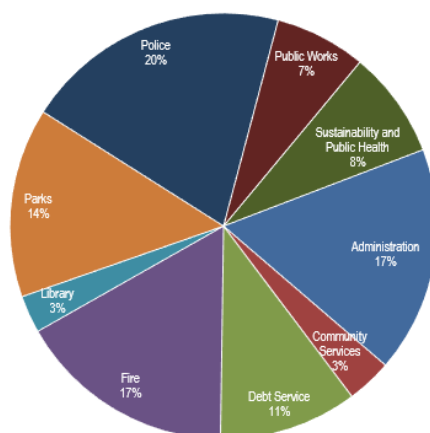
What does it cost to run the City and how are those costs paid?

The City budget is financed through a wide variety of revenue sources. The General Fund receives funding from various sources including taxes, user fees, licenses, permits, and grants. The Enterprise Funds are supported mainly by user fees and the Hotel/Motel Fund is supported by hotel occupancy taxes. *Please note, the numbers reflected in this report are based on the fiscal year 2020-21 and 2021-22 Adopted Budgets and may change at the close of the fiscal year.*



How Your Property Tax Dollar is Distributed Among City Services

Tax rate of 58.90¢ per \$100 of assessed property value.



Cents on the Tax Rate	
Administration	\$ 0.101032
Community Services	0.020172
Debt Service	0.061752
Fire	0.097464
Library	0.016761
Parks	0.084701
Police	0.118489
Public Works	0.040632
Sustainability and Public Health	0.047997
Total Rate	\$ 0.589000



Graph reflects \$ 71,467,900 in General Fund expenditures (excludes the Economic Development Fund) and \$ 4,685,600 in property tax supported debt.

CITY OF FARMERS BRANCH FISCAL YEAR 2021-22

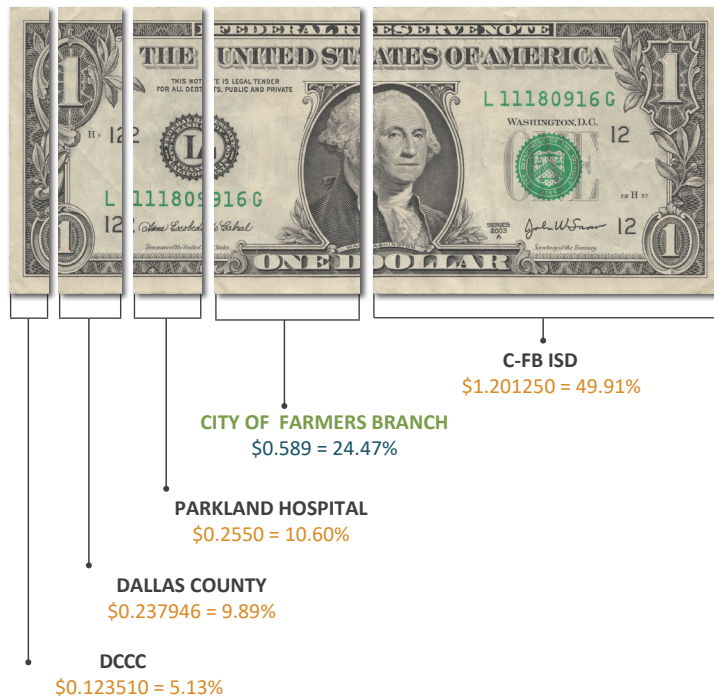
What Property Taxpayers Pay for City Services

The Average Value of a Farmers Branch home is \$268,966

Other revenues, such as sales tax, franchise fees, and other fees, plus property taxes paid by businesses, make up the difference between the amount of property taxes paid and the actual costs to the City.

Department	Homeowner's Pay		Actual Cost to City (per household)
	With Homestead Exemption	With Homestead & Over-65 Exemptions	
Administration	\$ 217.35	\$ 136.54	\$ 1,425.64
Community Services	43.34	27.23	284.30
Debt Service	132.82	83.44	871.18
Fire	209.75	131.77	1,375.77
Library	36.12	22.69	236.91
Parks	182.25	114.49	1,195.38
Police	254.99	160.19	1,672.53
Public Works	87.45	54.94	573.58
Sustainability & Public Health	103.29	64.89	677.49
Total:	\$ 1,267.36	\$ 796.18	\$ 8,312.78

Distribution of Your Total Tax Bill



How Do We Compare With Our Neighbors?

Estimated City Property Tax on an Avg Home Value of \$268,966 with residential homestead.

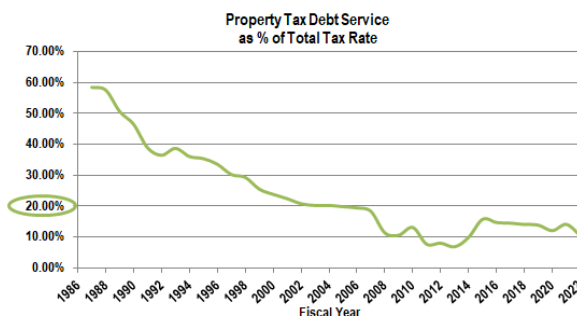
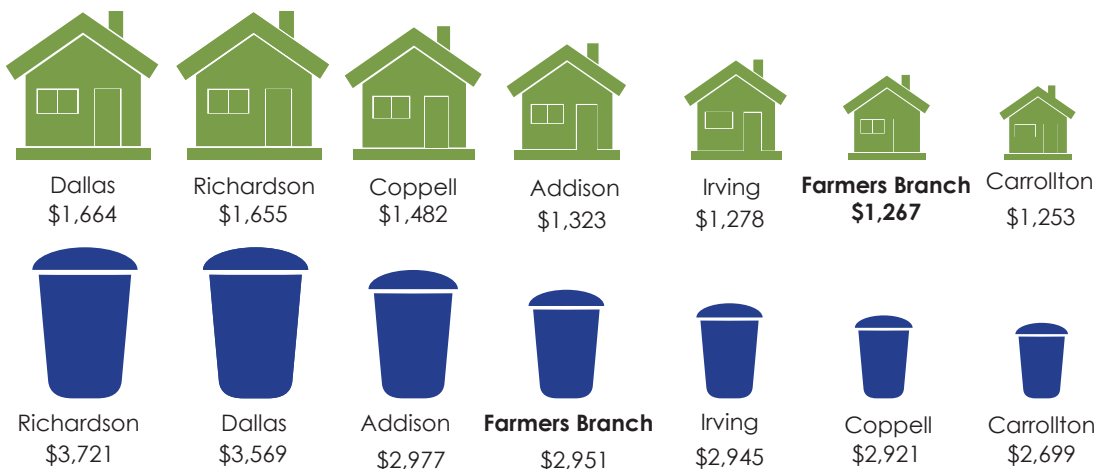
Total Annual Charge

for City Services

Includes City property taxes, water, sewer, drainage, and trash charges.

Based on a residential homestead

value of \$268,966. Source: Carrollton, TX, Municipal Cost of Service Comparison, adjusted for adopted 2021-22 tax rates and exemptions, Farmers Branch avg home value, and 2021 population estimates.



FINANCIAL MANAGEMENT POLICIES

Purpose

The financial management policies of the City are designed to ensure the financial integrity of the City's government and assist the City in achieving the following:

- * Quality City services that meet the needs and desires of the citizens.
- * A financial base sufficient to maintain or enhance City assets required to support community service demands.
- * Prudent and professional financial management practices to assure residents of Farmers Branch and the financial community that City government is well managed and in sound fiscal condition.
- * Cost effective services to citizens through cooperation with other government entities.
- * A Capital Improvement Program that maintains and enhances the public's assets.

General Goals

The City follows a five-year review and rotation evaluation of an outside (independent) auditor. The auditors must demonstrate breadth and depth of staff necessary to handle the City's audit in a timely manner. The audited financial statements are required by City Charter to be prepared within 120 days of the close of the fiscal year.

Annual reporting will be done within the guidelines set forth in the Governmental Accounting and Auditing Financial Review (GAAFR) and under the standards currently being set by the Governmental Accounting Standards Board (GASB). Interim activity reports will be made available to City Council and management. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis with a thorough analysis at the end of each quarter. Budgets for all funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Annual appropriated budgets are adopted for all funds. Appropriations may remain open for 180 days subsequent to year-end unless related to a multi-year capital project.

The City will strive to maintain accounting policies and practices in the preparation of its annual comprehensive financial report. The report will be presented to the Government Finance Officers Association (GFOA) for review of qualifications that meet those necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting. The City will also submit its annual budget to GFOA for review of qualifications that meet those necessary to obtain the Distinguished Budget Presentation Award.

Revenue Objectives

The City will strive to operate a revenue system that is simple and reliable so that assurances can be provided that the revenue base will materialize according to budget planning. Consistent monitoring and collection policies will be maintained to insure the integrity of the revenue system. The City will periodically review its fee structure to ensure that revenue collections are adequate to meet corresponding expenditures (cost-of-service concept).

The Enterprise Funds and Internal Service Funds engage in transactions with other funds of the City. All services rendered by these two funds for other funds of the City should be billed at predetermined rates and all services received by these funds from other funds should be paid on the same basis that other users are charged.

The Enterprise Fund will pay a franchise fee based on the same rationale as used with the electric, gas and telephone companies. A franchise fee is paid to compensate the City for street and alley usage. Payment-in-lieu-of-taxes (P-I-L-O-T) will be charged to offset the ad valorem taxes lost due to the non-profit status of the fund. This P-I-L-O-T is computed by applying the property tax rate to the book value of the fund's assets since there is no market value. Administrative costs will be charged for services of general overhead, such as administration, finance, customer billing, personnel, data processing, legal counsel, and other costs as appropriate. The charges will be determined through an indirect cost allocation following accepted practices and procedures.

Expenditure Issues

Expenditures will be made in accordance with the City Charter, budget ordinance and City & State purchasing guidelines.

Budget Concepts & Multi-Year Planning

The budget process is part of a multi-year plan including multi-year financial objectives. Objectives for the General Governmental Funds are to: 1.) Formulate future budgets so that no use of fund balance will be required in the final operating results. 2.) Provide sufficient funds to maintain the City's streets in terms of pavement structure, rideability and appearance. 3.) Provide, from operating revenues, funding for new major capital improvement projects consistent with the future capital projects plan. 4.) To follow a pay-as-you-go capital financing strategy. Objectives for the Enterprise Funds are to: 1.) Maintain a self-sufficient fund so as to avoid General Fund subsidies. 2.) Provide, from operating revenues, funding for new capital projects consistent with a long-range capital projects plan. 3.) Provide, from current operating revenues, reinvestment in the existing water and sewer system (target level of funding is equal to the annual depreciation in the fund). 4.) Provide for water and sewer rate increases when necessary to cover costs increases to the City.

Fund Balance/Operating Position Concepts

In the General Fund, the City will strive to maintain an unassigned fund balance to be used for unanticipated emergencies within a target range of approximately 15% (low-end) and 20% (high-end) of the actual GAAP basis expenditures and other financing sources and uses. A net current assets balance of \$2.0 million is targeted for the Water & Sewer Fund, which is equivalent to approximately 45 days-worth of working capital. "Net current assets" is an amount derived by subtracting current liabilities from current assets. This amount is the best approximation in an enterprise type fund of spendable resources, which are available for appropriation. These monies will be used to avoid cash-flow interruptions, generate interest income, reduce the need for short-term borrowing, and assist in maintaining an investment-grade rating. Each fund may borrow internally from other funds to provide for cash flow requirements. These loans will be on a short-term basis. Funds of the City will not be operated on a deficit basis.

A balanced budget is an adopted operating budget whereby revenues equal or exceed expenditures and no use of fund balance is required in the final operating results.

Capital Infrastructure and Fixed Asset Financing Strategy

The City will strive to direct revenue growth towards reinvestment in capital infrastructure and fixed assets. This use of operating revenues offers flexibility to the City in using a pay-as-you-go cash financing strategy. The advantages of this flexibility include allowing capital projects to be added if additions to fund balance increase or deferred if economic conditions change. The cash financing strategy also allows projects to be changed and/or substituted from year-to-year.

Fixed asset funding is provided through appropriate transfers from operating departments to an internal Fixed Asset Fund. The goal is to provide an internal financing mechanism to finance the replacement of equipment at the operationally optimum time. The timing of fixed asset purchases may coincide with the fiscal year in which transfers are made from the operating departments. However, expensive or infrequent purchases may be paid for over several fiscal years thereby avoiding a peak in the department's budget for fixed assets. The "installment" payments become an assigned part of the Fixed Asset Fund balance until the purchase actually occurs. For financial reporting purposes, the Fixed Asset Fund is consolidated with the actual operating fund into one summarized fund.

Debt/Capital Planning Criteria

Historically, the City has followed a pay-as-you-go financing concept to set aside funding for major capital projects. This has resulted in low overall debt levels and no debt in the Water & Sewer Fund. Occasionally, bonds are issued to take advantage of unique circumstances (i.e., low interest rates, multijurisdictional consolidation opportunities, etc.). Whenever possible, the City will use special assessment revenue or other self-supporting bonds instead of general obligation bonds so that those benefiting from the improvements will bear all or part of the cost of the project financed. Optional redemption features will be considered for all bond issues depending upon market conditions and/or the needs of the City. Complex derivative-based strategies such as "swaps" are not authorized. The City will annually review all debt issues for arbitrage rebate filing, investment and compliance requirements.

When applicable, the City shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the City the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue, a “present value” savings of three percent over the life of the respective issue, at a minimum, must be attainable.

The City will maintain good communications with bond rating agencies regarding its financial condition. The City will follow a policy of full disclosure on every financial report and borrowing prospectus. The City will strive to limit general obligation annual debt service requirements to 20% of general governmental expenditures. Revenue bond coverage (Water & Sewer) shall be maintained at a minimum of 1.5% or as stipulated by bond covenants. Bonds should generally be sold on a competitive basis.

Long-term debt shall not be used for operating purposes. The life of bonds shall not exceed the useful life of the projects.

The City will strive to maintain a bond rating of at least an “AA” for General Obligation debt and a rating of “A1” for any future Water & Sewer Revenue debt. Credit enhancement products such as bond insurance are generally not cost effective at this strength of bond rating.

The City Charter of the City of Farmers Branch, Texas, does not provide a debt limit. Under the provision of State law (Article XI, Section 5, of the State of Texas Constitution), the maximum tax rate is limited to \$2.50 per \$100 assessed valuation. The maximum annual debt service amount that could be supported by this maximum tax rate in 2021-22 is approximately \$173.8 million based on the appraisal districts Certification of Appraisal ed Roll (July 2021). The City's tax rate is currently \$0.589000 per \$100 of assessed valuation. This current tax rate supports general governmental operations and approximately \$4.7 million in annual debt service.

Dividend Plan

On February 3, 1997, the City Council approved a plan to annually review and analyze the fiscal condition of the City's General Fund and establish a framework for declaring a dividend. The dividend plan has been used effectively in good economic times and has helped the City maintain financial stability and strength.

The criteria for declaring a dividend include meeting the following:

1. An audit for the prior fiscal year has been completed that details unassigned General Fund fund balances.
2. The City's fund balance reserve requirement has been met.
3. All multi-year financial objectives are met.
4. The pay-as-you-go capital plan is appropriately funded.
5. Liabilities have been reviewed for appropriate funding.
6. Needs or opportunities that arise after the adoption of the current budget are considered.
7. The prior year addition to the General Fund fund balance remaining after the above criteria have been met would be available for dividend distribution consideration.
8. Dividends will be paid to taxpayers on an equitable basis.

The adopted budget may be amended during the year if the criteria noted above is evaluated and met in order to provide for a dividend.

Cash and Investment Management Concepts

The City shall manage and invest its cash in accordance with City Investment Policy guidelines and State law. The City shall maintain a comprehensive cash management program that includes collection of accounts receivable, vendor payment in accordance with invoice terms and prudent investment of available cash.

Interest earned from investment of available funds, whether pooled or not, shall be distributed to the funds from which monies were provided to be invested.

Compensation Practice Philosophy

The basic philosophy of Farmers Branch is to provide an equitable compensation program for all employees. The basic concept of the pay system is that job responsibility and job performance will be the key determinants of an employee's salary.

The purpose of the City's performance-based pay system is to attract, retain and motivate employees through the payment of financial compensation that is commensurate with the individuals' ability, responsibility and contribution toward the City's goals. The program is concerned with providing a compensation framework to inspire the development and progress of each employee. It is further designed to recognize and reward outstanding performance and achieve internally equitable and externally competitive compensation.

In order to keep the City's compensation system current, a mini-compensation survey will be conducted annually using key employee positions as benchmarks in order to determine if the pay structure is still competitive. Additionally, an annual North Central Texas Council of Governments (NCTCOG) survey is available in June of each year and will be used to review planned merit-based pay increases for the upcoming fiscal year within the region. A full independent compensation study was completed in fiscal year 2020-21 for implementation in 2021-22. As a result of this study, the City Council adopted a 105% of average starting salary philosophy to be used in determining pay structures for all employees. Further studies are anticipated every five years.

Texas Municipal Retirement System

In 2011, the City Council authorized the creation of, and appointed members to, an Employee Retirement Benefits Committee for the purpose of researching and reviewing various options available under Federal and/or State law regarding the provision of employee retirement benefits. In March 2012, the committee submitted a final report of findings, which was received by the City Council on April 3, 2012, consisting of the following:

1. That the City continue to participate in the TMRS versus alternative options.
2. That no immediate action be taken at this time with respect to matching ratio options, cost-of-living adjustment options, or updated service credit options.
3. That immediate action should be taken if any one or more of the following events occur: a) if the funded ratio of the TMRS obligation drops below 80%; b) if, in any three year period, there is a consecutive decline in the funded ratio of the TMRS obligation signaling a negative trend or missed assumptions in the actuarial calculation that predicts a 100% funded TMRS obligation over 27 years (2038); c) if the City of Farmers Branch/taxpayer General Fund contribution to the TMRS exceeds 12% of the General Fund budget.
4. Should one or any combination of the above described events occur, an immediate reduction in the updated service credit options should be taken that is commensurate with correcting the associated event.
5. Should reducing the updated service credit option to the lowest allowed percentage not be sufficient to correct the associated event, additional action should be taken to reduce the cost-of-living option to correct the associated event.
6. Once an associated event is deemed to have been corrected, any reduction to cost-of-living option and/or updated service credit should revert back to the level prior to the reduction.

Risk Management

The City will aggressively pursue every opportunity to provide for the public's and City employee's safety and to manage its risks. The goal shall be to minimize the risk of loss or resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may include risk transfer, insurance and risk retention. Where risk is retained, reserves will be established based upon actuarial determinations and will not be used for purposes other than for financing losses.

Bond Rating Information

The City maintains favorable ratings from bond rating agencies. The ratings are as follows:

	Moody's Investors Service	Date Confirmed	Fitch Ratings	Date Confirmed	Standard & Poor's	Date Confirmed
General obligation bonds						
2009 Combination tax and revenue, taxable	n/a	n/a	AA+	August 17, 2021	AA+	September 17, 2021
2011 General obligation refunding bonds, taxable	Aa2	June 16, 2021	AA+	August 17, 2021	AA+	September 17, 2021
2012 Certificates of obligation (bank issued)	n/a	n/a	n/a	n/a	n/a	n/a
2013 Certificates of obligation	Aa2	June 16, 2021	AA+	August 17, 2021	AA+	September 17, 2021
2014 Certificates of obligation	n/a	n/a	AA+	August 17, 2021	AA+	September 17, 2021
2014 General obligation	n/a	n/a	AA+	August 17, 2021	AA+	September 17, 2021
2016 Certificates of obligation	n/a	n/a	AA+	August 17, 2021	AA+	September 17, 2021
2018 Certificates of obligation	n/a	n/a	AA+	August 17, 2021	AA+	September 17, 2021
2018 General obligation	n/a	n/a	AA+	August 17, 2021	AA+	September 17, 2021
2020 General obligation refunding bonds	Aa2	June 16, 2021	AA+	August 17, 2021	AA+	September 17, 2021
2020 General obligation improvement bonds	Aa2	June 16, 2021	AA+	August 17, 2021	AA+	September 17, 2021

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

Farmers Branch's accounting and financial reporting system follows the principles established by the Governmental Accounting Standards Board (GASB). An annual audit of the City's financial system is performed by an independent public accounting firm with the subsequent issuance of an annual comprehensive financial report.

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenses/expenditures.

Measurement focus refers to what is being measured and basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. Debt service expenditures and expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Property, franchise, sales and hotel occupancy taxes, and investment income (including unrealized gains and losses) are all considered to be susceptible to accrual and so are recognized as revenues of the current fiscal period. The portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City's Proprietary Fund Types are accounted for on a cost-of-service or "capital maintenance" measurement focus, using the accrual basis of accounting, under which revenues are recognized when earned and expenses are recognized when the related liabilities are incurred.

The budgetary basis of accounting follows the Generally Accepted Accounting Practices (GAAP) basis of accounting with the following exceptions: Annual operating budgets are prepared on a budgetary basis of accounting for all governmental funds, whereby year-end encumbrances are recognized as expenditures in the current year budget. Capital projects funds are budgeted over the life of the respective project and not on an annual basis. Proprietary funds are budgeted using an accrual basis, except for capital expenses, depreciation and debt service payments, which are budgeted on a cash basis. Unexpended appropriations for budgeted funds lapse at fiscal year-end. Encumbrance accounting is used for all funds.

FUNDS OVERVIEW

The basic building block of governmental finance and budgeting is the “fund.” Each fund is independent of all others and is created to account for the receipt and use of specific revenues. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances/retained earnings, revenues, and expenditures/expenses. The City exercises budgetary control over governmental and proprietary fund types. A description of each fund and fund type follows:

Governmental Fund Types:

General Fund - The General Fund is the main operating fund of the City. The fund is used to account for the current day-to-day operations of the City, which are financed from property taxes and other general revenues, and all financial resources not accounted for in other funds. Activities financed by the General Fund include those of all line and staff departments within the City, except for such activities financed for in the Proprietary and Special Revenue Funds.

Fixed Asset Fund (General) - Appropriate transfers are made to this fund from operating General Fund department budgets to finance fixed asset replacement(s). For annual comprehensive financial reporting purposes, the General Fixed Asset Fund is consolidated into one summarized General Fund.

Economic Development Fund - Used to stimulate economic growth and stability in the community by assisting homeowner's and private employers who are located, or plan to locate, or substantially expand operations in the City. The fund invests in projects that support the development of the economy and the building of community capacity and finances projects and programs that create and/or retain jobs, improve the local and/or regional tax base, or otherwise enhance the quality of life in the community. For annual comprehensive financial reporting purposes, the Economic Development Fund is consolidated into one summarized General Fund.

Special Revenue Funds - The Special Revenue Funds account for the accumulation and disbursement of restricted resources other than debt service or capital projects. Special Revenue Funds consist of the following funds:

Hotel/Motel Fund – Used to account for the accumulation of resources from the Hotel/Motel Tax assessment levied by the City. These monies are to be spent to promote the progress, development or growth of the City within the guidelines set forth on disposition of revenues collected under the authority of the Texas Hotel Occupancy Tax Act. The hotel occupancy tax rate for the City's hotels is 7%.

Fixed Asset Fund (Hotel/Motel) - Appropriate transfers are made to this fund from operating Hotel/Motel Fund department budgets to finance fixed asset replacement. For comprehensive annual financial reporting purposes, the Hotel/Motel Fixed Asset Fund is consolidated into one summarized Hotel/Motel Fund.

Police Forfeiture Fund(s) – Used to account for proceeds from the sale of assets seized in connection with drug arrests. Revenues are restricted to law enforcement expenditures.

Donations Fund – Used to account for voluntary contributions for community improvement.

Local Truancy Prevention Fund – Used to account for certain proceeds from ticket fees, which must be used to finance the salary, benefits, training (etc.) relating to a juvenile case manager employed under Article 45.056, Code of Criminal Procedure.

Youth Scholarship Fund – Used to account for voluntary contributions for youth scholarships that allow resident youths to access non-City sponsored programs.

Grants Fund – Used to account for grant related programs.

Building Security Fund – Used to account for certain proceeds from ticket fees, which must be used for building security purposes.

Court Technology Fund – Used to account for certain proceeds from ticket fees, which must be used for technological enhancements.

Municipal Jury Fund – Fund required by Code of Criminal Procedures to fund juror reimbursements and otherwise finance jury services.

Landfill Closure/Post-Closure Fund – Used to account for resources needed for future landfill final closure and post-closure costs.

Cemetery Fund – Used to account for grounds maintenance of Keenan Cemetery.

Photographic Light System Fund – Used to account for red light enforcement revenues and expenditures. *[Note: Fund closed due to legislation in June 2019.]*

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

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

TIRZ District #3 Fund – Used to account for the operating revenues and expenditures of the Tax Increment Reinvestment Zone (TIRZ) District No. 3.

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

Debt Service Funds - The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - The Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital assets and facilities by the City. These funds are budgeted on a multi-year basis as the project expenditures normally cross over fiscal years. The following is a description of the City's Capital Projects Funds:

Non-Bond Capital Improvement Program (CIP) Fund – Used to account for the financing and construction of major capital facilities by the City, except for those financed by general obligation bonds or by the Water & Sewer Fund. Funded primarily by operating transfers from the General Fund.

Hotel/Motel CIP Fund – Used to account for the financing and construction of historical park improvements. Funded by Hotel/Motel tax revenues.

Tax Increment Finance District #2 Fund – Used to account for infrastructure construction in the Old Farmers Branch tax increment financing (TIF) district. Funded by developers' contributions and advances and incremental property tax payments.

Radio System Bond Fund – Used to account for the financing of an upgrade of the analog radio system used by fire and police departments to a digital system. The system is shared with the City of Carrollton, Town of Addison, and City of Coppell. Certificates of Obligation were issued for the project in fiscal year 2012-13.

Street Improvement Bond Fund - Used to pay for street projects pursuant to a bond election held May 10, 2014.

Fire Station #2 Relocation/Landfill Bond Fund – Used to account for the relocation and construction of a new fire station including land acquisition, design and construction. Fire Station #2 was relocated from 3940 Spring Valley Road to a more centralized City-owned property to improve fire and emergency medical service delivery. Funding for the project was from certificates of obligation.

Trail Improvements Bond Fund – Used to 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 – Used to fund improvements for the betterment of Pike Street in and around the Dallas Area Rapid Transit station.

Proprietary Fund Types:

Enterprise Funds - The Enterprise Funds are used to account for water and sewer utility operations that are financed and operated in a manner similar to private business enterprises. The intent of the City is that the costs of providing utility services to the general public on a continuing basis be financed or recovered primarily through user charges (utility bills). For comprehensive annual financial reporting purposes, the following Enterprise Funds are reported as either Water and Sewer or Stormwater Utility Enterprise Funds, as appropriate.

Water & Sewer Fund – Used to account for the current day-to-day utility operations of the City, which are financed from utility user charges.

Stormwater Utility Fund – Used to account for the current day-to-day stormwater utility operations of the City, which are financed from a stormwater utility fee.

Non-Bond Utility Fund – Used to account for the financing and construction of major water and sewer distribution and storage facilities by the City. Funded primarily by transfers from the Water & Sewer Fund.

Stormwater CIP Fund – Used to account for drainage improvements and creek maintenance. Funded primarily by transfers from the General Fund and stormwater utility fees.

Fixed Asset Funds (Water & Sewer and Stormwater Utility) - Appropriate transfers are made to these funds from operating Enterprise Fund department budgets to finance fixed asset replacement(s).

Internal Service Funds - The Internal Service Funds account for the financing services provided by one department to other departments of the City on a cost reimbursement basis. The following is a description of the City's Internal Service Funds:

Fleet & Facilities Management Fund – Used to account for materials and supplies provided exclusively to other funds and departments of the City.

Workers' Compensation Fund – Used to account for the City's workers' compensation self-insurance program.

Fixed Asset Fund (Internal Service) - Appropriate transfers are made to this fund from operating Internal Service Fund department budgets to finance fixed asset replacement(s).

Health Claims Fund – Used to account for group health insurance for employees and their immediate families.

Operational Structure

Each operational fund is comprised of departments, which are major organizational units of the City, and each department has overall management responsibility for one or more divisions. A summary description stating key processes, strategic initiatives, total full-time equivalent (FTE) position counts, key positions, and a brief summary descriptive of programs/function is presented for all departments.

Expenditure summaries list the subtotal expenditures/expenses by department and division for categories such as personal services/benefits, supplies, repairs and maintenance, and capital outlay. Operational units by fund are listed following this section.

Expenditure Summaries - General Fund expenditures can be summarized in several ways, each providing information with a different focus. Several summaries are presented in the General Fund section of the budget:

Summary by Department - Shows who in the City organizational chart is most directly responsible for control and management of the various activities.

Summary by Function - Shows the purpose of each City activity in categories specified by State reporting requirements. Grouping activities in the functional areas of general government, public works, public safety,

culture and parks, and special expenditures allows for comparisons with other local governments in the State.

Summary by Type of Expenditure - Shows how the City plans to accomplish its strategic initiatives and/or goals and objectives in the categories of personal services/benefits, purchased professional and technical services, supplies, repairs and maintenance, services, production and disposal, contracts, Christmas activities, other objects, special incentive, and transfers to other funds.

Note: Excludes Debt Service Funds, Economic Development Fund, Special Revenue Funds, and Fixed Asset Funds.

GENERAL FUND

GENERAL GOVERNMENT

GENERAL GOVERNMENT

General Government
General Contracts
Legal
Non-Departmental

GENERAL ADMINISTRATION

COMMUNICATIONS

ECONOMIC DEVELOPMENT & TOURISM

HUMAN RESOURCES

FINANCE

Finance Administration
Accounting
Purchasing
Municipal Court

INNOVATION & TECHNOLOGY

COMMUNITY SERVICES & PLANNING

Planning
Community Services Admin
Building Inspection

PUBLIC WORKS

PUBLIC WORKS

Public Works Administration
Street Maintenance

SUSTAINABILITY & PUBLIC HEALTH

Sustainability & Solid Waste
Collection

Animal Services

Environmental Services

PUBLIC SAFETY

POLICE

Police Administration
Police Investigations
Police Patrol
Police Detention
Police Communications
Police Training

FIRE

Fire Administration
Fire Prevention
Fire Operations

CULTURE & RECREATION

PARKS & RECREATION

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

LIBRARY

ENTERPRISE FUND

PUBLIC WORKS

PUBLIC WORKS

Water & Sewer Administration
Water & Sewer Operations
Stormwater Utilities

INTERNAL SERVICE FUNDS

INTERNAL SERVICES

FLEET & FACILITIES MANAGEMENT

Facilities Management
Fleet Management

WCF

WORKERS' COMPENSATION FUND

HCF

HEALTH CLAIMS FUND

HOTEL/MOTEL FUND

CULTURE & RECREATION

PARKS & RECREATION
Historical Preservation

ECONOMIC DEVELOPMENT & TOURISM

Promotion of Tourism
Convention Center

ADOPTED BUDGET 2021-22
CONSOLIDATED SUMMARY OF REVENUES AND EXPENDITURES
for Operating Funds & Capital Project Funds

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
ESTIMATED BEGINNING BALANCES	<u>\$ 61,925,334</u>	<u>\$ 45,369,704</u>	<u>\$ 66,068,303</u>	<u>\$ 39,875,031</u>
REVENUES				
Ad valorem taxes	34,907,229	37,192,200	38,409,028	40,738,800
Non-property taxes	18,958,773	17,970,000	19,217,000	19,930,000
Franchise fees	3,939,881	4,260,000	3,875,100	4,144,000
Licenses & permits	2,883,284	2,863,000	3,551,600	2,052,000
Intergovernmental	2,482,706	475,700	1,531,653	6,376,038
Charges for service	36,441,126	35,427,900	36,535,100	36,785,600
Fines and forfeits	1,709,924	1,946,200	1,648,500	1,931,200
Bonds issued	3,336,070			
Interest and other	18,193,563	6,091,811	4,620,907	6,631,882
TOTAL REVENUES	<u>122,852,555</u>	<u>106,226,811</u>	<u>109,388,888</u>	<u>118,589,520</u>
TRANSFERS FROM OTHER FUNDS	<u>9,850,500</u>	<u>15,815,000</u>	<u>19,160,000</u>	<u>20,453,000</u>
TOTAL REVENUES AND TRANSFERS	<u>132,703,055</u>	<u>122,041,811</u>	<u>128,548,888</u>	<u>139,042,520</u>
TOTAL AVAILABLE RESOURCES	<u>194,628,389</u>	<u>167,411,515</u>	<u>194,617,191</u>	<u>178,917,551</u>
EXPENDITURES				
General government	16,699,697	16,060,100	17,750,853	19,213,838
Public safety	28,886,002	29,803,800	29,156,157	30,105,800
Public works	10,218,927	11,477,900	11,782,360	11,887,175
Culture and recreation	11,139,315	15,396,000	14,941,108	13,456,500
Economic development	3,299,477	3,800,000	3,250,000	3,150,000
Utilities	15,588,572	15,315,300	15,315,300	16,080,700
Capital projects	11,763,647	25,398,868	35,199,999	23,318,950
Debt service	16,705,800	6,333,200	6,333,200	6,472,000
Tourism/historical preservation	1,602,419	1,855,700	1,853,182	1,893,400
TOTAL EXPENDITURES	<u>115,903,856</u>	<u>125,440,868</u>	<u>135,582,160</u>	<u>125,578,363</u>
TRANSFERS TO OTHER FUNDS	<u>9,850,500</u>	<u>15,815,000</u>	<u>19,160,000</u>	<u>20,453,000</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>125,754,356</u>	<u>141,255,868</u>	<u>154,742,160</u>	<u>146,031,363</u>
ADJUSTMENTS ⁽¹⁾	<u>(2,805,731)</u>			
CHANGE IN FUND BALANCE	4,142,969	(19,214,057)	(26,193,272)	(6,988,843)
ESTIMATED ENDING FUND BALANCES	<u>\$ 66,068,303</u>	<u>\$ 26,155,647</u>	<u>\$ 39,875,031</u>	<u>\$ 32,886,188</u>

Internal Service and Fixed Asset Funds are not included in this summary as they are funded by the operating funds.

⁽¹⁾ Actuals reflect reserves, designations and adjustments for encumbrances.

ADOPTED BUDGET 2021-22
COMBINED SUMMARY OF REVENUES AND EXPENDITURES

	OPERATING FUNDS						TOTAL OPERATING & CAPITAL PROJECT FUNDS
	GENERAL FUND	(1) ENTERPRISE FUNDS	HOTEL/MOTEL FUND	DEBT SERVICE FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	
ESTIMATED BEGINNING BALANCES	<u>\$ 15,813,177</u>	<u>\$ 6,278,000</u>	<u>\$ 867,201</u>	<u>\$ 3,754,238</u>	<u>\$ 4,702,309</u>	<u>\$ 8,460,107</u>	<u>\$ 39,875,031</u>
REVENUES							
Ad valorem taxes	36,520,000			4,218,800			40,738,800
Non-property taxes	17,930,000		2,000,000				19,930,000
Franchise fees	4,084,000				60,000		4,144,000
Licenses & permits	2,052,000						2,052,000
Intergovernmental					6,376,038		6,376,038
Charges for service	8,395,000	27,154,200	53,500	1,181,700	1,200		36,785,600
Fines & forfeitures	1,823,000				108,200		1,931,200
Interest & other	3,430,500	52,500	58,000	600,000	1,462,000	1,028,882	6,631,882
TOTAL REVENUES	<u>74,234,500</u>	<u>27,206,700</u>	<u>2,111,500</u>	<u>6,000,500</u>	<u>8,007,438</u>	<u>1,028,882</u>	<u>118,589,520</u>
TRANSFERS FROM OTHER FUNDS	<u>950,000</u>				<u>1,300,000</u>	<u>18,203,000</u>	<u>20,453,000</u>
TOTAL REVENUES AND TRANSFERS	<u>75,184,500</u>	<u>27,206,700</u>	<u>2,111,500</u>	<u>6,000,500</u>	<u>9,307,438</u>	<u>19,231,882</u>	<u>139,042,520</u>
TOTAL AVAILABLE RESOURCES	<u>90,997,677</u>	<u>33,484,700</u>	<u>2,978,701</u>	<u>9,754,738</u>	<u>14,009,747</u>	<u>27,691,989</u>	<u>178,917,551</u>
EXPENDITURES							
General government	17,587,000				1,626,838		19,213,838
Public safety	29,272,300				833,500		30,105,800
Public works	10,913,500				973,675		11,887,175
Culture & recreation	13,428,000				28,500		13,456,500
Economic development	3,150,000						3,150,000
Utilities		16,080,700					16,080,700
Capital projects						23,318,950	23,318,950
Debt service				6,472,000			6,472,000
Tourism/historical preservation			1,892,400		1,000		1,893,400
TOTAL EXPENDITURES	<u>74,350,800</u>	<u>16,080,700</u>	<u>1,892,400</u>	<u>6,472,000</u>	<u>3,463,513</u>	<u>23,318,950</u>	<u>125,578,363</u>
TRANSFERS TO OTHER FUNDS	<u>267,100</u>	<u>14,119,900</u>	<u>288,000</u>		<u>5,778,000</u>		<u>20,453,000</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>74,617,900</u>	<u>30,200,600</u>	<u>2,180,400</u>	<u>6,472,000</u>	<u>9,241,513</u>	<u>23,318,950</u>	<u>146,031,363</u>
CHANGE IN FUND BALANCE	566,600	(2,993,900)	(68,900)	(471,500)	65,925	(4,087,068)	(6,988,843)
ESTIMATED ENDING FUND BALANCES	<u>\$ 16,379,777</u>	<u>\$ 3,284,100</u>	<u>\$ 798,301</u>	<u>\$ 3,282,738</u>	<u>\$ 4,768,234</u>	<u>\$ 4,373,039</u>	<u>\$ 32,886,188</u>

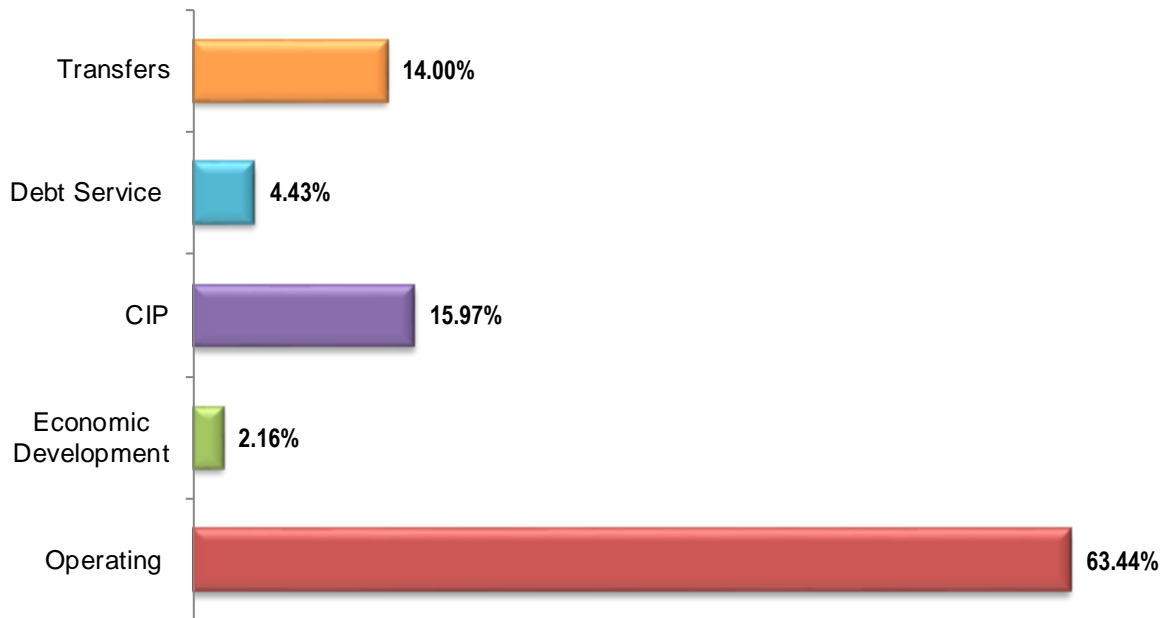
Internal Service and Fixed Asset Funds are not included in this summary as they are funded by the operating funds.

(1) Includes Economic Development Fund.

Combined Funds Overview

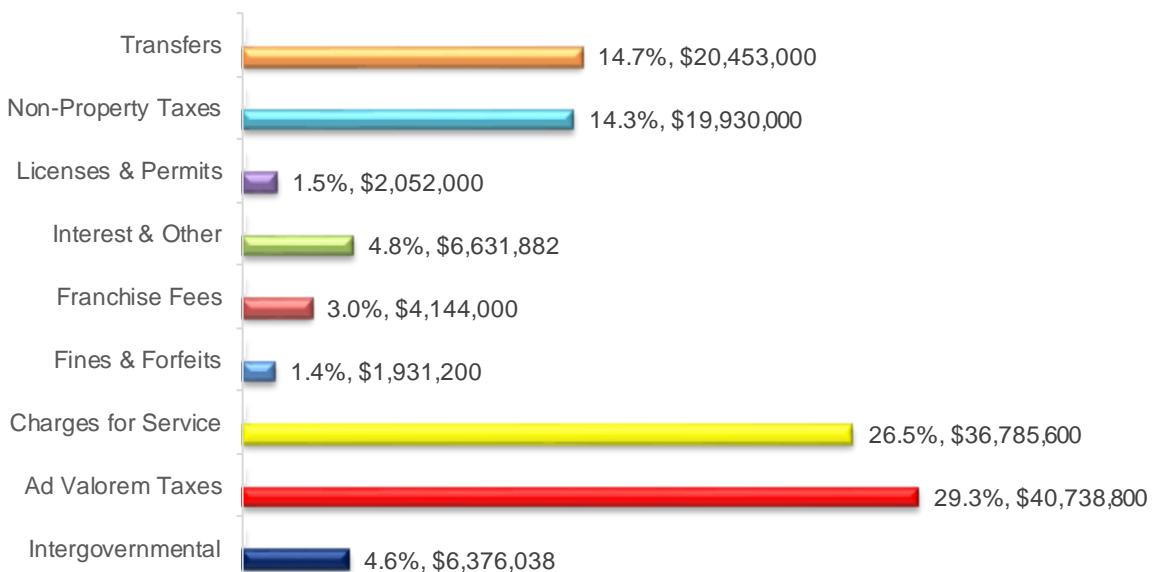
The total adopted budget for all funds for fiscal year 2021-22 is \$146,031,363, which represents a -5.63% decrease from the previous year's amended budget and a 3.38% increase from the previous year's adopted budget. Operating expenditures for the General Fund, Enterprise Funds, Hotel/Motel Fund, and Special Revenue Funds account for \$92,637,413 or 63.44% of the total budget. Economic Development Fund expenditures totaled \$3,150,000 or 2.16%, Capital Improvement Program expenditures total \$23,318,950 and represent 15.97% of the total budget. Expenditures for Debt Service total \$6,472,000 and represent 4.43% of the total budget. Expenditures for Transfers to Other Funds total \$20,453,000 and represent 14.01% of the total budget. Overall, expenditures are higher than revenues due to capital funds received in prior years.

TOTAL ADOPTED BUDGET

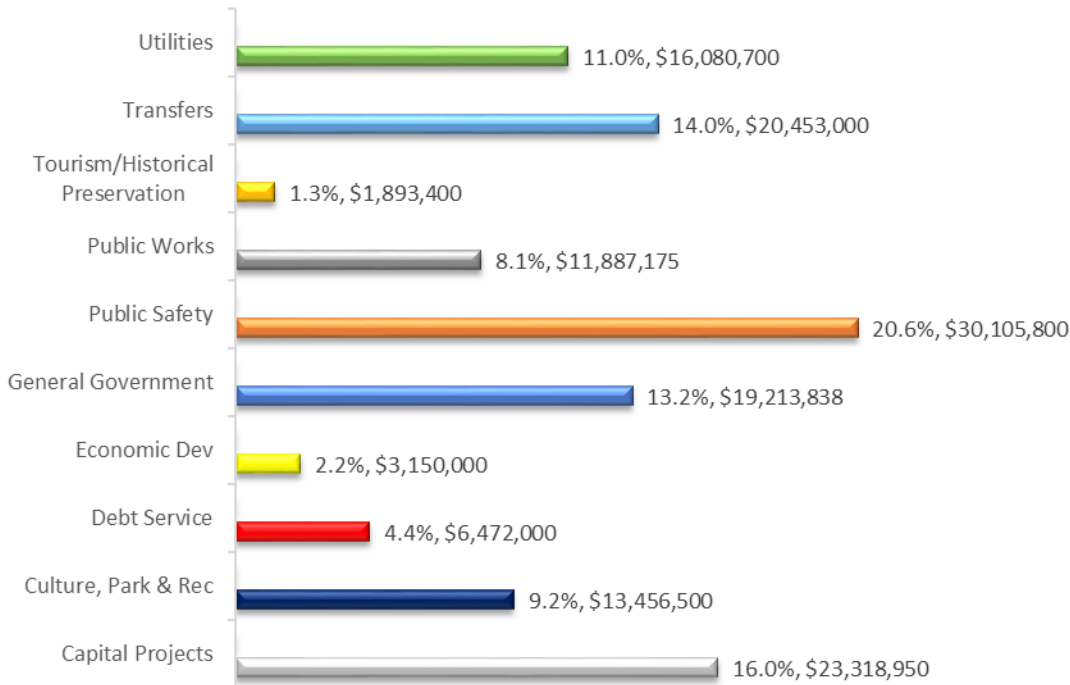


The following graphs illustrate the revenue and expenditure distributions from all funds combined for the total adopted budget.

Revenue Distribution All Funds \$139,042,520



**Expenditure Distribution
All Funds
\$146,031,363**



For the past several state legislative sessions, bills have been introduced to reduce or cap the growth of local government revenues and/or expenditures. These bills have the potential to significantly impact the City's ability to meet growth demands while still maintaining the high service levels expected by our residents. The City Council has adopted a position strongly against state control of local finances. On April 19, 2019, the full Texas Senate approved the passage of Senate Bill 2, the Property Tax Reform & Relief Act of 2019. Among other things, the bill lowered the rollback rate, now called the "voter-approval" from 8% to 3.5% for cities based on the property valuations certified in 2020. The City continues to monitor the implementation of Senate Bill 2 and other legislation that would adversely impact the ability of elected officials to control finances.

In 2020, the Texas Comptroller of Public Accounts issued changes to Rule 3.334 that impacts which city that sales could be sourced, resulting in a possible diversion of sales tax revenue away from the City. The changes in the rule were intentionally scheduled to go into effect on October 1, 2021, providing the Texas Legislature an opportunity to amend or even eliminate the new rules. Due to the uncertainty surrounding these rule changes, and the fact they will not become effective until FY 2021-22, the budget is presented without any changes to sales tax revenue as a result of the rule change.

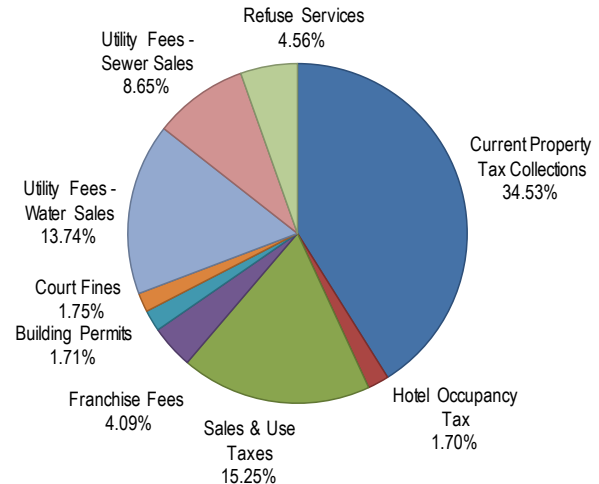
MAJOR REVENUE SOURCES

The revenue sources described in this section account for approximately \$98.8 million or 84.06% of the City's operating revenues (excludes bond proceeds, capital projects and interfund transfers/charges).

Property (Ad Valorem) Taxes

Property tax is the City's largest single source of revenue and commonly refers to the property tax on real and personal property. For property owners, this is the most noticeable of all City revenues. This tax is used because a majority of services provided by the City are in the interest of public good and are not divisible or chargeable as a service to individual persons.

The City of Farmers Branch must base its ad valorem tax rate on the certified tax roll provided by the Dallas Central Appraisal District. Thus, the only variables set by the City are the collection and tax rates. The City's collection rate is set at 99% based on a historically high collection rate.



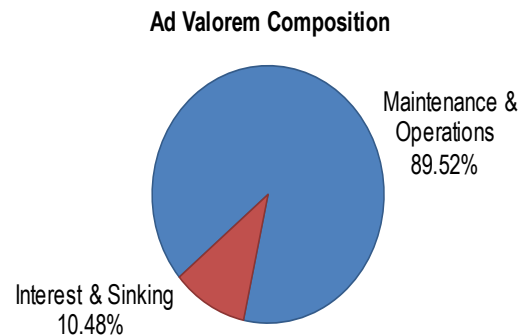
Values: The City of Farmers Branch contracts with the Dallas Central Appraisal District (DCAD) to appraise property values within the City. DCAD is required by State law to repeat the appraisal process for property at least once every three years. DCAD's policy is to appraise approximately one-third business personal property, commercial real property and residential real property each year. Residential and commercial real property includes land and buildings. Business personal property is defined by the tax code as any business property that is not real property. This type of property can include furniture, computer systems, vehicles, etc. Properties are appraised as of January 1 each year and the appraised value is used as the basis for tax billing the following October 1.

To save time and money, the appraisal district uses mass appraisal to appraise large numbers of properties. In a mass appraisal, the appraisal district first collects detailed descriptions of each taxable property in the district. It then classifies properties according to a variety of factors, such as size, use, and construction type. Using data from recent property sales, the district appraises the value of typical properties in each class. Considering differences such as age, location, etc., the district uses typical property values to appraise all properties within a given class.

DCAD contracts with the University of Texas at Dallas to conduct a residential appraisal study. This study compares market value (sales) data to appraised value by neighborhood using a statistical model to determine value in neighborhoods that did not have a recent sale. The resulting property values are then adjusted based on a conditions index that is determined by DCAD during neighborhood inspection. Improvements to a home such as a new roof or a kitchen remodel may affect the overall conditions index. New construction such as a pool or a home addition would immediately affect the appraised value of a home whether or not the home is in an area targeted for appraisal.

Tax Rate & Revenues: The City's tax rate consists of two components: Maintenance & Operations and Interest & Sinking. The Maintenance & Operations part of the tax rate funds General Fund operations and is shown in the General Fund budget as property tax revenue. The Interest & Sinking part of the tax rate funds debt service on General Obligation or Certificates of Obligation Bonds. These bonds are backed by the City's property tax base. The property tax revenue from the debt service part of the tax rate is shown in the Debt Service Fund budget as property tax revenue. The combined total of property tax revenues in the General and Debt Service Funds is called the City's tax levy.

The City's adopted tax rate of \$0.589000 per \$100 property value allocates 89.52% (\$0.527248) of property tax revenues to the General Fund and 10.48% (\$0.061752) to the Debt Service Fund for general obligation long-term debt. Any reduction to the tax rate must be from the General Fund, as the debt service rate cannot be reduced below the level necessary to fund the City's annual debt service. The City is permitted by Article XI, Section 5, of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt.



Property (ad valorem) taxes attach as an enforceable lien on property as of each January 1. The City's property tax is billed each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the City. Assessed values are established by the Dallas Central Appraisal District at 100% of the estimated market value and certified by the Appraisal Review Board. The Certified "Estimated" taxable value for the tax roll provided to the City in July 2021 is \$6,951,338,755. This amount is net of \$1,351,826,875 (representing 19.45% of taxable value) of agricultural, homestead, over-65, and disabled veteran exemptions. The Certified Estimated 2021 tax roll (2021-22 fiscal year) is 11.20% more than the 2020 (2020-21 fiscal year) Certified Tax Roll received in August 2020.

Taxes are due January 31 following the October 1 billing date and are considered delinquent after January 31 of each year. Based upon historical collection trends, current tax collections for the year ending September 30, 2022 are estimated to be approximately 99% of levy when including the minimum value for protested accounts and is expected to generate \$40,598,800 in total revenues.

The City offers a 20% homestead exemption (but not less than \$5,000), an \$80,000 exemption for senior citizen homesteads, and a \$60,000 exemption for disabled persons' homesteads.

Sales Tax

In the January 3, 2020 issue of the Texas Register, the Texas Comptroller published proposed rule changes to amend the Texas Administrative Code (34 TAC §3.334) in order to implement a recent U.S. Supreme Court decision and two new state laws:

- South Dakota v. Wayfair, Inc., a June 2018 U.S. Supreme Court ruling finding "that states can mandate that businesses without a physical presence in a state with more than 200 transactions or \$100,000 in-state sales collect and remit sales taxes on transactions in the state." The ruling pertains to interstate - not intrastate - internet sales. (Federal Legislative Update on Post-Wayfair, AICPA, 2019))
- House Bill 1525 (86th Texas Legislature) by Rep. Burrows, regarding collecting tax on the sale of items through a market place.
- House Bill 2153 (86th Texas Legislature) by Rep. Burrows, regarding creating a single local use tax rate as an alternative for remote sellers.

Unfortunately, the Comptroller's proposed rule changes go beyond the regulatory implementation of the Wayfair decision and the new state law. Specifically, the proposed rule would change local sales tax sourcing from being origin-based to destination-based for internet transactions. In addition, the proposed rule would severely limit sales tax rebates under Chapter 380 of the Texas Local Government Code. While the proposed rule allows a temporary grace period for existing agreements through December 31, 2022, the rule effectively places a restriction on a critical economic development tool and as a result may hinder the ability of cities to maintain a competitive edge in developing existing businesses and in attracting new business and projects to the community.

The effective date for amendments to 34 TAC § 3.334, affecting sales tax sourcing and allocation rules were intentionally scheduled to go into effect on October 1, 2021, providing the Texas Legislature an opportunity to amend or even eliminate the new rules. Due to the uncertainty surrounding these rule changes, the 2021-22 budget does not include changes to sales tax revenue as a result of the rule changes.

The sales tax in Farmers Branch is 8.25% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, or in some cases, quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1.0% to the City of Farmers Branch and 1.0% to the Dallas Area Rapid Transit (DART) mass transportation authority. The State Comptroller's office distributes tax proceeds to local entities within 40 days following the period for which the tax is collected by the businesses.

Another sales tax levied by the State is the mixed beverage tax, which is applied against all mixed drinks and packaged liquor sold in the City. Prior to January 1, 2014, all mixed beverage and private club permit holders were required to remit to the State Comptroller a 14% gross receipts tax on their mixed beverage sales each month. Effective January 1, 2014 the gross receipts tax was lowered to 6.7% and an 8.25% mixed beverage sales tax was added to the price of each mixed beverage sold. The City's share of the dollar revenues generated by the tax is 10.7143%.

For the year ending September 30, 2022, the City expects to receive \$17,930,000 in General Fund sales and use and mixed drink tax revenue. This amount represents a 1.55% increase over the previous year's amended budget. Sales tax revenue can fluctuate greatly due to national, state and local economic conditions.

Franchise Fees

The City of Farmers Branch maintains franchise agreements with utilities that use the City's roadway right-of-ways to conduct their business. Besides defining the responsibilities of the utilities in maintaining their assets, the agreements contain a franchise fee clause that requires the utilities to compensate the City for the use of the right-of-ways. Generally, the fees are based upon a percentage of a utility's gross receipts (generated by customers located within the City's corporate limits), which range from 4% to 10%. The franchise agreement with Southwestern Bell Telephone established a different method for calculating the franchise fee. Under the agreement, the City receives a base annual fee in quarterly payments with a growth factor for subsequent years.

General Fund revenues from the natural gas, electric, telephone, cable television, and commercial garbage franchises are anticipated to total \$4,084,000 for the 2021-22 fiscal year, which represents a 6.99% increase from the previous year's amended budget.

Refuse Services

The City of Farmers Branch owns a sanitary landfill site located in the City of Lewisville, Texas, which is managed and operated under the terms of a ten-year renewable contract. The City receives revenues under the contract based on an annual usage fee and a royalty fee, determined as a percentage of the facilities gross revenue generated by the volume of waste entering the facility.

Additionally, the City negotiated a ten-year contract for the creation and sale of vintage and future carbon credits derived from landfill activities as well as a contract for a landfill gas-to-energy project, whereby landfill gas is sold for the production of electricity.

Revenues for these activities are anticipated to total \$5,360,000 for the General Fund in the 2021-22 fiscal year, which represents a 24.90% increase from the previous year's amended budget. This increase in revenues is largely due to a state-approved expansion permit, which resulted in increased contract landfill royalties from 10% to 16%, and the closing announcement of a nearby private landfill. Plans are in place to direct a significant portion of the new revenue growth towards prepaying landfill closure/post-closure costs.

Building Permits

Building permit revenue is collected by the Community Services department for services related to construction activity. This revenue includes project permits that cover all parts of construction (electrical, plumbing and mechanical permits and certificate of occupancy fees), specific permits (fences, electric, plumbing, etc.) and service fees (inspections, re-inspections, special inspections, and other special services). Revenues for these activities are anticipated to total \$2,012,000 for the General Fund in the 2021-22 fiscal year, which represents a -42.93% decrease from the previous year's amended budget. This decrease is largely attributable to the slowing of construction in the Mercer Crossing planned development area, located on the City's west side, which began in 2017.

Although construction in the Mercer Crossing area is approaching completion and is expected to impact building permit revenue, the estimated \$1 billion value development will continue to be significant. Public improvements totaling \$33 million (financed with public improvement district bonds) are nearing completion and as properties are developed and sold, it is anticipated that close to 10,000 new residents and many new businesses will continue to enter Farmers Branch creating new revenue and expanded needs for city services. The mixed-use development of 1,000 single-family homes, 2,250 apartment units, hotels, retail, office, and restaurants is planned for build-out within four years - ultimately increasing net property tax revenue (after 40% tax increment finance participation) to the City by approximately \$1.4 million per year. This additional revenue is expected to cover the increased operational cost of delivering services required by this development.

Court Fines

The City of Farmers Branch collects fines and fees on Class C Misdemeanor citations, including moving/non-moving traffic violations and State law/City ordinance violations. General Fund revenues for this activity are anticipated to total \$1,798,000 for the 2021-22 fiscal year, which represents a 31.43% increase from the previous year's amended budget. This increase in revenue is partially attributable to the implementation of a City Marshal Program, which is beginning to show improved court fine collections. Revenues are expected to remain stable over the next few years.

Utility Fees

The City of Farmers Branch charges fees for the provision of water and sewer services to residents and businesses located within the City. The City utilizes a comprehensive utility rate structure that is based upon charging minimum bills for customers, dependent upon meter size, with escalating tiered volume charges depending upon the demand each customer places upon the utility system. This structure allows the fund to equitably recover a greater portion of its fixed expenses through a relatively constant revenue stream.

Under these rates, each customer pays a minimum monthly bill depending upon their meter size. For example, a customer with a 3/4 inch standard size meter will pay \$21.99, which includes 2,000 gallons of water. At the other end of the scale, a customer with an 8 inch meter pays \$614.49, which also includes 2,000 gallons of water. Water in excess of 2,000 gallons is billed at \$6.01 per 1,000 gallons up to 10,000 gallons; \$6.73 per 1,000 gallons from 10,001-20,000 gallons; and \$7.01 per 1,000 gallons over 20,001 gallons consumption. Sewer charges are dependent upon the volume of water consumed and are structured similar to the water rates. The exception to this rule is for residential customers who cease paying sewer fees once water consumption exceeds 10,000 gallons. The combined monthly water and sewer bill for an average residential customer (6,000 gallons consumption) is \$81.50.

For the 2021-22 fiscal year, the City's Water & Sewer Fund anticipates receiving \$16,147,700 from water sales and \$8,884,100 from sewer service fees. These revenues represent a -4.44% decrease in water service fees and a -1.99% decrease in sewer service fees compared to the previous year's amended budget as weather conditions moderate. The 2021-22 budget assumes annual sales of 2.5 billion gallons and peak water requirements of 17.0 million gallons a day (MGD). Utility rates are anticipated to increase at the same rate as cost increases for water and wastewater treatment during the next

few years.

Hotel/Motel Occupancy Tax

An occupancy tax is levied by both the City and the State on the gross occupancy receipts of a hotel or motel. The City's portion is collected on a monthly basis. The City's tax is 7% and is levied with the State's 6% rate. Revenue generated by the tax is restricted by State law to directly enhance and promote the tourist, convention and hotel industry. For the year ending September 30, 2022, the City expects to receive \$2,000,000 in Hotel/Motel Fund occupancy tax receipts. This amount represents a 28.21% increase from the previous year's amended budget as business and recreational travel is expected to rebound from the 2020-21 Coronavirus pandemic. The City currently has fourteen hotels.

BUDGET FACTS

(Commonly Asked Questions)

Adopted Fiscal Year Budget 2021-22

	Adopted Fiscal Year Budget 2021-22	Adopted Fiscal Year Budget 2020-21	
Budgeted Expenditures			
Total Budget	\$ 146,031,363	\$ 141,255,868	
Operating Budget (includes transfers)	\$ 122,712,413	\$ 115,857,000	
Capital Budget (includes transfers)	\$ 23,318,950	\$ 25,398,868	
Property Taxes ⁽¹⁾	Certified	Certified Estimate	Certified
Total Residential Taxable Value	\$ 1,849,866,424	\$ 1,423,831,796	\$ 1,573,593,502
Total Commercial Real Taxable Value	\$ 3,942,808,462	\$ 2,448,406,661	\$ 3,506,530,749
Total Business Personal Property Taxable Value	\$ 1,158,663,869	\$ 1,069,477,665	\$ 1,171,303,644
Total Taxable Value *	\$ 6,951,338,755	\$ 4,941,716,122	\$ 6,251,427,895
Total Exemptions Value *	\$ 1,351,826,875	\$ 1,277,941,044	\$ 1,344,344,545
Tax Rate (per \$100 assessed value)	\$ 0.589000	\$ 0.589000	\$ 0.589000
Average Home Market Value	\$ 268,966	\$ 258,850	263,639
Property Tax Homestead Exemption	20% (Min \$5,000)		20% (Min \$5,000)
Property Tax Over-65 Exemption	\$ 80,000	\$ 80,000	\$ 80,000
Property Tax Disabled Exemption	\$ 60,000	\$ 60,000	\$ 60,000
Authorized Positions	Adopted Fiscal Year Budget 2021-22	Amended Fiscal Year Budget 2020-21	
	Full-Time Equivalents	Full-Time Equivalents	
	Budget	Budget	(FTE) ⁽²⁾
Full-Time	416.00	403.00	403.00
Part-Time	155.00	152.00	
Full-Time Equivalent (FTE) ⁽²⁾	41.22	41.75	
	571.00	555.00	444.75

* Excludes Values in Protest

(1) The Certified Roll for Fiscal Year 2020-21 was not available until August 20, 2020. Under new provisions of Senate Bill 2, a "Certified Estimate of Value" was received July 27, 2020 and was used for budget preparation purposes in accordance with the requirements of the new law.

(2) Full-time equivalents is calculated by totaling part-time budgeted hours and dividing the total by the average annual hours worked by full-time employees (2,080).



**FARMERS
BRANCH**

GENERAL FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	PERCENT OF BUDGET
<u>TAXES</u>						
PROPERTY TAXES	\$ 31,500,000	\$ 30,369,563	\$ 32,530,000	\$ 33,210,000	\$ 36,420,000	50.98%
SALES & USE	17,330,000	17,109,821	16,330,000	17,600,000	17,850,000	24.99%
MIXED BEVERAGE	80,000	54,882	80,000	57,000	80,000	0.11%
BINGO TAX	0	4	0	0	0	0.00%
FRANCHISE FEES	4,240,000	3,876,524	4,200,000	3,817,100	4,084,000	5.72%
PENALTIES & INTEREST	110,000	110,462	100,000	150,000	100,000	0.14%
SUB-TOTAL	53,260,000	51,521,255	53,240,000	54,834,100	58,534,000	81.94%
<u>LICENSES & PERMITS</u>						
HEALTH	40,000	42,895	40,000	26,000	40,000	0.06%
BUILDING	2,118,500	2,307,168	2,122,000	2,767,600	1,572,000	2.20%
PLUMBING	151,600	150,968	201,000	210,000	93,000	0.13%
ELECTRICAL	205,000	195,649	250,000	233,000	97,000	0.14%
HVAC	90,000	100,124	150,000	190,000	150,000	0.21%
MULTI-FAMILY INSPECTION	100,000	86,479	100,000	125,000	100,000	0.14%
SUB-TOTAL	2,705,100	2,883,284	2,863,000	3,551,600	2,052,000	2.87%
<u>CHARGES FOR SERVICES</u>						
ZONING	35,500	34,113	33,000	15,400	12,000	0.02%
PRINTING & DUPLICATING	6,300	7,943	6,500	7,400	6,000	0.01%
POLICE SERVICES	183,500	174,878	178,500	166,200	178,500	0.25%
EMERGENCY SERVICES	1,225,000	1,513,572	1,260,000	1,065,000	1,060,000	1.48%
FIRE SERVICES	108,200	140,398	110,000	101,000	103,500	0.14%
REFUSE SERVICES	4,120,000	4,255,136	4,560,000	4,291,500	5,360,000	7.50%
HEALTH & INSPECTION FEE	36,000	36,078	36,000	52,000	45,000	0.06%
ANIMAL CONTROL & SHELTER	30,000	35,701	25,000	39,000	25,000	0.03%
AQUATIC CENTER FEES	167,000	197,856	351,200	482,700	550,000	0.77%
SENIOR CENTER FEES	45,500	47,775	20,000	26,000	85,000	0.12%
PARKS & REC CONCESSIONS	132,000	127,815	100,000	65,000	160,000	0.22%
BUILDING USE FEES	431,000	448,163	450,000	715,000	750,000	1.05%
EVENTS	32,500	36,877	38,800	47,000	60,000	0.08%
SUB-TOTAL	6,552,500	7,056,303	7,169,000	7,073,200	8,395,000	11.75%
<u>FINES, FORFEITS & ASSESSMENTS</u>						
COURT	1,633,000	1,548,701	1,798,000	1,368,000	1,798,000	2.52%
LIBRARY	8,000	11,895	25,000	4,100	25,000	0.03%
SUB-TOTAL	1,641,000	1,560,596	1,823,000	1,372,100	1,823,000	2.55%
<u>INTEREST/RENTS/CONTRIBUTIONS</u>						
INTEREST	500,000	563,458	600,000	222,000	300,000	0.42%
RENTS	355,000	367,066	320,000	253,900	285,000	0.40%
SUB-TOTAL	855,000	930,524	920,000	475,900	585,000	0.82%
<u>MISCELLANEOUS</u>						
MISC CUSTOMER SERVICE	0	11	0	0	0	0.00%
PAY PHONE COMMISSIONS	1,200	1,360	0	1,600	0	0.00%
RECYCLING	5,000	9,296	5,000	4,000	5,000	0.01%
MISCELLANEOUS	40,300	42,071	40,500	24,200	40,500	0.06%
SALE OF ASSETS	6,500	10,962	0	18,100	0	0.00%
INSURANCE RECOVERY	28,300	44,185	0	4,700	0	0.00%
SUB-TOTAL	81,300	107,885	45,500	52,600	45,500	0.06%
GRAND TOTAL	\$ 65,094,900	\$ 64,059,848	\$ 66,060,500	\$ 67,359,500	\$ 71,434,500	100.00%

GENERAL FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	PERCENT OF BUDGET
<u>GENERAL GOVERNMENT</u>						
GENERAL GOVERNMENT	\$ 243,300	\$ 146,396	\$ 240,100	\$ 250,000	\$ 271,300	0.38%
GENERAL CONTRACTS	400,000	392,500	305,000	294,900	301,600	0.42%
LEGAL	470,400	343,138	380,400	280,400	343,300	0.48%
NON-DEPARTMENTAL	1,733,287	734,524	321,200	1,677,673	2,659,600	3.72%
SUB-TOTAL	2,846,987	1,616,558	1,246,700	2,502,973	3,575,800	5.00%
<u>GENERAL ADMINISTRATION</u>						
GENERAL ADMINISTRATION	1,140,400	1,095,453	1,149,600	1,129,671	1,188,900	1.66%
SUB-TOTAL	1,140,400	1,095,453	1,149,600	1,129,671	1,188,900	1.66%
<u>COMMUNICATIONS</u>						
COMMUNICATIONS	766,022	644,311	846,700	847,700	831,800	1.16%
SUB-TOTAL	766,022	644,311	846,700	847,700	831,800	1.16%
<u>ECONOMIC DEVELOPMENT & TOURISM</u>						
ECONOMIC DEVELOPMENT	3,465,700	3,301,715	466,800	466,500	467,900	0.65%
SUB-TOTAL	3,465,700	3,301,715	466,800	466,500	467,900	0.65%
<u>HUMAN RESOURCES</u>						
HUMAN RESOURCES	1,000,800	872,094	1,154,300	1,150,300	1,147,100	1.61%
SUB-TOTAL	1,000,800	872,094	1,154,300	1,150,300	1,147,100	1.61%
<u>FINANCE</u>						
FINANCE ADMINISTRATION	814,800	771,669	883,000	922,900	1,028,700	1.44%
ACCOUNTING	723,200	711,171	713,800	713,800	770,400	1.08%
PURCHASING	138,800	132,672	140,900	140,900	138,500	0.19%
MUNICIPAL COURT	642,805	613,767	901,000	808,200	933,100	1.31%
SUB-TOTAL	2,319,605	2,229,279	2,638,700	2,585,800	2,870,700	4.02%
<u>INNOVATION & TECHNOLOGY</u>						
INNOVATION & TECHNOLOGY	2,750,359	2,617,352	3,132,000	3,163,000	3,612,600	5.05%
SUB-TOTAL	2,750,359	2,617,352	3,132,000	3,163,000	3,612,600	5.05%
<u>COMMUNITY SERVICES</u>						
PLANNING	768,900	645,128	645,300	646,100	993,000	1.39%
COMMUNITY SERVICES ADMIN	488,200	393,704	396,600	381,000	272,100	0.38%
BUILDING INSPECTION	1,324,700	1,058,156	1,409,800	1,438,000	1,469,200	2.06%
SUB-TOTAL	2,581,800	2,096,988	2,451,700	2,465,100	2,734,300	3.83%
<u>PUBLIC WORKS</u>						
PUBLIC WORKS ADMINISTRATION	763,300	689,219	733,200	736,700	749,300	1.05%
STREET MAINTENANCE	4,243,993	3,781,714	4,506,700	4,513,400	4,758,300	6.66%
SUB-TOTAL	5,007,293	4,470,933	5,239,900	5,250,100	5,507,600	7.71%

GENERAL FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	PERCENT OF BUDGET
<u>SUSTAINABILITY & PUBLIC HEALTH</u>						
SUSTAINABILITY/SOLID WASTE	4,454,076	4,167,631	4,344,700	4,644,060	5,422,600	7.59%
ANIMAL SERVICES	678,711	609,668	769,000	768,600	803,100	1.12%
ENVIRONMENTAL SERVICES	667,200	463,472	251,000	251,600	280,200	0.39%
SUB-TOTAL	5,799,987	5,240,771	5,364,700	5,664,260	6,505,900	9.10%
<u>POLICE</u>						
POLICE ADMINISTRATION	1,816,500	1,687,109	1,776,900	1,778,200	1,831,400	2.56%
POLICE INVESTIGATIONS	2,178,400	2,189,349	2,238,800	2,223,800	2,205,800	3.09%
POLICE PATROL	7,667,635	7,450,619	8,197,900	7,442,209	8,689,100	12.16%
POLICE DETENTION	1,338,600	1,286,134	1,398,600	1,257,600	1,394,100	1.95%
POLICE COMMUNICATIONS	2,081,930	2,070,681	1,382,400	1,367,100	1,745,600	2.44%
POLICE TRAINING	215,500	179,076	164,300	162,600	195,100	0.27%
SUB-TOTAL	15,298,566	14,862,968	15,158,900	14,231,509	16,061,100	22.47%
<u>FIRE</u>						
FIRE ADMINISTRATION	1,198,800	1,142,600	1,481,000	1,443,072	1,200,600	1.68%
FIRE PREVENTION	601,700	585,516	552,800	561,300	683,400	0.96%
FIRE OPERATIONS	11,527,000	11,392,510	11,531,000	11,386,600	11,327,200	15.85%
SUB-TOTAL	13,327,500	13,120,626	13,564,800	13,390,972	13,211,200	18.49%
<u>PARKS & RECREATION</u>						
PARKS & RECREATION ADMIN	523,100	480,677	554,300	519,741	555,800	0.78%
PARK MAINTENANCE	6,104,478	5,594,703	6,178,000	5,602,248	5,931,900	8.30%
RECREATION	2,030,434	1,883,870	2,361,700	2,288,123	2,079,300	2.91%
AQUATICS CENTER	1,041,204	916,084	1,074,600	968,600	1,182,400	1.65%
BRANCH CONNECTION / SR CENTER	760,700	675,622	790,400	899,416	815,300	1.14%
PARK BOARD	4,800	2,038	4,800	3,700	4,800	0.01%
SENIOR ADVISORY BOARD	4,800	3,082	4,800	3,900	4,600	0.01%
EVENTS	817,900	734,675	896,300	938,679	907,000	1.27%
SUB-TOTAL	11,287,416	10,290,750	11,864,900	11,224,408	11,481,100	16.06%
<u>LIBRARY</u>						
LIBRARY	2,297,400	2,277,195	4,525,700	4,718,300	2,271,900	3.18%
SUB-TOTAL	2,297,400	2,277,195	4,525,700	4,718,300	2,271,900	3.18%
GRAND TOTAL	\$ 69,889,835	\$ 64,736,995	\$ 68,805,400	\$ 68,790,593	\$ 71,467,900	100.00%

GENERAL FUND EXPENDITURE SUMMARY Summarized by Function

	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	PERCENT OF BUDGET
<u>GENERAL GOVERNMENT</u>						
GENERAL GOVERNMENT	\$ 243,300	\$ 146,396	\$ 240,100	\$ 250,000	\$ 271,300	0.38%
GENERAL CONTRACTS	400,000	392,500	305,000	294,900	301,600	0.42%
LEGAL	470,400	343,138	380,400	280,400	343,300	0.48%
NON-DEPARTMENTAL	1,733,287	734,524	321,200	1,677,673	2,659,600	3.72%
GENERAL ADMINISTRATION	1,140,400	1,095,453	1,149,600	1,129,671	1,188,900	1.66%
COMMUNICATIONS	766,022	644,311	846,700	847,700	831,800	1.16%
ECONOMIC DEVELOPMENT	3,465,700	3,301,715	466,800	466,500	467,900	0.65%
HUMAN RESOURCES	1,000,800	872,094	1,154,300	1,150,300	1,147,100	1.61%
FINANCE ADMINISTRATION	814,800	771,669	883,000	922,900	1,028,700	1.44%
ACCOUNTING	723,200	711,171	713,800	713,800	770,400	1.08%
PURCHASING	138,800	132,672	140,900	140,900	138,500	0.19%
MUNICIPAL COURT	642,805	613,767	901,000	808,200	933,100	1.31%
INNOVATION & TECHNOLOGY	2,750,359	2,617,352	3,132,000	3,163,000	3,612,600	5.05%
PLANNING	768,900	645,128	645,300	646,100	993,000	1.39%
COMMUNITY SERVICES ADMIN	488,200	393,704	396,600	381,000	272,100	0.38%
BUILDING INSPECTION	1,324,700	1,058,156	1,409,800	1,438,000	1,469,200	2.06%
TOTAL GENERAL GOV'T	16,871,673	14,473,750	13,086,500	14,311,044	16,429,100	22.99%
<u>PUBLIC WORKS</u>						
PUBLIC WORKS ADMINISTRATION	763,300	689,219	733,200	736,700	749,300	1.05%
STREET MAINTENANCE	4,243,993	3,781,714	4,506,700	4,513,400	4,758,300	6.66%
SUSTAINABILITY/SOLID WASTE	4,454,076	4,167,631	4,344,700	4,644,060	5,422,600	7.59%
ANIMAL SERVICES	678,711	609,668	769,000	768,600	803,100	1.12%
ENVIRONMENTAL SERVICES	667,200	463,472	251,000	251,600	280,200	0.39%
TOTAL PUBLIC WORKS	10,807,280	9,711,705	10,604,600	10,914,360	12,013,500	16.81%
<u>PUBLIC SAFETY</u>						
POLICE ADMINISTRATION	1,816,500	1,687,109	1,776,900	1,778,200	1,831,400	2.56%
POLICE INVESTIGATIONS	2,178,400	2,189,349	2,238,800	2,223,800	2,205,800	3.09%
POLICE PATROL	7,667,635	7,450,619	8,197,900	7,442,209	8,689,100	12.16%
POLICE DETENTION	1,338,600	1,286,134	1,398,600	1,257,600	1,394,100	1.95%
POLICE COMMUNICATIONS	2,081,930	2,070,681	1,382,400	1,367,100	1,745,600	2.44%
POLICE TRAINING	215,500	179,076	164,300	162,600	195,100	0.27%
FIRE ADMINISTRATION	1,198,800	1,142,600	1,481,000	1,443,072	1,200,600	1.68%
FIRE PREVENTION	601,700	585,516	552,800	561,300	683,400	0.96%
FIRE OPERATIONS	11,527,000	11,392,510	11,531,000	11,386,600	11,327,200	15.85%
TOTAL PUBLIC SAFETY	28,626,066	27,983,594	28,723,700	27,622,481	29,272,300	40.96%

**GENERAL FUND
EXPENDITURE SUMMARY
Summarized by Function**

	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	PERCENT OF BUDGET
<u>CULTURE & RECREATION</u>						
PARKS & RECREATION ADMIN	523,100	480,677	554,300	519,741	555,800	0.78%
PARK MAINTENANCE	6,104,478	5,594,703	6,178,000	5,602,248	5,931,900	8.30%
RECREATION	2,030,434	1,883,870	2,361,700	2,288,123	2,079,300	2.91%
AQUATICS CENTER	1,041,204	916,084	1,074,600	968,600	1,182,400	1.65%
BRANCH CONNECTION / SR CENTER	760,700	675,622	790,400	899,416	815,300	1.14%
PARK BOARD	4,800	2,038	4,800	3,700	4,800	0.01%
SENIOR ADVISORY BOARD	4,800	3,082	4,800	3,900	4,600	0.01%
EVENTS	817,900	734,675	896,300	938,679	907,000	1.27%
LIBRARY	2,297,400	2,277,195	4,525,700	4,718,300	2,271,900	3.18%
TOTAL CULTURE & RECREATION	13,584,816	12,567,946	16,390,600	15,942,708	13,753,000	19.24%
 GRAND TOTAL	 \$ 69,889,835	 \$ 64,736,995	 \$ 68,805,400	 \$ 68,790,593	 \$ 71,467,900	 100.00%

**GENERAL FUND
EXPENDITURE SUMMARY**
Summarized by Type of Expenditure

	ACTUAL 2019-20		ADOPTED BUDGET 2020-21		YEAR-END AMENDED BUDGET 2020-21		ADOPTED BUDGET 2021-22	
EXPENDITURES BY TYPE	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Personal Services/Benefits								
Full-Time	\$ 26,533,810	40.99%	\$ 27,717,800	40.28%	\$ 26,455,300	38.46%	\$ 28,145,500	39.38%
Part-Time	929,796	1.44%	1,163,200	1.69%	973,500	1.42%	1,228,200	1.72%
Overtime	775,405	1.20%	966,300	1.40%	1,183,100	1.72%	1,004,300	1.41%
Life & Health	3,482,586	5.38%	3,810,800	5.54%	3,748,275	5.45%	3,888,200	5.44%
TMRS	5,305,948	8.20%	5,627,600	8.18%	5,405,700	7.86%	5,573,300	7.80%
Medicare	356,104	0.55%	415,500	0.60%	406,125	0.59%	428,500	0.60%
Workers' Compensation	256,500	0.40%	256,500	0.37%	256,500	0.37%	256,500	0.36%
Car Allowance	95,440	0.15%	105,700	0.15%	103,300	0.15%	105,700	0.15%
Transfers (Personnel Related)	(1,763,700)	-2.72%	(1,469,600)	-2.14%	(1,469,600)	-2.14%	(1,727,700)	-2.42%
Sub-total	35,971,891	55.57%	38,593,800	56.09%	37,062,200	53.88%	38,902,500	54.43%
Purchased Prof & Tech Services	3,848,049	5.94%	4,275,500	6.21%	4,099,354	5.96%	4,364,800	6.11%
Supplies	1,676,397	2.59%	2,131,900	3.10%	2,131,535	3.10%	2,328,700	3.26%
Repairs & Maintenance	6,731,466	10.40%	7,744,900	11.26%	7,621,063	11.08%	8,409,400	11.77%
Services	7,493,719	11.58%	7,840,100	11.39%	7,825,886	11.38%	8,848,300	12.38%
Production & Disposal	22,409	0.03%	44,500	0.06%	30,000	0.04%	44,500	0.06%
Contracts	392,500	0.61%	305,000	0.44%	294,900	0.43%	301,600	0.42%
Events	265,862	0.41%	338,200	0.49%	482,881	0.70%	396,200	0.55%
Other Objects	4,001,102	6.18%	1,772,300	2.58%	2,358,173	3.43%	3,028,400	4.24%
Transfers	4,333,600	6.69%	5,759,200	8.37%	6,884,600	10.01%	4,843,500	6.78%
Sub-total	28,765,104	44.43%	30,211,600	43.91%	31,728,393	46.12%	32,565,400	45.57%
Total Appropriations	<u>\$ 64,736,995</u>	<u>100.00%</u>	<u>\$ 68,805,400</u>	<u>100.00%</u>	<u>\$ 68,790,593</u>	<u>100.00%</u>	<u>\$ 71,467,900</u>	<u>100.00%</u>

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 2021-22 (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 – Identify and implement a solution for managing drainage and retention
- CBO4 – Plan for, build, and maintain high quality public assets
- CBO5 – Support the evolution of the arts and culture in Farmers Branch
- CBO6 – Strategically identify and acquire property to further the goals of the City
- CBO7 – Execute sustainability initiatives
- CBO8 – Implement the recommendations from the IH-35 Corridor Study
- CBO9 – 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

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.

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:

- Update the process for City Council appointments to Boards and Commissions.
- Update the Boards and Commissions recognition policy to remove 5-year pin recognition to align with terms and 6-year term limit.
- Manage City Election for District 1 and District 4 to include public notices, calling the election, covering early voting and election day voting at City facilities, and updates to the City website.
- Provide a City Council video orientation which includes updated harassment training.
- Preserve and maintain the City's official records for efficient access and retrieval by providing two shredding events for citywide record destruction.
- Continue to provide new hire orientation on records management and public information act process.

Key Performance Measures:

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

Amy Piukana, Officer of the City

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

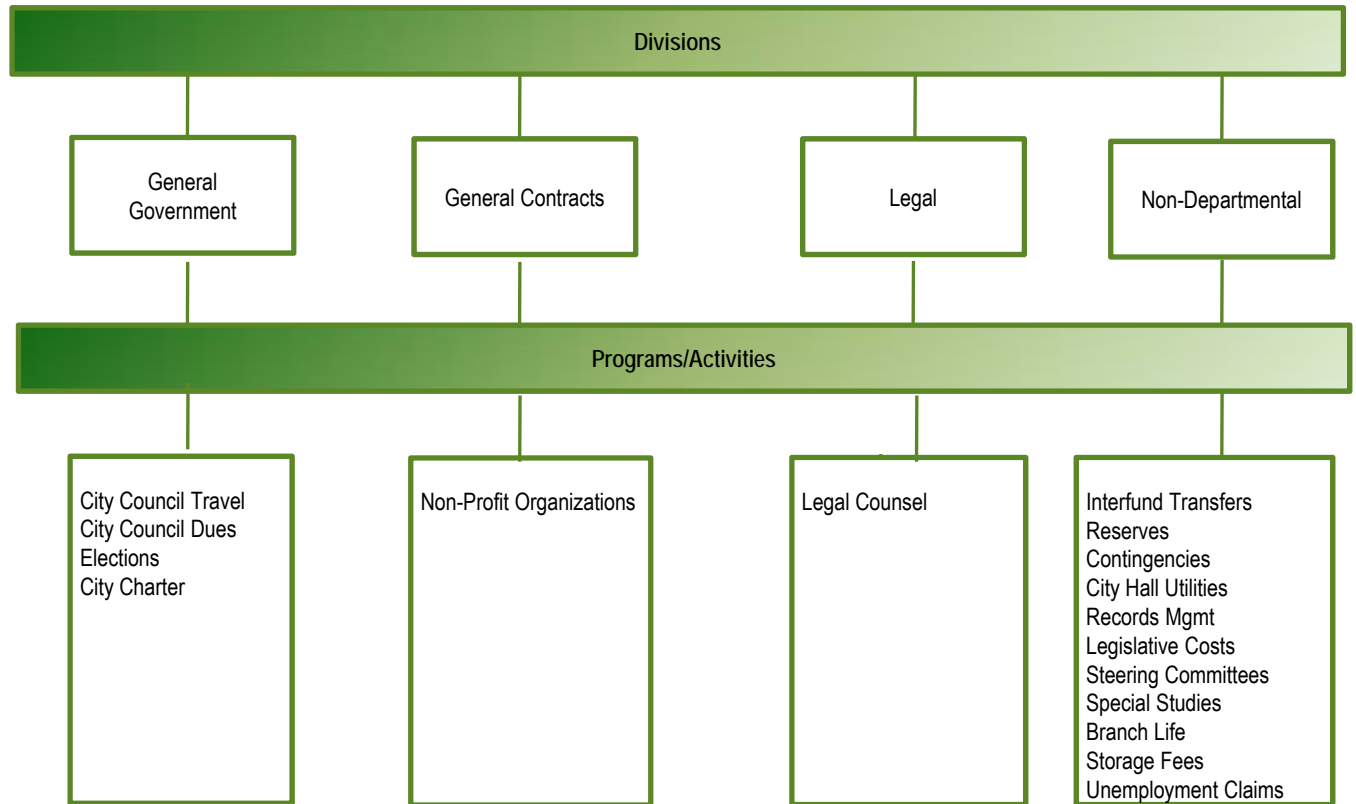
Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

General Government

Charles S. Cox
City Manager
FTE 0.00



GENERAL GOVERNMENT SUMMARY	YEAR-END		ADOPTED	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED	ACTUAL		AMENDED	ADOPTED	
	BUDGET			BUDGET	BUDGET	
	2019-20			2020-21	2021-22	
<i>Purchased Prof & Tech Services</i>	\$ 470,400	\$ 343,138	\$ 380,400	\$ 280,400	\$ 343,300	22.43%
<i>Supplies</i>	10,600	3,657	9,100	9,100	9,100	0.00%
<i>Repairs & Maintenance</i>	404,700	404,700	517,400	523,000	532,600	1.84%
<i>Services</i>	474,400	337,399	372,700	382,600	403,900	5.57%
<i>Contracts</i>	400,000	392,500	305,000	294,900	301,600	2.27%
<i>Other Objects</i>	2,064,887	1,113,164	1,662,300	2,253,173	2,983,400	32.41%
<i>Transfers</i>	816,500	(978,000)	(2,000,200)	(1,240,200)	(998,100)	-19.52%
Total Budget	\$ 4,641,487	\$ 1,616,558	\$ 1,246,700	\$ 2,502,973	\$ 3,575,800	42.86%

DIVISION	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	% CHANGE FROM YEAR- END AMENDED
GENERAL GOVERNMENT						
<i>Supplies</i>	\$ 10,600	\$ 3,657	\$ 9,100	\$ 9,100	\$ 9,100	0.00%
<i>Services</i>	232,700	142,739	231,000	240,900	262,200	8.84%
Total Budget	<u>\$ 243,300</u>	<u>\$ 146,396</u>	<u>\$ 240,100</u>	<u>\$ 250,000</u>	<u>\$ 271,300</u>	<u>8.52%</u>
GENERAL CONTRACTS						
<i>Contracts</i>	\$ 400,000	\$ 392,500	\$ 305,000	\$ 294,900	\$ 301,600	2.27%
Total Budget	<u>\$ 400,000</u>	<u>\$ 392,500</u>	<u>\$ 305,000</u>	<u>\$ 294,900</u>	<u>\$ 301,600</u>	<u>2.27%</u>
LEGAL						
<i>Purchased Prof & Tech Services</i>	\$ 470,400	\$ 343,138	\$ 380,400	\$ 280,400	\$ 343,300	22.43%
Total Budget	<u>\$ 470,400</u>	<u>\$ 343,138</u>	<u>\$ 380,400</u>	<u>\$ 280,400</u>	<u>\$ 343,300</u>	<u>22.43%</u>
Note: Approximately \$100,000 of the total legal services <i>Purchased Professional & Technical Services</i> category is for prosecutor costs.						
NON-DEPARTMENTAL						
<i>Repairs & Maintenance</i>	\$ 404,700	\$ 404,700	\$ 517,400	\$ 523,000	\$ 532,600	1.84%
<i>Services</i>	241,700	194,660	141,700	141,700	141,700	0.00%
<i>Other Objects</i>	2,064,887	1,113,164	1,662,300	2,253,173	2,983,400	32.41%
<i>Transfers</i>	816,500	(978,000)	(2,000,200)	(1,240,200)	(998,100)	-19.52%
Total Budget	<u>\$ 3,527,787</u>	<u>\$ 734,524</u>	<u>\$ 321,200</u>	<u>\$ 1,677,673</u>	<u>\$ 2,659,600</u>	<u>58.53%</u>

NOTE:

Senate Bill No. 622 Requirement: Senate Bill No. 622 provides that the budget of a political subdivision include a line item indicating expenditures for legally required newspaper notices that allows as clear a comparison as practicable between the expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year. (Effective for budgets beginning on or after January 1, 2018.) The following line item detail is provided to comply with this legislation:

<i>Legal - Legally Required Newspaper Notices</i>	\$ 45,600	\$ 28,629	\$ 55,600	\$ 55,600	\$ 43,300	-22.12%
	<u>\$ 45,600</u>	<u>\$ 28,629</u>	<u>\$ 55,600</u>	<u>\$ 55,600</u>	<u>\$ 43,300</u>	<u>-22.12%</u>

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:

- Continue to enhance Performance FBTX.
- Develop and implement a process improvement committee.
- Develop and implement the City's strategic plan.
- Identify and install art as part of the Westside Art Trail.
- Present the results from the 2021 Resident Satisfaction Survey.
- Continue to improve and develop the City Manager's Quarterly Report.
- Complete Library improvements.
- Create a pathway for the formation and implementation of TIF #4
- Prepare succession strategies for critical positions.
- Implement a solution for live polling during town halls.
- Deliver the City Manager's Budget to Council.

Key Performance Measures:

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

Charles Cox, City Manager

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.

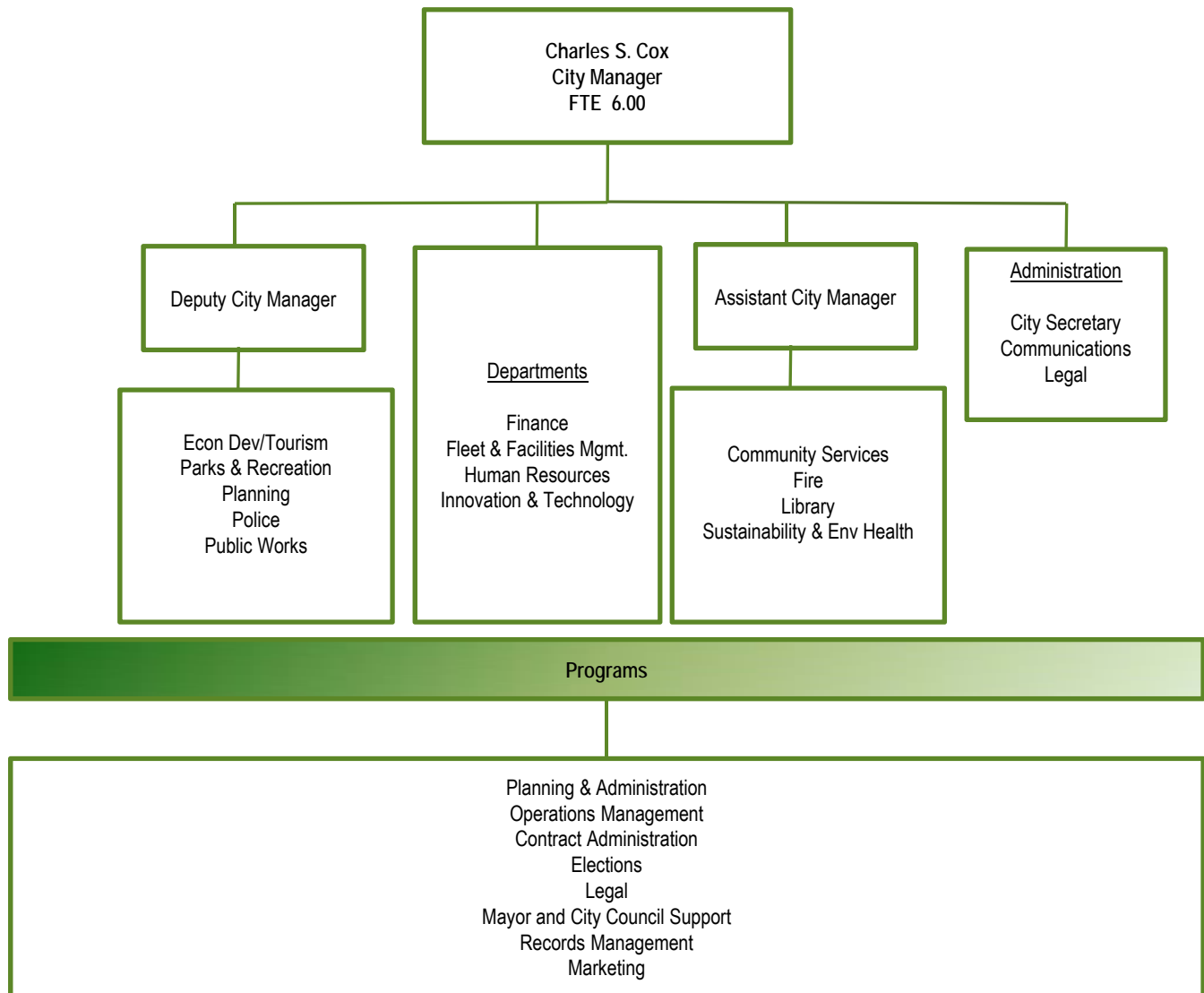
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Administration



GENERAL ADMINISTRATION SUMMARY	YEAR-END		ADOPTED		YEAR-END		% CHANGE FROM YEAR- END
	AMENDED		BUDGET		AMENDED	ADOPTED	
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	
	2019-20	2019-20	2020-21	2020-21	2021-22	AMENDED	
<i>Personal Services/Benefits</i>	\$ 1,048,100	\$ 1,039,062	\$ 1,048,700	\$ 1,048,700	\$ 1,092,300		4.16%
<i>Supplies</i>	22,600	13,202	23,100	17,171	18,100		5.41%
<i>Repairs & Maintenance</i>	4,500	1,950	2,600	2,600	2,900		11.54%
<i>Services</i>	65,200	41,239	75,200	61,200	75,600		23.53%
Total Budget	\$ 1,140,400	\$ 1,095,453	\$ 1,149,600	\$ 1,129,671	\$ 1,188,900		5.24%

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 on a daily basis 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:

- Upgrade and launch improved City employee intranet website at intranet.
- Provide ongoing staff education in communications and media topics, to include social media, photography and news coverage
- Continue to enhance and expand City Communications video messaging platforms to reach wider audience
- Continue to evaluate and upgrade internal City Communications
- Expand volume and frequency of Spanish translation for City Communications outbound media to reach wider Hispanic / Latino audience
- Partner with Brookhaven Campus of Dallas Community College to establish broad internship opportunity which will expand the reach and effectiveness of City Communications outbound media
- Apply for at least 3 awards in TAMIO state competition, and 3 awards in 3CMA national competition

Key Performance Measures:

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

Jeff Brady, 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.

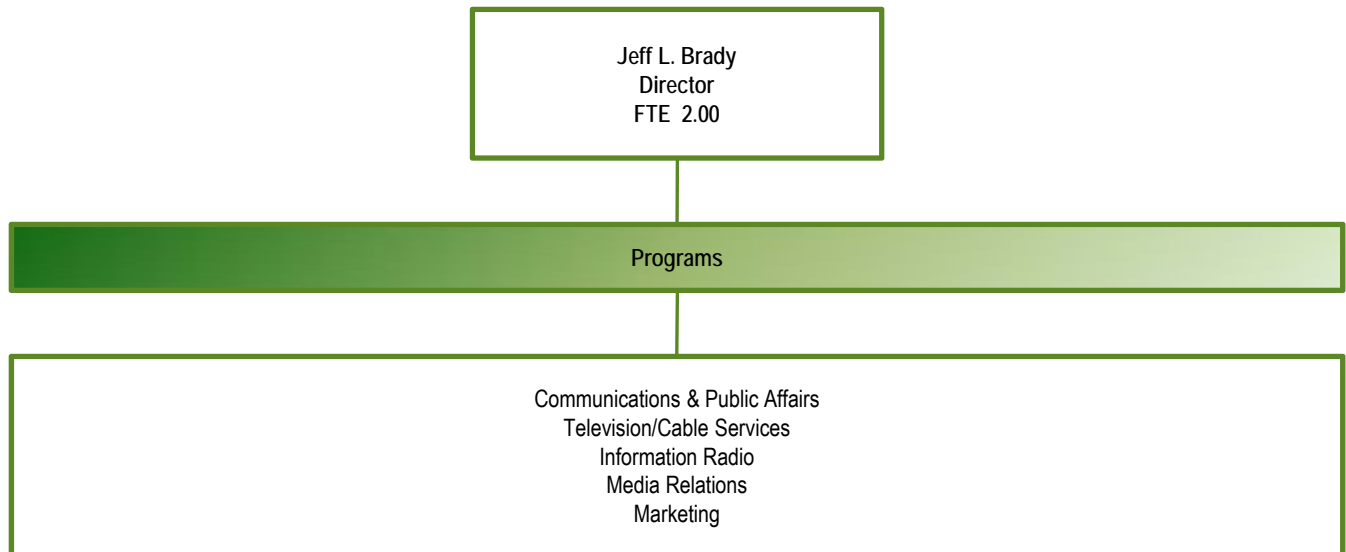
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Communications



COMMUNICATIONS SUMMARY	YEAR-END			YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED		ADOPTED	AMENDED	ADOPTED	
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	
	2019-20	2019-20	2020-21	2020-21	2021-22	
<i>Personal Services/Benefits</i>	\$ 241,900	\$ 240,608	\$ 303,300	\$ 327,600	\$ 265,800	-18.86%
<i>Purchased Prof & Tech Services</i>	192,000	185,121	192,000	194,500	215,600	10.85%
<i>Supplies</i>	7,500	7,488	7,500	7,500	7,500	0.00%
<i>Repairs & Maintenance</i>	31,900	24,877	41,700	41,700	45,200	8.39%
<i>Services</i>	292,722	186,218	302,200	276,400	297,700	7.71%
Total Budget	\$ 766,022	\$ 644,311	\$ 846,700	\$ 847,700	\$ 831,800	-1.88%

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:

- Continue to market the Neighborhood Partnership Program and work with various departments to complete each approved project.
- Continue to market the Demo Rebuild Program; Process new applications for council approval; Fulfill existing contractual obligations requesting refunds or grants.
- Continue to purchase residential real estate; Demolish homes and sell key lots on MLS. Create the target area redevelopment plan with builder selection and disposition process for workforce housing demand.
- Continue to offer grants for commercial real estate projects that meet facade grant application criteria.
- Complete the Station Area Revitalization and Master Developer Contract.
- Continue the Business Engagement Program which allows for the City to meet needs of our business community and continue the relationships.
- Partner with hotels to maintain occupancy and strong daily rates.
- Partner with the business community and hotels to strengthen the hotel occupancy tax fund.
- Discover Farmers Branch: market city hotels and regional attractions.
- Employee Engagement - quarterly engagement activities/meetings within economic development and tourism.

Key Performance Measures:

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

Allison Cook, 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.

Economic Development & Tourism

Allison Cook
Director
FTE 2.00 (General Fund)

Programs

Economic Development
Attraction & Retention
Business Services
Revitalization

ECONOMIC DEVELOPMENT SUMMARY	YEAR-END AMENDED		ADOPTED BUDGET	YEAR-END AMENDED		% CHANGE FROM YEAR- END AMENDED
	BUDGET	ACTUAL		BUDGET	ADOPTED BUDGET	
	2019-20	2019-20		2020-21	2021-22	
<i>Personal Services/Benefits</i>	\$ 224,200	\$ 224,547	\$ 225,300	\$ 225,300	\$ 226,000	0.31%
<i>Purchased Prof & Tech Services</i>	65,500	63,600	65,500	65,500	65,500	0.00%
<i>Supplies</i>	6,400	5,386	6,400	6,200	6,400	3.23%
<i>Services</i>	169,600	120,244	169,600	169,500	170,000	0.29%
<i>Other Objects</i>	3,000,000	2,887,938	0	0	0	0.00%
Total Budget	\$ 3,465,700	\$ 3,301,715	\$ 466,800	\$ 466,500	\$ 467,900	0.30%

The Economic Development & Tourism office also includes Tourism activities, which are detailed in the Hotel/Motel Fund section of this document.

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:

- Continue to build engagement across the city through BranchLife
- Implement the results of the 21/22 Compensation Study across all positions and adjust pay structures.
- Source and Implement a new Performance Management System.
- Implement a train-the-trainer program on the new Performance Management System.
- Conduct and coordinate the annual employee engagement survey.
- Move the City an annual evaluation schedule, focused review.

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

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.

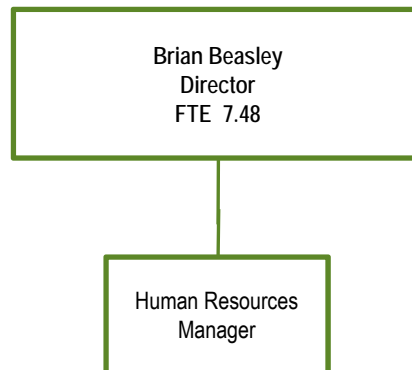
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Human Resources



HUMAN RESOURCES SUMMARY	YEAR-END		ADOPTED BUDGET 2020-21	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED			AMENDED	ADOPTED	
	BUDGET 2019-20	ACTUAL 2019-20		BUDGET 2020-21	BUDGET 2021-22	
<i>Personal Services/Benefits</i>	\$ 688,100	\$ 694,389	\$ 730,600	\$ 730,600	\$ 762,400	4.35%
<i>Purchased Prof & Tech Services</i>	26,000	0	20,000	20,000	20,000	0.00%
<i>Supplies</i>	26,100	12,787	26,100	26,100	29,500	13.03%
<i>Repairs & Maintenance</i>	6,200	468	6,200	6,200	10,100	62.90%
<i>Services</i>	254,400	164,451	261,400	262,400	280,100	6.75%
<i>Other Objects</i>	0	0	110,000	105,000	45,000	-57.14%
Total Budget	\$ 1,000,800	\$ 872,094	\$ 1,154,300	\$ 1,150,300	\$ 1,147,100	-0.28%

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
- Manage all facets of the budget
- Municipal Court
- Utility billing and collections

Strategic Initiatives:

- Management of the 2021-22 budget includes 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.
- Utility Billing ERP Integration - Finance team is expected to conclude a 12-month implementation of Utility Billing (Tyler) software in Jan 2022. Manage this process successfully, ensuring seamless delivery to residents and customers and proper financial transition to the new software.
- Continue to work with the Finance/Court team to take steps to improve scores on Employee Engagement methods.

Key Performance Measures:

- Property tax rate
- TMRS funding ratio
- Bond rating

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

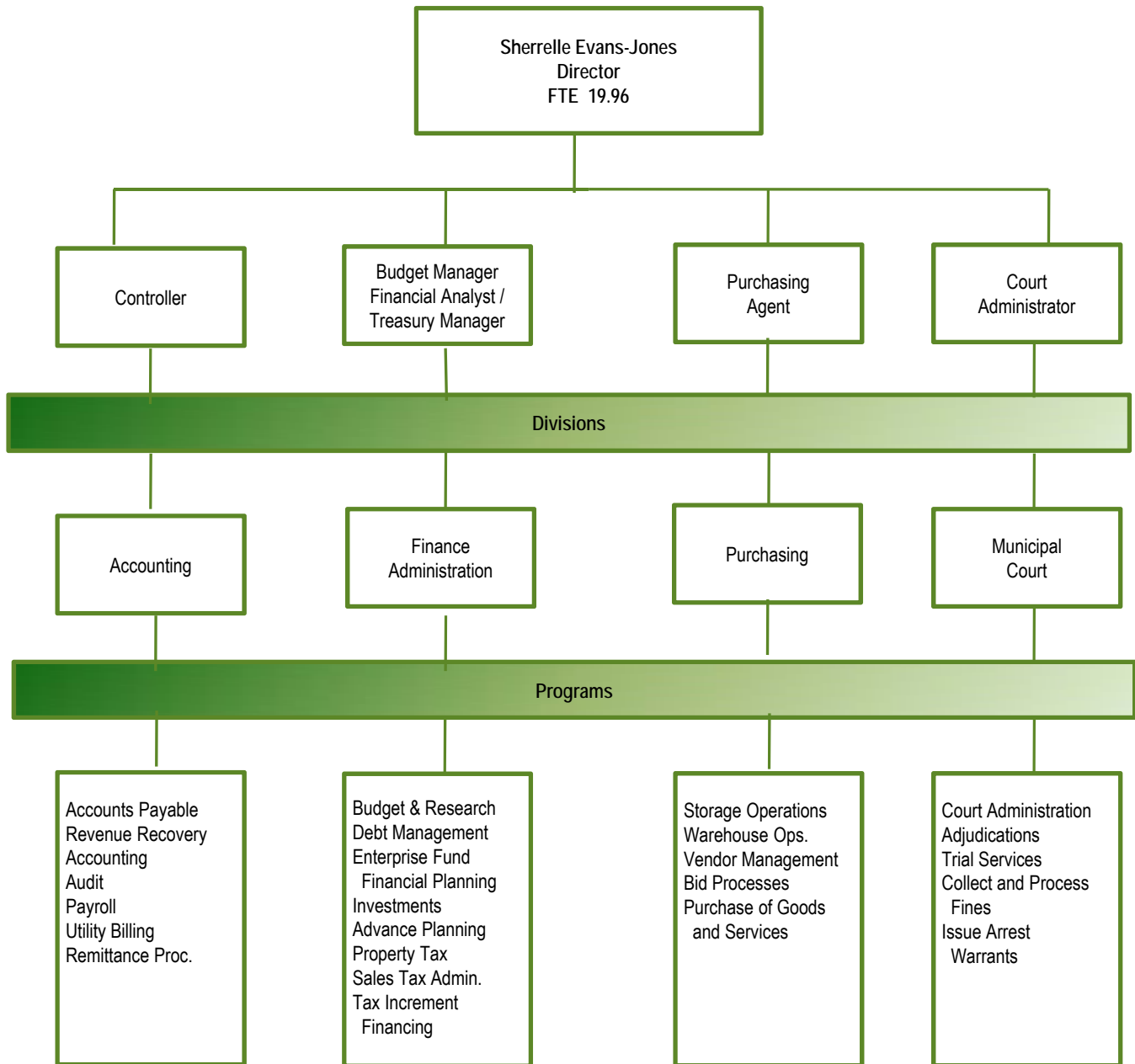
Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Sherrelle Evans-Jones, Director

Finance



FINANCE SUMMARY	YEAR-END AMENDED		ADOPTED		YEAR-END AMENDED		% CHANGE FROM YEAR-END AMENDED
	BUDGET	ACTUAL	BUDGET	BUDGET	ADOPTED	BUDGET	
	2019-20	2019-20	2020-21	2020-21	2021-22		
<i>Personal Services/Benefits</i>	\$ 1,665,800	\$ 1,659,309	\$ 1,788,200	\$ 1,721,700	\$ 1,904,000		10.59%
<i>Purchased Prof & Tech Services</i>	344,500	325,979	483,900	483,900	518,800		7.21%
<i>Supplies</i>	66,505	46,083	70,300	68,300	82,500		20.79%
<i>Repairs & Maintenance</i>	14,200	9,940	61,000	58,000	63,300		9.14%
<i>Services</i>	228,600	187,968	189,700	253,900	225,700		-11.11%
<i>Transfers</i>	0	0	45,600	0	76,400		0.00%
Total Budget	\$ 2,319,605	\$ 2,229,279	\$ 2,638,700	\$ 2,585,800	\$ 2,870,700		11.02%

DIVISION	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	% CHANGE FROM YEAR- END AMENDED
FINANCE ADMINISTRATION						
<i>Personal Services/Benefits</i>	\$ 420,400	\$ 418,411	\$ 426,700	\$ 426,700	\$ 537,400	25.94%
<i>Purchased Prof & Tech Services</i>	341,600	323,920	379,900	416,900	410,000	-1.66%
<i>Supplies</i>	17,100	5,924	17,100	17,100	17,100	0.00%
<i>Services</i>	35,700	23,415	59,300	62,200	64,200	3.22%
Total Budget	<u>\$ 814,800</u>	<u>\$ 771,669</u>	<u>\$ 883,000</u>	<u>\$ 922,900</u>	<u>\$ 1,028,700</u>	<u>11.46%</u>
ACCOUNTING						
<i>Personal Services/Benefits</i>	\$ 529,700	\$ 545,688	\$ 585,900	\$ 522,900	\$ 554,300	6.00%
<i>Supplies</i>	15,000	11,787	15,000	15,000	15,000	0.00%
<i>Repairs & Maintenance</i>	1,200	0	1,200	1,200	1,200	0.00%
<i>Services</i>	177,300	153,696	111,700	174,700	141,500	-19.00%
<i>Transfers</i>	0	0	0	0	58,400	0.00%
Total Budget	<u>\$ 723,200</u>	<u>\$ 711,171</u>	<u>\$ 713,800</u>	<u>\$ 713,800</u>	<u>\$ 770,400</u>	<u>7.93%</u>
PURCHASING						
<i>Personal Services/Benefits</i>	\$ 131,100	\$ 130,442	\$ 133,200	\$ 133,200	\$ 130,800	-1.80%
<i>Supplies</i>	2,600	1,494	2,600	2,600	2,600	0.00%
<i>Services</i>	5,100	736	5,100	5,100	5,100	0.00%
Total Budget	<u>\$ 138,800</u>	<u>\$ 132,672</u>	<u>\$ 140,900</u>	<u>\$ 140,900</u>	<u>\$ 138,500</u>	<u>-1.70%</u>
MUNICIPAL COURT						
<i>Personal Services/Benefits</i>	\$ 584,600	\$ 564,768	\$ 642,400	\$ 638,900	\$ 681,500	6.67%
<i>Purchased Prof & Tech Services</i>	2,900	2,059	104,000	67,000	108,800	62.39%
<i>Supplies</i>	31,805	26,879	35,600	33,600	47,800	42.26%
<i>Repairs & Maintenance</i>	13,000	9,940	59,800	56,800	62,100	9.33%
<i>Services</i>	10,500	10,122	13,600	11,900	14,900	25.21%
<i>Transfers</i>	0	0	45,600	0	18,000	0.00%
Total Budget	<u>\$ 642,805</u>	<u>\$ 613,767</u>	<u>\$ 901,000</u>	<u>\$ 808,200</u>	<u>\$ 933,100</u>	<u>15.45%</u>

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:

- Implement a new Wi-Fi solution in city facilities.
- Upgrade Milestone servers at the Police Department and Recreation Center. Upgrade any remaining analog cameras.
- Clean up and upgrade the network rooms/closets at Recreation Center, Branch Connection, Water Towers, and Animal Adoption Center.
- Adding physical alarm systems to each building at the park due to conflicting radio frequencies.
- Upgrade the current system to the newest platform.
- Implement video conference solutions in City Hall department conference rooms.
- Kick off implementation of Phase 5, EAM.
- Successful implementation of the UB software.
- Perform a cyber-security risk assessment.
- Begin the implementation of Laserfiche forms workflow for contracts, with a digital signature component.

Key Performance Measures:

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

Mark Samuels, 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.

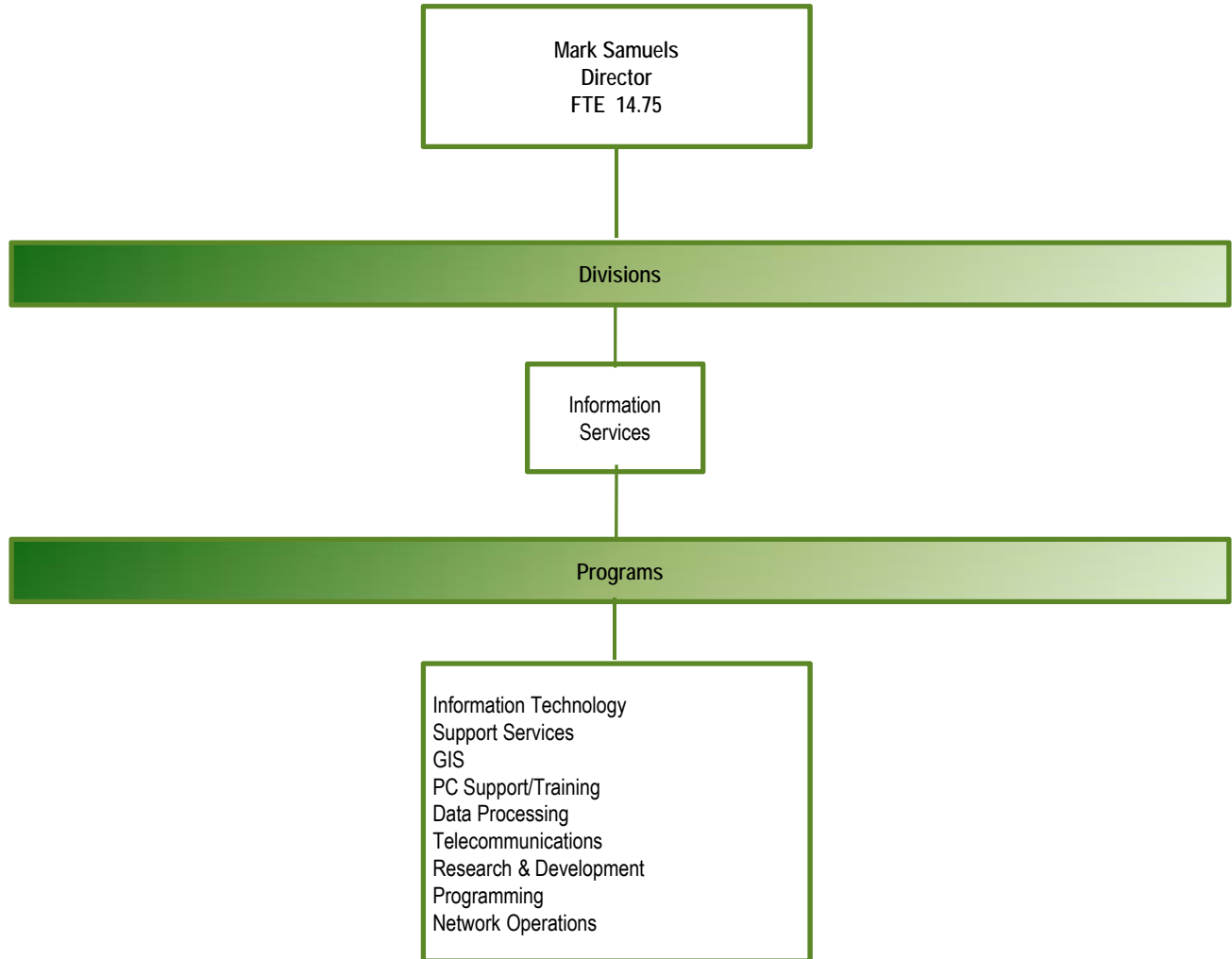
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Innovation & Technology



INNOVATION & TECHNOLOGY	YEAR-END AMENDED		ADOPTED BUDGET 2020-21	YEAR-END AMENDED		% CHANGE FROM YEAR- END AMENDED
	BUDGET	ACTUAL		BUDGET	BUDGET	
	2019-20	2019-20		2020-21	2021-22	
<i>Personal Services/Benefits</i>	\$ 1,447,900	\$ 1,401,563	\$ 1,481,700	\$ 1,501,700	\$ 1,684,900	12.20%
<i>Purchased Prof & Tech Services</i>	210,520	190,192	146,900	135,900	188,000	38.34%
<i>Supplies</i>	189,839	144,292	95,800	95,800	210,100	119.31%
<i>Repairs & Maintenance</i>	752,300	747,111	911,400	911,400	1,023,800	12.33%
<i>Services</i>	142,800	127,195	166,200	157,200	179,300	14.06%
<i>Transfers</i>	7,000	7,000	330,000	361,000	326,500	-9.56%
Total Budget	\$ 2,750,359	\$ 2,617,352	\$ 3,132,000	\$ 3,163,000	\$ 3,612,600	14.21%

COMMUNITY SERVICES

Who we are:

The Community Services Department is comprised of three divisions: Building Inspection, Permit & Plan Review, and Code Enforcement.

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

- Create a Code Enforcement Building Inspection program.
- Create a Code Enforcement Fire Inspection program.
- Create SOPs for all divisions.
- Conduct a property condition survey.
- Implement a program and update to the Code to improve security at apartments
- Provide mobile printers so that the field inspectors can print professional looking and easily readable inspection result forms currently available through the Energov app in the field.
- Establish an ATC 45 (Safety Evaluation of Buildings after Windstorm and Flood) program, provide training to field inspectors and preassembled field kits for inspectors use.
- All field inspectors will be certified in at least three ISO recognized building inspection categories.
- Streamline permit intake and issuance policy – reviewing additional over-the-counter permits.
- Assess the current plan review process to provide better timelines and processes to applicants.
- Reduce the overall time for commercial and residential permits by 30%.

Key Performance Measures

Permit & Plan Review

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

Code Enforcement

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

Building Inspections

- Total number of inspections
- Inspection by type

Ben Williamson, Assistant City Manager

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.

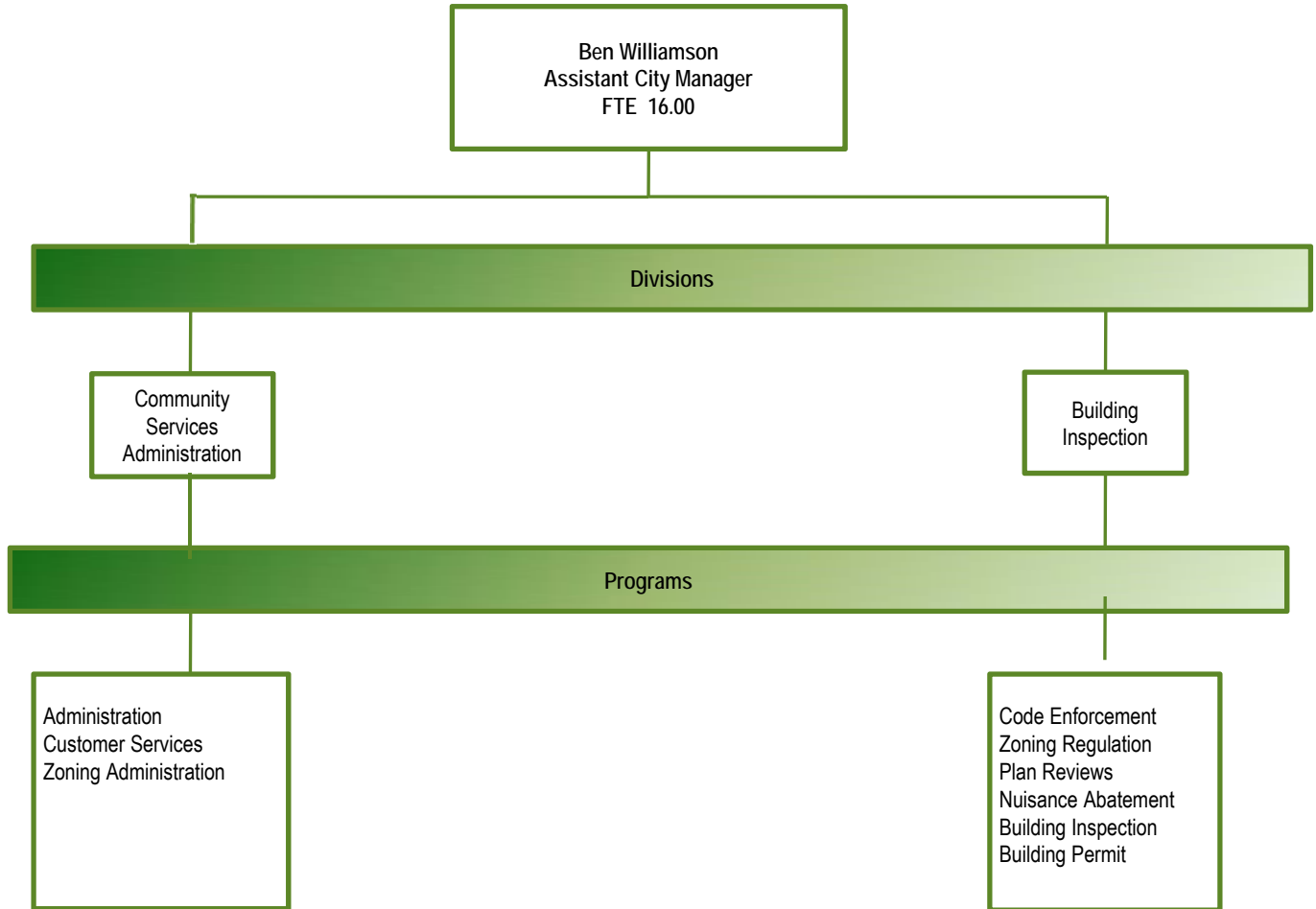
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Community Services



COMMUNITY SERVICES SUMMARY	YEAR-END AMENDED		ADOPTED		YEAR-END AMENDED		% CHANGE FROM YEAR- END AMENDED
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	
	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	
Personal Services/Benefits	\$ 1,499,200	\$ 1,181,741	\$ 1,456,000	\$ 1,441,000	\$ 1,357,000	-5.83%	
Supplies	58,200	23,560	64,600	60,600	48,400	-20.13%	
Repairs & Maintenance	30,600	29,744	29,900	29,900	32,700	9.36%	
Services	194,900	186,815	255,900	287,500	303,200	5.46%	
Transfers	30,000	30,000	0	0	0	0.00%	
Total Budget	\$ 1,812,900	\$ 1,451,860	\$ 1,806,400	\$ 1,819,000	\$ 1,741,300	-4.27%	

DIVISION	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	% CHANGE FROM YEAR- END AMENDED
COMMUNITY SERVICES ADMIN.						
<i>Personal Services/Benefits</i>	\$ 439,000	\$ 368,281	\$ 341,400	\$ 326,400	\$ 222,700	-31.77%
<i>Supplies</i>	23,400	4,218	28,400	28,400	20,500	-27.82%
<i>Repairs & Maintenance</i>	4,200	3,344	4,200	4,200	4,200	0.00%
<i>Services</i>	21,600	17,860	22,600	22,000	24,700	12.27%
Total Budget	<u>\$ 488,200</u>	<u>\$ 393,704</u>	<u>\$ 396,600</u>	<u>\$ 381,000</u>	<u>\$ 272,100</u>	<u>-28.58%</u>
BUILDING INSPECTION						
<i>Personal Services/Benefits</i>	\$ 1,060,200	\$ 813,460	\$ 1,114,600	\$ 1,114,600	\$ 1,134,300	1.77%
<i>Supplies</i>	34,800	19,342	36,200	32,200	27,900	-13.35%
<i>Repairs & Maintenance</i>	26,400	26,400	25,700	25,700	28,500	10.89%
<i>Services</i>	173,300	168,955	233,300	265,500	278,500	4.90%
<i>Transfers</i>	30,000	30,000	0	0	0	0.00%
Total Budget	<u>\$ 1,324,700</u>	<u>\$ 1,058,156</u>	<u>\$ 1,409,800</u>	<u>\$ 1,438,000</u>	<u>\$ 1,469,200</u>	<u>2.17%</u>

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:

- Establish IH-35E TIF District (TIF4).
- Coordinate the development of citywide comprehensive plan.
- Update/expand the Station Area Code.
- Rezone target area 2 of the IH-35E Corridor Vision Study.
- Rezone Target Area 3 of the IH-35E Corridor Vision Study.
- Rezone Target Area 4 of the IH-35E Corridor Vision Study.
- Complete/adopt the policy for multifamily development.
- Adopt revised standards within the CZO pertaining to accessory dwelling units.

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

Allison Cook, 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.

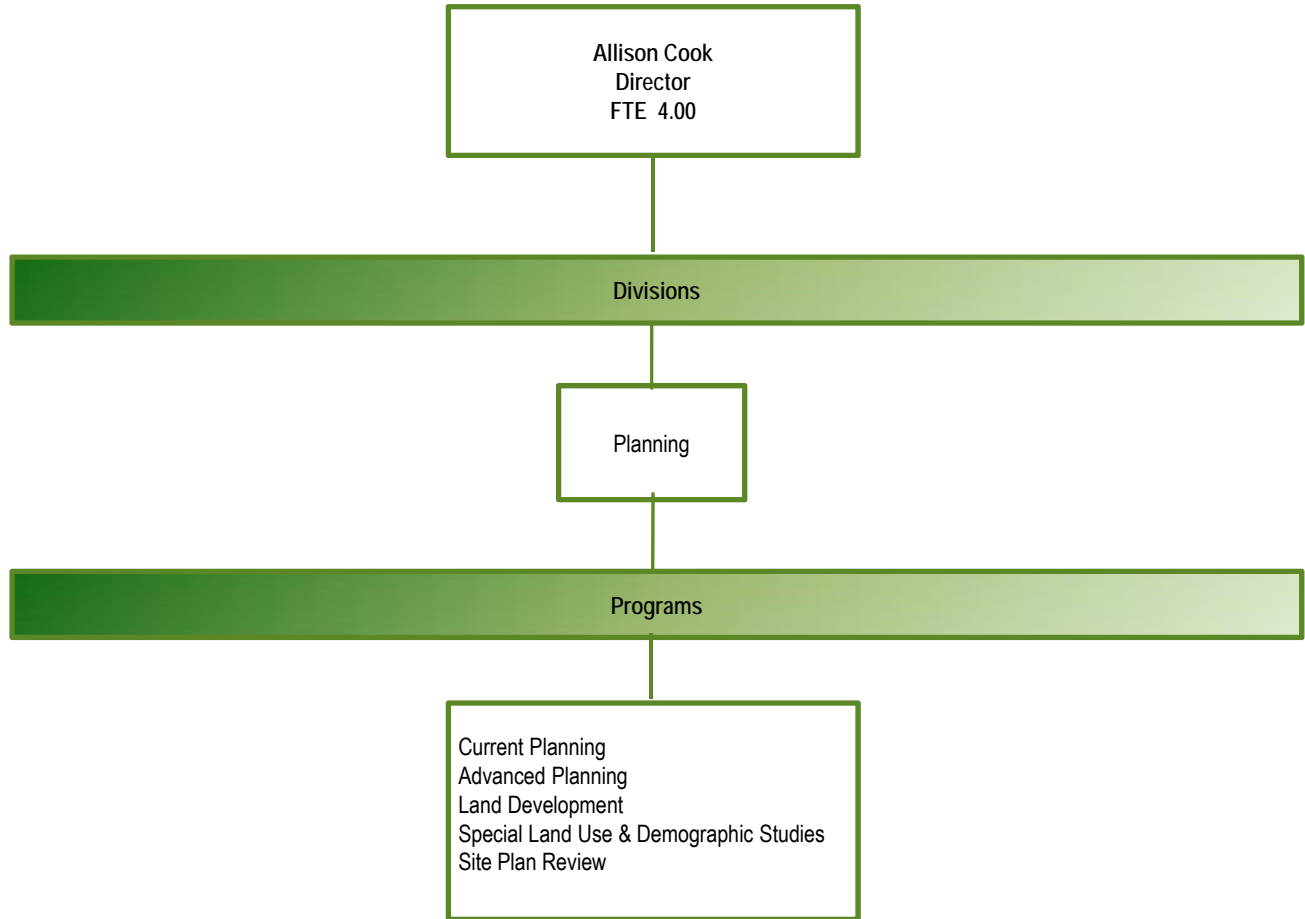
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Planning



PLANNING SUMMARY	YEAR-END		ADOPTED BUDGET 2020-21	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED BUDGET	ACTUAL		AMENDED BUDGET	ADOPTED BUDGET	
	2019-20	2019-20		2020-21	2021-22	
<i>Personal Services/Benefits</i>	\$ 438,100	\$ 435,446	\$ 444,700	\$ 444,700	\$ 444,500	-0.04%
<i>Supplies</i>	17,400	13,354	14,400	14,400	14,400	0.00%
<i>Repairs & Maintenance</i>	800	352	800	800	800	0.00%
<i>Services</i>	312,600	195,977	185,400	186,200	533,300	186.41%
Total Budget	\$ 768,900	\$ 645,128	\$ 645,300	\$ 646,100	\$ 993,000	53.69%

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:

- Continue the final phase of the street bond program.
- Work towards upgrading sanitary sewer lines and rehabbing manholes for the purpose to reduce inflow and infiltration in the system.
- Rehabilitation of the existing Cooks Creek concrete channel by widening and replacing current channel section with a vertical wall. Widening of channel will result in removal of homes from the flood plain.
- Final year of Farmers Branch Creek Improvements to provide improvements to eroded areas of the creek as identified by the FNI study. The final project will Reach 2 to complete the priority list.
- Work on Phase 1 of the proposed improvements to the infrastructure along Rawhide Creek from Webb Chapel to Valley View.
- Continue efforts to replace old and deteriorating pipe system within the City's water and sanitary sewer system.

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

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.

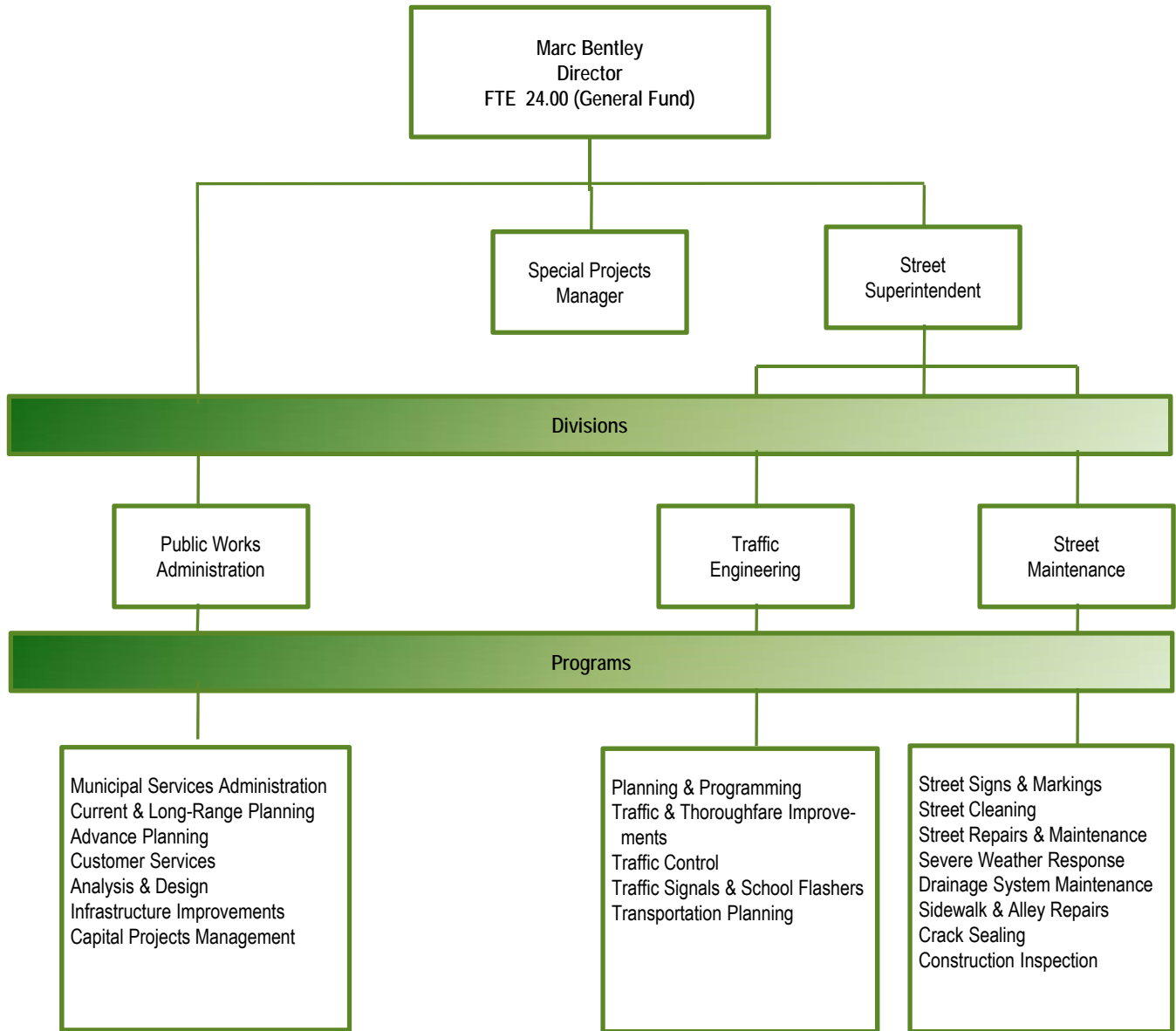
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Public Works



The Public Works department also includes Water & Sewer Administration , Water & Sewer Operations and Stormwater Utilities, which are detailed in the Enterprise Fund section of this document.

PUBLIC WORKS SUMMARY	YEAR-END		ADOPTED		YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED		BUDGET		AMENDED	ADOPTED	
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	
	2019-20	2019-20	2020-21	2020-21	2021-22		
<i>Personal Services/Benefits</i>	\$ 2,135,400	\$ 2,022,354	\$ 2,160,400	\$ 2,160,400	\$ 2,111,900		-2.24%
<i>Supplies</i>	90,913	74,632	95,500	95,500	110,000		15.18%
<i>Repairs & Maintenance</i>	2,139,580	1,853,559	2,141,600	2,141,600	2,176,000		1.61%
<i>Services</i>	532,400	411,388	634,400	644,600	646,200		0.25%
<i>Transfers</i>	109,000	109,000	208,000	208,000	463,500		122.84%
Total Budget	\$ 5,007,293	\$ 4,470,933	\$ 5,239,900	\$ 5,250,100	\$ 5,507,600		4.90%

DIVISION	YEAR-END AMENDED BUDGET	ACTUAL	ADOPTED BUDGET	YEAR-END AMENDED BUDGET	ADOPTED BUDGET	% CHANGE FROM YEAR- END AMENDED
	2019-20	2019-20	2020-21	2020-21	2021-22	

PUBLIC WORKS ADMINISTRATION

<i>Personal Services/Benefits</i>	\$ 658,600	\$ 645,092	\$ 669,500	\$ 669,500	\$ 670,600	0.16%
<i>Supplies</i>	17,300	13,666	17,300	17,300	24,800	43.35%
<i>Repairs & Maintenance</i>	4,100	1,494	4,100	4,100	4,100	0.00%
<i>Services</i>	77,300	22,967	42,300	45,800	46,300	1.09%
<i>Transfers</i>	6,000	6,000	0	0	3,500	0.00%
Total Budget	<u>\$ 763,300</u>	<u>\$ 689,219</u>	<u>\$ 733,200</u>	<u>\$ 736,700</u>	<u>\$ 749,300</u>	<u>1.71%</u>

STREET MAINTENANCE

<i>Personal Services/Benefits</i>	\$ 1,476,800	\$ 1,377,262	\$ 1,490,900	\$ 1,490,900	\$ 1,441,300	-3.33%
<i>Supplies</i>	73,613	60,966	78,200	78,200	85,200	8.95%
<i>Repairs & Maintenance</i>	2,135,480	1,852,065	2,137,500	2,137,500	2,171,900	1.61%
<i>Services</i>	455,100	388,421	592,100	598,800	599,900	0.18%
<i>Transfers</i>	103,000	103,000	208,000	208,000	460,000	121.15%
Total Budget	<u>\$ 4,243,993</u>	<u>\$ 3,781,714</u>	<u>\$ 4,506,700</u>	<u>\$ 4,513,400</u>	<u>\$ 4,758,300</u>	<u>5.43%</u>

SUSTAINABILITY & PUBLIC HEALTH

Who we are:

The Sustainability and Public Health department is comprised of three divisions: Solid Waste Collection, Animal Services, 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 Animal Services division is based out of the Animal Adoption Center and is responsible for programs related to animal welfare and control within the City of Farmers Branch. 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:

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

Strategic Initiatives:

- Provide updates to the pool and food codes for Council consideration that align with changes at the state level.
- Provide updated stormwater IDDE ordinance for Council consideration that provide regulations to enforce stormwater discharges above and beyond sediment and erosion.
- Take ownership of the Farmers Branch Power Switch program.
- Begin implementing the updated Green Grabber business model.
- Bulk and Brush service level study.

Key Performance Measures:

- Average daily dog/cat population
- Dog/cat number of days in shelter
- Live release rate
- Total visitors at the animal adoption center
- 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.

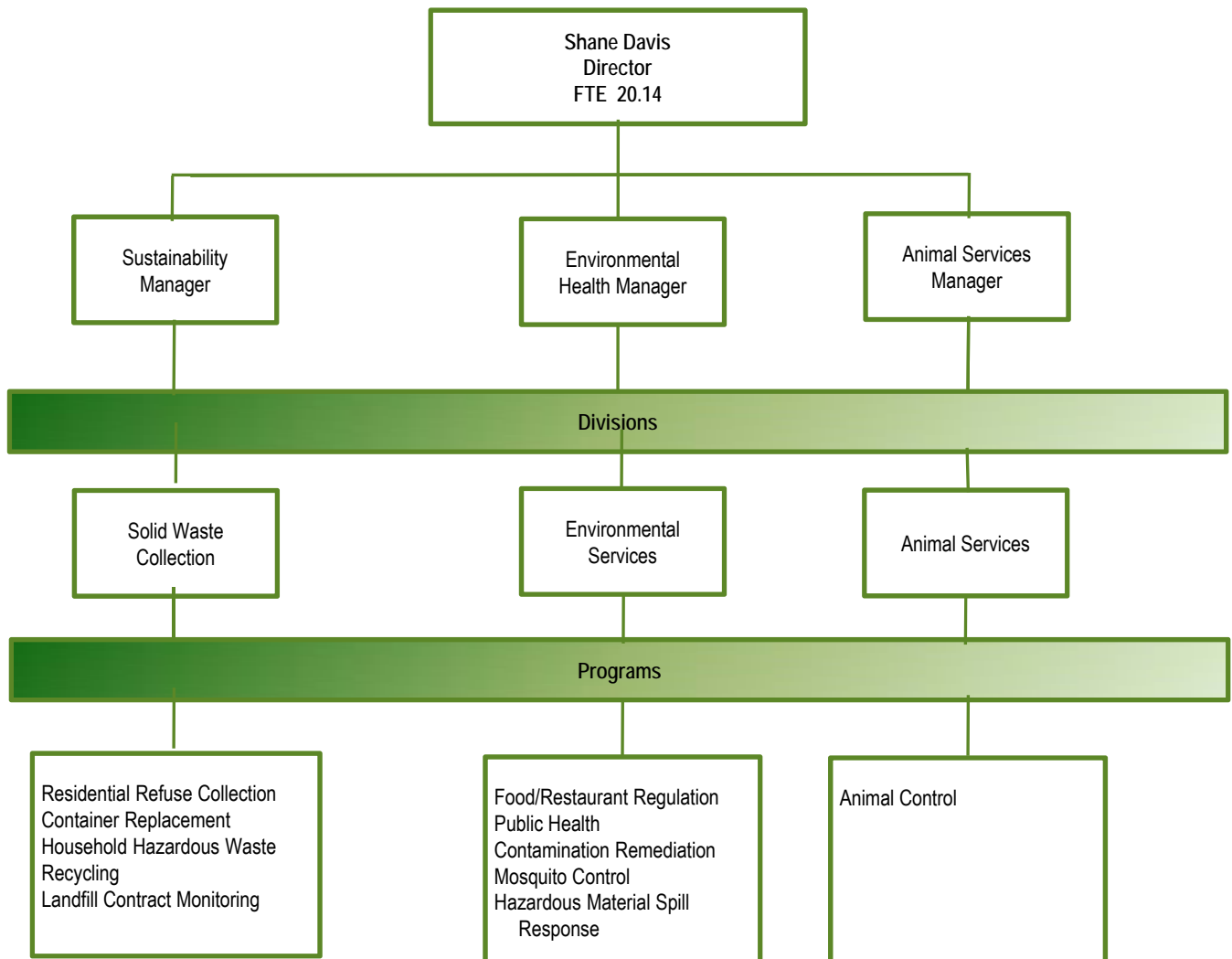
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Sustainability & Public Health



SUSTAINABILITY & PUBLIC HEALTH SUMMARY	YEAR-END			YEAR-END		% CHANGE
	AMENDED		ADOPTED	AMENDED	ADOPTED	FROM YEAR-
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	END
	2019-20	2019-20	2020-21	2020-21	2021-22	AMENDED
Personal Services/Benefits	\$ 1,648,600	\$ 1,545,592	\$ 1,514,000	\$ 1,533,500	\$ 1,437,200	-6.28%
Purchased Prof & Tech Services	1,458,305	1,371,403	1,483,200	1,481,200	1,461,400	-1.34%
Supplies	130,371	94,217	125,300	127,960	157,300	22.93%
Repairs & Maintenance	305,900	290,478	369,900	367,400	603,100	64.15%
Services	1,909,311	1,616,672	1,517,800	1,814,200	1,494,900	-17.60%
Production & Disposal	47,500	22,409	44,500	30,000	44,500	48.33%
Transfers	300,000	300,000	310,000	310,000	1,307,500	321.77%
Total Budget	\$ 5,799,987	\$ 5,240,771	\$ 5,364,700	\$ 5,664,260	\$ 6,505,900	14.86%

DIVISION	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	% CHANGE FROM YEAR- END AMENDED
SUSTAINABILITY/SOLID WASTE COLLECTION						
<i>Personal Services/Benefits</i>	\$ 789,800	\$ 740,473	\$ 894,600	\$ 914,100	\$ 797,000	-12.81%
<i>Purchased Prof & Tech Services</i>	1,458,305	1,371,403	1,458,200	1,451,200	1,427,600	-1.63%
<i>Supplies</i>	67,071	57,739	73,900	75,560	93,700	24.01%
<i>Repairs & Maintenance</i>	238,700	235,038	289,900	287,400	517,500	80.06%
<i>Services</i>	1,552,700	1,440,570	1,273,600	1,575,800	1,242,300	-21.16%
<i>Production & Disposal</i>	47,500	22,409	44,500	30,000	44,500	48.33%
<i>Transfers</i>	300,000	300,000	310,000	310,000	1,300,000	319.35%
Total Budget	<u>\$ 4,454,076</u>	<u>\$ 4,167,631</u>	<u>\$ 4,344,700</u>	<u>\$ 4,644,060</u>	<u>\$ 5,422,600</u>	<u>16.76%</u>
ANIMAL SERVICES						
<i>Personal Services/Benefits</i>	\$ 450,300	\$ 424,406	\$ 512,900	\$ 512,900	\$ 527,700	2.89%
<i>Supplies</i>	41,600	25,107	40,400	41,400	51,400	24.15%
<i>Repairs & Maintenance</i>	54,100	53,430	74,000	74,000	78,600	6.22%
<i>Services</i>	132,711	106,724	141,700	140,300	137,900	-1.71%
<i>Transfers</i>	0	0	0	0	7,500	0.00%
Total Budget	<u>\$ 678,711</u>	<u>\$ 609,668</u>	<u>\$ 769,000</u>	<u>\$ 768,600</u>	<u>\$ 803,100</u>	<u>4.49%</u>
ENVIRONMENTAL SERVICES						
<i>Personal Services/Benefits</i>	\$ 408,500	\$ 380,713	\$ 106,500	\$ 106,500	\$ 112,500	5.63%
<i>Purchased Prof & Tech Services</i>	0	0	25,000	30,000	33,800	12.67%
<i>Supplies</i>	21,700	11,371	11,000	11,000	12,200	10.91%
<i>Repairs & Maintenance</i>	13,100	2,010	6,000	6,000	7,000	16.67%
<i>Services</i>	223,900	69,379	102,500	98,100	114,700	16.92%
Total Budget	<u>\$ 667,200</u>	<u>\$ 463,472</u>	<u>\$ 251,000</u>	<u>\$ 251,600</u>	<u>\$ 280,200</u>	<u>11.37%</u>

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:

- Provide for 3000 hours of TCOLE approved in-service training to officers and non-sworn staff.
- Complete reimbursement for the Bullet Proof Vest Grant Program.
- Provide engagement opportunities to enhance and improve police community relations with an emphasis on engaging members of our community that may feel marginalized.
- 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.
- Continue to provide mental health resources to police officers through various training and connections to mental health services.
- Engage with other community stake holders in roundtables and other educational opportunities to learn more about addressing these issues. Review and apply the data from the Meadows Mental Health Study to help provide direction for future outreach.
- Equip two additional intersection with fixed license plate reader technology.
- Review policies to account for the Texas Legislature meeting in 2021, and legislation was passed that impacts police department policy.
- Utilize 2021 Gallup Q12 employee survey data to increase employee engagement.

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

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.

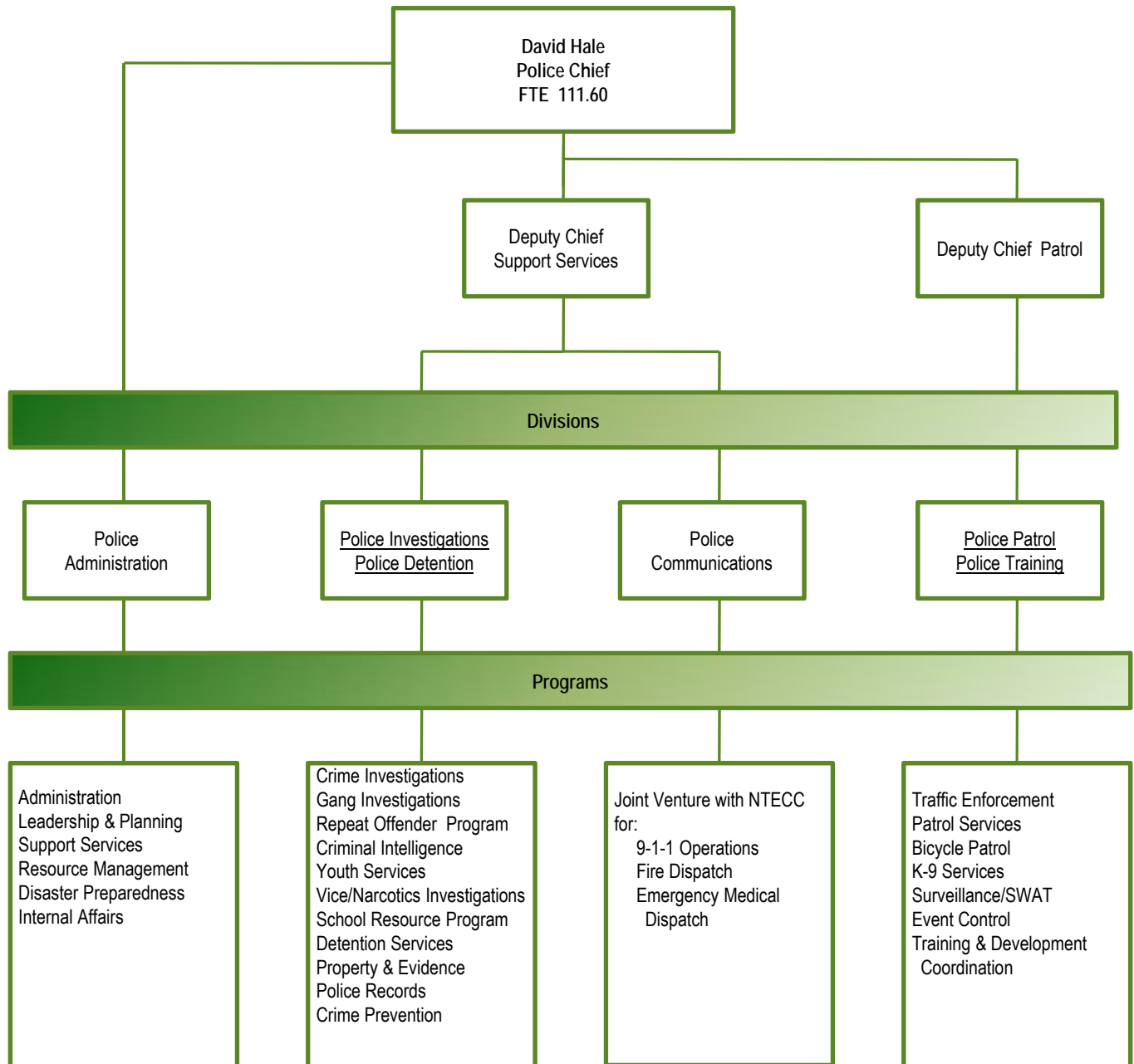
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Police



POLICE SUMMARY	YEAR-END AMENDED		ADOPTED BUDGET 2020-21	YEAR-END AMENDED		% CHANGE FROM YEAR-END AMENDED
	BUDGET	ACTUAL		BUDGET	ADOPTED BUDGET	
	2019-20	2019-20		2020-21	2021-22	
<i>Personal Services/Benefits</i>	\$ 11,191,100	\$ 11,003,924	\$ 11,870,900	\$ 10,991,200	\$ 12,152,200	10.56%
<i>Supplies</i>	401,756	286,717	385,500	341,509	439,900	28.81%
<i>Repairs & Maintenance</i>	910,030	886,802	832,000	832,000	882,800	6.11%
<i>Services</i>	2,511,179	2,401,025	1,798,500	1,794,800	2,260,200	25.93%
<i>Transfers</i>	284,500	284,500	272,000	272,000	326,000	19.85%
Total Budget	\$ 15,298,566	\$ 14,862,968	\$ 15,158,900	\$ 14,231,509	\$ 16,061,100	12.86%

DIVISION	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	% CHANGE FROM YEAR- END AMENDED
POLICE ADMINISTRATION						
<i>Personal Services/Benefits</i>	\$ 1,133,600	\$ 1,119,625	\$ 1,146,800	\$ 1,125,800	\$ 1,144,300	1.64%
<i>Supplies</i>	52,300	34,706	43,700	43,700	49,700	13.73%
<i>Repairs & Maintenance</i>	261,400	246,045	274,400	274,400	280,800	2.33%
<i>Services</i>	369,200	286,734	312,000	334,300	356,600	6.67%
Total Budget	<u>\$ 1,816,500</u>	<u>\$ 1,687,109</u>	<u>\$ 1,776,900</u>	<u>\$ 1,778,200</u>	<u>\$ 1,831,400</u>	<u>2.99%</u>
POLICE INVESTIGATIONS						
<i>Personal Services/Benefits</i>	\$ 2,016,500	\$ 2,035,376	\$ 2,101,100	\$ 2,071,100	\$ 2,021,000	-2.42%
<i>Supplies</i>	30,700	23,997	30,100	30,100	44,200	46.84%
<i>Repairs & Maintenance</i>	51,300	50,900	51,000	51,000	53,700	5.29%
<i>Services</i>	79,900	79,076	56,600	71,600	86,900	21.37%
Total Budget	<u>\$ 2,178,400</u>	<u>\$ 2,189,349</u>	<u>\$ 2,238,800</u>	<u>\$ 2,223,800</u>	<u>\$ 2,205,800</u>	<u>-0.81%</u>
POLICE PATROL						
<i>Personal Services/Benefits</i>	\$ 6,532,900	\$ 6,408,704	\$ 7,097,600	\$ 6,411,900	\$ 7,463,000	16.39%
<i>Supplies</i>	291,556	215,174	285,000	245,009	309,500	26.32%
<i>Repairs & Maintenance</i>	499,500	495,400	409,200	409,200	452,000	10.46%
<i>Services</i>	59,179	46,842	134,100	104,100	147,600	41.79%
<i>Transfers</i>	284,500	284,500	272,000	272,000	317,000	16.54%
Total Budget	<u>\$ 7,667,635</u>	<u>\$ 7,450,619</u>	<u>\$ 8,197,900</u>	<u>\$ 7,442,209</u>	<u>\$ 8,689,100</u>	<u>16.75%</u>
POLICE DETENTION						
<i>Personal Services/Benefits</i>	\$ 1,300,600	\$ 1,263,494	\$ 1,371,600	\$ 1,230,600	\$ 1,356,400	10.22%
<i>Supplies</i>	23,700	12,690	20,200	16,200	22,400	38.27%
<i>Repairs & Maintenance</i>	5,300	5,015	5,300	5,300	5,300	0.00%
<i>Services</i>	9,000	4,935	1,500	5,500	10,000	81.82%
Total Budget	<u>\$ 1,338,600</u>	<u>\$ 1,286,134</u>	<u>\$ 1,398,600</u>	<u>\$ 1,257,600</u>	<u>\$ 1,394,100</u>	<u>10.85%</u>
POLICE COMMUNICATIONS						
<i>Repairs & Maintenance</i>	\$ 92,530	\$ 89,443	\$ 92,100	\$ 92,100	\$ 91,000	-1.19%
<i>Services</i>	1,989,400	1,981,238	1,290,300	1,275,000	1,654,600	29.77%
Total Budget	<u>\$ 2,081,930</u>	<u>\$ 2,070,681</u>	<u>\$ 1,382,400</u>	<u>\$ 1,367,100</u>	<u>\$ 1,745,600</u>	<u>27.69%</u>
POLICE TRAINING						
<i>Personal Services/Benefits</i>	\$ 207,500	\$ 176,726	\$ 153,800	\$ 151,800	\$ 167,500	10.34%
<i>Supplies</i>	3,500	150	6,500	6,500	14,100	116.92%
<i>Services</i>	4,500	2,200	4,000	4,300	4,500	4.65%
<i>Transfers</i>	0	0	0	0	9,000	0.00%
Total Budget	<u>\$ 215,500</u>	<u>\$ 179,076</u>	<u>\$ 164,300</u>	<u>\$ 162,600</u>	<u>\$ 195,100</u>	<u>19.99%</u>

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/Training, 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:

- Implement the Code Enforcement fire inspection program.
- Purchase a fire engine to replace a 17 year old fire apparatus.
- Implement the Rescue Intervention Team System to provide firefighters with emergency breathing air quickly and easily.
- Replace gas-operated ventilation fans with 5 electric ventilation fans. The fans are designed to use positive airflow to remove heat and smoke from buildings.
- Purchase a hydraulic rescue tool for Engine 132.
- Adopt the 2021 International Fire Code.
- Year 3 of 8 to strip and paint "Traffic Red" 135 of our 2,200 fire hydrants.
- Year 3 of 3 to secure a 2nd set of firefighter bunker gear (25 sets) for our firefighters.
- Upgrade the fire department's records management system.
- Send 12 firefighters for rope training I and 6 firefighters to rope training II.
- Nine firefighters to participate in the Peer Support program: curriculum focuses on active listening, confidentiality, suicide assessment, and crisis intervention.
- Hold 4 leadership training sessions.
- Conduct the Fire Department's Awards Ceremony to recognize and reward top performers.
- Inspect 2119 commercial businesses.
- Deliver a Citizens Fire Academy and Teen Fire Academy.

Key Performance Measures:

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

Gabriel Vargas, Fire Chief

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.

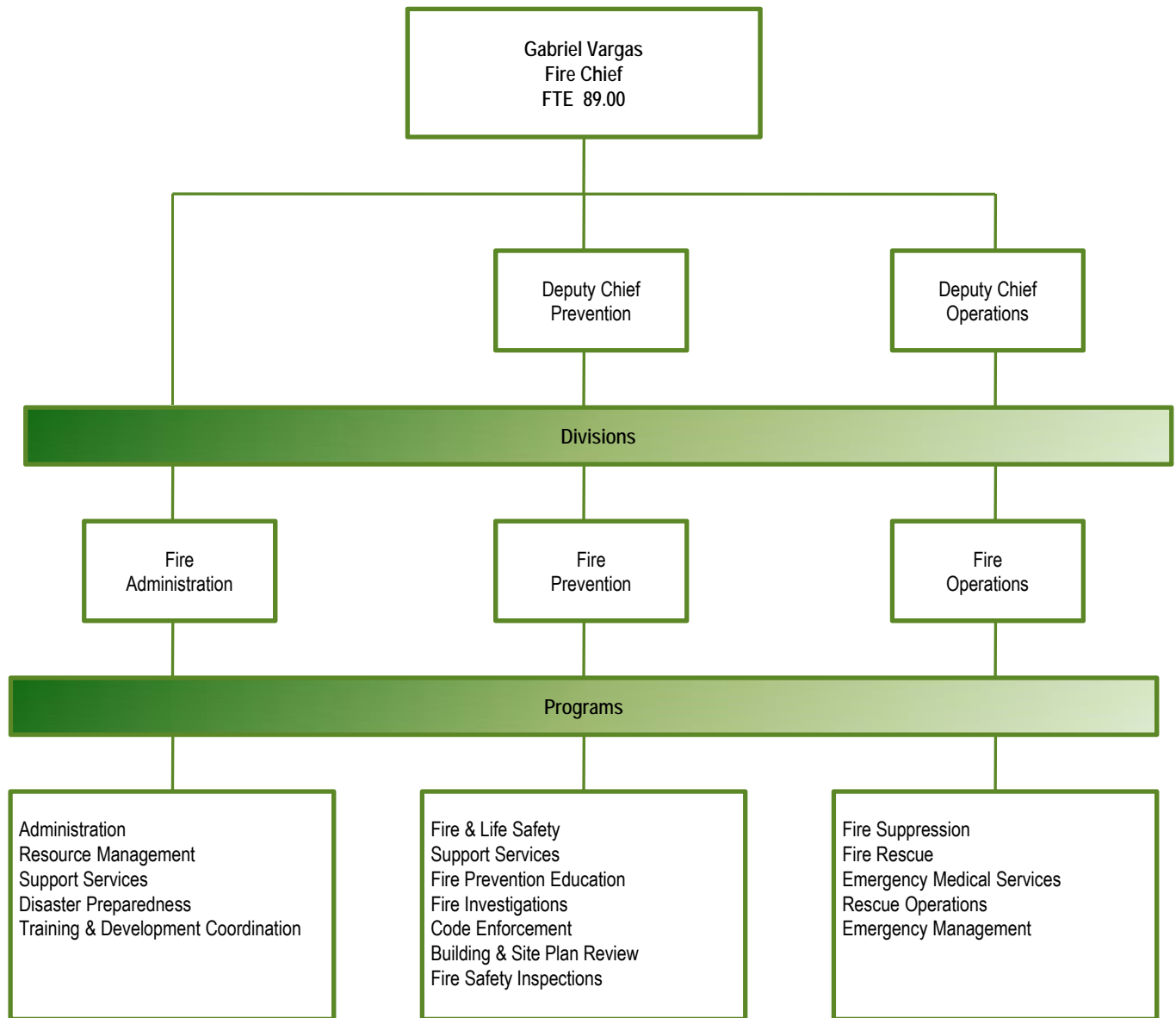
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Fire



FIRE SUMMARY	YEAR-END		ADOPTED BUDGET 2020-21	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED BUDGET	ACTUAL		AMENDED BUDGET	ADOPTED BUDGET	
	2019-20	2019-20		2020-21	2021-22	
<i>Personal Services/Benefits</i>	\$ 10,848,500	\$ 10,762,927	\$ 10,919,800	\$ 10,785,400	\$ 11,088,600	2.81%
<i>Supplies</i>	503,000	424,705	474,600	450,561	465,700	3.36%
<i>Repairs & Maintenance</i>	731,300	708,860	734,600	733,925	810,600	10.45%
<i>Services</i>	301,300	280,735	346,600	331,886	370,000	11.48%
<i>Transfers</i>	943,400	943,400	1,089,200	1,089,200	476,300	-56.27%
Total Budget	\$ 13,327,500	\$ 13,120,626	\$ 13,564,800	\$ 13,390,972	\$ 13,211,200	-1.34%

DIVISION	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	% CHANGE FROM YEAR- END AMENDED
FIRE ADMINISTRATION						
<i>Personal Services/Benefits</i>	\$ 882,100	\$ 848,518	\$ 848,200	\$ 799,700	\$ 804,300	0.58%
<i>Supplies</i>	34,100	29,293	34,800	34,786	40,600	16.72%
<i>Repairs & Maintenance</i>	197,100	195,480	214,400	214,400	240,200	12.03%
<i>Services</i>	85,500	69,308	86,600	97,186	95,500	-1.73%
<i>Transfers</i>	0	0	297,000	297,000	20,000	-93.27%
Total Budget	<u>\$ 1,198,800</u>	<u>\$ 1,142,600</u>	<u>\$ 1,481,000</u>	<u>\$ 1,443,072</u>	<u>\$ 1,200,600</u>	<u>-16.80%</u>
FIRE PREVENTION						
<i>Personal Services/Benefits</i>	\$ 558,800	\$ 552,557	\$ 515,600	\$ 528,400	\$ 642,700	21.63%
<i>Supplies</i>	30,200	20,761	27,100	23,900	28,500	19.25%
<i>Services</i>	12,700	12,198	10,100	9,000	12,200	35.56%
Total Budget	<u>\$ 601,700</u>	<u>\$ 585,516</u>	<u>\$ 552,800</u>	<u>\$ 561,300</u>	<u>\$ 683,400</u>	<u>21.75%</u>
FIRE OPERATIONS						
<i>Personal Services/Benefits</i>	\$ 9,407,600	\$ 9,361,851	\$ 9,556,000	\$ 9,457,300	\$ 9,641,600	1.95%
<i>Supplies</i>	438,700	374,650	412,700	391,875	396,600	1.21%
<i>Repairs & Maintenance</i>	534,200	513,380	520,200	519,525	570,400	9.79%
<i>Services</i>	203,100	199,229	249,900	225,700	262,300	16.22%
<i>Transfers</i>	943,400	943,400	792,200	792,200	456,300	-42.40%
Total Budget	<u>\$ 11,527,000</u>	<u>\$ 11,392,510</u>	<u>\$ 11,531,000</u>	<u>\$ 11,386,600</u>	<u>\$ 11,327,200</u>	<u>-0.52%</u>

PARKS & RECREATION

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. Parks and Recreation is composed of 3 functional divisions: administration, maintenance, and recreation/aquatics/senior center/events.

Key Processes:

- Park maintenance
- Facility programming
- Special events
- Historical preservation

Strategic Initiatives:

- Increase program offerings at The Branch Connection.
- Complete proposed construction improvements at the John F. Burke Nature Preserve.
- Complete upstairs renovation at the Farmers Branch Community Recreation Center.
- Complete design plans and begin construction on the city's first signature park.
- Maintain a Net Promoter Score (NPS) of 80 or greater at all city facilities
- Achieve 60% cost-recovery percentage at the Margaret Young Natatorium.
- Achieve 70% cost-recovery percentage at the Farmers Branch Community Recreation Center.
- Implement Departmental Leadership Academy.
- Increase and improve cultural and accessible diversity through outreach and program accessibility.

Key Performance Measures:

- Playground inspection rate
- Branch Connection, Aquatics Center, and Recreation Center number of scans
- 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

Michael Mashburn, 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.

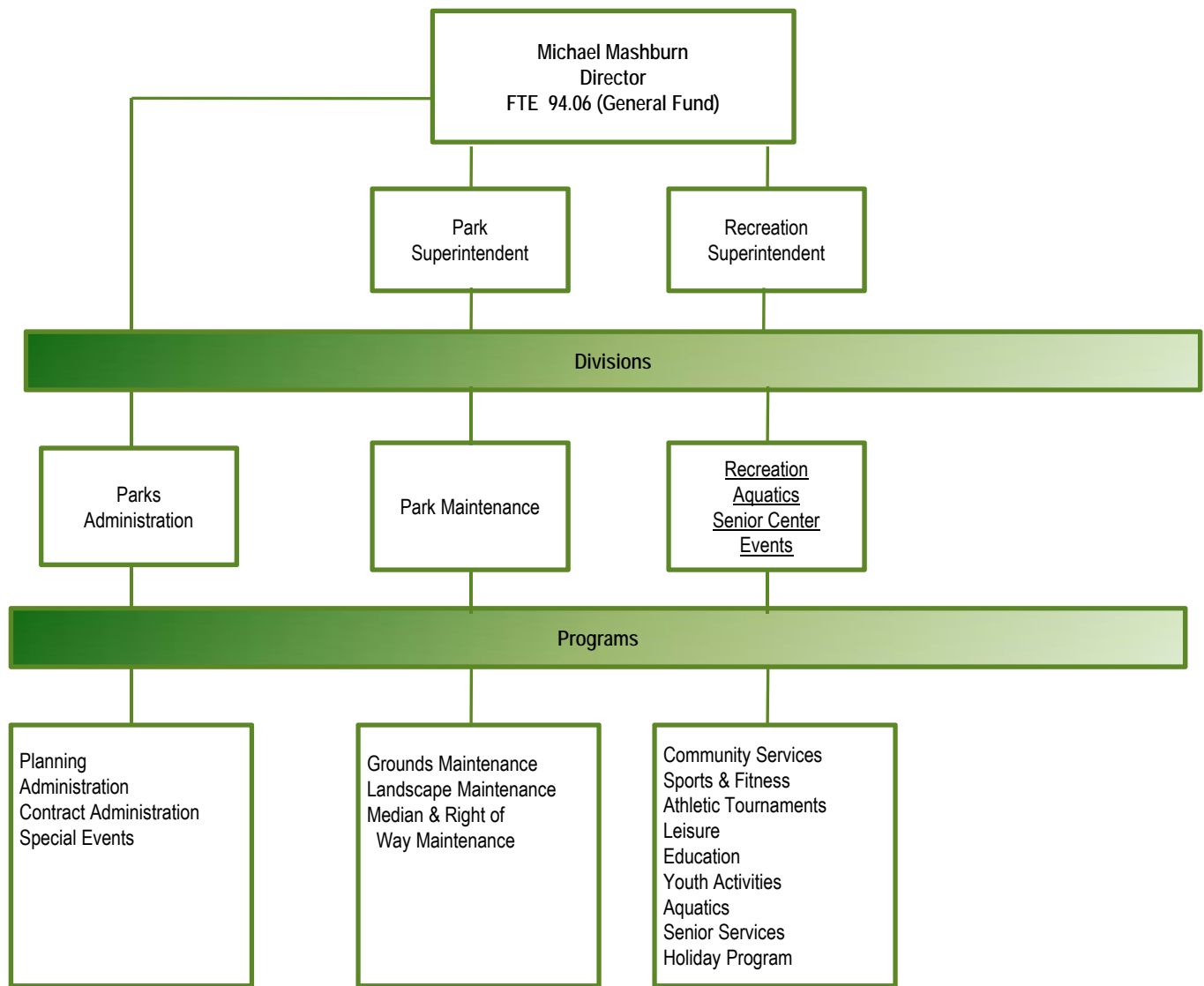
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Parks & Recreation



The Parks & Recreation Department also includes the Historical Preservation Division, which is detailed in the Hotel/Motel Fund section of this document.

PARKS & RECREATION SUMMARY	YEAR-END			YEAR-END		% CHANGE
	AMENDED		ADOPTED	AMENDED	ADOPTED	FROM YEAR-
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	END
	2019-20	2019-20	2020-21	2020-21	2021-22	AMENDED
Personal Services/Benefits	\$ 5,752,400	\$ 5,524,129	\$ 6,119,800	\$ 5,620,000	\$ 6,103,400	8.60%
Purchased Prof & Tech Services	146,400	46,716	143,600	77,954	148,400	90.37%
Supplies	654,352	493,430	691,100	764,234	695,000	-9.06%
Repairs & Maintenance	1,737,564	1,509,226	1,835,400	1,712,138	1,957,400	14.32%
Services	1,405,300	1,165,851	1,493,300	1,143,700	1,544,500	35.04%
Events	305,400	265,862	338,200	482,881	396,200	-17.95%
Transfers	1,286,000	1,286,000	1,243,500	1,423,500	636,200	-55.31%
Total Budget	\$ 11,287,416	\$ 10,291,215	\$ 11,864,900	\$ 11,224,408	\$ 11,481,100	2.29%

DIVISION	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	% CHANGE FROM YEAR- END AMENDED
PARKS & RECREATION ADMIN.						
<i>Personal Services/Benefits</i>	\$ 428,300	\$ 412,245	\$ 449,300	\$ 422,100	\$ 428,400	1.49%
<i>Purchased Prof & Tech Services</i>	38,000	30,260	35,200	35,200	40,000	13.64%
<i>Supplies</i>	17,100	8,153	17,700	14,741	16,700	13.29%
<i>Repairs & Maintenance</i>	3,500	3,077	3,500	3,500	3,500	0.00%
<i>Services</i>	36,200	26,942	48,600	44,200	56,200	27.15%
<i>Transfers</i>	0	0	0	0	11,000	0.00%
Total Budget	<u>\$ 523,100</u>	<u>\$ 480,677</u>	<u>\$ 554,300</u>	<u>\$ 519,741</u>	<u>\$ 555,800</u>	<u>6.94%</u>
PARK MAINTENANCE						
<i>Personal Services/Benefits</i>	\$ 3,232,300	\$ 3,129,342	\$ 3,438,200	\$ 3,131,700	\$ 3,320,500	6.03%
<i>Purchased Prof & Tech Services</i>	73,400	3,703	73,400	42,754	73,400	71.68%
<i>Supplies</i>	366,007	274,415	345,000	301,277	354,900	17.80%
<i>Repairs & Maintenance</i>	892,671	741,408	983,800	910,538	1,033,400	13.49%
<i>Services</i>	694,100	599,835	730,100	608,479	704,500	15.78%
<i>Transfers</i>	846,000	846,000	607,500	607,500	445,200	-26.72%
Total Budget	<u>\$ 6,104,478</u>	<u>\$ 5,594,703</u>	<u>\$ 6,178,000</u>	<u>\$ 5,602,248</u>	<u>\$ 5,931,900</u>	<u>5.88%</u>
RECREATION						
<i>Personal Services/Benefits</i>	\$ 706,500	\$ 708,343	\$ 776,600	\$ 794,825	\$ 916,100	15.26%
<i>Supplies</i>	122,441	85,407	148,500	268,100	134,500	-49.83%
<i>Repairs & Maintenance</i>	454,893	398,655	446,000	397,500	483,500	21.64%
<i>Services</i>	306,600	251,464	354,600	191,698	365,200	90.51%
<i>Transfers</i>	440,000	440,000	636,000	636,000	180,000	-71.70%
Total Budget	<u>\$ 2,030,434</u>	<u>\$ 1,883,870</u>	<u>\$ 2,361,700</u>	<u>\$ 2,288,123</u>	<u>\$ 2,079,300</u>	<u>-9.13%</u>
AQUATICS CENTER						
<i>Personal Services/Benefits</i>	\$ 601,100	\$ 522,877	\$ 651,900	\$ 584,500	\$ 713,400	22.05%
<i>Supplies</i>	75,604	71,701	71,900	73,400	84,700	15.40%
<i>Repairs & Maintenance</i>	170,800	162,941	172,500	171,000	178,700	4.50%
<i>Services</i>	193,700	158,565	178,300	139,700	205,600	47.17%
Total Budget	<u>\$ 1,041,204</u>	<u>\$ 916,084</u>	<u>\$ 1,074,600</u>	<u>\$ 968,600</u>	<u>\$ 1,182,400</u>	<u>22.07%</u>
BRANCH CONNECTION / SENIOR CENTER						
<i>Personal Services/Benefits</i>	\$ 406,000	\$ 370,658	\$ 386,500	\$ 319,000	\$ 350,500	9.87%
<i>Supplies</i>	73,100	53,654	107,900	106,616	104,100	-2.36%
<i>Repairs & Maintenance</i>	190,400	177,771	197,800	197,800	234,500	18.55%
<i>Services</i>	91,200	74,005	98,200	96,000	126,200	31.46%
<i>Transfers</i>	0	0	0	180,000	0	-100.00%
Total Budget	<u>\$ 760,700</u>	<u>\$ 676,087</u>	<u>\$ 790,400</u>	<u>\$ 899,416</u>	<u>\$ 815,300</u>	<u>-9.35%</u>
PARK BOARD						
<i>Services</i>	\$ 4,800	\$ 2,038	\$ 4,800	\$ 3,700	\$ 4,800	29.73%
Total Budget	<u>\$ 4,800</u>	<u>\$ 2,038</u>	<u>\$ 4,800</u>	<u>\$ 3,700</u>	<u>\$ 4,800</u>	<u>29.73%</u>
SENIOR ADVISORY BOARD						
<i>Services</i>	\$ 4,800	\$ 3,082	\$ 4,800	\$ 3,900	\$ 4,600	17.95%
Total Budget	<u>\$ 4,800</u>	<u>\$ 3,082</u>	<u>\$ 4,800</u>	<u>\$ 3,900</u>	<u>\$ 4,600</u>	<u>17.95%</u>
EVENTS						
<i>Personal Services/Benefits</i>	\$ 378,200	\$ 380,664	\$ 417,300	\$ 367,875	\$ 374,500	1.80%
<i>Purchased Prof & Tech Services</i>	35,000	12,753	35,000	0	35,000	0.00%
<i>Supplies</i>	100	100	100	100	100	0.00%
<i>Repairs & Maintenance</i>	25,300	25,376	31,800	31,800	23,800	-25.16%
<i>Services</i>	73,900	49,921	73,900	56,023	77,400	38.16%
<i>Events</i>	305,400	265,862	338,200	482,881	396,200	-17.95%
Total Budget	<u>\$ 817,900</u>	<u>\$ 734,675</u>	<u>\$ 896,300</u>	<u>\$ 938,679</u>	<u>\$ 907,000</u>	<u>-3.37%</u>

LIBRARY

Who we are:

The Library's mission is to provide free and equal access to information resources, technologies, educational programs, and community spaces. Funds for the Library are used to encourage the use of library materials by the residents for their informational, educational, and recreational needs; to serve as the City's cultural center; to promote literacy; and to provide maximum use of the facility and its services.

Key Processes:

- Manage the Library's collection of materials
- Develop and provide programming for our residents
- Manage the day-to-day operations of the Library
- Delivering world-class customer service

Strategic Initiatives:

- Seek out and apply for a minimum of two grants with a primary focus on promoting the Innovation Zone.
- Continue to purchase materials based on patron interest and need in order to maintain a current and vibrant collection; explore emerging and electronic offerings for the online audience.
- Evaluate the existing fines and fees associated with the library.
- Evaluate effectiveness and quality of current programs/events to target a more diverse audience; focus on the library's vision and mission.
- Continue efforts to link the library with the community; focus on the library's vision and mission.
- Seek creative ways to advertise and promote the newly renovated Library and its resources.
- Use 2020 Gallup Survey results to actively engage a productive library staff.
- Staff area renovations.

Key Performance Measures:

- Collection size per capita
- Circulation per capita
- Collection age
- Total number of visitors

Denise Wallace, 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.

Library

The Library was outsourced during the 2010-11 Fiscal Year. Current year expenses reflect outsourcing costs.

Programs

Planning & Administration
Adult Services
Youth Services
Technical Services
Circulation

LIBRARY SUMMARY	YEAR-END		ADOPTED	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED	ACTUAL		AMENDED	ADOPTED	
	BUDGET			BUDGET	BUDGET	
	2019-20			2020-21	2021-22	
<i>Purchased Prof & Tech Services</i>	\$ 1,321,900	\$ 1,321,899	\$ 1,360,000	\$ 1,360,000	\$ 1,403,800	3.22%
<i>Supplies</i>	37,000	33,355	42,600	46,600	34,800	-25.32%
<i>Repairs & Maintenance</i>	263,400	263,400	260,400	260,400	268,100	2.96%
<i>Services</i>	87,100	70,541	71,200	59,800	63,700	6.52%
<i>Transfers</i>	588,000	588,000	2,791,500	2,991,500	501,500	-83.24%
Total Budget	\$ 2,297,400	\$ 2,277,195	\$ 4,525,700	\$ 4,718,300	\$ 2,271,900	-51.85%



**FARMERS
BRANCH**

ENTERPRISE FUNDS REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	PERCENT OF BUDGET
<u>WATER & SEWER FUND</u>						
<u>INTEREST/RENTS/CONTRIBUTIONS</u>						
INTEREST	\$ 55,000	\$ 94,498	\$ 15,000	\$ 50,400	\$ 15,000	0.06%
SUB-TOTAL	55,000	94,498	15,000	50,400	15,000	0.06%
<u>MISCELLANEOUS</u>						
MISCELLANEOUS	9,000	8,442	6,500	800	6,500	0.02%
SALE OF ASSETS	0	574	1,000	0	1,000	0.00%
INSURANCE RECOVERY	3,300	2,298	0	0	0	0.00%
SUB-TOTAL	12,300	11,314	7,500	800	7,500	0.03%
<u>CHARGES FOR SERVICES</u>						
WATER SERVICE	17,493,000	17,319,592	16,027,700	16,897,300	16,147,700	59.35%
SEWER SERVICE	8,480,000	8,518,817	8,884,100	9,064,100	8,884,100	32.65%
ADDISON SEWER	68,400	62,370	68,400	68,400	68,400	0.25%
TAPPING FEES	2,000	1,750	2,000	20,800	2,000	0.01%
RECONNECTS/SERVICE CHARGE	36,000	37,700	40,000	41,500	40,000	0.15%
LATE FEES	202,500	226,369	225,000	245,000	225,000	0.83%
INSPECTIONS	100,000	78,159	125,000	95,000	125,000	0.46%
BACKFLOW PROGRAM	54,000	67,570	35,000	60,700	35,000	0.13%
SUB-TOTAL	26,435,900	26,312,327	25,407,200	26,492,800	25,527,200	93.83%
TOTAL WATER & SEWER FUND	\$ 26,503,200	\$ 26,418,139	\$ 25,429,700	\$ 26,544,000	\$ 25,549,700	93.91%
<u>STORMWATER UTILITY FUND</u>						
<u>INTEREST/RENTS/CONTRIBUTIONS</u>						
INTEREST	\$ 55,000	\$ 69,706	\$ 30,000	\$ 25,000	\$ 30,000	0.11%
SUB-TOTAL	55,000	69,706	30,000	25,000	30,000	0.11%
<u>MISCELLANEOUS</u>						
INTERFUND TRANSFERS	500,000	500,000	500,000	500,000	0	0.00%
SUB-TOTAL	500,000	500,000	500,000	500,000	0	0.00%
<u>CHARGES FOR SERVICES</u>						
STORMWATER	1,627,000	1,701,023	1,627,000	1,728,900	1,627,000	5.98%
SUB-TOTAL	1,627,000	1,701,023	1,627,000	1,728,900	1,627,000	5.98%
TOTAL STORMWATER UTILITY FUND	\$ 2,182,000	\$ 2,270,729	\$ 2,157,000	\$ 2,253,900	\$ 1,657,000	6.09%
GRAND TOTAL	\$ 28,685,200	\$ 28,688,868	\$ 27,586,700	\$ 28,797,900	\$ 27,206,700	100.00%

ENTERPRISE FUNDS EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	PERCENT OF BUDGET
<u>WATER & SEWER FUND</u>						
<u>PUBLIC WORKS</u>						
WATER & SEWER ADMINISTRATION	\$ 5,025,954	\$ 4,977,740	\$ 5,219,200	\$ 5,280,200	\$ 5,515,900	19.64%
WATER & SEWER OPERATIONS	<u>17,924,813</u>	<u>17,585,523</u>	<u>21,886,500</u>	<u>21,825,500</u>	<u>22,569,900</u>	<u>80.36%</u>
TOTAL WATER & SEWER FUND	<u>\$ 22,950,767</u>	<u>\$ 22,563,263</u>	<u>\$ 27,105,700</u>	<u>\$ 27,105,700</u>	<u>\$ 28,085,800</u>	<u>100.00%</u>
<u>STORMWATER UTILITY FUND</u>						
<u>PUBLIC WORKS</u>						
STORMWATER UTILITIES	<u>\$ 4,176,704</u>	<u>\$ 1,699,809</u>	<u>\$ 4,419,800</u>	<u>\$ 4,419,800</u>	<u>\$ 2,114,800</u>	<u>100.00%</u>
TOTAL STORMWATER UTILITY FUND	<u>\$ 4,176,704</u>	<u>\$ 1,699,809</u>	<u>\$ 4,419,800</u>	<u>\$ 4,419,800</u>	<u>\$ 2,114,800</u>	<u>100.00%</u>
GRAND TOTAL	<u><u>\$ 27,127,471</u></u>	<u><u>\$ 24,263,072</u></u>	<u><u>\$ 31,525,500</u></u>	<u><u>\$ 31,525,500</u></u>	<u><u>\$ 30,200,600</u></u>	<u><u>100.00%</u></u>

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:

- Continue the final phase of the street bond program.
- Work towards upgrading sanitary sewer lines and rehabbing manholes for the purpose to reduce inflow and infiltration in the system.
- Rehabilitation of the existing Cooks Creek concrete channel by widening and replacing current channel section with a vertical wall. Widening of channel will result in removal of homes from the flood plain.
- Final year of Farmers Branch Creek Improvements to provide improvements to eroded areas of the creek as identified by the FNI study. The final project will Reach 2 to complete the priority list.
- Work on Phase 1 of the proposed improvements to the infrastructure along Rawhide Creek from Webb Chapel to Valley View.
- Continue efforts to replace old and deteriorating pipe system within the City's water and sanitary sewer system.

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

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.

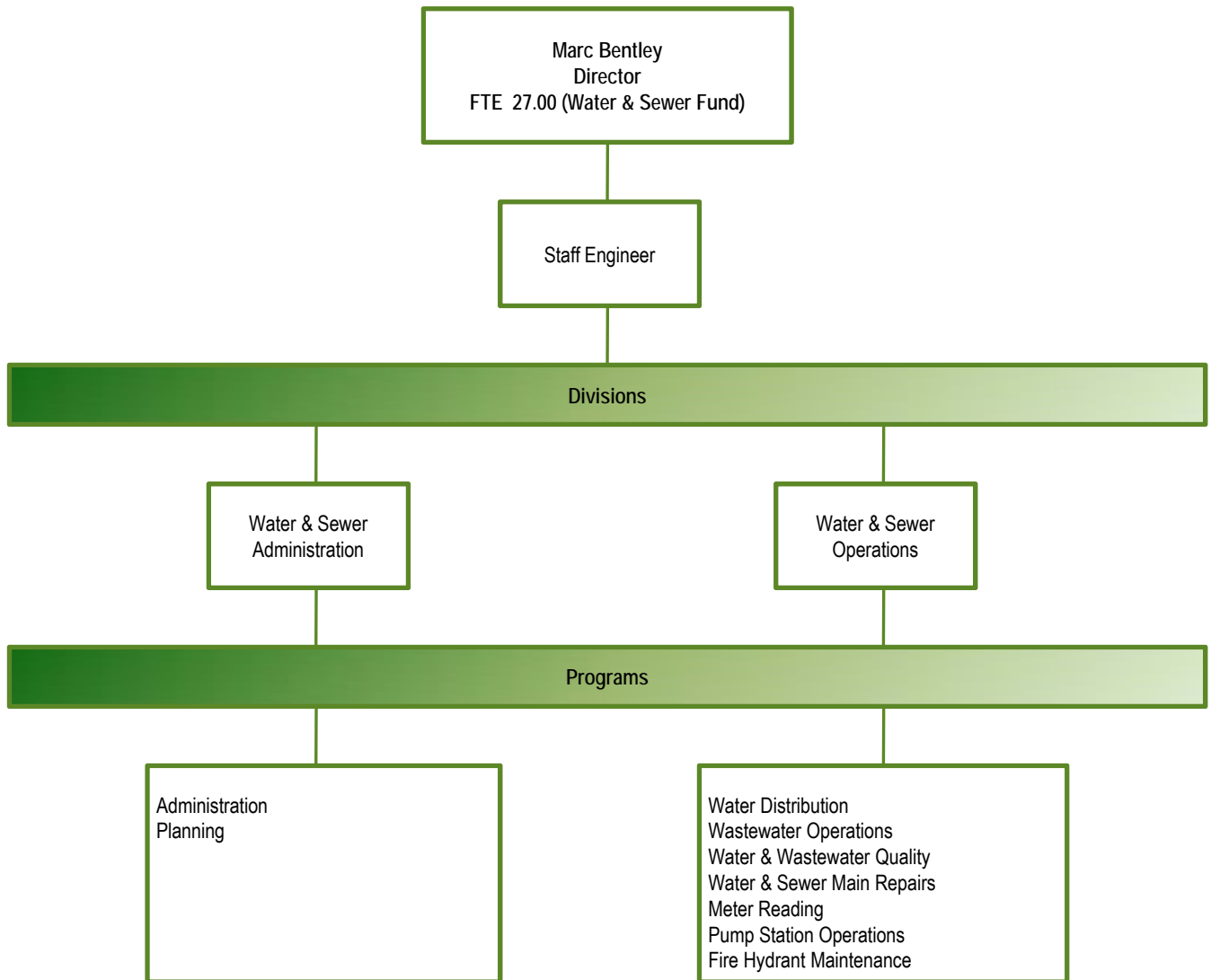
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Public Works



The Public Works department also includes Public Works Administration and Street Maintenance operations, which are detailed in the General Fund section of this document.

WATER & SEWER SUMMARY	YEAR-END AMENDED		ADOPTED BUDGET	YEAR-END AMENDED		% CHANGE FROM YEAR-END AMENDED
	BUDGET	ACTUAL		BUDGET	BUDGET	
	2019-20	2019-20		2020-21	2021-22	
<i>Personal Services/Benefits</i>	\$ 2,230,200	\$ 2,185,186	\$ 2,329,400	\$ 2,329,400	\$ 2,286,700	-1.83%
<i>Purchased Prof & Tech Services</i>	91,900	124,671	91,900	161,900	148,900	-8.03%
<i>Supplies</i>	334,133	256,042	304,100	304,100	328,300	7.96%
<i>Repairs & Maintenance</i>	794,734	717,250	754,200	754,200	817,000	8.33%
<i>Services</i>	483,400	419,407	483,600	474,600	491,900	3.65%
<i>Production & Disposal</i>	9,851,700	9,710,963	10,722,100	10,475,100	11,461,400	9.42%
<i>Other Objects</i>	60,000	45,043	60,000	228,000	60,000	-73.68%
<i>Transfers</i>	9,104,700	9,104,700	12,360,400	12,378,400	12,491,600	0.91%
Total Budget	\$ 22,950,767	\$ 22,563,263	\$ 27,105,700	\$ 27,105,700	\$ 28,085,800	3.62%

DIVISION	YEAR-END AMENDED BUDGET	ACTUAL	ADOPTED BUDGET	YEAR-END AMENDED BUDGET	ADOPTED BUDGET	% CHANGE FROM YEAR- END AMENDED
	2019-20	2019-20	2020-21	2020-21	2021-22	

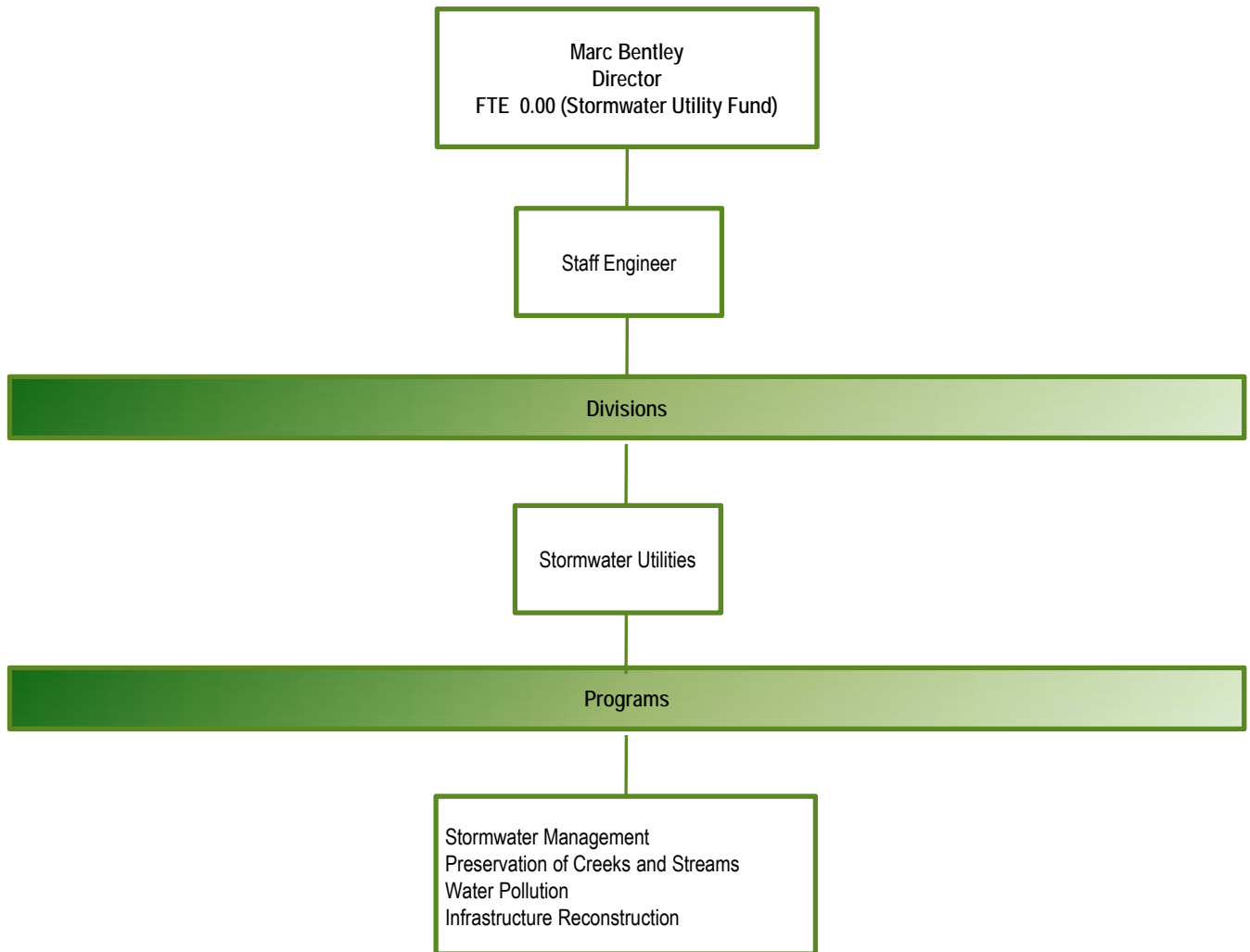
WATER & SEWER ADMINISTRATION

<i>Personal Services/Benefits</i>	\$ 121,400	\$ 134,349	\$ 122,800	\$ 122,800	\$ 123,700	0.73%
<i>Purchased Prof & Tech Services</i>	91,900	124,671	91,900	161,900	148,900	-8.03%
<i>Supplies</i>	92,554	50,189	75,400	75,400	82,900	9.95%
<i>Repairs & Maintenance</i>	50,900	45,362	51,500	51,500	65,300	26.80%
<i>Services</i>	70,000	53,740	70,000	61,000	69,900	14.59%
<i>Production & Disposal</i>	89,500	68,623	72,200	72,200	80,100	10.94%
<i>Other Objects</i>	10,000	1,107	10,000	10,000	10,000	0.00%
<i>Transfers</i>	4,499,700	4,499,700	4,725,400	4,725,400	4,935,100	4.44%
Total Budget	<u>\$ 5,025,954</u>	<u>\$ 4,977,740</u>	<u>\$ 5,219,200</u>	<u>\$ 5,280,200</u>	<u>\$ 5,515,900</u>	<u>4.46%</u>

WATER & SEWER OPERATIONS

<i>Personal Services/Benefits</i>	\$ 2,108,800	\$ 2,050,838	\$ 2,206,600	\$ 2,206,600	\$ 2,163,000	-1.98%
<i>Supplies</i>	241,579	205,853	228,700	228,700	245,400	7.30%
<i>Repairs & Maintenance</i>	743,834	671,889	702,700	702,700	751,700	6.97%
<i>Services</i>	413,400	365,668	413,600	413,600	422,000	2.03%
<i>Production & Disposal</i>	9,762,200	9,642,340	10,649,900	10,402,900	11,381,300	9.41%
<i>Other Objects</i>	50,000	43,936	50,000	218,000	50,000	-77.06%
<i>Transfers</i>	4,605,000	4,605,000	7,635,000	7,653,000	7,556,500	-1.26%
Total Budget	<u>\$ 17,924,813</u>	<u>\$ 17,585,523</u>	<u>\$ 21,886,500</u>	<u>\$ 21,825,500</u>	<u>\$ 22,569,900</u>	<u>3.41%</u>

Public Works



The Public Works department also includes Public Works Administration and Street Maintenance operations, which are detailed in the General Fund section of this document.

STORMWATER UTILITIES SUMMARY	YEAR-END AMENDED		ADOPTED BUDGET 2020-21	YEAR-END AMENDED		% CHANGE FROM YEAR- END AMENDED
	BUDGET	ACTUAL		BUDGET	ADOPTED BUDGET	
	2019-20	2019-20		2020-21	2021-22	
<i>Purchased Prof & Tech Services</i>	\$ 130,000	\$ 14,522	\$ 35,000	\$ 35,000	\$ 30,000	-14.29%
<i>Repairs & Maintenance</i>	3,971,904	1,605,088	0	0	0	0.00%
<i>Other Objects</i>	0	5,399	0	0	0	0.00%
<i>Transfers</i>	74,800	74,800	4,384,800	4,384,800	2,084,800	-52.45%
Total Budget	\$ 4,176,704	\$ 1,699,809	\$ 4,419,800	\$ 4,419,800	\$ 2,114,800	-52.15%

INTERNAL SERVICE FUNDS REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	PERCENT OF BUDGET
<u>FLEET & FACILITIES MANAGEMENT FUND</u>						
<u>CHARGES FOR SERVICES</u>						
FLEET SERVICES	\$ 2,938,400	\$ 2,857,527	\$ 2,864,300	\$ 3,219,300	\$ 3,338,700	33.27%
FACILITIES SERVICES	1,982,800	1,982,825	2,269,900	2,269,900	2,359,900	23.52%
SUB-TOTAL	<u>4,921,200</u>	<u>4,840,352</u>	<u>5,134,200</u>	<u>5,489,200</u>	<u>5,698,600</u>	<u>56.79%</u>
<u>MISCELLANEOUS</u>						
SALE OF ASSETS	0	3,450	0	0	0	0.00%
INTERFUND TRANSFERS	<u>0</u>	<u>7,872,617</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
SUB-TOTAL	<u>0</u>	<u>7,876,067</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL FLEET & FACILITIES MGMT FUND	<u>\$ 4,921,200</u>	<u>\$ 12,716,419</u>	<u>\$ 5,134,200</u>	<u>\$ 5,489,200</u>	<u>\$ 5,698,600</u>	<u>56.79%</u>
<u>WORKERS' COMPENSATION FUND</u>						
<u>MISCELLANEOUS</u>						
MISCELLANEOUS	\$ 60,000	\$ 52,395	\$ 60,000	\$ 60,000	\$ 60,000	0.60%
INTERFUND TRANSFERS	<u>340,000</u>	<u>324,500</u>	<u>340,000</u>	<u>340,000</u>	<u>340,000</u>	<u>3.39%</u>
TOTAL WORKERS' COMPENSATION FUND	<u>\$ 400,000</u>	<u>\$ 376,895</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>3.99%</u>
<u>HEALTH CLAIMS FUND</u>						
<u>INTEREST/RENTS/CONTRIBUTIONS</u>						
MEDICAL CONTRIBUTIONS	\$ 3,935,600	\$ 4,313,043	\$ 3,935,600	\$ 4,091,800	\$ 3,935,600	39.22%
TOTAL HEALTH CLAIMS FUND	<u>\$ 3,935,600</u>	<u>\$ 4,313,043</u>	<u>\$ 3,935,600</u>	<u>\$ 4,091,800</u>	<u>\$ 3,935,600</u>	<u>39.22%</u>
GRAND TOTAL	<u>\$ 9,256,800</u>	<u>\$ 17,406,358</u>	<u>\$ 9,469,800</u>	<u>\$ 9,981,000</u>	<u>\$ 10,034,200</u>	<u>100.00%</u>

INTERNAL SERVICE FUNDS EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	PERCENT OF BUDGET
<u>FLEET & FACILITIES MANAGEMENT FUND</u>						
<u>FLEET & FACILITIES MANAGEMENT</u>						
FACILITIES MANAGEMENT	\$ 2,005,993	\$ 2,008,061	\$ 2,269,900	\$ 2,186,100	\$ 2,360,700	41.43%
FLEET MANAGEMENT	<u>2,928,047</u>	<u>2,992,128</u>	<u>2,864,300</u>	<u>3,303,100</u>	<u>3,337,900</u>	<u>58.57%</u>
TOTAL FLEET & FACILITIES MGMT FUND	<u>\$ 4,934,040</u>	<u>\$ 5,000,189</u>	<u>\$ 5,134,200</u>	<u>\$ 5,489,200</u>	<u>\$ 5,698,600</u>	<u>100.00%</u>
<u>WORKERS' COMPENSATION FUND</u>						
<u>INTERNAL SERVICE</u>						
WORKERS' COMPENSATION	<u>\$ 400,000</u>	<u>\$ 61,865</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>100.00%</u>
TOTAL WORKERS' COMPENSATION FUND	<u>\$ 400,000</u>	<u>\$ 61,865</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>100.00%</u>
<u>HEALTH CLAIMS FUND</u>						
<u>INTERNAL SERVICE</u>						
HEALTH CLAIMS	<u>\$ 3,855,800</u>	<u>\$ 4,057,442</u>	<u>\$ 3,855,800</u>	<u>\$ 3,855,800</u>	<u>\$ 4,310,800</u>	<u>100.00%</u>
TOTAL HEALTH CLAIMS FUND	<u>\$ 3,855,800</u>	<u>\$ 4,057,442</u>	<u>\$ 3,855,800</u>	<u>\$ 3,855,800</u>	<u>\$ 4,310,800</u>	<u>100.00%</u>
GRAND TOTAL	<u>\$ 9,189,840</u>	<u>\$ 9,119,495</u>	<u>\$ 9,390,000</u>	<u>\$ 9,745,000</u>	<u>\$ 10,409,400</u>	<u>100.00%</u>

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:

- The annual Facilities Long Range Plan and identified capital repair/compliance projects budget are \$680,300. In the FY2021-22 budget the following budget items have been identified:
 - Annual HVAC Replacement fund of \$159,800
 - Fire Stations 1. Overhead door alert system 2. Door, cabinet, and electrical modifications 3. Door access control for SCUBA rooms
 - Fire House Theatre - 1. Replace sewer lines 2. Plug and seal off monitoring wells
 - City Hall 1. Building moisture sealing 2. Update sound panels in lobby
 - Justice Center 1. Replace concrete stairs 2. Reupholster court seating
 - Animal Adoption Center 1. HVAC control unit replacement 2. New building exterior sign
 - Branch Connection 1. Paint lighting housing in hallways 2. Replace restroom floors and sinks
 - Recreation Center 1. Change Gymnastics room to LED lights
 - Library 1. Staff area remodel 2. Removal of the stage in meeting room 3. Outside amphitheater shade cover and lighting
- The annual Fleet Replacement Plan funding is \$1,361,000 in the general fund and \$30,000 in the Utilities Fund. The FY2021-22 replacement of vehicles-equipment is based on life cycle costing. It includes: 1 each Grabber Truck - 1 each truck with aerial lift - 1 each two-yard wheel loader - 1 each flatbed trailer - 1 each tilt bed trailer - 1 each police admin electric vehicle - 4 each patrol SUV - 1 each zero turn mower - 1 each one-ton utility body truck - 1 each 1/2 ton crew cab pickup - \$400,000 towards 2024 fire truck replacement.

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

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.

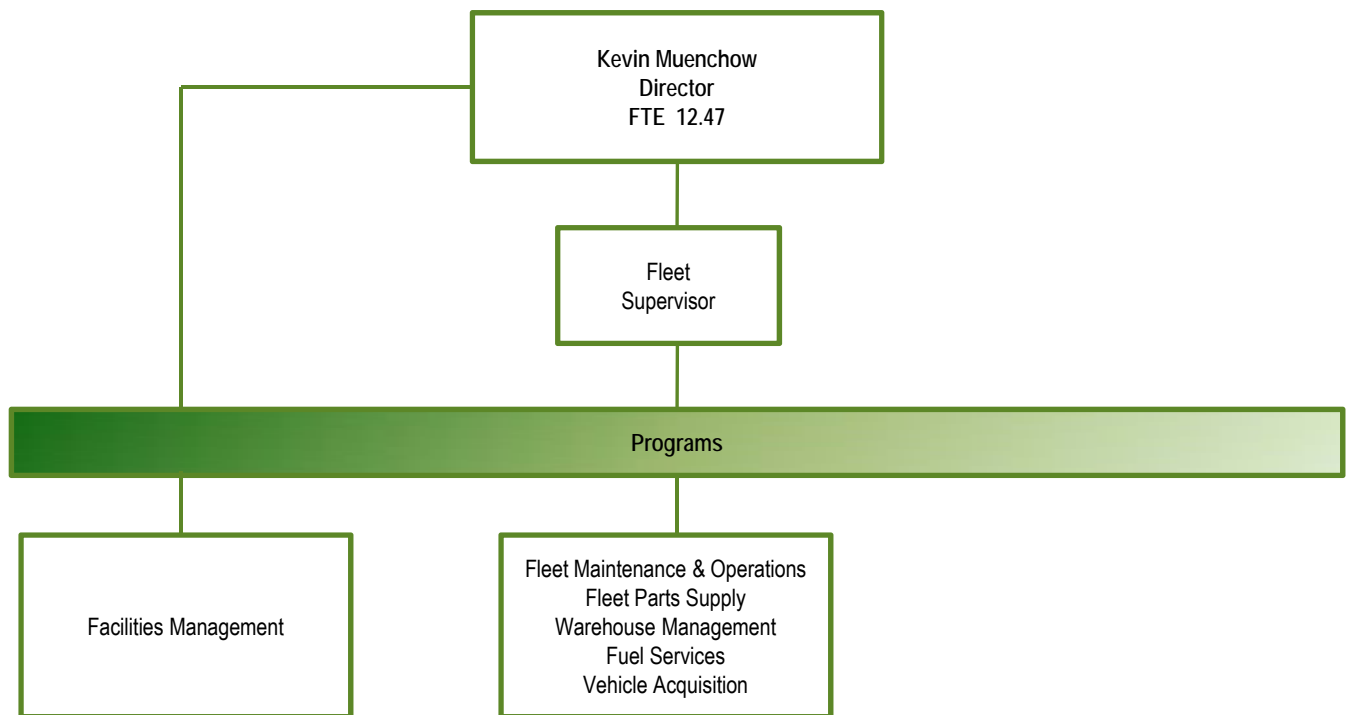
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Fleet & Facilities Management



FLEET & FACILITIES MANAGEMENT SUMMARY	YEAR-END			YEAR-END		% CHANGE
	AMENDED		ADOPTED	AMENDED	ADOPTED	FROM YEAR-
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	END
	2019-20	2019-20	2020-21	2020-21	2021-22	AMENDED
Personal Services/Benefits	\$ 1,178,500	\$ 1,346,557	\$ 1,201,900	\$ 1,036,900	\$ 1,242,800	19.86%
Supplies	44,500	43,381	46,000	46,000	41,800	-9.13%
Repairs & Maintenance	669,178	644,781	917,200	1,082,200	941,100	-13.04%
Services	1,212,615	1,192,159	1,312,600	1,319,000	1,367,500	3.68%
Inventory Usage	1,812,447	1,759,310	1,656,500	2,005,100	2,105,400	5.00%
Other Objects	2,800	0	0	0	0	0.00%
Transfers	14,000	14,000	0	0	0	0.00%
Total Budget	\$ 4,934,040	\$ 5,000,189	\$ 5,134,200	\$ 5,489,200	\$ 5,698,600	3.81%

DIVISION	YEAR-END AMENDED BUDGET	ACTUAL	ADOPTED BUDGET	YEAR-END AMENDED BUDGET	ADOPTED BUDGET	% CHANGE FROM YEAR- END AMENDED
	2019-20	2019-20	2020-21	2020-21	2021-22	

FACILITIES MANAGEMENT

<i>Personal Services/Benefits</i>	\$ 555,400	\$ 588,982	\$ 577,400	\$ 328,600	\$ 598,400	82.11%
<i>Supplies</i>	11,500	11,350	19,400	19,400	15,200	-21.65%
<i>Repairs & Maintenance</i>	561,078	537,627	713,500	878,500	729,800	-16.93%
<i>Services</i>	861,215	856,102	959,600	959,600	1,017,300	6.01%
<i>Other Objects</i>	2,800	0	0	0	0	0.00%
<i>Transfers</i>	14,000	14,000	0	0	0	0.00%
Total Budget	<u>\$ 2,005,993</u>	<u>\$ 2,008,061</u>	<u>\$ 2,269,900</u>	<u>\$ 2,186,100</u>	<u>\$ 2,360,700</u>	<u>7.99%</u>

FLEET MANAGEMENT

<i>Personal Services/Benefits</i>	\$ 623,100	\$ 757,575	\$ 624,500	\$ 708,300	\$ 644,400	-9.02%
<i>Supplies</i>	33,000	32,031	26,600	26,600	26,600	0.00%
<i>Repairs & Maintenance</i>	108,100	107,154	203,700	203,700	211,300	3.73%
<i>Services</i>	351,400	336,057	353,000	359,400	350,200	-2.56%
<i>Inventory Usage</i>	1,812,447	1,759,310	1,656,500	2,005,100	2,105,400	5.00%
Total Budget	<u>\$ 2,928,047</u>	<u>\$ 2,992,128</u>	<u>\$ 2,864,300</u>	<u>\$ 3,303,100</u>	<u>\$ 3,337,900</u>	<u>1.05%</u>

WORKERS' COMPENSATION

The Workers' Compensation Fund is used to account for the City's workers' compensation self-insurance plan.

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has established a Workers' Compensation Fund (an Internal Service Fund) to account for workers' compensation uninsured risks of loss. Under this program, the Workers' Compensation Fund provides coverage for up to a maximum of \$350,000 for each workers' compensation occurrence claim. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

The costs associated with this self-insurance plan are reported as interfund transactions. Accordingly, they are treated as operating revenues of the Workers' Compensation Fund and operating expenditures (expenses) of the other funds. Claims payable include provisions for claims reported and claims incurred, but not yet reported. The provision for reported claims is computed by the City's third-party administrator based upon standard actuarial principles. The provision for claims incurred, but not yet reported is estimated based on the City's experience and an actuarial study that was performed during fiscal year 2021. State law provides that the City is relieved of liability if a notice of employee injury is not received within 30-days of the date on which the injury occurs.

WORKERS' COMPENSATION SUMMARY	YEAR-END		ADOPTED	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED			AMENDED		
	BUDGET	ACTUAL		BUDGET	BUDGET	
	2019-20	2019-20		2020-21	2020-21	
<i>Purchased Prof & Tech Services</i>	\$ 5,000	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
<i>Workers' Compensation</i>	395,000	61,865	395,000	395,000	395,000	0.00%
Total Budget	<u>\$ 400,000</u>	<u>\$ 61,865</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>0.00%</u>

HEALTH CLAIMS

The Health Claims Fund is used to account for the provision of group health insurance coverage for employees, their dependents and retirees. The health insurance program is a self-insured plan funded by both the City and participating employees. The City makes a predetermined contribution to the plan each pay-period for group health insurance coverage for qualifying City employees and a subsidy toward employee dependent coverage. Employees contribute through payroll deductions for the balance of employee and dependent health insurance coverage. The City's health insurance program includes stop loss coverage.

All claims are reviewed and processed by an independent insurance company. The insurance company pays claims based on the health plan and the City reimburses the insurance company for the amount of each claim paid. The insurance company charges the City a fee for each claim processed.

HEALTH CLAIMS SUMMARY	YEAR-END		ADOPTED BUDGET 2020-21	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED BUDGET	ACTUAL		AMENDED BUDGET	ADOPTED BUDGET	
	2019-20	2019-20		2020-21	2021-22	
<i>Claims Incurred</i>	\$ 3,054,700	\$ 3,276,604	\$ 3,086,300	\$ 3,111,300	\$ 3,509,000	12.78%
<i>Insurance Premiums</i>	361,700	360,455	330,100	255,100	331,800	30.07%
<i>Fees</i>	239,400	220,383	239,400	289,400	270,000	-6.70%
<i>Other Objects</i>	200,000	200,000	200,000	200,000	200,000	0.00%
Total Budget	\$ 3,855,800	\$ 4,057,442	\$ 3,855,800	\$ 3,855,800	\$ 4,310,800	11.80%



**FARMERS
BRANCH**

HOTEL/MOTEL FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	PERCENT OF BUDGET
<u>TAXES</u>						
HOTEL/MOTEL TAX	\$ 2,035,000	\$ 1,794,067	\$ 1,560,000	\$ 1,560,000	\$ 2,000,000	94.72%
SUB-TOTAL	<u>2,035,000</u>	<u>1,794,067</u>	<u>1,560,000</u>	<u>1,560,000</u>	<u>2,000,000</u>	<u>94.72%</u>
<u>CHARGES FOR SERVICES</u>						
EVENTS	<u>62,200</u>	<u>65,936</u>	<u>42,500</u>	<u>58,000</u>	<u>53,500</u>	<u>2.53%</u>
SUB-TOTAL	<u>62,200</u>	<u>65,936</u>	<u>42,500</u>	<u>58,000</u>	<u>53,500</u>	<u>2.53%</u>
<u>INTEREST/RENTS/CONTRIBUTIONS</u>						
INTEREST	<u>35,000</u>	<u>39,361</u>	<u>20,000</u>	<u>13,800</u>	<u>20,000</u>	<u>0.95%</u>
SUB-TOTAL	<u>35,000</u>	<u>39,361</u>	<u>20,000</u>	<u>13,800</u>	<u>20,000</u>	<u>0.95%</u>
<u>MISCELLANEOUS</u>						
MISCELLANEOUS	1,500	1,561	500	800	2,500	0.12%
HISTORICAL PARK RENTALS	12,100	13,476	5,000	28,200	30,000	1.42%
HISTORICAL PARK TEAS	<u>5,500</u>	<u>5,430</u>	<u>1,000</u>	<u>100</u>	<u>5,500</u>	<u>0.26%</u>
SUB-TOTAL	<u>19,100</u>	<u>20,467</u>	<u>6,500</u>	<u>29,100</u>	<u>38,000</u>	<u>1.80%</u>
 GRAND TOTAL	 <u><u>\$ 2,151,300</u></u>	 <u><u>\$ 1,919,831</u></u>	 <u><u>\$ 1,629,000</u></u>	 <u><u>\$ 1,660,900</u></u>	 <u><u>\$ 2,111,500</u></u>	 <u><u>100.00%</u></u>

HOTEL/MOTEL FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	PERCENT OF BUDGET
<u>PARKS & RECREATION</u>						
HISTORICAL PRESERVATION	\$ 1,285,417	\$ 1,123,365	\$ 1,311,600	\$ 1,447,482	\$ 1,349,700	61.90%
SUB-TOTAL	<u>\$ 1,285,417</u>	<u>\$ 1,123,365</u>	<u>\$ 1,311,600</u>	<u>\$ 1,447,482</u>	<u>\$ 1,349,700</u>	<u>61.90%</u>
<u>ECONOMIC DEVELOPMENT & TOURISM</u>						
PROMOTION OF TOURISM	\$ 1,074,570	\$ 758,238	\$ 811,700	\$ 818,700	\$ 811,700	37.23%
CONVENTION CENTER	11,900	8,815	19,000	12,000	19,000	0.87%
SUB-TOTAL	<u>\$ 1,086,470</u>	<u>\$ 767,053</u>	<u>\$ 830,700</u>	<u>\$ 830,700</u>	<u>\$ 830,700</u>	<u>38.10%</u>
 GRAND TOTAL	 <u>\$ 2,371,887</u>	 <u>\$ 1,890,419</u>	 <u>\$ 2,142,300</u>	 <u>\$ 2,278,182</u>	 <u>\$ 2,180,400</u>	 <u>100.00%</u>

PARKS & RECREATION

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. Parks and Recreation is composed of 3 functional divisions: administration, maintenance, and recreation/aquatics/senior center/events.

Key Processes:

- Park maintenance
- Facility programming
- Special events
- Historical preservation

Strategic Initiatives:

- Increase program offerings at The Branch Connection.
- Complete proposed construction improvements at the John F. Burke Nature Preserve.
- Complete upstairs renovation at the Farmers Branch Community Recreation Center.
- Complete design plans and begin construction on the city's first signature park.
- Maintain a Net Promoter Score (NPS) of 80 or greater at all city facilities
- Achieve 60% cost-recovery percentage at the Margaret Young Natatorium.
- Achieve 70% cost-recovery percentage at the Farmers Branch Community Recreation Center.
- Implement Departmental Leadership Academy.
- Increase and improve cultural and accessible diversity through outreach and program accessibility.

Key Performance Measures:

- Playground inspection rate
- Branch Connection, Aquatics Center, and Recreation Center number of scans
- 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

Michael Mashburn, 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.

Parks & Recreation

Michael Mashburn
Director
FTE 6.76 (Hotel/Motel Fund)

Programs

Historical Preservation
Hospitality Development
Special Events

The Parks & Recreation Department also includes the Parks & Administration, Park Maintenance, Recreation, Aquatics Center, Senior Center/Branch Connection, Park Board, Senior Advisory Board, and Events Divisions, which are detailed in the General Fund section of this document.

HISTORICAL PRESERVATION/ SPECIAL EVENTS SUMMARY	YEAR-END		ADOPTED	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED			AMENDED		
	BUDGET 2019-20	ACTUAL 2019-20		BUDGET 2020-21	BUDGET 2020-21	
<i>Personal Services/Benefits</i>	\$ 577,900	\$ 546,909	\$ 522,300	\$ 450,400	\$ 526,500	16.90%
<i>Purchased Prof & Tech Services</i>	16,020	10,008	60,000	7,000	60,000	757.14%
<i>Supplies</i>	36,600	30,253	44,200	25,011	38,300	53.13%
<i>Repairs & Maintenance</i>	187,138	92,090	236,700	155,652	257,300	65.30%
<i>Services</i>	122,200	112,697	139,300	90,094	147,900	64.16%
<i>Other Fixed Assets</i>	0	0	5,000	0	1,000	0.00%
<i>Special Events</i>	280,559	266,408	304,100	299,100	304,100	1.67%
<i>Other Objects</i>	0	0	0	283,226	0	-100.00%
<i>Transfers</i>	65,000	65,000	0	137,000	14,600	-89.34%
Total Budget	\$ 1,285,417	\$ 1,123,365	\$ 1,311,600	\$ 1,447,482	\$ 1,349,700	-6.76%

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:

- Continue to market the Neighborhood Partnership Program and work with various departments to complete each approved project.
- Continue to market the Demo Rebuild Program; Process new applications for council approval; Fulfill existing contractual obligations requesting refunds or grants.
- Continue to purchase residential real estate; Demolish homes and sell key lots on MLS. Create the target area redevelopment plan with builder selection and disposition process for workforce housing demand.
- Continue to offer grants for commercial real estate projects that meet facade grant application criteria.
- Complete the Station Area Revitalization and Master Developer Contract.
- Continue the Business Engagement Program which allows for the City to meet needs of our business community and continue the relationships.
- Partner with hotels to maintain occupancy and strong daily rates.
- Partner with the business community and hotels to strengthen the hotel occupancy tax fund.
- Discover Farmers Branch: market city hotels and regional attractions.
- Employee Engagement - quarterly engagement activities/meetings within economic development and tourism.

Key Performance Measures:

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

Allison Cook, 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.

Economic Development & Tourism

Allison Cook
Director
FTE 0.00 (Hotel/Motel Fund)

Programs

Hospitality Development
Convention Center

The Economic Development & Tourism office also includes Economic Development activities, which are detailed in the General Fund section of this document.

PROMOTION OF TOURISM/ CONVENTION SUMMARY	YEAR-END AMENDED		ADOPTED		YEAR-END AMENDED		% CHANGE FROM YEAR- END AMENDED
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	
	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	
<i>Purchased Prof & Tech Services</i>	\$ 35,600	\$ 35,592	\$ 35,600	\$ 35,600	\$ 35,600	\$ 35,600	0.00%
<i>Supplies</i>	8,500	4,514	2,000	9,000	2,000	2,000	-77.78%
<i>Repairs & Maintenance</i>	2,000	0	2,000	2,000	2,000	2,000	0.00%
<i>Services</i>	14,500	13,234	29,800	22,800	29,800	29,800	30.70%
<i>Marketing</i>	737,870	425,714	473,300	473,300	473,300	473,300	0.00%
<i>Transfers</i>	288,000	288,000	288,000	288,000	288,000	288,000	0.00%
Total Budget	\$ 1,086,470	\$ 767,053	\$ 830,700	\$ 830,700	\$ 830,700	\$ 830,700	0.00%

DIVISION	YEAR-END AMENDED BUDGET	ACTUAL	ADOPTED BUDGET	YEAR-END AMENDED BUDGET	ADOPTED BUDGET	% CHANGE FROM YEAR- END AMENDED
	2019-20	2019-20	2020-21	2020-21	2021-22	

PROMOTION OF TOURISM

<i>Purchased Prof & Tech Services</i>	\$ 35,600	\$ 35,592	\$ 35,600	\$ 35,600	\$ 35,600	0.00%
<i>Supplies</i>	7,500	4,514	1,000	8,000	1,000	-87.50%
<i>Services</i>	5,600	4,419	13,800	13,800	13,800	0.00%
<i>Marketing</i>	737,870	425,714	473,300	473,300	473,300	0.00%
<i>Transfers</i>	288,000	288,000	288,000	288,000	288,000	0.00%
Total Budget	<u>\$ 1,074,570</u>	<u>\$ 758,238</u>	<u>\$ 811,700</u>	<u>\$ 818,700</u>	<u>\$ 811,700</u>	<u>-0.86%</u>

CONVENTION CENTER

<i>Supplies</i>	\$ 1,000	\$ 0	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
<i>Repairs & Maintenance</i>	2,000	0	2,000	2,000	2,000	0.00%
<i>Services</i>	8,900	8,815	16,000	9,000	16,000	77.78%
Total Budget	<u>\$ 11,900</u>	<u>\$ 8,815</u>	<u>\$ 19,000</u>	<u>\$ 12,000</u>	<u>\$ 19,000</u>	<u>58.33%</u>



**FARMERS
BRANCH**

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

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

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 \$2,555,000 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

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 \$2,735,000 bonds outstanding. These bonds will be fully matured and paid on November 1, 2025.

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

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 \$645,000 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

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 \$4,430,000 bonds outstanding. These bonds will be fully matured and paid on November 1, 2032.

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

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 \$7,960,000 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

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 \$630,000 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

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 \$2,010,000 bonds outstanding. These bonds will be fully matured and paid on May 1, 2036.

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

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 \$13,165,000 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

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

There are currently \$5,050,000 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

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 \$2,250,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2023.

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

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 \$2,660,000 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 \$9,280,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2039.

DEBT SERVICE FUND SUMMARY OF REVENUES AND EXPENDITURES

PROPERTY TAX SUPPORTED DEBT

FUND BALANCE 9/30/2020			\$ 946,242
2020-21	ESTIMATED PROPERTY TAX REVENUES	\$ 4,542,200	
2020-21	ESTIMATED PRIOR YEAR TAX, PENALTY AND INTEREST	20,000	
2020-21	EXCESS DEBT COLLECTIONS (per Tax Assessor)	486,828	
2020-21	DEBT SERVICE REQUIREMENTS [1]	(4,542,200)	
INCREASE (DECREASE) IN FUND BALANCE			<u>506,828</u>
ESTIMATED FUND BALANCE 9/30/2021			\$ 1,453,070
2021-22	ESTIMATED PROPERTY TAX REVENUES	\$ 4,198,800	
2021-22	ESTIMATED PRIOR YEAR TAX, PENALTY AND INTEREST	20,000	
2021-22	DEBT SERVICE REQUIREMENTS [2]	(4,685,600)	
INCREASE (DECREASE) IN FUND BALANCE			<u>(466,800)</u>
ESTIMATED FUND BALANCE 9/30/2022			<u><u>\$ 986,270</u></u>

SELF-SUPPORTING DEBT

FUND BALANCE 9/30/2020			\$ 2,051,168
2020-21	COMMERCIAL RENT	\$ 600,000	
2020-21	LANDFILL REVENUE	1,181,000	
2020-21	TRANSFER IN - GENERAL FUND	260,000	
2020-21	DEBT SERVICE REQUIREMENTS [3]	(1,791,000)	
INCREASE (DECREASE) IN FUND BALANCE			<u>250,000</u>
ESTIMATED FUND BALANCE 9/30/2021			\$ 2,301,168
2021-22	COMMERCIAL RENT	\$ 600,000	
2021-22	LANDFILL REVENUE	1,181,700	
2021-22	DEBT SERVICE REQUIREMENTS [3]	(1,786,400)	
INCREASE (DECREASE) IN FUND BALANCE			<u>(4,700)</u>
ESTIMATED FUND BALANCE 9/30/2022			<u><u>\$ 2,296,468</u></u>

[1] Includes approximately \$16,000 for paying agent fees and arbitrage calculation services.

[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
2021-22	\$ 3,025,000.00	\$ 1,640,563.28	\$ 4,665,563.28
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	\$ 48,385,000.00	\$ 13,059,691.27	\$ 61,444,691.27

**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
2021-22	\$ 810,000.00	\$ 111,825.00	\$ 921,825.00
2022-23	850,000.00	68,904.00	918,904.00
2023-24	895,000.00	23,359.50	918,359.50
Total	\$ 2,555,000.00	\$ 204,088.50	\$ 2,759,088.50

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
2021-22	\$ 0	\$ 0	\$ 0
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
2021-22	\$ 320,000.00	\$ 10,900.50	\$ 330,900.50
2022-23	325,000.00	5,492.50	330,492.50
Total	\$ 645,000.00	\$ 16,393.00	\$ 661,393.00

**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
2021-22	\$ 310,000.00	\$ 125,150.00	\$ 435,150.00
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	\$ 4,430,000.00	\$ 816,312.50	\$ 5,246,312.50

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2021-22	\$ 490,000.00	\$ 265,519.00	\$ 755,519.00
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	\$ 7,960,000.00	\$ 1,876,225.00	\$ 9,836,225.00

**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
2021-22	\$ 200,000.00	\$ 25,500.00	\$ 225,500.00
2022-23	210,000.00	16,250.00	226,250.00
2023-24	220,000.00	5,500.00	225,500.00
Total	\$ 630,000.00	\$ 47,250.00	\$ 677,250.00

**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
2021-22	\$ 110,000.00	\$ 55,000.00	\$ 165,000.00
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	\$ 2,010,000.00	\$ 495,075.00	\$ 2,505,075.00

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2021-22	\$ 110,000.00	\$ 485,818.76	\$ 595,818.76
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	\$ 13,165,000.00	\$ 4,921,447.02	\$ 18,086,447.02

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
2021-22	\$ 150,000.00	\$ 186,256.26	\$ 336,256.26
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	\$ 5,050,000.00	\$ 1,736,790.73	\$ 6,786,790.73

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
2021-22	\$ 250,000.00	\$ 101,400.00	\$ 351,400.00
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	\$ 2,660,000.00	\$ 507,400.00	\$ 3,167,400.00

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
2021-22	\$ 275,000.00	\$ 273,193.76	\$ 548,193.76
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	\$ 9,280,000.00	\$ 2,438,709.52	\$ 11,718,709.52

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
2021-22	\$ 1,605,000.00	\$ 178,270.00	\$ 1,783,270.00
2022-23	1,680,000.00	104,286.25	1,784,286.25
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	\$ 4,985,000.00	\$ 385,402.50	\$ 5,370,402.50

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2021-22	\$ 510,000.00	\$ 93,145.00	\$ 603,145.00
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	\$ 2,735,000.00	\$ 271,402.50	\$ 3,006,402.50

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
2021-22	\$ 1,095,000.00	\$ 85,125.00	\$ 1,180,125.00
2022-23	1,155,000.00	28,875.00	1,183,875.00
Total	\$ 2,250,000.00	\$ 114,000.00	\$ 2,364,000.00

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.



**FARMERS
BRANCH**

ECONOMIC DEVELOPMENT FUND

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE	\$ 3,380,768	\$ 3,530,768
Economic Development - Land Purchases (Market Value)	150,000	500,000
PROJECTED ENDING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE	<u>\$ 3,530,768</u>	<u>\$ 4,030,768</u>
 PROJECTED BEGINNING FUND BALANCE - ASSIGNED TO ECONOMIC DEVELOPMENT	 \$ 823,292	 \$ 523,292
BUDGETED REVENUES		
Sale of Capital Assets - Carrick and Fire Station 2	0	2,800,000
Transfer from General Fund - Neighborhood Partnership	100,000	50,000
Transfer from General Fund - Economic Development	1,400,000	900,000
TOTAL BUDGETED REVENUES	<u>1,500,000</u>	<u>3,750,000</u>
BUDGETED EXPENDITURES		
Economic Development Agreements (Façade and Tax Incentives)	1,500,000	1,800,000
Economic Development Land Purchases	150,000	500,000
Neighborhood Partnership Program	100,000	50,000
Redevelopment Operations - Commercial Façade Grant Program	50,000	700,000
Demo/Rebuild	0	100,000
TOTAL BUDGETED EXPENDITURES	<u>1,800,000</u>	<u>3,150,000</u>
 PROJECTED ENDING FUND BALANCE	 <u>\$ 523,292</u>	 <u>\$ 1,123,292</u>

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 FUNDS REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	PERCENT OF BUDGET
POLICE FORFEITURE FUND	\$ 49,200	\$ 69,263	\$ 45,000	\$ 190,400	\$ 45,000	0.48%
DONATIONS FUND	79,700	74,484	34,400	37,700	36,300	0.39%
LOCAL TRUANCY PREVENTION FUND	11,900	17,662	15,600	30,100	15,600	0.17%
YOUTH SCHOLARSHIP FUND	300	353	200	800	200	0.00%
GRANTS FUND	3,108,390	1,972,942	405,000	1,460,953	6,275,438	67.42%
BUILDING SECURITY FUND	30,800	31,600	32,800	31,300	26,800	0.29%
COURT TECHNOLOGY FUND	35,500	32,524	36,000	27,100	27,000	0.29%
MUNICIPAL JURY FUND	100	235	600	600	600	0.01%
LANDFILL CLOSURE/POST-CLOSURE FUND	1,199,400	1,196,448	662,000	622,000	1,662,000	17.86%
CEMETERY FUND	1,400	1,353	1,400	1,300	1,400	0.02%
PHOTOGRAPHIC LIGHT SYSTEM FUND	5,900	5,871	0	0	0	0.00%
PEG ACCESS CHANNEL FUND	62,700	66,804	62,000	59,300	62,000	0.67%
JOINT FIRE TRAINING FACILITY FUND	78,600	78,758	71,100	71,000	101,000	1.09%
TIRZ DISTRICT #3 FUND	106,000	105,830	763,900	753,500	1,054,100	11.33%
RESIDENTIAL REVITALIZATION BOND FUND	3,049,400	3,070,255	5,000	8,700	0	0.00%
GRAND TOTAL	\$ 7,819,290	\$ 6,724,381	\$ 2,135,000	\$ 3,294,753	\$ 9,307,438	100.00%

SPECIAL REVENUE FUNDS EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2019-20	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	PERCENT OF BUDGET
POLICE FORFEITURE FUND	\$ 161,000	\$ 35,552	\$ 161,000	\$ 161,000	\$ 166,000	1.80%
DONATIONS FUND	110,600	18,772	75,400	63,500	75,975	0.82%
YOUTH SCHOLARSHIP FUND	6,000	0	6,000	6,000	6,000	0.06%
GRANTS FUND	2,158,600	1,318,724	405,000	2,339,285	6,275,438	67.90%
BUILDING SECURITY FUND	38,208	24,474	38,600	14,300	11,400	0.12%
COURT TECHNOLOGY FUND	52,602	46,811	0	0	0	0.00%
LANDFILL CLOSURE/POST-CLOSURE FUND	1,687,769	898,822	1,228,000	1,228,000	1,228,000	13.29%
PHOTOGRAPHIC LIGHT SYSTEM FUND	527,400	516,532	431,000	179,000	253,000	2.74%
PEG ACCESS CHANNEL FUND	75,000	66,145	75,000	75,000	75,000	0.81%
JOINT FIRE TRAINING FACILITY FUND	78,100	56,847	70,700	90,700	100,600	1.09%
TIRZ DISTRICT #3 FUND	93,000	73,801	759,900	759,900	1,050,100	11.36%
RESIDENTIAL REVITALIZATION BOND FUND	1,547,300	853,585	1,450,000	1,450,000	0	0.00%
GRAND TOTAL	\$ 6,535,579	\$ 3,910,066	\$ 4,700,600	\$ 6,366,685	\$ 9,241,513	100.00%

SPECIAL REVENUE FUND

Police Forfeiture Funds

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 353,212	\$ 382,612
BUDGETED REVENUES		
Court Ordered Forfeitures	187,800	40,000
Interest Allocation	2,600	5,000
TOTAL BUDGETED REVENUES	<u>190,400</u>	<u>45,000</u>
BUDGETED EXPENDITURES		
Operating	20,000	50,000
Fixed Assets - Vehicle Purchases from Other Agencies	65,000	30,000
Training	8,000	8,000
Other Expenditures		
Body Armor & Protective Gear	10,000	10,000
Communications & Computer	5,000	15,000
Community-Based Programs	8,000	18,000
Credit Card	1,000	1,000
Firearms & Weapons	6,000	8,000
Other	8,000	10,000
Services - Federal	10,000	8,000
Services - State	14,000	0
Vehicle Maintenance	6,000	8,000
TOTAL BUDGETED EXPENDITURES	<u>161,000</u>	<u>166,000</u>
PROJECTED ENDING FUND BALANCE	<u><u>\$ 382,612</u></u>	<u><u>\$ 261,612</u></u>

SPECIAL REVENUE FUND

Donations Fund

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 382,545	\$ 356,745
BUDGETED REVENUES		
Animal Care & Adoption Center	7,600	10,000
Fire	8,600	6,000
Historical Park	0	1,000
Interest Allocation	2,700	5,000
Jurors - Animal Adoptions	600	1,000
Library	2,500	300
Parks	2,400	5,000
Police	9,000	5,000
Branch Connection / Senior Center	4,300	3,000
TOTAL BUDGETED REVENUES	<u>37,700</u>	<u>36,300</u>
BUDGETED EXPENDITURES		
Animal Adoption - Juror Donations	0	1,000
Animal Care - General	40,000	40,000
Animal Care - Spay and Neuter	0	5,675
Fire - General	7,800	5,000
Fire Prevention	1,000	1,000
Historical Park	0	1,000
Library Materials	5,000	5,000
Park Maintenance	2,000	5,000
Police Training Aids and Equipment	6,400	6,400
Branch Connection / Senior Center	400	5,000
Wellness Program	900	900
TOTAL BUDGETED EXPENDITURES	<u>63,500</u>	<u>75,975</u>
PROJECTED ENDING FUND BALANCE	<u>\$ 356,745</u>	<u>\$ 317,070</u>

NOTE:

(1) The projected ending fund balance is as follows:

Animal Care - Glenda Sue Moore Endowment	\$ 154,188	\$ 124,188
Animal Care/Spay Neuter	6,275	600
Farmers Branch Community Foundation	12,760	12,760
Fire	3,221	3,221
Fishin' Fun	2,937	2,937
Flexible Spending Refunds - Medical Reimbursement	35,165	34,265
Historical Park - Victorian House	3,412	3,412
Interest Allocation	2,700	7,700
Library	17,901	13,201
Park Improvements	37,627	37,627
Police/Safety	39,688	38,288
Branch Connection / Senior Center	40,870	38,870
	<u>\$ 356,745</u>	<u>\$ 317,070</u>

SPECIAL REVENUE FUND

Local Truancy Prevention Fund

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 17,686	\$ 47,786
BUDGETED REVENUES		
Local Truancy Prevention Allocation	30,000	15,600
Interest Allocation Allocation	100	0
TOTAL BUDGETED REVENUES	30,100	15,600
BUDGETED EXPENDITURES		
TOTAL BUDGETED EXPENDITURES	0	0
PROJECTED ENDING FUND BALANCE	\$ 47,786	\$ 63,386

SPECIAL REVENUE FUND

Youth Scholarship Fund

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 18,035	\$ 12,835
BUDGETED REVENUES		
Youth Scholarship	600	0
Interest Allocation	200	200
TOTAL BUDGETED REVENUES	800	200
BUDGETED EXPENDITURES		
Parks & Recreation	6,000	6,000
TOTAL BUDGETED EXPENDITURES	6,000	6,000
PROJECTED ENDING FUND BALANCE	\$ 12,835	\$ 7,035

SPECIAL REVENUE FUND

Grants Fund

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
	<u> </u>	<u> </u>
PROJECTED BEGINNING FUND BALANCE	\$ 654,217	\$ (224,116)
 BUDGETED REVENUES		
American Rescue Plan Act (ARPA)	0	5,966,438
Economic Development - State Grant Dallas County CARES	940,690	0
FEMA - February 2021 Winter Storm	30,000	0
Fire - State NCT Trauma	11,950	5,000
Fire - Federal SAFER	444,300	281,500
Historical Park - Keenan Cemetery	0	7,500
Innovation & Technology - E-Rate Internet	9,013	0
Police - Federal Police Uniform	25,000	15,000
 TOTAL BUDGETED REVENUES	<u>1,460,953</u>	<u>6,275,438</u>
 BUDGETED EXPENDITURES		
American Rescue Plan Act (ARPA) [1]		
Transfer to Non-Bond CIP for Justice Center Renovation	0	1,500,000
Transfer to Non-Bond CIP for Recreation Center Renovation Phase 2	0	978,000
Transfer to Non-Bond CIP for Signature Park - Phase I	0	2,000,000
Transfer to Non-Bond CIP for Mercer Park (City Portion) *	0	1,000,000
Metrocrest Services Center Building	0	110,000
NTECC Computer-Aided Dispatch (CAD) Upgrade	0	322,000
Residential Repair Program	0	50,000
Contingencies	0	6,438
Economic Development - Dallas County CARES		
Direct Assistance - CARES Act	1,212,496	0
Public Safety - Fire Salaries	254,543	0
Public Safety - Fire TMRS	48,720	0
Public Safety - Police Salaries	254,544	0
Public Safety - Police TMRS	48,720	0
FEMA Winter Storm	30,000	0
Fire - NCT Trauma	11,950	5,000
Fire - SAFER		
Fire - Full-Time	339,801	205,400
Fire - Life & Health	34,401	30,700
Fire - TMRS	65,400	42,400
Fire - Medicare	4,700	3,000
Historical Park - Keenan Cemetery	0	7,500
Innovation & Technology - Internet Grant	9,013	0
Police - State Criminal Justice Grant		
Police Training Uniforms	25,000	15,000
 TOTAL BUDGETED EXPENDITURES	<u>2,339,285</u>	<u>6,275,438</u>
 PROJECTED ENDING FUND BALANCE	<u><u>\$ (224,116)</u></u>	<u><u>\$ (224,116)</u></u>

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.

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

[1] The City expects to receive additional ARPA funding in Fiscal Year 2022-23 in the amount of \$5,966,437.86. Plans are to use these funds as follows: \$1,000,000 Justice Center Renovation; \$450,000 Metrocrest Service Center Building; \$2,010,000 Signature Park Phase 2; \$2,500,000 Branch Connection Renovation; and \$6,438 Contingencies.

SPECIAL REVENUE FUND

Building Security Fund

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 31,368	\$ 48,368
 BUDGETED REVENUES		
Building Security	31,000	26,000
Interest Allocation	300	800
TOTAL BUDGETED REVENUES	<u>31,300</u>	<u>26,800</u>
 BUDGETED EXPENDITURES		
Court Security	3,400	0
Equipment Repairs & Maintenance	8,400	8,400
Supplies	2,500	3,000
TOTAL BUDGETED EXPENDITURES	<u>14,300</u>	<u>11,400</u>
 PROJECTED ENDING FUND BALANCE	 <u><u>\$ 48,368</u></u>	 <u><u>\$ 63,768</u></u>

SPECIAL REVENUE FUND

Court Technology Fund

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 5,008	\$ 32,108
BUDGETED REVENUES		
Court Fines	27,000	26,000
Interest Allocation	100	1,000
TOTAL BUDGETED REVENUES	<u>27,100</u>	<u>27,000</u>
BUDGETED EXPENDITURES		
TOTAL BUDGETED EXPENDITURES	<u>0</u>	<u>0</u>
PROJECTED ENDING FUND BALANCE	<u><u>\$ 32,108</u></u>	<u><u>\$ 59,108</u></u>

SPECIAL REVENUE FUND

Municipal Jury Fund

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 235	\$ 835
BUDGETED REVENUES		
Municipal Jury Receipts	600	600
TOTAL BUDGETED REVENUES	600	600
BUDGETED EXPENDITURES		
TOTAL BUDGETED EXPENDITURES	0	0
PROJECTED ENDING FUND BALANCE	\$ 835	\$ 1,435

SPECIAL REVENUE FUND

Landfill Closure/Post-Closure Fund & Huffines Extension Fund

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 3,052,071	\$ 2,446,071
Landfill Closure/Post-Closure Fund	\$ 2,293,863	\$ 1,680,863
Huffines Extension Fund	\$ 758,209	\$ 765,209
BUDGETED REVENUES		
Landfill Closure/Post-Closure Fund		
Interest Allocation	15,000	50,000
Transfer from Huffines Extension Fund	300,000	300,000
Transfer from General Fund	0	1,000,000
Huffines Extension Fund		
Developer's Contributions	300,000	300,000
Interest Allocation	7,000	12,000
TOTAL BUDGETED REVENUES	<u>622,000</u>	<u>1,662,000</u>
BUDGETED EXPENDITURES		
Landfill Closure/Post-Closure Fund		
Landfill Gas Collection System Expansion	928,000	928,000
Huffines Extension Fund		
Transfer to Landfill Closure/Post-Closure Fund	300,000	300,000
TOTAL BUDGETED EXPENDITURES	<u>1,228,000</u>	<u>1,228,000</u>
PROJECTED ENDING FUND BALANCE		
Landfill Closure/Post-Closure Fund	\$ 1,680,863	\$ 2,102,863
Huffines Extension Fund	\$ 765,209	\$ 777,209
	<u>\$ 2,446,071</u>	<u>\$ 2,880,071</u>

SPECIAL REVENUE FUND

Cemetery Fund

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 8,295	\$ 9,595
BUDGETED REVENUES		
Interest Allocation	100	200
Johnston Family Perpetual Trust for Maintenance Fees	1,200	1,200
TOTAL BUDGETED REVENUES	1,300	1,400
BUDGETED EXPENDITURES		
TOTAL BUDGETED EXPENDITURES	0	0
PROJECTED ENDING FUND BALANCE	\$ 9,595	\$ 10,995

SPECIAL REVENUE FUND

Photographic Light System Fund

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 442,435	\$ 263,435
BUDGETED REVENUES		
TOTAL BUDGETED REVENUES	<u>0</u>	<u>0</u>
BUDGETED EXPENDITURES		
Operating *	0	181,000
Supplies	179,000	72,000
TOTAL BUDGETED EXPENDITURES	<u>179,000</u>	<u>253,000</u>
PROJECTED ENDING FUND BALANCE	<u><u>\$ 263,435</u></u>	<u><u>\$ 10,435</u></u>

* Operating represents amount of funds available to spend that have previously been adjusted for State Revenue Sharing Costs. This program ended in July 2019.

SPECIAL REVENUE FUND

PEG Access Channel Fund

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 170,929	\$ 155,229
 BUDGETED REVENUES		
Cable Franchise - Access Channel Fee	58,000	60,000
Interest Allocation	1,300	2,000
 TOTAL BUDGETED REVENUES	<u>59,300</u>	<u>62,000</u>
 BUDGETED EXPENDITURES		
Contingency for Equipment Failures, Upgrades and Additional Costs	75,000	75,000
 TOTAL BUDGETED EXPENDITURES	<u>75,000</u>	<u>75,000</u>
 PROJECTED ENDING FUND BALANCE	<u>\$ 155,229</u>	<u>\$ 142,229</u>

SPECIAL REVENUE FUND

Joint Fire Training Facility Fund

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 22,791	\$ 3,091
BUDGETED REVENUES		
Interest Allocation	300	400
Local Shared Revenue	70,700	100,600
TOTAL BUDGETED REVENUES	71,000	101,000
BUDGETED EXPENDITURES		
Fire Training - All Cities	90,700	100,600
TOTAL BUDGETED EXPENDITURES	90,700	100,600
PROJECTED ENDING FUND BALANCE	\$ 3,091	\$ 3,491

SPECIAL REVENUE FUND

TIRZ District #3 Fund

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 260,514	\$ 254,114
 BUDGETED REVENUES		
Interest Allocation	8,500	4,000
Tax Increment Financing	660,100	965,200
TIRZ - Administrative Contribution	84,900	84,900
 TOTAL BUDGETED REVENUES	<u>753,500</u>	<u>1,054,100</u>
 BUDGETED EXPENDITURES		
Property Owner Assessment Rebate	675,000	965,200
Special Administrative Services	84,900	84,900
 TOTAL BUDGETED EXPENDITURES	<u>759,900</u>	<u>1,050,100</u>
 PROJECTED ENDING FUND BALANCE	<u><u>\$ 254,114</u></u>	<u><u>\$ 258,114</u></u>



SPECIAL REVENUE FUND

Residential Revitalization Bond Fund

	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
<i>PROJECTED BEGINNING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE</i>	\$ 703,800	\$ 703,800
<i>PROJECTED ENDING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE</i>	<u>\$ 703,800</u>	<u>\$ 703,800</u>
 <i>PROJECTED BEGINNING FUND BALANCE</i>	 \$ 1,651,100	 \$ 209,800
BUDGETED REVENUES		
Interest Allocation	8,700	0
TOTAL BUDGETED REVENUES	<u>8,700</u>	<u>0</u>
BUDGETED EXPENDITURES		
Inventory/Land Purchase	750,000	0
Residential Demo/Rebuild	700,000	0
TOTAL BUDGETED EXPENDITURES	<u>1,450,000</u>	<u>0</u>
 <i>PROJECTED ENDING FUND BALANCE</i>	 <u>\$ 209,800</u>	 <u>\$ 209,800</u>

FIXED ASSET FUND SUMMARY

	YEAR-END AMENDED BUDGET 2019-20	ADOPTED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22
<i>BEGINNING FUND BALANCE</i>	\$ 3,147,161	\$ 1,774,448	\$ 2,234,403	\$ 1,899,777
ESTIMATED TRANSFER FROM OPERATING FUNDS	2,991,900	5,807,800	6,191,200	3,319,800
CREDIT OF PRIOR YEAR ASSIGNMENTS & RESERVES	(130,616)	461,098		750,967
ESTIMATED FIXED ASSET PURCHASES	(4,040,401)	(6,314,900)	(6,681,136)	(3,598,300)
ASSIGNED FOR FUTURE PURCHASES		46,002	(750,967)	(472,467)
CREDIT RESERVE FOR ENCUMBRANCES INCLUDED IN PURCHASE			641,454	
PRIOR YEAR PURCHASE ORDER(S) CLOSED			20,824	
INSURANCE RECOVERY	70,542		21,000	
PROCEEDS FROM AUCTIONS/SALE OF ASSETS (1)	195,817	100,000	223,000	100,000
<i>ESTIMATED ENDING FUND BALANCE</i>	<u>\$ 2,234,403</u>	<u>\$ 1,874,448</u>	<u>\$ 1,899,777</u>	<u>\$ 1,999,777</u>
 <i>ASSIGNED FOR FUTURE PURCHASES, PROVIDED (USED):</i>				
	YEAR-END AMENDED BUDGET 2019-20 ASSIGNMENTS	ADOPTED BUDGET 2020-21 ASSIGNMENTS	YEAR-END AMENDED BUDGET 2020-21 ASSIGNMENTS	ADOPTED BUDGET 2021-22 ASSIGNMENTS
ACCOUNTING - SOFTWARE	\$ (5,350)	\$ (5,350)	\$	\$
FIRE - FUNDING RESERVES				400,000
FIRE EQUIPMENT	22,467	22,467	22,467	22,467
HISTORICAL PRESERVATION - SOFTWARE	11,162	11,162		
INNOVATION & TECHNOLOGY RESERVES		50,000	50,000	50,000
LIBRARY ROOF REPLACEMENT & IMPROVEMENTS	377,100		678,500	
RECREATION FITNESS EQUIPMENT (REIMBURSEMENT)		(180,000)	(180,000)	
SENIOR CENTER / BRANCH CONNECTION - GENERATOR			180,000	
WATER & SEWER OPERATIONS - SOFTWARE	55,719	55,719		
<i>TOTAL ASSIGNMENTS / FUNDS DUE</i>	<u>\$ 461,098</u>	<u>\$ (46,002)</u>	<u>\$ 750,967</u>	<u>\$ 472,467</u>

Note: The Year-End Amended Budget 2019-20 column reflects 10/1/2019 beginning fund balance. The ending fund balance in this column, when added to the credit reserve for encumbrances included in purchase, reflects the ending fund balance per the City's audited financial statements for the period ending 9/30/2020.

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	YEAR-END	YEAR-END	ADOPTED BUDGET TRANSFERS 2020-21	ADOPTED BUDGET PLANNED PURCHASES 2020-21	YEAR-END	YEAR-END	ADOPTED BUDGET TRANSFERS 2021-22	ADOPTED BUDGET PLANNED PURCHASES 2021-22
		AMENDED BUDGET TRANSFERS 2019-20	AMENDED BUDGET ACTUAL PURCHASES 2019-20			AMENDED BUDGET TRANSFERS 2020-21	AMENDED BUDGET PLANNED PURCHASES 2020-21		
Non-Departmental	Transfer In	\$ 90,000		\$ 98,000	\$	\$ 98,000		\$ 159,800	\$
	Transfer Out		76,000						
	Building/Infrastructure								
	City Hall Fountain Control System Vault Subpump				18,000		18,000		
	Facility Repairs & Improvements Reserve		45,689				33,580		159,800
	Halon Fire System Replacement in Server Rm				80,000		80,000		
	HVAC (Justice Center)		33,128						
	Monument Signs		20,600						
	Sub-Total	90,000	175,417	98,000	98,000	98,000	131,580	159,800	159,800
Accounting	Transfer In							58,400	
	Computer								
	Software (Finance/HR ERP)	[1]	231,401				76,331		58,400
	Sub-Total		231,401				76,331	58,400	58,400
Municipal Court	Transfer In			45,600				18,000	
	Cameras				45,600				
	Scanner								18,000
	Sub-Total			45,600	45,600			18,000	18,000
Innovation & Technology	Transfer In	7,000		330,000		361,000		326,500	
	Computer								
	Backup & Recovery Software		49,200						
	City Hall Data Center - SAN Replacement				250,000		250,000		
	GPS/GNSS Receiver Replacement								8,000
	Hardware Updates								30,000
	Wi-Fi Upgrade								74,500
	Equipment								
	Alarm Upgrade - Historical Park								19,000
	Firewall Security/Disaster Recovery		6,985						
	Video Surveillance Systems								123,000
	Other Fixed Assets								
	Council Voting Equipment						31,000		
	Laserfiche Forms		14,580		30,000		30,000		
	Synapps Notification System								22,000
	Video Conference Systems								50,000
	Sub-Total	7,000	70,766	330,000	280,000	361,000	311,000	326,500	326,500

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	YEAR-END	YEAR-END	ADOPTED BUDGET TRANSFERS	ADOPTED BUDGET PLANNED PURCHASES	YEAR-END	YEAR-END	ADOPTED BUDGET TRANSFERS	ADOPTED BUDGET PLANNED PURCHASES
		AMENDED BUDGET TRANSFERS	AMENDED BUDGET ACTUAL PURCHASES			AMENDED BUDGET TRANSFERS	AMENDED BUDGET PLANNED PURCHASES		
		2019-20	2019-20	2020-21	2020-21	2020-21	2020-21	2021-22	2021-22
Building Inspections	Transfer In	30,000							
	Vehicle								
	Vehicle(s)		37,826						
	Sub-Total	30,000	37,826						
Public Works Administration	Transfer In	6,000						3,500	
	Other Fixed Assets								
	Copier Replacement (split with Water/Sewer)	[2]	4,389						3,500
	Sub-Total	6,000	4,389					3,500	3,500
Sustainability/Solid Waste	Transfer In	200,000		210,000		210,000		200,000	
	Vehicle								
	Grabber								200,000
	Roll-off Truck				210,000		381,687		
	Sub-Total	200,000		210,000	210,000	210,000	381,687	200,000	200,000
Street Maintenance	Transfer In	103,000		208,000		208,000		460,000	
	Equipment								
	Sand Spreader								10,000
	Traffic Signal Cabinets		76,500		78,000		78,000		78,000
	Trailer - Replacement(s)								22,000
	Vehicle								
	Aerial Bucket Lift								130,000
	Loader								220,000
	Vehicle(s)				130,000		153,275		
	Other Fixed Assets								
	Monument Signs		216,486						
	Sub-Total	103,000	292,986	208,000	208,000	208,000	231,275	460,000	460,000
Animal Services	Transfer In							7,500	
	Building/Infrastructure								
	Signage								7,500
	Sub-Total							7,500	7,500
Environmental Services	Transfer In								
	Vehicle								
	Vehicle Replacement		21,970						
	Sub-Total		21,970						

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	YEAR-END	YEAR-END	ADOPTED	ADOPTED	YEAR-END	YEAR-END	ADOPTED	ADOPTED
		AMENDED BUDGET TRANSFERS 2019-20	AMENDED BUDGET ACTUAL PURCHASES 2019-20	BUDGET TRANSFERS 2020-21	BUDGET PLANNED PURCHASES 2020-21	AMENDED BUDGET TRANSFERS 2020-21	AMENDED BUDGET PLANNED PURCHASES 2020-21	BUDGET TRANSFERS 2021-22	BUDGET PLANNED PURCHASES 2021-22
Police Investigations	Transfer In								
	Vehicle								
	Vehicle		21,915						
	Sub-Total		21,915						
Police Patrol	Transfer In	284,500		272,000		272,000		317,000	
	Vehicle								
	Vehicle(s) [3]		191,288		272,000		272,000		317,000
	Other Fixed Assets								
	Drones		5,854						
	Sub-Total	284,500	197,142	272,000	272,000	272,000	272,000	317,000	317,000
Police Training	Transfer In							9,000	
	Other Fixed Assets								
	Training Simulator Enhancement								9,000
	Sub-Total							9,000	9,000
Fire Administration	Transfer In			297,000		297,000		20,000	
	Building/Infrastructure								
	HVAC				297,000		297,000		
	Safety Alert System for Overhead Doors								20,000
	Sub-Total			297,000	297,000	297,000	297,000	20,000	20,000
Fire Operations	Transfer In	943,400		792,200		792,200		456,300	
	Building/Infrastructure								
	Landscaping Fire Station No. 2		193,100						
	Equipment								
	Hurst Electric Rescue Equipment		6,525						
	Vehicle								
	Ambulance		223,000						
	Fire Engine		1,109,844		780,000		780,000		
	Vehicles		48,318				60,458		
	Other Fixed Assets								
	Combination Tool				12,200		12,200		13,000
	Electric Fans								29,000
	Rapid Intervention Team (RIT) Bags								14,300
	Sub-Total	943,400	1,580,787	792,200	792,200	792,200	852,658	456,300	56,300

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	YEAR-END	YEAR-END	ADOPTED	ADOPTED	YEAR-END	YEAR-END	ADOPTED	ADOPTED
		AMENDED BUDGET TRANSFERS 2019-20	AMENDED BUDGET ACTUAL PURCHASES 2019-20	BUDGET TRANSFERS 2020-21	BUDGET PLANNED PURCHASES 2020-21	AMENDED BUDGET TRANSFERS 2020-21	AMENDED BUDGET PLANNED PURCHASES 2020-21	BUDGET TRANSFERS 2021-22	BUDGET PLANNED PURCHASES 2021-22
Parks Administration	Transfer In							11,000	
	Other Fixed Assets								
	Copier								11,000
	Sub-Total							11,000	11,000
Park Maintenance	Transfer In	116,000		32,500		32,500		120,200	
	Equipment								
	Ball Field Drag				23,000		23,000		
	Chemical Sprayer								15,000
	Mini Excavator								24,900
	Mower				9,500		9,500		
	Tractor Replacement (Medium Utility)								12,000
	Trailer								8,300
	Vehicle								
	Replacement Vehicles		47,588				106,259		60,000
	Sub-Total	116,000	47,588	32,500	32,500	32,500	138,759	120,200	120,200
Recreation	Transfer In	[4] 40,000		196,000		196,000		180,000	
	Transfer Out		312,000						
	Other Fixed Assets								
	Children's Playground Sunshade				16,000		16,000		
	Fitness Equipment	[4]			360,000		400,000		
	Sub-Total	40,000	312,000	196,000	376,000	196,000	416,000	180,000	
Senior Center	Transfer In					180,000			
	Other Fixed Assets								
	Generator					180,000			180,000
	Sub-Total					180,000			180,000
Library	Transfer In	588,000		2,791,500		2,991,500		501,500	
	Building/Infrastructure								
	HVAC Replacement		109,477				4,469		
	Library Improvements				2,550,000		2,071,500		938,500
	Roof Replacement		7,900		377,100		377,100		
	Other Fixed Assets								
	Library Materials		241,500		241,500		241,500		241,500
	Parking Lot Repairs/Replacement		174,614				23,048		
	Sub-Total	588,000	533,491	2,791,500	3,168,600	2,991,500	2,717,617	501,500	1,180,000

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	YEAR-END	YEAR-END	ADOPTED BUDGET TRANSFERS	ADOPTED BUDGET PLANNED PURCHASES	YEAR-END	YEAR-END	ADOPTED BUDGET TRANSFERS	ADOPTED BUDGET PLANNED PURCHASES
		AMENDED BUDGET TRANSFERS	AMENDED BUDGET ACTUAL PURCHASES			AMENDED BUDGET TRANSFERS	AMENDED BUDGET PLANNED PURCHASES		
		2019-20	2019-20	2020-21	2020-21	2020-21	2020-21	2021-22	2021-22
Water & Sewer Operations	Transfer In	505,000		535,000		553,000		456,500	
	Computer								
	Software (Finance/HR ERP)	[1]	289,252				166,845		73,000
	Equipment								
	Aerator								40,000
	Hydrant Kit		13,408						
	Itron AMR						18,000		
	Large Water Meters		104,600		200,000		305,400		200,000
	Push Camera								10,000
	Rotational Pump								100,000
	Vehicle								
	Dump Truck				130,000		130,000		
	Sewer Jet Truck				140,000		140,000		
	Vehicles		22,945		65,000		65,000		30,000
	Other Fixed Assets								
	Copier Replacement (split with Public Works)	[2]	4,389						3,500
	Sub-Total	<u>505,000</u>	<u>434,594</u>	<u>535,000</u>	<u>535,000</u>	<u>553,000</u>	<u>825,245</u>	<u>456,500</u>	<u>456,500</u>
Facilities Management	Transfer In	14,000							
	Other Fixed Assets								
	Ice Machine		13,781						
	Sub-Total	<u>14,000</u>	<u>13,781</u>						
Fleet Management	Transfer In								
	Other Fixed Assets								
	Automatic ACS Machine		6,499						
	Sub-Total	<u>6,499</u>	<u>6,499</u>						
Historical Preservation	Transfer In	65,000						14,600	
	Computer								
	Software (Finance/HR ERP)	[1]	57,850				29,984		14,600
	Sub-Total	<u>65,000</u>	<u>57,850</u>				<u>29,984</u>	<u>14,600</u>	<u>14,600</u>
GRAND TOTAL		<u>\$ 2,991,900</u>	<u>\$ 4,040,401</u>	<u>\$ 5,807,800</u>	<u>\$ 6,314,900</u>	<u>\$ 6,191,200</u>	<u>\$ 6,681,136</u>	<u>\$ 3,319,800</u>	<u>\$ 3,598,300</u>

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	YEAR-END	YEAR-END			YEAR-END	YEAR-END		
		AMENDED	AMENDED	ADOPTED	ADOPTED	YEAR-END	AMENDED	ADOPTED	ADOPTED
		BUDGET	BUDGET	BUDGET	BUDGET	AMENDED	BUDGET	BUDGET	BUDGET
		TRANSFERS	PURCHASES	TRANSFERS	PURCHASES	TRANSFERS	PURCHASES	TRANSFERS	PURCHASES
		2019-20	2019-20	2020-21	2020-21	2020-21	2020-21	2021-22	2021-22
Totals by Fund:									
	General Fund	\$ 2,407,900	\$ 3,527,678	\$ 5,272,800	\$ 5,779,900	\$ 5,638,200	\$ 5,825,907	\$ 2,848,700	\$ 3,127,200
	Enterprise Funds	505,000	434,594	535,000	535,000	553,000	825,245	456,500	456,500
	Internal Service Funds	14,000	20,280						
	Hotel/Motel Fund	65,000	57,850				29,984	14,600	14,600
		<u>\$ 2,991,900</u>	<u>\$ 4,040,401</u>	<u>\$ 5,807,800</u>	<u>\$ 6,314,900</u>	<u>\$ 6,191,200</u>	<u>\$ 6,681,136</u>	<u>\$ 3,319,800</u>	<u>\$ 3,598,300</u>

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.



**FARMERS
BRANCH**

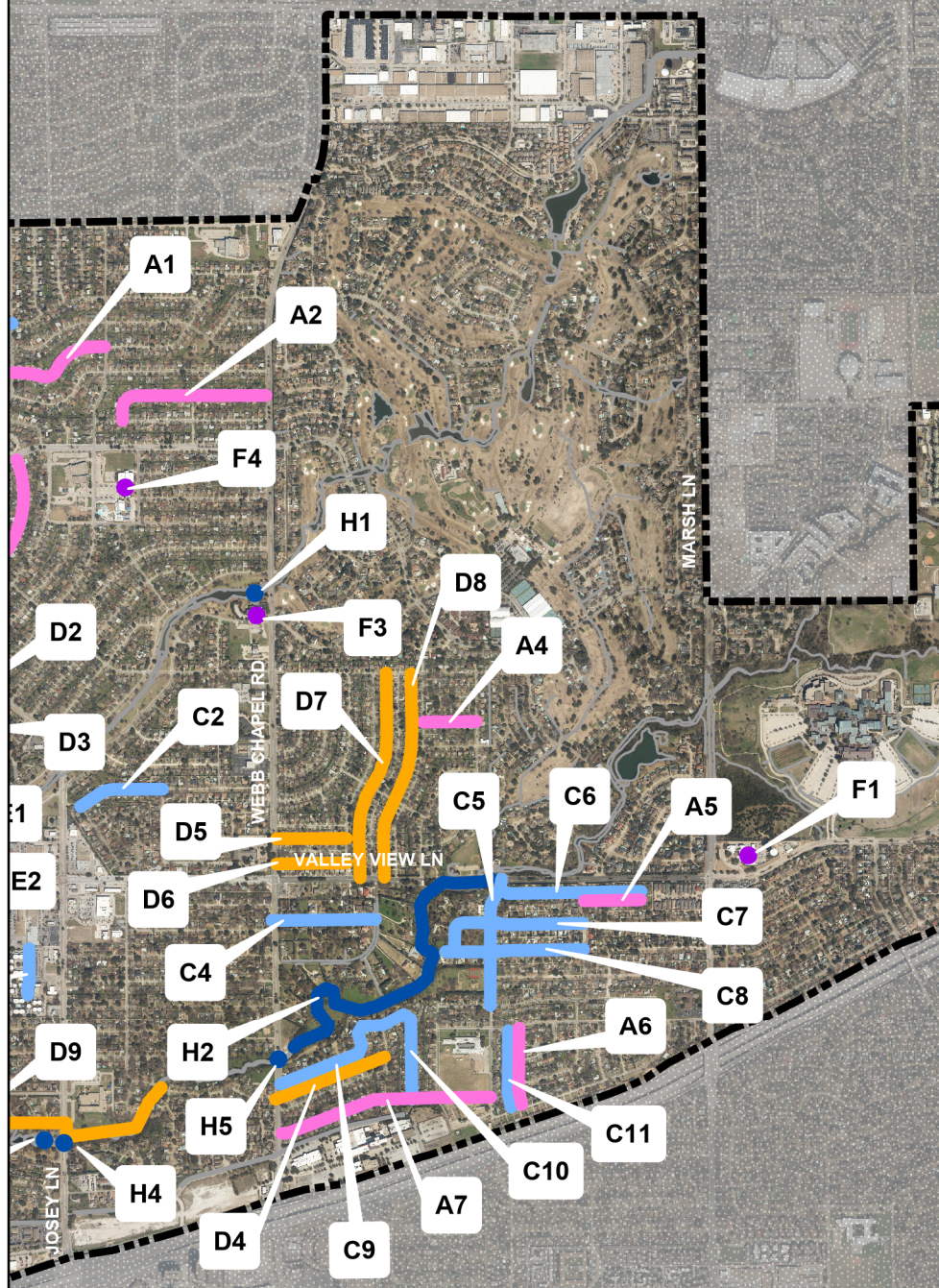
THE CIP PROCESS AND ITS RELATIONSHIP TO OPERATION BUDGETS

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 AS PROVIDED IN THE 2021-2022 BUDGET



0 0.25 0.5
Miles

Date: 11/10/2021

LEGEND

STREETS RESURFACING:

- A1 - Joanna Dr
- A2 - Oxfordshire Ln
- A3 - Stardust Ln
- A4 - Portlock Dr
- A5 - Bevann Dr
- A6 - Keyport Dr
- A7 - Myra Ln

TRAILS:

- B1 - Bee Street - Valley View to Valwood
- B2 - Squire Place - Denton Drive to Bee St
- B3 - Pedestrian Z Crossing - Valley View & Rawhide
- B4 - Pedestrian Crossing Imp - Tom Field & Rawhide

WATER:

- C1 - Hollandale Ln
- C2 - Glenside Dr
- C3 - Lineville Dr
- C4 - Spur Trail
- C5 - Templeton Trail
- C6 - Bevann Dr
- C7 - Chaparral Dr
- C8 - Rockmartin Dr
- C9 - Brincrest Dr
- C10 - Brisbane Ave
- C11 - Keyport Dr

SEWER:

- D1 - Stardust & Birchlawn Esmt
- D2 - Pyramid & Heartside Esmt
- D3 - Heartside & Janwood Esmt
- D4 - Damascus & Brincrest Esmt
- D5 - Colechester & Chatsworth Esmt
- D6 - Colechester & Valley View Esmt
- D7 - Mount Castle & Challiburton Esmt
- D8 - Challiburton & Shahan Esmt
- D9 - Lining FB Creek

PARKS:

- E1 - Oran Good Lighting Replacement
- E2 - Oran Good All Childrens Park
- E3 - Mercer - New Park

FACILITIES:

- F1 - Renovation of Justice Center
- F2 - Senlac Support Center building
- F3 - Complete the Library Renovation
- F4 - Renovation of the 2nd floor at Recreation Center

ENTRY MONUMENT:

- G1 - F.B. Gateway Sign

STORMWATER:

- H1 - Library Study to Fill Cove
- H2 - FB Creek - Reach 2
- H3 - Mallon Park Dredging
- H4 - Josey Bridge
- H5 - Webb Chapel Bridge

CAPITAL IMPROVEMENT PROGRAM BUDGET

Adopted Fiscal Year Budget 2021-22

The Capital Improvement Program (CIP) consists of budgets for ten 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.

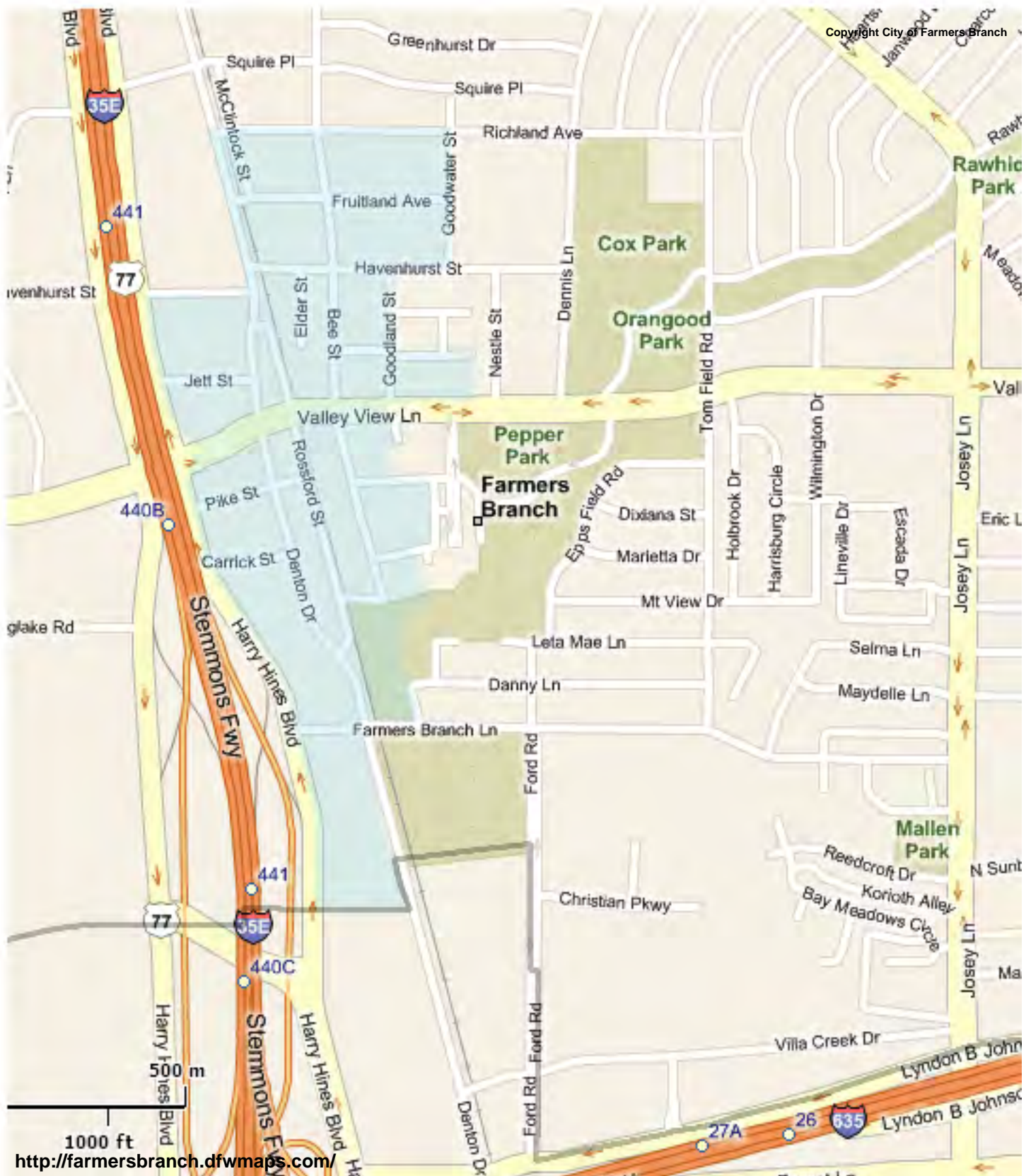
Street Improvement Bond Fund: Voter approved General Obligation bonds issued for \$13.92 million (plus premium) in 2014. These funds are to be used in addition to non-bond funds having \$5 million for residential streets. Major street renovations expenses estimated at \$13.12 million. South bound Marsh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

Fire Station #2 Relocation/Landfill Bond Fund: The revenues consist primarily of bond proceeds. Fire Station #2 Relocation completed 2021. **Landfill:** Construct new scale house and maintenance facility at Camelot Landfill.

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.

Radio System Bond Fund: The revenues consist primarily of bond proceeds. Expenditures are for development, design, and implementation of a police/fire radio system.




TIF NO 2

<http://farmersbranch.dfwmaps.com/>


DISCLAIMER

This data has been compiled for City of Farmers Branch. Various official and 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	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 4,985,802	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 23,185,802
Description:									
Residential Street Overlay Program									
<div><div></div><div><div>Estimated Project Cost:</div><div>Design\$ 500,000</div><div>Construction\$ 22,685,802</div><div>Total\$ 23,185,802</div></div><div><div>Project Schedule:</div><div>Design:</div><div>Bid Award:</div><div>Construction:</div></div><div><div>Funding Source(s):</div><div>General Fund</div></div></div>									
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 4,985,802	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 23,185,802
Total:	\$ 4,985,802	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 23,185,802
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ (163,429)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (326,858)


**City of Farmers Branch, Texas
Capital Improvement Program**

Project: Monument Signs		Responsible Dept: Parks And Recreation							
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 600,000
Description: Replacement and installation of new monument signs.									
<div><div></div><div><div>Estimated Project Cost:</div><div>Design<div>\$ -</div></div><div>Construction<div>\$ 600,000</div></div><div>Total<div>\$ 600,000</div></div></div><div><div>Funding Source(s):</div><div>General Fund</div></div></div>									
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
1	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 700,000
Total:	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 700,000
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ -	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (35,000)


**City of Farmers Branch, Texas
Capital Improvement Program**

Project: Park Field Light Replacement		Responsible Dept: Parks And Recreation							
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 1,194,837	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 2,769,837
Description:									
Athletic field lighting structure upgrade and replacement.									
<div><div></div><div><div>Estimated Project Cost:</div><div>Design\$ 200,000</div><div>Construction\$ 2,569,837</div><div>Total\$ 2,769,837</div><div>Project Schedule:</div><div>Design:</div><div>Bid Award:</div><div>Construction:</div><div>Funding Source(s):</div><div>General Fund</div></div></div>									
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
1	\$ 1,194,837	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 2,769,837
Total:	\$ 1,194,837	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 2,769,837
Operating Budget Impact:	Prior Yrs	21/22	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: Parks Master Plan		Responsible Dept: Parks And Recreation							
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 4,200,000
<u>Description:</u> General improvement of City parks									
<div><div></div><div><div><u>Estimated Project Cost:</u></div><div>Design<div>\$ -</div></div><div>Construction<div>\$ 4,200,000</div></div><div>Total<div>\$ 4,200,000</div></div></div><div><div><u>Funding Source(s):</u></div><div>General Fund</div></div></div>									
<u>Project Listing:</u>	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
1	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 4,800,000
Total:	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 4,800,000
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	Negligible impact. New equipment requires same maintenance.								\$ -


**City of Farmers Branch, Texas
Capital Improvement Program**

Project: Trail Improvements		Responsible Dept: Parks And Recreation							
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 2,900,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,600,000
Description:									
Trail improvements based on recommendations and priorities in adopted Trail Master Plan.									
					<div>Estimated Project Cost:</div> <div>Design<div>\$ 50,000</div></div> <div>Construction<div>\$ 3,550,000</div></div> <div>Total<div>\$ 3,600,000</div></div> <div>Project Schedule:</div> <div>Design:</div> <div>Bid Award:</div> <div>Construction:</div> <div>Funding Source(s):</div> <div>General Fund & Hotel Motel Fund</div>				
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
1	\$ 2,900,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,600,000
Total:	\$ 2,900,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,600,000
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	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	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 23,092,390	\$ 3,100,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 43,442,390
Description: This project funds the rehabilitation and replacement of water and sanitary sewer lines throughout the city.									
	Estimated Project Cost:								
	Design								\$ -
	Construction								\$ 43,442,390
	ROW/Easements/Land								\$ -
	Other								\$ -
	Total								\$ 43,442,390
Funding Source(s):									
Water and Sewer Fund									
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
Water and sewer line improvements	\$ 23,092,390	\$ 3,100,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 43,442,390
	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
Total:	\$ 23,092,390	\$ 3,100,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 43,442,390
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	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	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total	
	\$ 7,728,187	\$ 3,300,000	\$ 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.										
<div><div></div><div><div>Estimated Project Cost:</div><div>Design<div>\$ -</div></div><div>Construction<div>\$ 18,828,187</div></div><div>ROW/Easements/Land<div>\$ -</div></div><div>Other<div>\$ -</div></div><div>Total<div>\$ 18,828,187</div></div></div><div><div>Funding Source(s):</div><div>Water and Sewer Fund</div></div></div>										
Project Listing:		Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
1. Completed Projects		\$ 7,728,187	\$ -	\$ -	\$ -	\$ -				\$ 7,728,187
2. Future year projects			\$ 3,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 11,100,000
Total:		\$ 7,728,187	\$ 3,300,000	\$ 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	21/22	22/23	23/24	24/25	25/26	26/27	27/28	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	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 9,290,500	\$ 700,000	\$ 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	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	Design	\$ 40,500	\$ -	\$ -	\$ -	\$ -			\$ 40,500
	ROW/Easements/Land	\$ 89,500	\$ -	\$ -	\$ -	\$ -			\$ 89,500
	Construction	\$ 9,160,500	\$ 700,000	\$ 600,000	\$ 500,000	\$ -			\$ 10,960,500
Total:	\$ 9,290,500	\$ 700,000	\$ 600,000	\$ 500,000	\$ -				\$ 11,090,500
For years when both centers will need utilities and maintenance.									
Operating Budget Impact:	Prior Yr	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ -	\$ 18,950	\$ 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	21/22	22/23	23/24	24/25	25/26	26/27	27/28	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.																			
<div><div></div><div><div>Estimated Project Cost:</div><table><tr><td>Design</td><td>\$ -</td></tr><tr><td>Construction</td><td>\$ 3,022,402</td></tr><tr><td>ROW/Easements/Land</td><td>\$ -</td></tr><tr><td>Other</td><td>\$ -</td></tr><tr><td>Total</td><td>\$ 3,022,402</td></tr></table><div>Funding Source(s):</div><div>Water and Sewer Fund</div></div></div>										Design	\$ -	Construction	\$ 3,022,402	ROW/Easements/Land	\$ -	Other	\$ -	Total	\$ 3,022,402
Design	\$ -																		
Construction	\$ 3,022,402																		
ROW/Easements/Land	\$ -																		
Other	\$ -																		
Total	\$ 3,022,402																		
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	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	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total										
	Potential reduction in maintenance costs and improved efficiency.								\$ -										

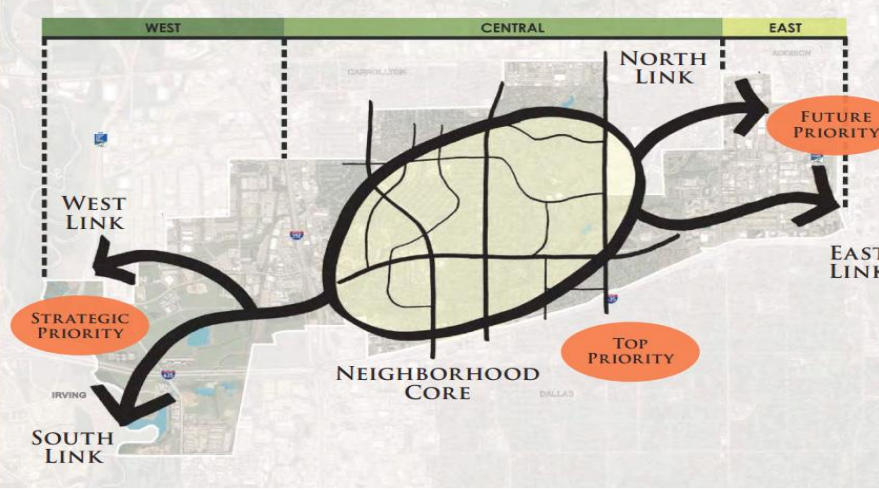
City of Farmers Branch, Texas
Capital Improvement Program

Project: Western Securities		Responsible Dept: Public Works																	
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total										
	\$ 1,870,496	\$ -	\$ -						\$ 1,870,496										
Description: Developer incentive reimbursements for public improvements (Mustang Station).																			
				Estimated Project Cost: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Design</td> <td style="width: 20%; text-align: right;">\$ -</td> </tr> <tr> <td>Construction</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>ROW/Easements/Land</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Other</td> <td style="text-align: right;">\$ 1,870,496</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$ 1,870,496</td> </tr> </table>						Design	\$ -	Construction	\$ -	ROW/Easements/Land	\$ -	Other	\$ 1,870,496	Total	\$ 1,870,496
Design	\$ -																		
Construction	\$ -																		
ROW/Easements/Land	\$ -																		
Other	\$ 1,870,496																		
Total	\$ 1,870,496																		
				Funding Source(s): TIF No. 2 Funds															
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total										
Developer's Reimbursement	\$ 1,870,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,870,496										
Total:	\$ 1,870,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,870,496										
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total										
	No impact. Developers reimbursement if required.								\$ -										


**City of Farmers Branch, Texas
Capital Improvement Program**

Project: Street Improvements									
Responsible Dept: Public Works									
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 22,684,984	\$ 1,984,950	\$ -	\$ -	\$ -				\$ 24,669,934
Description:									
This project is for the improvement of streets and Marsh Lane bridge over a four-year period. A total of \$23.5 million in bonds were authorized by voters.									
	Estimated Project Cost:								
	Street Improvements \$ 22,957,666								
	Marsh Lane Bridge (south bound) \$ 1,295,339								
	Bond Issuance costs \$ 328,110								
	Other \$ 88,819								
	Total \$ 24,669,934								
	Project Schedule:								
	Design:								
	Bid Award:								
	Construction:								
Funding Source(s):									
Bond proceeds									
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
Street Improvements	\$ 20,972,716	\$ 1,984,950	\$ -	\$ -	\$ -				\$ 22,957,666
Marsh Lane Bridge	\$ 1,295,339	\$ -	\$ -	\$ -	\$ -				\$ 1,295,339
Public Way Improvements	\$ 88,819	\$ -	\$ -	\$ -	\$ -				\$ 88,819
Bond Issuance Cost	\$ 328,110	\$ -	\$ -	\$ -	\$ -				\$ 328,110
Total:	\$ 22,684,984	\$ 1,984,950	\$ -	\$ -	\$ -				\$ 24,669,934
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	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	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total								
	\$ 4,113,344	\$ 2,500,000	\$ 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.																	
<div><div></div><div><p>Estimated Project Cost:</p><table><tr><td>Design</td><td>\$ 50,725</td></tr><tr><td>Construction</td><td>\$ 7,238,775</td></tr><tr><td>Bond Issuance costs</td><td>\$ 113,344</td></tr><tr><td>Total</td><td>\$ 7,402,844</td></tr></table><p>Project Schedule:</p><p>Design:</p><p>Bid Award:</p><p>Construction:</p><p>Funding Source(s):</p><p>Bond Proceeds</p></div></div>										Design	\$ 50,725	Construction	\$ 7,238,775	Bond Issuance costs	\$ 113,344	Total	\$ 7,402,844
Design	\$ 50,725																
Construction	\$ 7,238,775																
Bond Issuance costs	\$ 113,344																
Total	\$ 7,402,844																
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total								
Design	\$ 50,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,725								
Construction	\$ 3,949,275	\$ 2,500,000	\$ 789,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,238,775								
Bond Issuance Costs	\$ 113,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,344								
Total:	\$ 4,113,344	\$ 2,500,000	\$ 789,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,402,844								
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	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	21/22	22/23	23/24	24/25	25/26	26/27	27/28	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 \$ 1,500,000								
	Station Area Betterments \$ 2,500,000								
	Bond Issuance costs \$ 62,791								
	Total \$ 4,062,791								
Project Schedule:									
Design:									
Bid Award:									
Construction:									
Funding Source(s):									
Bond Proceeds									
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
Pike Street	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Station Area Betterments	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Bond Issuance Costs	\$ 62,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,791
Total:	\$ 4,062,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,062,791
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	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	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 6,778,000	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,015,000	\$ 2,015,000	\$ 2,015,000	\$ 20,943,000
Description: Expenditures are for drainage improvements and creek maintenance.									
	Estimated Project Cost:								
	Drainage Projects (Public)								\$ 17,679,000
	Private (\$2.4MM Grant Funded)								\$ 3,264,000
	Total								\$ 20,943,000
Funding Source(s): General, Stormwater charges, Grant funds									
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
Drainage projects (public)	\$ 3,514,000	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,015,000	\$ 2,015,000	\$ 2,015,000	\$ 17,679,000
Private (\$2.4MM Grant Funded)	\$ 3,264,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,264,000
Total:	\$ 6,778,000	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,015,000	\$ 2,015,000	\$ 2,015,000	\$ 20,943,000
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	Potential reduction in maintenance costs and improved efficiency.								\$ -

**City of Farmers Branch, Texas
Capital Improvement Program**

Project: Radio System Bond																			
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total										
	\$ 2,939,337	\$ 178,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,117,337										
Description:																			
Project to upgrade the analog system currently used by police and fire departments to a digital system. System currently utilized by Farmers Branch, Carrollton and Addison. City of Coppell to join system. Costs to be shared proportionally by participant cities.																			
<div><div></div><div><div>Estimated Project Cost:</div><table><tr><td>Design</td><td>\$ -</td></tr><tr><td>Construction</td><td>\$ 3,082,719</td></tr><tr><td>ROW/Easements/Land</td><td>\$ -</td></tr><tr><td>Other</td><td>\$ 34,618</td></tr><tr><td>Total</td><td>\$ 3,117,337</td></tr></table><div>unding Source(s):</div><div>Bond Proceeds</div></div></div>										Design	\$ -	Construction	\$ 3,082,719	ROW/Easements/Land	\$ -	Other	\$ 34,618	Total	\$ 3,117,337
Design	\$ -																		
Construction	\$ 3,082,719																		
ROW/Easements/Land	\$ -																		
Other	\$ 34,618																		
Total	\$ 3,117,337																		
Project Listing:																			
Upgrade Analog Radio System	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total										
TRITECH Records Mgmnt	\$ 2,756,600	\$ 178,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,934,600										
Justice Center upgrades	\$ 90,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,131										
Issuance Costs	\$ 57,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,988										
Total:	\$ 34,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,618										
Total:																			
Operating Budget Impact:																			
Potential reduction in costs related to sharing of expenses.																			
\$ -																			

**City of Farmers Branch, Texas
Capital Improvement Program**

Miscellaneous Responsible Dept: Miscellaneous									
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ -	\$ 5,828,000	\$ 5,510,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,338,000
Description: Miscellaneous projects with various funding and limited years.									
<div>  <div> Total <div>\$ 11,338,000</div> </div> </div>									
Funding Source(s): General, Stormwater charges, Grant funds									
Project Listings:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
CDBG Project 2021-22 Hollandale	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
ARP - Justice Center Renovation	\$ -	\$ 1,500,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
ARP - Recreation Cntr Renovation (Phs 2)	\$ -	\$ 978,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 978,000
ARP - Branch Connection Renovation	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
ARP - Signature Park (Phase 1)	\$ -	\$ 2,000,000	\$ 2,010,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,010,000
ARP - Mercer Park	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Total:	\$ -	\$ 5,828,000	\$ 5,510,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,338,000
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
		Minimal budget impact due to limited year projects							\$ -

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
Summary
Adopted Fiscal Year Budget 2021-22**

		PRIOR								
		YEARS	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
<u>REVENUES</u>										
Non-Bond CIP	\$ 131,697,559	\$ 94,980,359	\$ 9,453,600	\$ 9,135,600	\$ 3,625,600	\$ 3,625,600	\$ 3,625,600	\$ 3,625,600	\$ 3,625,600	\$ 3,625,600
Hotel/Motel CIP	\$ 6,316,058	6,315,808	250							
Non-Bond Utility	\$ 92,390,453	58,721,436	7,123,431	4,423,665	4,423,901	4,424,140	4,424,382	4,424,626	4,424,872	4,424,872
Stormwater CIP	\$ 20,943,000	6,778,000	2,030,000	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000	2,015,000
DART LAP	\$ 25,483,587	25,483,587								
Tax Increment Finance District #1	\$ 42,099,189	42,099,189								
Tax Increment Finance District #2	\$ 9,188,522	8,591,920	596,602							
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	\$ 3,117,412	3,117,412								
Aquatics Center Bond	\$ 8,907,703	8,907,703								
Consolidated Dispatch Bond	\$ 2,063,362	2,063,362								
Street Improvement Bond	\$ 24,669,987	24,644,987	25,000							
Justice Center Security Upgrades Bond	\$ 2,724,208	2,724,208								
Fire Station # 2 Relocation	\$ 11,603,251	11,601,751	1,500							
Trail Improvements	\$ 7,402,863	7,401,863	500	500						
Pike Street	\$ 4,156,647	4,154,647	1,000	1,000						
TOTAL REVENUES	\$ 406,567,681	\$ 321,390,112	\$ 19,231,882	\$ 15,590,765	\$ 10,079,501	\$ 10,079,740	\$ 10,064,982	\$ 10,065,226	\$ 10,065,472	
<u>EXPENDITURES</u>										
Non-Bond CIP	\$ 131,689,997	\$ 94,976,997	\$ 9,453,000	\$ 9,135,000	\$ 3,625,000	\$ 3,625,000	\$ 3,625,000	\$ 3,625,000	\$ 3,625,000	\$ 3,625,000
Hotel/Motel CIP	\$ 6,303,232	6,303,232								
Non-Bond Utility	\$ 92,093,352	58,353,352	7,170,000	4,470,000	4,370,000	3,870,000	4,620,000	4,620,000	4,620,000	4,620,000
Stormwater CIP	\$ 20,943,000	6,778,000	2,030,000	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000	2,015,000
DART LAP	\$ 25,474,256	25,474,256								
Tax Increment Finance District #1	\$ 42,059,975	42,059,975								
Tax Increment Finance District #2	\$ 6,924,525	6,924,525								
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	2,939,337	178,000							
Aquatics Center Bond	\$ 8,905,887	8,905,887								
Consolidated Dispatch Bond	\$ 2,044,796	2,044,796								
Street Improvement Bond	\$ 24,669,934	22,684,984	1,984,950							
Justice Center Security Upgrades Bond	\$ 2,678,561	2,678,561								
Fire Station #2 Relocation	\$ 10,825,965	10,822,965	3,000							
Trail Improvements	\$ 7,402,844	4,113,344	2,500,000	789,500						
Pike Street	\$ 4,062,791	4,062,791								
TOTAL EXPENDITURES	\$ 403,003,455	\$ 312,930,005	\$ 23,318,950	\$ 16,424,500	\$ 10,025,000	\$ 9,525,000	\$ 10,260,000	\$ 10,260,000	\$ 10,260,000	

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND CIP FUND
Adopted Fiscal Year Budget 2021-22

REVENUE SOURCES:

Miscellaneous Revenues

	PROJECT BUDGET	PRIOR YEARS	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Prior Year Revenue	\$ 4,240,303	4,240,303							
North Texas Toll way Authority	\$ 150,000	150,000							
Interest	\$ 8,706,239	8,702,039	600	600	600	600	600	600	600
Developer Contributions	\$ 1,959,317	1,959,317							
Dallas County	\$ 1,874,705	1,524,705	350,000						
Public Improvement District [1]	\$ 3,568,918	3,568,918							
Las Campanas Wall Assessment	\$ 105,127	105,127							
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)	\$ 696,746	696,746							
CDBG Funds	\$ 1,388,637	1,388,637							
<i>Subtotal Revenues Excluding Transfers</i>	<i>\$ 25,228,228</i>	<i>24,874,028</i>	<i>350,600</i>	<i>600</i>	<i>600</i>	<i>600</i>	<i>600</i>	<i>600</i>	<i>600</i>

Transfer of General Fund Balance

Prior Year Revenue	\$ 19,441,000	19,441,000							
<i>Subtotal Transfer of General Fund Balance</i>	<i>\$ 19,441,000</i>	<i>19,441,000</i>							

General Fund Transfers

Prior Year Revenue	\$ 19,376,000	8,388,000	5,478,000	5,510,000					
Street Revitalization	\$ 23,200,000	5,000,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Fire Station #2 Relocation	\$ 400,000	400,000							
Street Program Transfer	\$ 15,018,000	15,018,000							
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							
<i>Subtotal General Fund Transfers</i>	<i>\$ 61,977,500</i>	<i>32,789,500</i>	<i>8,078,000</i>	<i>8,110,000</i>	<i>2,600,000</i>	<i>2,600,000</i>	<i>2,600,000</i>	<i>2,600,000</i>	<i>2,600,000</i>

Departmental Transfers

Prior Year Revenue	\$ 11,555,500	11,555,500							
Playground/Park Renovations ('13-'14 Lighting Study)	\$ 425,000	425,000							
Park Maintenance Rawhide Creek Lighting	\$ 170,000	170,000							
Park Maintenance General Improvements	\$ 860,000	860,000							
Park Maintenance/Sustainability	\$ 9,784,000	2,609,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000
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							
<i>Subtotal Departmental Transfers</i>	<i>\$ 25,050,831</i>	<i>17,875,831</i>	<i>1,025,000</i>	<i>1,025,000</i>	<i>1,025,000</i>	<i>1,025,000</i>	<i>1,025,000</i>	<i>1,025,000</i>	<i>1,025,000</i>

TOTAL REVENUES:

	\$ 131,697,559	94,980,359	9,453,600	9,135,600	3,625,600	3,625,600	3,625,600	3,625,600	3,625,600
--	----------------	------------	-----------	-----------	-----------	-----------	-----------	-----------	-----------

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND CIP FUND
Adopted Fiscal Year Budget 2021-22

PROJECTED EXPENDITURES

Completed Projects

	PROJECT BUDGET	PRIOR YEARS	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
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	\$ 2,769,837	1,194,837	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	\$ 700,000		100,000	100,000	100,000	100,000	100,000	100,000	100,000
Trail Improvements	\$ 3,600,000	2,900,000	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	\$ 4,200,000		600,000	600,000	600,000	600,000	600,000	600,000	600,000
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						
Traffic Signals Rehabilitation	\$ 120,385	120,385							
Creek Projects	\$ 1,240,000	1,240,000							
Wooded Creek Wall	\$ 63,000	63,000							
Street Revitalization	\$ 23,185,802	4,985,802	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
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	\$ 2,500,000		1,500,000	1,000,000					
ARP - Recreation Center Renovation (Phase 2)	\$ 978,000		978,000						
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:	\$ 126,208,808	89,495,808	9,453,000	9,135,000	3,625,000	3,625,000	3,625,000	3,625,000	3,625,000
Transfers	\$ 5,481,189	5,481,189							
TOTAL EXPENDITURES:	\$ 131,689,997	94,976,997	9,453,000	9,135,000	3,625,000	3,625,000	3,625,000	3,625,000	3,625,000
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:									
	\$ 7,562	3,362	3,962	4,562	5,162	5,762	6,362	6,962	7,562

[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
Adopted Fiscal Year Budget 2021-22

REVENUE SOURCES:

Appropriated Fund Balance	\$ 200,199	200,199	
Interest	\$ 327,459	327,209	250
Hotel/Motel Transfer from Non-Bond CIP	\$ 360,400	360,400	
Special Revenue Donations	\$ 75,000	75,000	
Hotel/Motel Transfers	\$ 5,353,000	5,353,000	

TOTAL REVENUES:

\$ 6,316,058	6,315,808	250
--------------	-----------	-----

PROJECTED EXPENDITURES

Completed Projects

Prior Years [1]	\$ 4,051,632	4,051,632	
Stars Center Upgrades	\$ 986,000	986,000	
Barn	\$ 162,000	162,000	
Historical Park Structure Repairs	\$ 796,000	796,000	
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:

\$ 6,303,232	6,303,232	
--------------	-----------	--

RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

\$ 12,827	12,577	12,827
-----------	--------	--------

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

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND UTILITY FUND
Adopted Fiscal Year Budget 2021-22

REVENUE SOURCES:

	PROJECT BUDGET	PRIOR YEARS	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Transfer from Water & Sewer Fund Operations [1]	\$ 79,849,346	46,349,346	7,100,000	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	\$ 3,851,060	3,682,043	23,431	23,665	23,901	24,140	24,382	24,626	24,872
TML Reimbursements	\$ 415,864	415,864							
CDBG	\$ 282,305	282,305							
TOTAL REVENUES:	\$ 92,390,453	58,721,436	7,123,431	4,423,665	4,423,901	4,424,140	4,424,382	4,424,626	4,424,872

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	23,092,390	3,100,000	2,500,000	2,500,000	2,500,000	3,250,000	3,250,000	3,250,000
I & I Repairs	\$ 18,828,187	7,728,187	3,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Service Center Improvements	\$ 11,090,500	9,290,500	700,000	600,000	500,000				
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							

TOTAL PLANNED EXPENDITURES:	\$ 88,922,827	55,182,827	7,170,000	4,470,000	4,370,000	3,870,000	4,620,000	4,620,000	4,620,000
Transfers	\$ 3,170,525	3,170,525							
TOTAL EXPENDITURES:	\$ 92,093,352	58,353,352	7,170,000	4,470,000	4,370,000	3,870,000	4,620,000	4,620,000	4,620,000

RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

	\$ 297,102	368,085	321,515	275,180	329,082	883,222	687,604	492,230	297,102
--	------------	---------	---------	---------	---------	---------	---------	---------	---------

[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
Adopted Fiscal Year Budget 2021-22

REVENUE SOURCES:

	PROJECT BUDGET	PRIOR YEARS	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Transfers	\$ 18,300,000	4,300,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Grant	\$ 2,448,000	2,448,000							
Interest	\$ 195,000	30,000	30,000	30,000	30,000	30,000	15,000	15,000	15,000
TOTAL REVENUES:	\$ 20,943,000	6,778,000	2,030,000	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000

PROJECTED EXPENDITURES

Current and Future Projects

Drainage Projects (public)	\$ 17,679,000	3,514,000	2,030,000	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000
TDEM Stormwater Project (\$2.4M Grant Funded)	\$ 3,264,000	3,264,000							
	\$								

TOTAL PLANNED EXPENDITURES:	\$ 20,943,000	6,778,000	2,030,000	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000
------------------------------------	----------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

Transfers	\$								
-----------	----	--	--	--	--	--	--	--	--

TOTAL EXPENDITURES	\$ 20,943,000	6,778,000	2,030,000	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000
---------------------------	----------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

RESERVED FOR CONTINGENCIES:	0	0	0	0	0	0	0	0	0
------------------------------------	----------	----------	----------	----------	----------	----------	----------	----------	----------

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TAX INCREMENT FINANCE DISTRICT #2 FUND
Adopted Fiscal Year Budget 2021-22**

REVENUE SOURCES:

CFBISD (100%)	\$	4,419,916	4,419,916	
City of Farmers Branch (100%)	\$	3,169,492	2,582,391	587,102
Dallas County Hospital District (55%)	\$	656,757	656,757	
Dallas County (55%)	\$	550,381	550,381	
Dallas County Community College District (100%)	\$	53,258	53,258	
Non-Bond CIP Fund Advance	\$	200,000	200,000	
Interest [1]	\$	138,718	129,218	9,500
TOTAL REVENUES:	\$	9,188,522	8,591,920	596,602

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	\$	200,000	200,000
TOTAL EXPENDITURES	\$	6,924,525	6,924,525
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	\$	2,263,997	1,667,395
			2,263,997

RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

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%

[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.

CITY OF FARMERS BRANCH
 CAPITAL IMPROVEMENT PROGRAM
 STREET IMPROVEMENT BOND FUND
 Adopted Fiscal Year Budget 2021-22

REVENUE SOURCES:

Bond Proceeds	\$ 23,204,286	23,204,286	
Bond Premium	\$ 623,530	623,530	
Interest	\$ 842,171	817,171	25,000
TOTAL REVENUES:	\$ 24,669,987	24,644,987	25,000

PROJECTED EXPENDITURES

Current and Future Projects

Street Improvements	\$ 22,957,666	20,972,716	1,984,950
Marsh Lane Bridge (south bound) [1]	\$ 1,295,339	1,295,339	
Public Way Improvements [2]	\$ 88,819	88,819	
Bond Issuance Costs	\$ 328,110	328,110	
TOTAL PLANNED EXPENDITURES:	\$ 24,669,934	22,684,984	1,984,950
Transfers	\$		
TOTAL EXPENDITURES	\$ 24,669,934	22,684,984	1,984,950
RESERVED FOR CONTINGENCIES:	\$ 53	1,960,003	53

[1] Major Capital Improvement Plan with Dallas County. Dallas County match equals \$1.0MM. Total project cost - \$2.0MM.

[2] Major Capital Improvement Plan with Dallas County. Connecting Farmers Branch DART Station to John Burke Nature Preserve to Campion Trail. Total Dallas County project of \$3MM with City's portion to be \$1.5MM.

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TRAIL IMPROVEMENTS
Adopted Fiscal Year Budget 2021-22

REVENUE SOURCES:

Bond Proceeds	\$ 6,691,571	6,691,571		
Bond Premium	\$ 413,328	413,328		
Transfers	\$ 13,238	13,238		
Interest	\$ 284,726	283,726	500	500
TOTAL REVENUES:	\$ 7,402,863	7,401,863	500	500

PROJECTED EXPENDITURES

Current and Future Projects

Trails/Sidewalks Construction	\$ 4,539,250	2,500,000	1,500,000	539,250
John Burke Nature Preserve	\$ 2,750,250	1,500,000	1,000,000	250,250
Trails/Sidewalks Construction - 2020 Bond	\$ -			
Bond Issuance Costs	\$ 113,344	113,344		
TOTAL PLANNED EXPENDITURES:	\$ 7,402,844	4,113,344	2,500,000	789,500
Transfers	\$			
TOTAL EXPENDITURES	\$ 7,402,844	4,113,344	2,500,000	789,500
RESERVED FOR CONTINGENCIES:	19	3,288,519	789,019	19

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
PIKE STREET STATION
Adopted Fiscal Year Budget 2021-22

REVENUE SOURCES:

Bond Proceeds	\$ 3,764,000	3,764,000		
Bond Premium	\$ 294,991	294,991		
Transfers	\$ -			
Interest	\$ 97,656	95,656	1,000	1,000
TOTAL REVENUES:	\$ 4,156,647	4,154,647	1,000	1,000

PROJECTED EXPENDITURES

Current and Future Projects

Pike Street	\$ 1,500,000	1,500,000		
Station Area Betterments	\$ 2,500,000	2,500,000		
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:	93,856	91,856	92,856	93,856

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
RADIO SYSTEM BOND FUND
Adopted Fiscal Year Budget 2021-22

REVENUE SOURCES:

Bond Proceeds

Revenue Recovery Harris

Interest

TOTAL REVENUES:

PROJECTED EXPENDITURES

Current and Future Projects

Radio Upgrade Project/Radio System Improvements

TRITECH Records Management System

Justice Center Upgrades

Bond Issuance Costs

TOTAL PLANNED EXPENDITURES:

Transfers

TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES:

PROJECT BUDGET	PRIOR YEARS	2021-22	2022-23
\$ 3,000,000	3,000,000		
\$ 63,632	63,632		
\$ 53,780	53,780		
\$ 3,117,412	3,117,412		
\$ 2,934,600	2,756,600	178,000	
\$ 90,131	90,131		
\$ 57,988	57,988		
\$ 34,618	34,618		
\$ 3,117,337	2,939,337	178,000	
\$			
\$ 3,117,337	2,939,337	178,000	
\$ 76	178,076	76	76

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

ADOPTED FISCAL YEAR BUDGET 2021-22

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUND	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2020	[1]	\$ 16,720,978	\$ 2,234,403	\$ 6,129,901	\$ 1,484,483
2020-21 ESTIMATED REVENUES		67,359,500	6,435,200	26,544,000	1,660,900
2020-21 ESTIMATED EXPENDITURES		68,790,593 [2]	6,681,136	27,105,700	2,278,182
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		(1,431,093)	(245,936)	(561,700)	(617,282)
SPECIAL EXPENDITURES					
CREDIT FOR ENCUMBRANCES INCLUDED IN PURCHASE			641,454		
CREDIT FOR PRIOR YEAR PURCHASE ORDERS CLOSED			20,824		
ASSIGNED FOR FUTURE PURCHASES			(750,967)		
ADDITION TO (USE OF) FUND BALANCE		(1,431,093)	(334,626)	(561,700)	(617,282)
ESTIMATED FUND BALANCE 9/30/2021		\$ 15,289,885 [2]	\$ 1,899,777	\$ 5,568,201	\$ 867,201
2021-22 ESTIMATED REVENUES		71,434,500	3,419,800	25,549,700	2,111,500
2021-22 ESTIMATED EXPENDITURES		71,467,900	3,598,300	28,085,800	2,180,400
ADDITION TO FUND BALANCE SUB-TOTAL		(33,400)	(178,500)	(2,536,100)	(68,900)
SPECIAL EXPENDITURES					
CREDIT OF PRIOR YEAR ASSIGNMENTS			750,967		
ASSIGNED FOR FUTURE PURCHASES			(472,467)		
ADDITION TO FUND BALANCE SUB-TOTAL		(33,400)	100,000	(2,536,100)	(68,900)
ESTIMATED FUND BALANCE 9/30/2022		\$ 15,256,485	\$ 1,999,777	\$ 3,032,101	\$ 798,301
TARGET BALANCES	High	\$ 13,723,840 [3]	\$ 300,000	\$ 2,000,000	\$ 300,000
	Low	\$ 10,292,880 [3]			

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 were approved by the City Council consistent with fund balance target objectives.

[1] Actual per 9/30/20 Comprehensive Annual Financial Report. Fixed Asset Fund Balance has been adjusted for prior year assignments and encumbrances carried-forward.

[2] Estimated 2020-21 Expenditures and the Ending Fund Balance for 9/30/2020 reflect projected budget amendments.

[3] The General Fund target balance has been adjusted for \$2,848,700 of General Fund fixed asset transfers. 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
ADOPTED FISCAL YEAR BUDGET 2021-22**

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUNDS	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2020	[1]	\$ 16,720,978	\$ 2,234,403	\$ 6,129,901	\$ 1,484,483
2020-21 ESTIMATED REVENUES		67,359,500	6,435,200	26,544,000	1,660,900
2020-21 ESTIMATED EXPENDITURES		68,490,593	6,681,136	27,005,700	2,203,182
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		(1,131,093)	(245,936)	(461,700)	(542,282)
SPECIAL EXPENDITURES					
CREDIT FOR ENCUMBRANCES INCLUDED IN PURCHASE			641,454		
CREDIT FOR PRIOR YEAR PURCHASE ORDERS CLOSED			20,824		
ASSIGNED FOR FUTURE PURCHASES			(750,967)		
ADDITION TO (USE OF) FUND BALANCE		(1,131,093)	(334,626)	(461,700)	(542,282)
ESTIMATED FUND BALANCE 9/30/2021		\$ 15,589,885 [2]	\$ 1,899,777	\$ 5,668,201	\$ 942,201
2021-22 ESTIMATED REVENUES		71,434,500	3,419,800	25,549,700	2,111,500
2021-22 ESTIMATED EXPENDITURES		70,967,900	3,598,300	27,985,800	2,105,400
ADDITION TO FUND BALANCE SUB-TOTAL		466,600	(178,500)	(2,436,100)	6,100
SPECIAL EXPENDITURES					
CREDIT OF PRIOR YEAR ASSIGNMENTS			750,967		
ASSIGNED FOR FUTURE PURCHASES			(472,467)		
ADDITION TO FUND BALANCE SUB-TOTAL		466,600	100,000	(2,436,100)	6,100
ESTIMATED FUND BALANCE 9/30/2022		\$ 16,056,485	\$ 1,999,777	\$ 3,232,101	\$ 948,301
TARGET BALANCES					
High		\$ 13,623,840 [3]	\$ 300,000	\$ 2,000,000	\$ 300,000
Low		\$ 10,217,880 [3]			

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 were approved by the City Council consistent with fund balance target objectives.

[1] Actual per 9/30/20 Comprehensive Annual Financial Report. Fixed Asset Fund Balance has been adjusted for prior year assignments and encumbrances carried-forward.

[2] Estimated 2020-21 Expenditures and the Ending Fund Balance for 9/30/2020 reflect projected budget amendments.

[3] The General Fund target balance has been adjusted for \$2,848,700 of General Fund fixed asset transfers. 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.

GENERAL FUND SIX-YEAR FINANCIAL PLAN OVERVIEW

In accordance with the City's financial policies, the 2021-22 budget was developed in the context of long-range financial plans. The plans anticipate funding needs and available revenues and forecast methods for matching future revenues and expenses. A six-year projection plan has been developed for the City's General Fund. The plan presents the fund over eight fiscal years: two previous years and six projected years. There are many benefits to these plans. First, the plans give staff and City Council a valuable perspective when considering budgets within the planned six-year horizon. Second, the plans enable staff and City Council to understand the "compounding" effect of revenue and expenditure decisions made over time.

Major assumptions have been footnoted in the six-year financial plan. Annual increase projections for each revenue or expenditure category are shown in a column entitled "Proj % Yr 2-6". This column refers to projection assumptions for Years 2-6 of the financial plan.

**General Fund Six-Year Financial Plan
City of Farmers Branch**

	Proj % Yr 2-6	Actual 2019-20	Estimated Actual 2020-21	Year 1 Projected 2021-22	Year 2 Projected 2022-23	Year 3 Projected 2023-24	Year 4 Projected 2024-25	Year 5 Projected 2025-26	Year 6 Projected 2026-27
Beginning Unassigned Fund Balance		\$ 17,828,977	\$ 16,720,978	\$ 15,289,885	\$ 15,256,485	\$ 14,797,262	\$ 14,099,046	\$ 13,202,577	\$ 12,100,983
Revenues:									
Sales tax	1.0%	\$ 17,164,707	\$ 17,657,000	\$ 17,930,000	\$ 18,109,300	\$ 18,290,393	\$ 18,473,297	\$ 18,658,030	\$ 18,844,610
(1) Property tax	3.0%	30,480,025	33,360,000	36,520,000	37,573,600	38,658,808	39,818,572	41,013,129	42,243,523
Franchise tax	0.5%	3,876,524	3,817,100	4,084,000	4,104,420	4,124,942	4,145,567	4,166,295	4,187,126
Licenses and permits	1.5%	2,883,284	3,551,600	2,052,000	2,082,780	2,114,022	2,145,732	2,177,918	2,210,587
Charges for services	1.0%	7,056,303	7,073,200	8,395,000	8,478,950	8,563,740	8,649,377	8,735,871	8,823,229
Fines and forfeitures	1.5%	1,560,596	1,372,100	1,823,000	1,850,345	1,878,100	1,906,272	1,934,866	1,963,889
Investment income	1.5%	930,524	475,900	585,000	593,775	602,682	611,722	620,898	630,211
Miscellaneous	1.5%	107,886	52,600	45,500	46,183	46,875	47,578	48,292	49,016
Total Revenues		\$ 64,059,848	\$ 67,359,500	\$ 71,434,500	\$ 72,839,353	\$ 74,279,561	\$ 75,798,117	\$ 77,355,298	\$ 78,952,192
Expenditures:									
Personal services	3.0%	\$ 35,971,891	\$ 37,062,200	\$ 39,160,600	\$ 40,335,418	\$ 41,545,481	\$ 42,791,845	\$ 44,075,600	\$ 45,397,868
Professional services	2.0%	3,848,049	4,099,354	4,364,800	4,452,096	4,541,138	4,631,961	4,724,600	4,819,092
Supplies	2.5%	1,676,397	2,131,535	2,328,700	2,386,918	2,446,590	2,507,755	2,570,449	2,634,710
Repairs & maintenance	1.5%	6,731,466	7,621,063	8,409,400	8,535,541	8,663,574	8,793,528	8,925,431	9,059,312
Services	1.5%	7,493,719	7,825,886	8,848,300	8,981,025	9,115,740	9,252,476	9,391,263	9,532,132
Production & disposal	2.0%	22,409	30,000	44,500	45,390	46,298	47,224	48,168	49,132
Contracts	Flat Amount	392,500	294,900	301,600	301,500	308,160	308,160	308,160	308,160
Events	1.0%	265,862	482,881	396,200	400,162	404,164	408,205	412,287	416,410
Other objects	1.5%	4,001,102	2,358,173	3,028,400	3,073,826	3,119,933	3,166,732	3,214,233	3,262,447
Transfers - Fixed Assets	Estimate	2,407,900	5,638,200	2,848,700	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Transfers - Economic Development	Estimate	1,500,000	1,500,000	950,000	500,000	500,000	500,000	500,000	500,000
Transfers - Utility/HM Fund	0.0%	(3,024,000)	(3,543,800)	(3,753,500)	(3,753,500)	(3,753,500)	(3,753,500)	(3,753,500)	(3,753,500)
Transfers - Stormwater	Contract Amount	425,200	415,200	(84,800)	(84,800)	(84,800)	(84,800)	(84,800)	(84,800)
Transfers - CIP/Creek-Erosion	Flat Amount	38,000							
Transfers - CIP/Long-Range Plan	Flat Amount	2,476,500	2,115,000	2,125,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000
Transfers - CIP/Street Prgm	Flat Amount	510,000	500,000	1,500,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Transfers - CIP/Other	Flat Amount	-	260,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Expenditures		\$ 64,736,995	\$ 68,790,593	\$ 71,467,900	\$ 73,298,575	\$ 74,977,778	\$ 76,694,586	\$ 78,456,892	\$ 80,265,963
Reserves/Designations/Adjustments		(430,853)							
Proj Ending Fund Balance		\$ 16,720,978	\$ 15,289,885	\$ 15,256,485	\$ 14,797,262	\$ 14,099,046	\$ 13,202,577	\$ 12,100,983	\$ 10,787,211
(2) Most-Realistic Projection			\$ (300,000)	\$ (500,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
Proj Most Realistic Ending Fund Balance (2)		\$ 16,720,978	\$ 15,589,885	\$ 16,056,485	\$ 15,897,262	\$ 15,499,046	\$ 14,902,577	\$ 14,100,983	\$ 13,087,211

		Actual 2019-20	Estimated Actual 2020-21	Year 1 Projected 2021-22	Year 2 Projected 2022-23	Year 3 Projected 2023-24	Year 4 Projected 2024-25	Year 5 Projected 2025-26	Year 6 Projected 2026-27
Calculation of available funds (most realistic basis)									
Ending Fund Balance		\$ 16,720,978	\$ 15,589,885	\$ 16,056,485	\$ 15,897,262	\$ 15,499,046	\$ 14,902,577	\$ 14,100,983	\$ 13,087,211
90-Day Requirement	25%	\$ 15,582,274	\$ 15,713,098	\$ 17,029,800	\$ 17,374,644	\$ 17,794,444	\$ 18,223,646	\$ 18,664,223	\$ 19,116,491
75-Day Requirement	20%	\$ 12,465,819	\$ 12,570,479	\$ 13,623,840	\$ 13,899,715	\$ 14,235,556	\$ 14,578,917	\$ 14,931,378	\$ 15,293,193
60-Day Requirement	17%	\$ 10,384,027	\$ 10,471,209	\$ 11,348,659	\$ 11,578,463	\$ 11,858,218	\$ 12,144,238	\$ 12,437,838	\$ 12,739,229
54-Day Requirement	15%	\$ 9,349,364	\$ 9,427,859	\$ 10,217,880	\$ 10,424,786	\$ 10,676,667	\$ 10,934,188	\$ 11,198,534	\$ 11,469,894

(1) Property tax revenues include a reduction of \$42,000 in Years 2-3 projections as development is expected to decline.

(2) The FY 2021-22 "Estimated Actual" expenditures assume actual expenditures will be \$500,000 less than budgeted. Future year's "Projected" expenditures reflect "Most-Realistic" Projected Ending Fund Balances, which assumes actual expenditures will be \$300,000 less than budgeted.

Assumptions:

Personal Services 3% increase includes 0.5% for across-the board increases and merit increases (2.5% average based on a maximum increase of 5% beginning annually in April). In Fiscal Year 2021-22, the City Council authorized a 1% across-the board increase and merit increases from 1-4% for all non-sworn full-time personnel, up to 6% increase for non-administrative fire personnel and up to 7% for sworn police officers as recommended in the most recent compensation study.

Financial Condition Analysis

This document is presented as of September 30, 2020 (a fiscal year-end) incorporating data from the adopted budget for the year then ended. Current and developing 2020 and 2021 COVID19 pandemic events and their economic impact will continue to play a significant role throughout fiscal year 2021.

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.

Financial Condition Analysis

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.

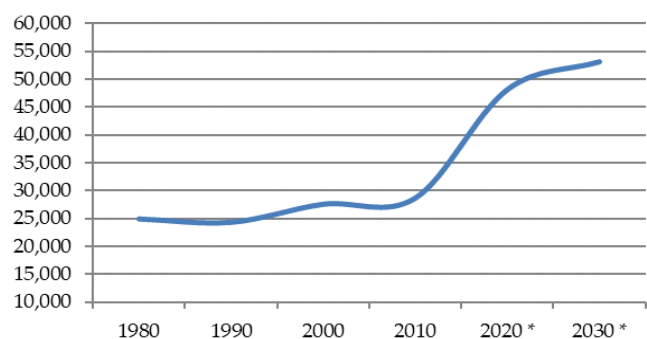
Demographics help to measure a community's needs and resources. As populations grow, shrink or change in composition, the government's role also changes. For example, a community with a growing population of children may need to increase recreation services or a community with a high unemployment rate 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.

Population by Decade



* Estimated

Measurement: The official population of the City is determined by the United States Census Bureau for previous years. Future years are estimated from information provided by the North Central Texas

	2005	2015	2016	2017	2018	2019
Farmers Branch	27,595	32,718	35,183	37,153	40,209	48,158
Dallas County	2,330,050	2,558,913	2,592,844	2,622,799	2,637,772	2,635,516
Texas	22,897,000	27,486,814	27,937,492	28,322,717	28,701,845	28,995,881
United States	296,460,000	320,742,673	323,071,342	325,147,121	327,167,434	328,239,523

Financial Condition Analysis

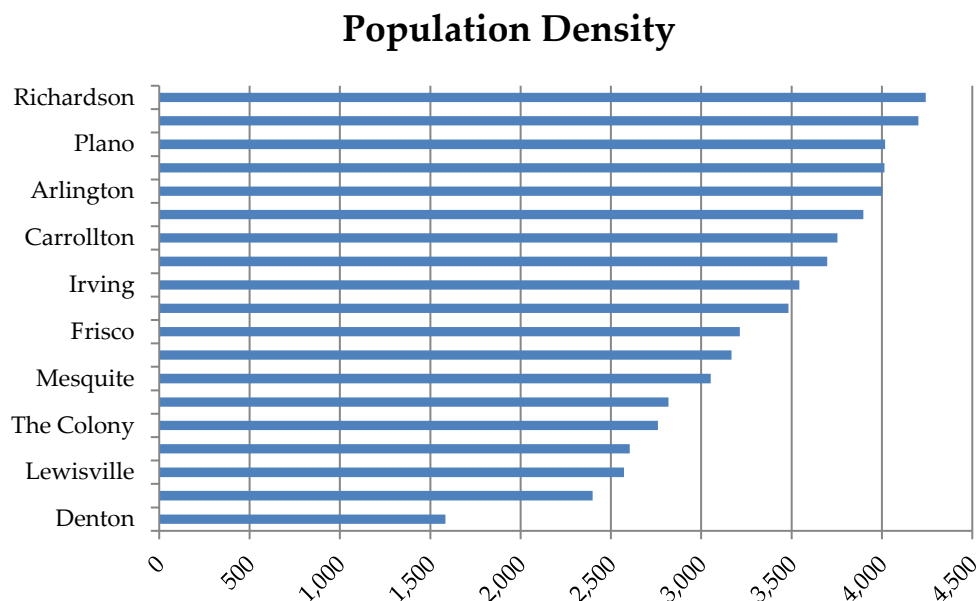
Council of Governments (NCTCOG) – 2030 Demographic Forecast and is based on current housing inventories for cities in the NCTCOG region with populations of 1,000 or more. (Regional, state and national data is obtained from entity financial reports.) The City also measures its daytime population, which 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.

Financial Condition Analysis

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.

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.

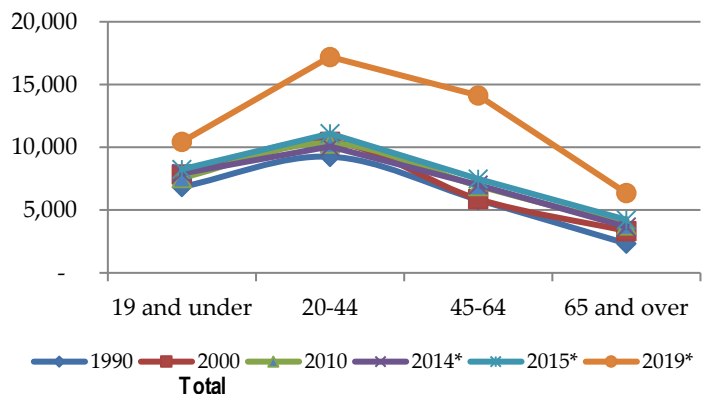
Personal Income Per Capita

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.

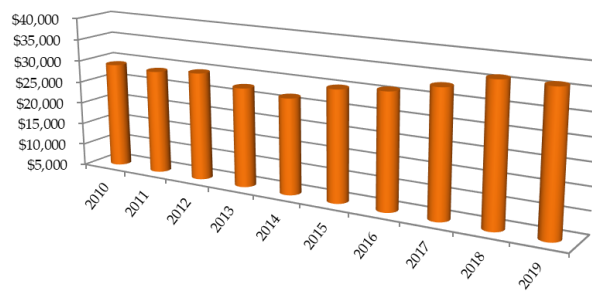
Population by Age



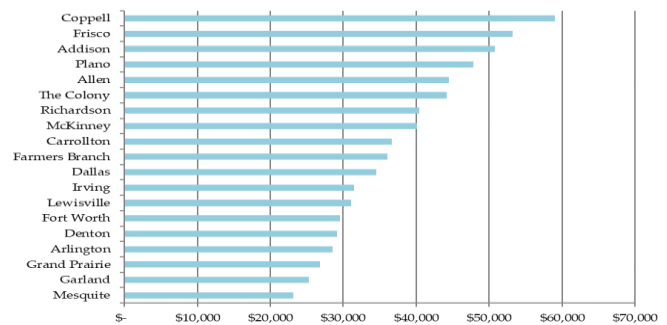
Census	Population	19 and under	20-44	45-64	65 and over
1990	24,250	6,846	9,253	5,814	2,337
2000	27,508	7,847	10,446	5,876	3,339
2010	28,616	7,571	10,317	6,929	3,799
2014*	28,681	7,916	10,067	6,998	3,671
2015*	31,052	8,256	11,095	7,471	4,230
2019*	48,158	10,450	17,207	14,144	6,357

Financial Condition Analysis

**Farmers Branch Personal Income Per Capita
(Constant Dollars)**



Area Cities - Personal Income Per Capita 2019



Source: American FactFinder US Census

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

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.

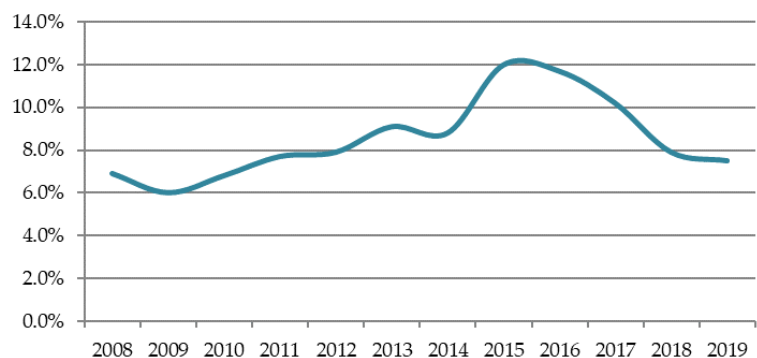
Analysis: Positive Trend. At \$36,058, the City's per capita income is slightly higher than national, state and county. Income indicators are important for the City because of their relationship to sales tax, one of the City's largest single sources of revenue. Current median household income is \$74,464.

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.

Percent of Families Below Poverty Level



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

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

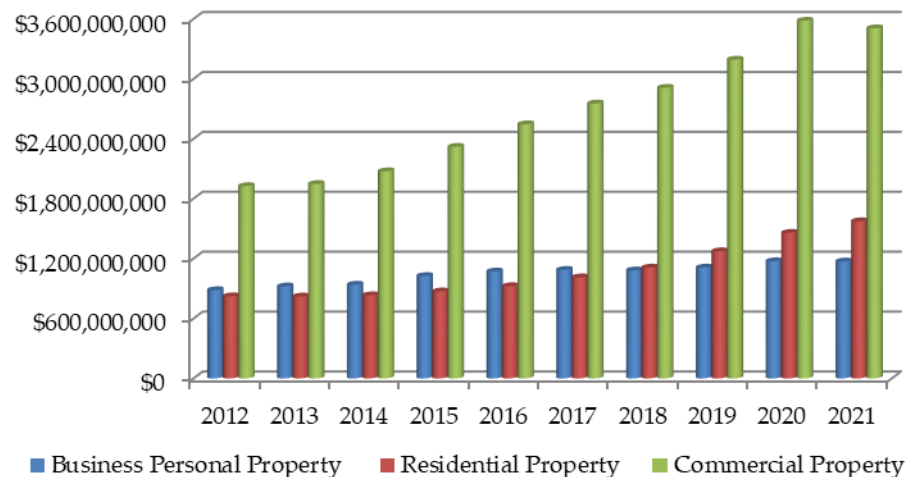
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Farmers Branch	6.0%	6.8%	7.7%	7.9%	9.1%	8.8%	12.0%	11.7%	10.2%	7.9%	7.5%
Dallas County	13.9%	14.7%	14.8%	15.5%	15.9%	16.4%	17.9%	16.3%	17.7%	14.2%	14.0%
Texas	12.8%	12.9%	13.2%	13.8%	14.1%	13.6%	15.9%	15.6%	16.0%	14.9%	13.6%
United States	9.6%	9.9%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

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 7.5% in 2019. 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.

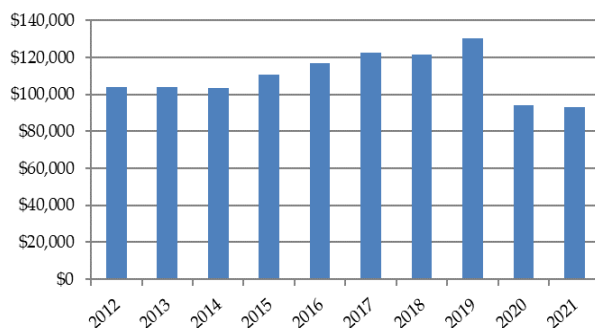
Taxable Assessed Valuation Per Capita (Constant Dollars)

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 2020, 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.

Real & Business Personal Property Values



Assessed Valuation Per Capita (Constant Dollars)

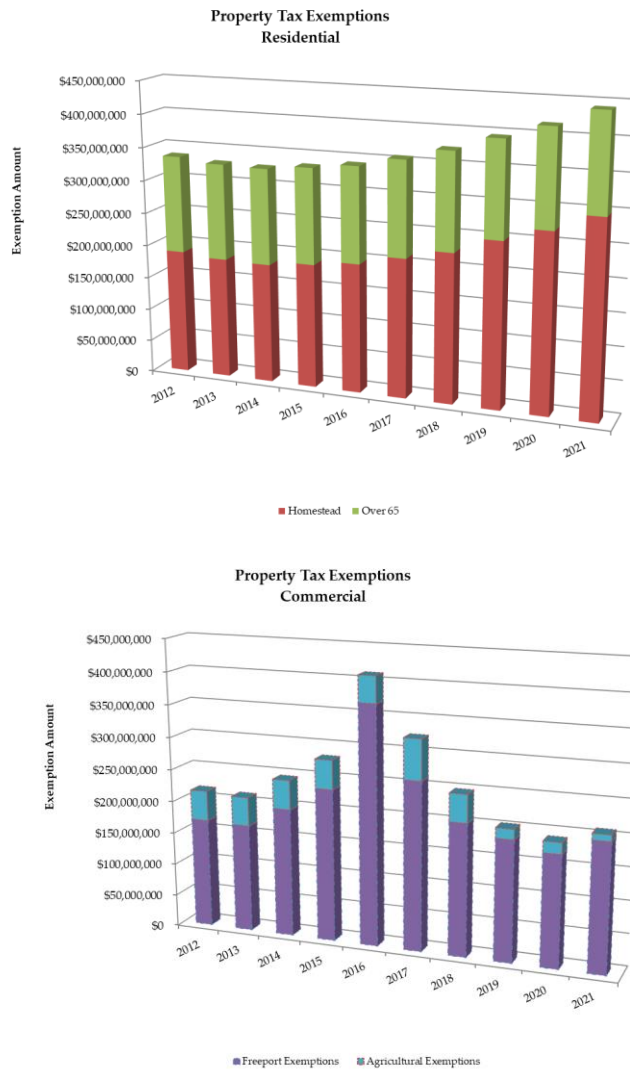


Property values are also an important indicator of a community's ability to generate resources for core municipal services such as police and streets. Positive changes (growth) in the assessed value of a municipality indicate that property values in the community are continuing to increase and is also 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



CITY OF FARMERS BRANCH, TEXAS

TEN LARGEST TAXPAYERS
FISCAL YEAR 2021
UNAUDITED

TAXPAYER	NATURE OF PROPERTY	TAXABLE VALUE	PERCENTAGE OF TOTAL CERTIFIED TAXABLE VALUE
Dallas International Parkway	Office Tower - Class A	\$ 131,760,000	2.11%
Southern Glazers Wine and Spirits	Spirit and Wine Distribution	127,178,850	2.03%
Jefferson Mercer Crossing	Real Estate Development	108,324,940	1.73%
Royal TX Partners LLC	Real Estate - Office/Show room	102,000,000	1.63%
Galleria Mall Inv LP	Real Estate Development	101,700,000	1.63%
EOS Properties at Providence Towers	Office Tower - Class A	95,725,000	1.53%
5005 LBJ Tower LLC	Office Tower - Class A	86,895,390	1.39%
Mercer Acquisition LLC	Apartment Complex	82,500,000	1.32%
Blue Fortress Holdings LLC	Real Estate Development	75,500,000	1.21%
Lakeview at Parkside	Apartment Complex	75,250,000	1.20%
		<u>\$ 986,834,180</u>	<u>15.78%</u>

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 2009¹, 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.

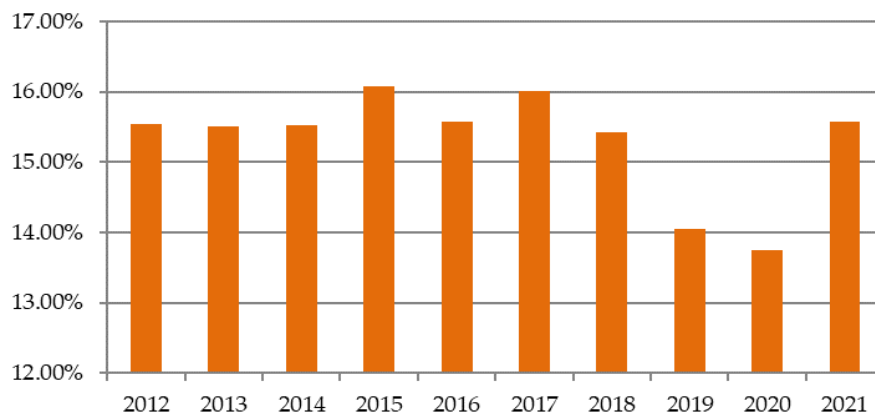
Top Ten Taxpayers

Financial Condition Analysis

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)

**Top Ten Taxpayers
as a Percentage of Assessed Value**

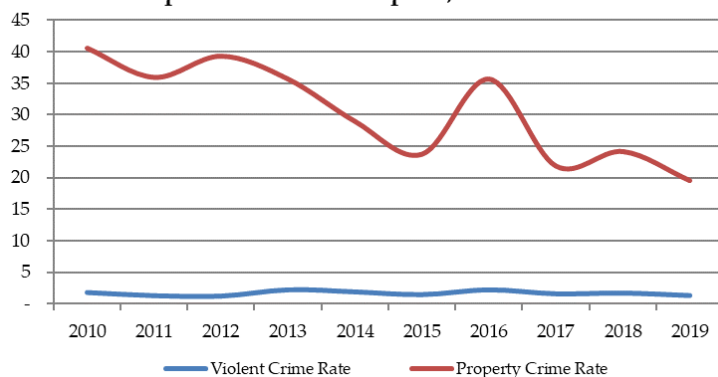


Warning Signs: High percentage or increasing percentage of overall assessed valuation owned by a few taxpayers. It is often cause for concern if the top five taxpayers of a city hold more than 20% of the community's total valuation.

Analysis: Positive Trend. The City publishes its top ten taxpayers in its annual audited financials. The current top ten taxpayers represent 15.58% of the total certified taxable assessed valuation; the top five taxpayers represent 9.13%. 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.

Crime Rate

Reported Crime Rates per 1,000 Residents



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 than 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.

Financial Condition Analysis

Unemployment Rate

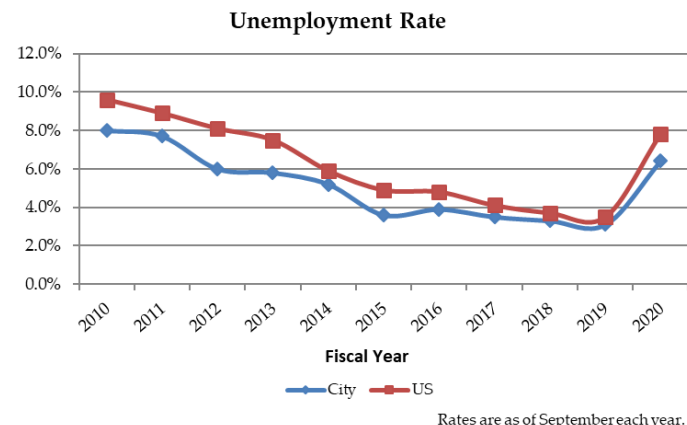
Can Farmers Branch residents find work? The unemployment rate in the community is a traditional indicator of the relative economic health of the community. Changes in unemployment impact personal income, and are consequently a measure of, and an influence on, the community's ability to support its business 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
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%
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%
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%
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%

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.



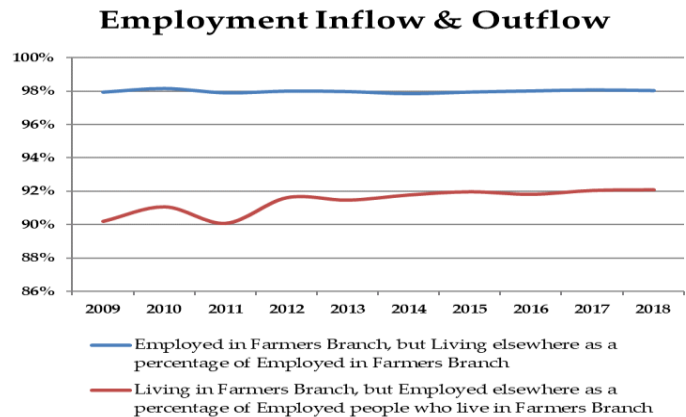
Analysis: Monitor Trend. While the unemployment rate in Farmers Branch has been improving over the past few years, the effects of the nationwide recession from the COVID19 pandemic saw unemployment climbing from 2019 to 2020, after seeing constant decline from 2010 up to 2019. The City's unemployment rate, in the 10-year period represented, reflects a high of 8.4% in 2008-09 to at or below 3.1% in 2018-2019. The current unemployment rate of 6.4% is lower than regional and national averages (8.0% and 7.8% 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.

Financial Condition Analysis

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.



	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Employed in Farmers Branch	71,959	70,415	71,012	67,228	62,612	61,271	56,172	57,970	59,146	62,441	67,396	69,624	69,328
Employed in Farmers Branch, but Living elsewhere	70,153	68,994	69,604	65,837	61,459	59,977	55,046	56,790	57,866	61,153	66,051	68,279	67,962
Employed in Farmers Branch, but Living elsewhere as a percentage of Employed in Farmers Branch	97.49%	97.98%	98.02%	97.93%	98.16%	97.89%	98.00%	97.96%	97.84%	97.94%	98.00%	98.07%	98.03%
Employed people who live in Farmers Branch	13,957	13,775	14,103	14,209	12,910	13,064	13,425	13,830	15,562	16,021	16,424	16,896	17,245
Living in Farmers Branch, but Employed elsewhere	12,151	12,354	12,695	12,818	11,757	11,770	12,299	12,650	14,282	14,733	15,079	15,551	15,879
Living in Farmers Branch, but Employed elsewhere as a percentage of Employed people who live in Farmers Branch	87.06%	89.68%	90.02%	90.21%	91.07%	90.09%	91.61%	91.47%	91.77%	91.96%	91.81%	92.04%	92.08%
Living and Employed in Farmers Branch	1,806	1,421	1,408	1,391	1,153	1,294	1,126	1,180	1,280	1,288	1,345	1,345	1,366

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.

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 2002, 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.

Financial Condition Analysis

Analysis: Positive Trend. Retail sales, in constant dollars, have increased from \$999.4 million in 2011 to \$1.25 billion in 2020. The average annual retail sales increased (after the effect of inflation is removed) of by 2.6%. In 2020, retail sales started to show the effect of the slowing economy brought on by the pandemic. In 2020, there was a 1.41% decrease from 2019 in business activity (current dollars) in the City.

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 2009-10 through 2011-12. 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 will also effect 2020-2021 with shortage of construction supplies.

**Note – The State of Texas restricted the collection of Residential construction data in June 2019.*

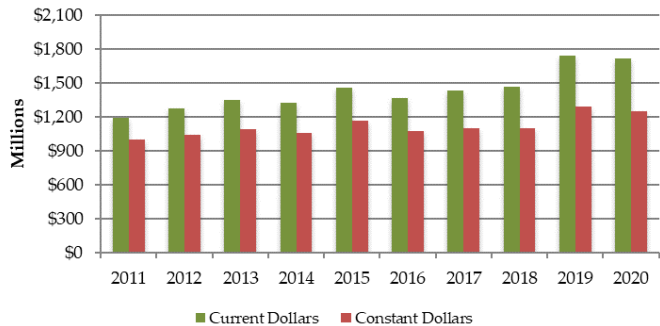
REVENUE INDICATORS

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.

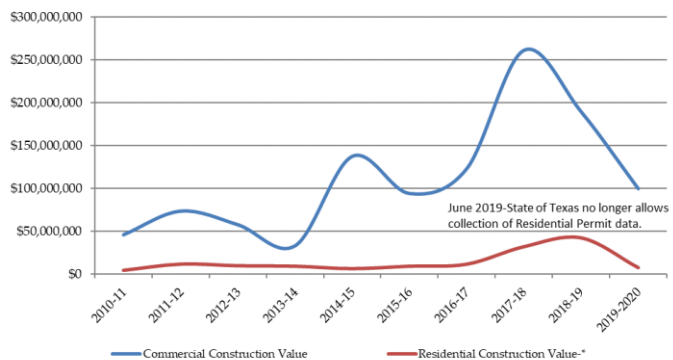
Revenues by Source

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)

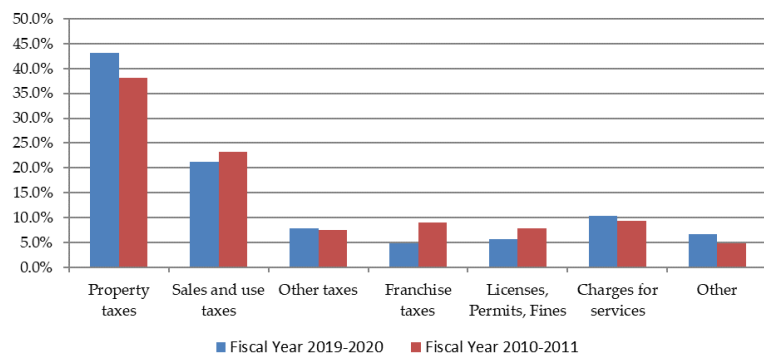
**Business Activity
(Current & Constant Dollars)**



**Construction Value
(Constant Dollars)**



**Revenues by Source
Governmental Funds**



Financial Condition Analysis

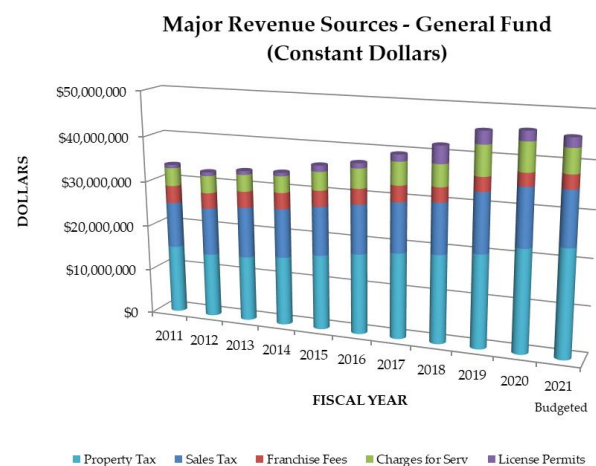
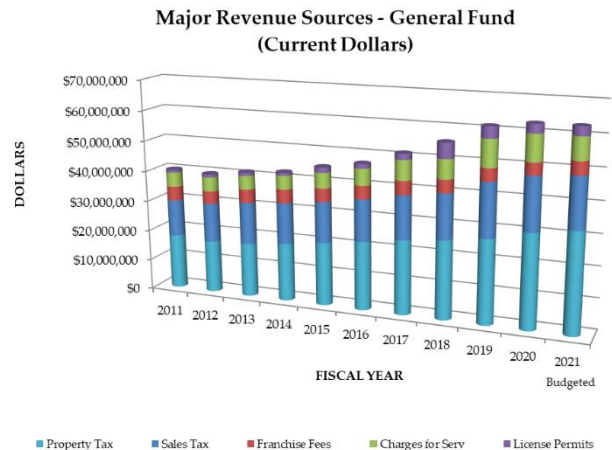
It is desirable to have a balance between elastic and inelastic revenues to limit the impact of sudden fluctuations in the tax base or inflation. But during inflationary periods, it is helpful to have a higher percentage of elastic revenues. As inflationary pressures drive up the cost of doing business, 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.

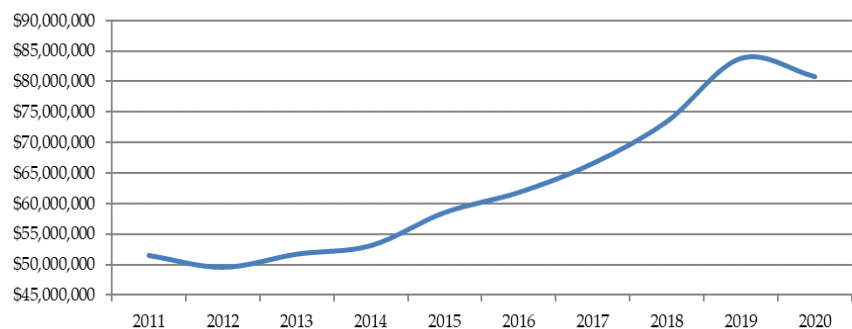
Warning Signs: Imbalance between elastic (e.g. sales tax, licenses & permits) and inelastic (e.g. property tax) revenues.

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.

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 \$1.8 million in 2020.



Total Revenues Governmental Funds



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

Financial Condition Analysis

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.

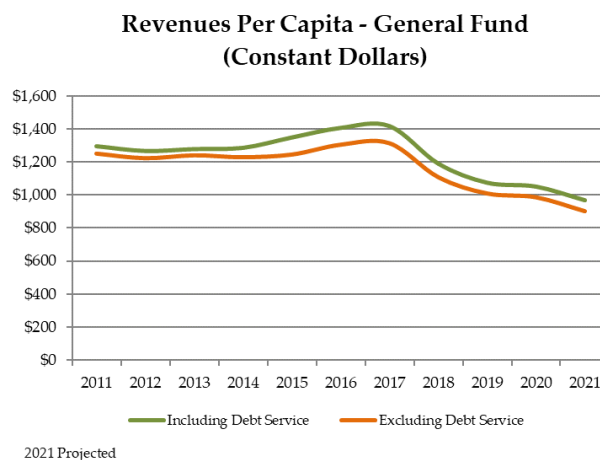
Revenues should grow enough each year to offset those factors which increase service costs: inflation and population growth. Revenue growth to cover capital improvements is also especially important. Historically, General Fund revenues have been the largest portion of Capital Improvement Program funding 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 2011, from approximately \$1,249 per resident to an estimated \$903 per resident in 2021 (in the 2021 revenue estimate). When including debt service the revenue per capita (constant dollars) decreased from \$1,294 in 2010 to \$967 in 2021. When measuring current dollars, average overall revenues have been decreased since 2017 when both including and excluding debt service.

Although total City revenues have increased from 2011 to 2021, 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.



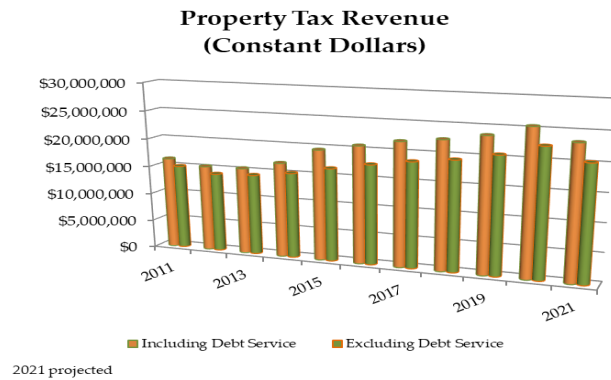
Property Tax Revenues in Constant Dollars, General Fund (Including & Excluding Tax Supported Debt Service)

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.

Financial Condition Analysis

Analysis: Monitor Trend. Property tax revenue began to gradually improve through 2011 and expiring tax abatement agreements helped to mitigate a substantial increase in totally exempt parcels. The 2011 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 2020. Projected 2021 property tax revenue is expected to be lower due to the worsening economy from pandemic. As the City continues work on bringing in new housing development, hopefully a trend will continue.



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

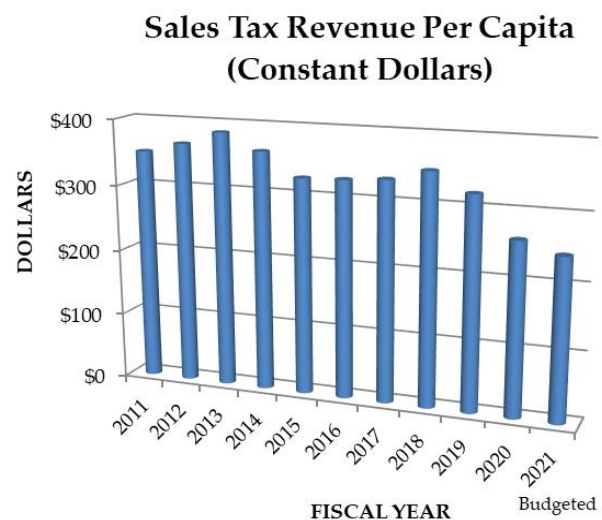
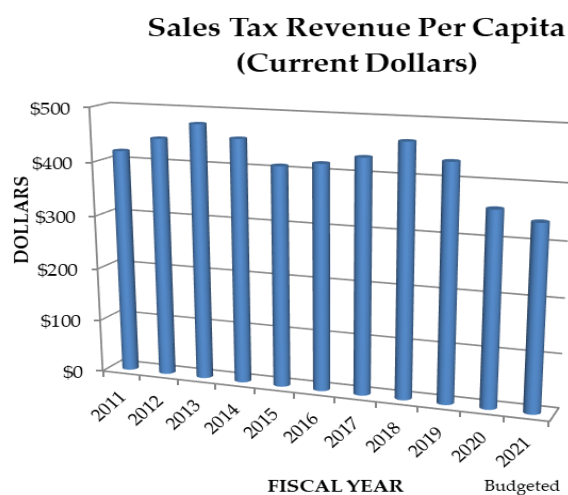
How healthy is Farmers Branch's local economy? Changes in economic conditions are evident in terms of changes in sales tax collections. When consumer confidence is high, people spend more on goods and services, and local governments benefit through increases in sales tax collections. Prior to the recession, 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



Financial Condition Analysis

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 2011 thru 2013. Although it appears the trend is improving, sales tax revenue per capita is projected to decrease in 2021. 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 2021. Sales tax is a key factor to watch moving forward because it is representative of the health of the local economy.

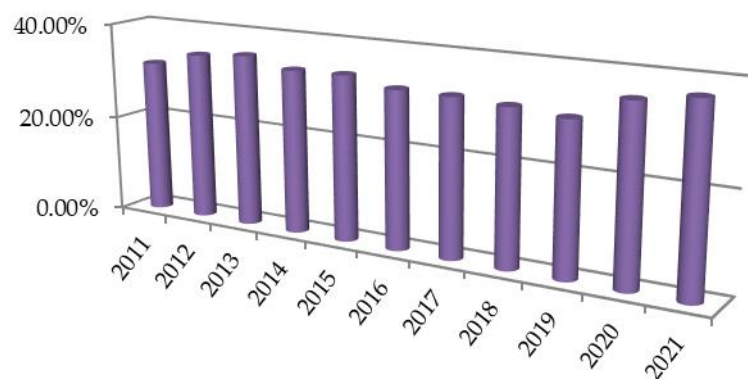
Elastic Revenues as a Percentage of Total Revenues, General Fund

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.

**Elastic Revenue
% of Total Revenue**



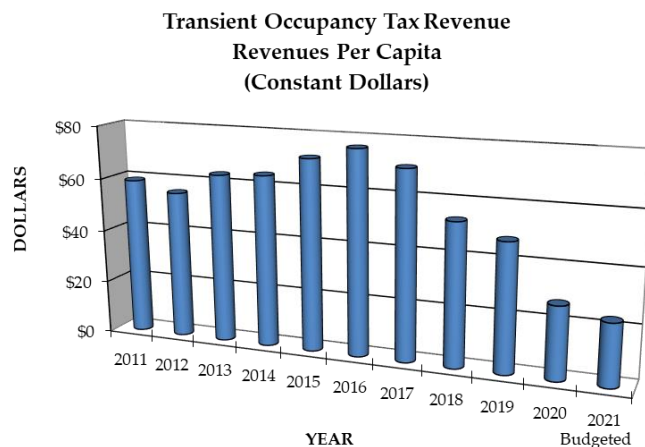
2021 Projected

Analysis: Monitor Trend. Elastic revenues as a percent of total revenues began declining in 2014 due to a receding economy, but began increasing in 2011 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 (2021) comprise approximately 37% 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 2011 through 2021 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 2021. 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.

Financial Condition Analysis

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 2011 fiscal year conservatively, rather than relying on a rebounding local economy. However, in 2011 sales tax revenue was up 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.

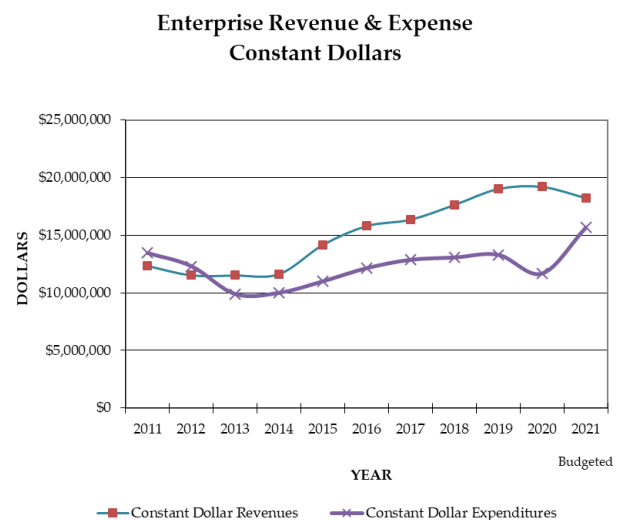
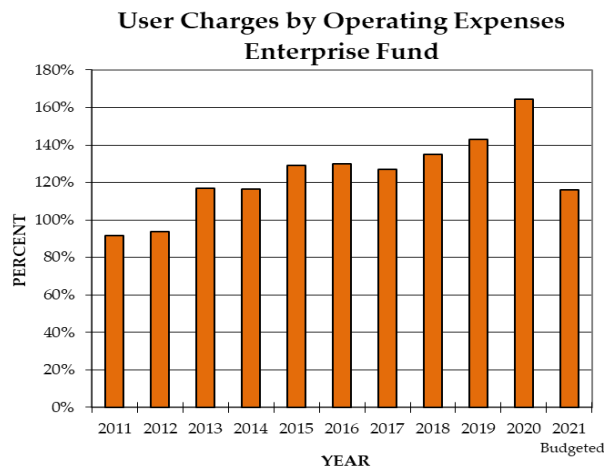
In 2012 transient occupancy tax revenues were reduced to reflect a shutdown for a \$17 million renovation of the Sheraton Hotel between December 2011 and March 2012, adversely affecting what was already a sluggish economy. In 2013, both sales and occupancy tax revenues reflect good news as the City accounted 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 2021 compared to 2020 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.

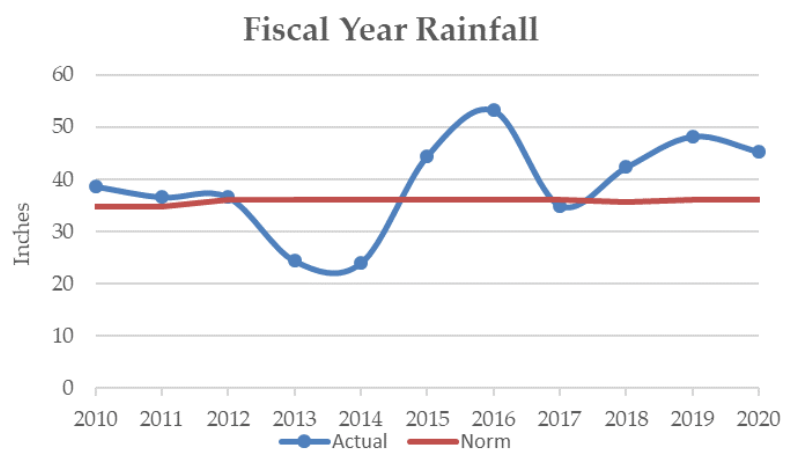
Financial Condition Analysis



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.



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 2010 and exceeded 100% in both 2013 and 2014 due to drier than usual conditions. In

Financial Condition Analysis

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 three of the ten years represented Fiscal years 2011 and 2012 saw higher than average rainfall reducing revenue. Fiscal year 2021 is projected to be over 100% coverage (factoring in a 5% rate increase effective 10/01/2019). 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.

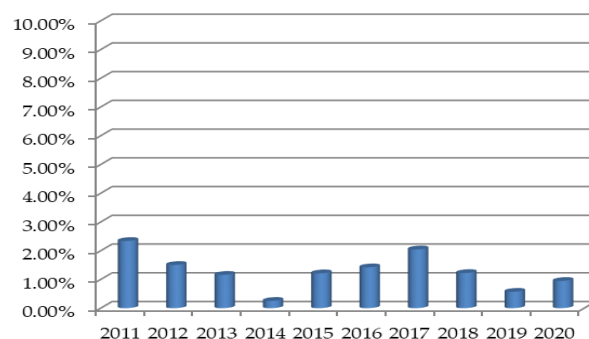
Uncollected Property Taxes as a Percentage of Adjusted Tax Levy

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)

**Total Uncollected Property Taxes
as % of Adjusted Tax Levy**



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

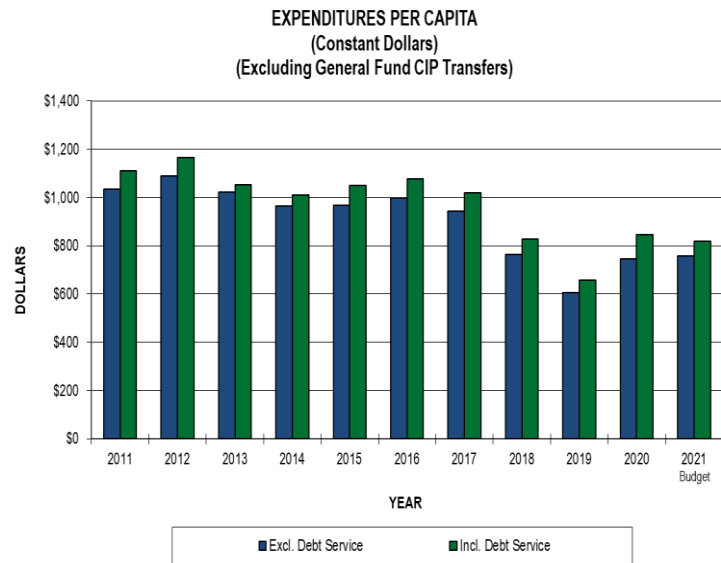
Analysis: Positive Trend. Uncollected property tax, as a percentage of the adjusted tax levy, remained relatively consistent throughout the review period at an average of 1%. The current year percentage is based on the original tax levy due to a one-year delay in reporting subsequent adjustments. The collection rate for the period 2011 through 2020 has averaged 99%, which is an excellent record. The City's ability to collect delinquent taxes is well within credit rating industry standards.

Financial Condition Analysis

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 2011 through 2020. Since 2011, 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 2011 to 2020. 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.

Financial Condition Analysis

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.

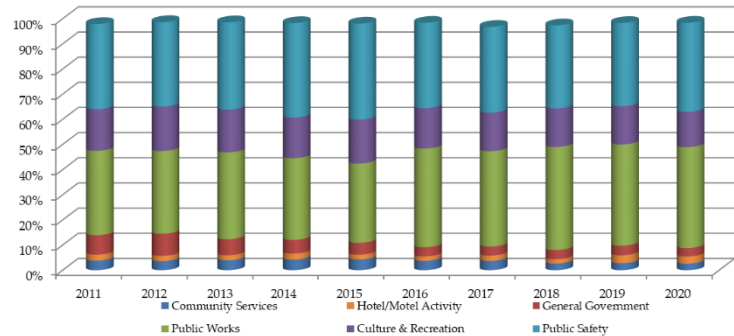
Measurement: This is measured by comparing budget basis actual expenditures for all of the City's expenditure classifications. (Source: Annual City budget documents.)

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.

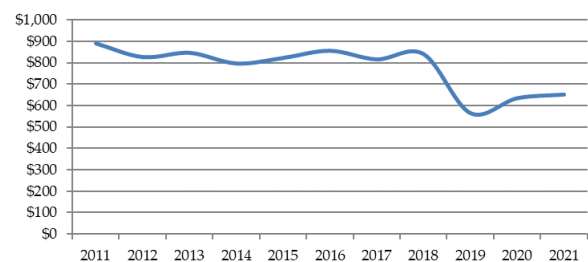
Expenditures by Function



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.

Employee Costs Per Capita - General Fund
Constant Dollars



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.

Financial Condition Analysis

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 2010, 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.

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.

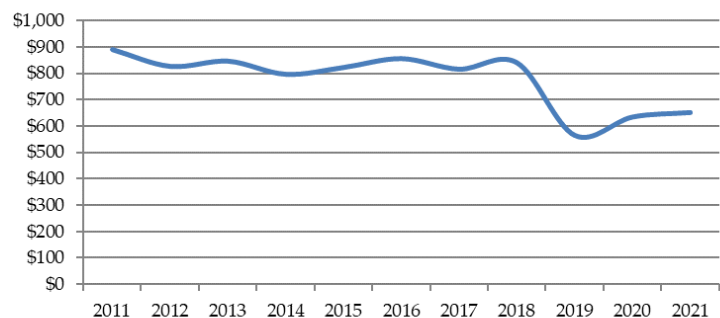
Measurement: This ratio is calculated by dividing the City's General Fund annual personnel services costs (budget basis actual costs adjusted for internal transfers related to staff support to other funds) by the estimated population for each year. Population estimates are provided by the North Central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

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.

Fiscal Year	FTE's	Population	Full-Time Equivalents Per 1,000 Population
Ending			
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	48,158	9.35
2021	444.75	48,158	9.24

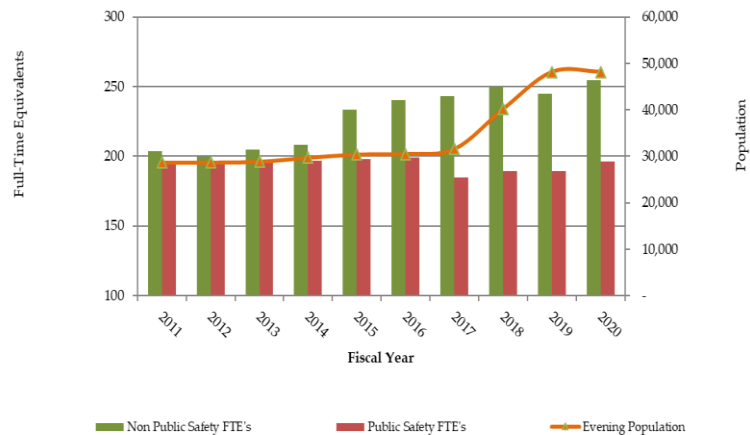
Employee Costs Per Capita - General Fund Constant Dollars



Financial Condition Analysis

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 2011 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. 2019, 2020 and 2021 indicators decreased due to the higher estimated population estimate generated by the U.S. Census Bureau.

Meeting Citizen Needs with Fewer Employees



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.

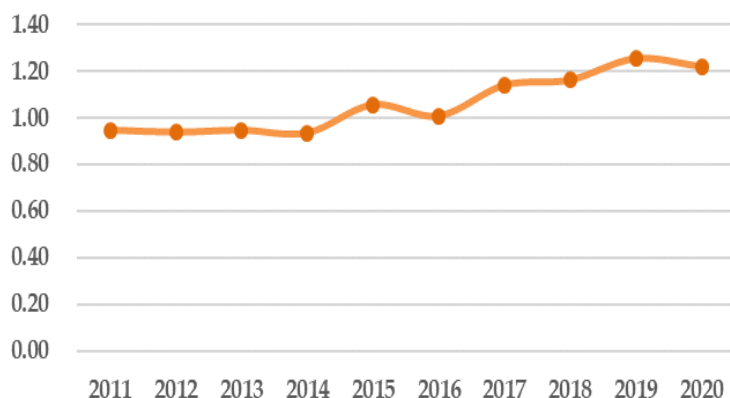
An analysis of operating position can help to identify the following situations:

- 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.

Operating Ratio-
Primary Government



Financial Condition Analysis

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 six 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.

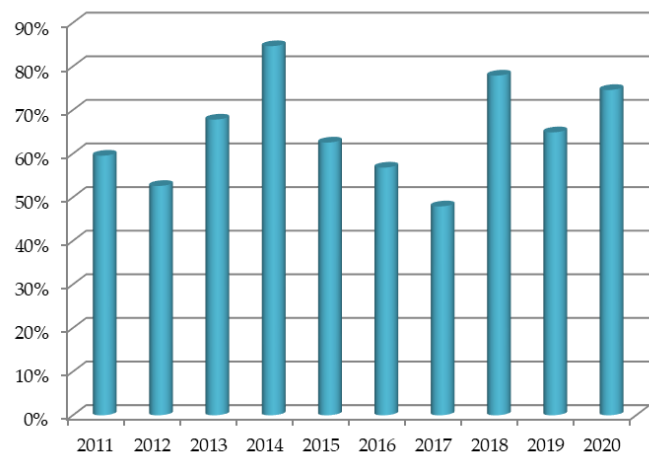
Fund Balance as a Percentage of Net Operating Revenue, Governmental Funds

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.

Governmental Fund Balance
as a Percent of Revenues



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.

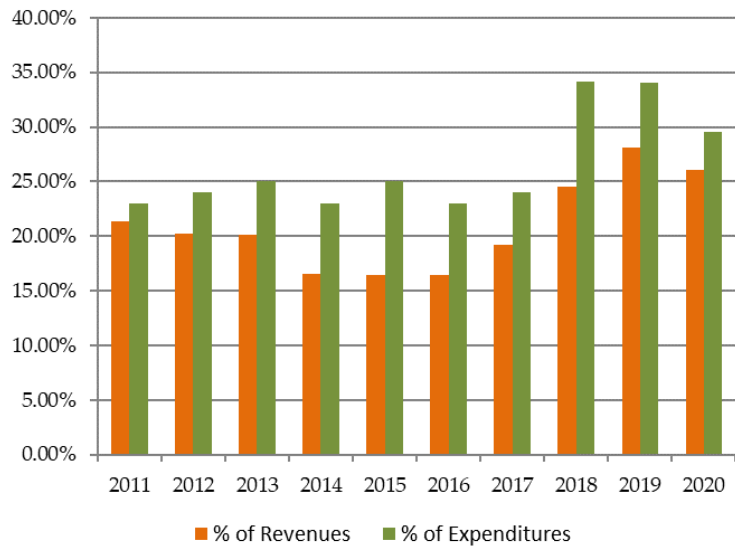
Financial Condition Analysis

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%.]

**Unassigned Fund Balance
as a Percentage of Revenues & Expenditures -
General Fund**



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. From 2008 to 2010, cost containment efforts (mainly personnel) were implemented in order to offset declining revenues. 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.

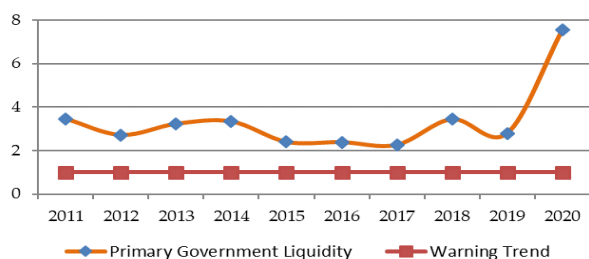
Financial Condition Analysis

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*)

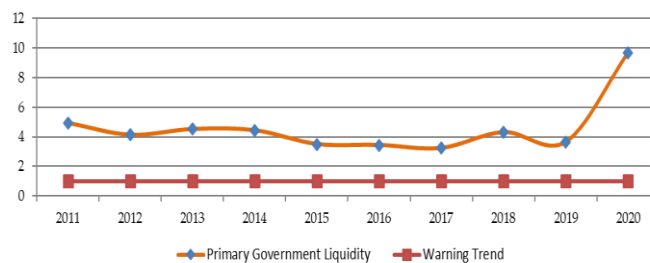
Warning Signs: A substantial decrease in one year or a trend of low or declining liquidity may indicate that the City has overextended itself in the long run and will have trouble meeting obligations in the future. A 1:1 ratio of cash and short-term investments to current liabilities means the City has 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.

**Liquidity - Primary Government
(Cash Ratio)**



**Liquidity - Primary Government
(Current Ratio)**



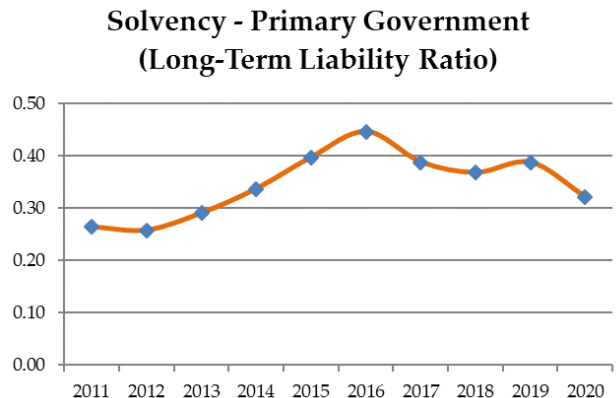
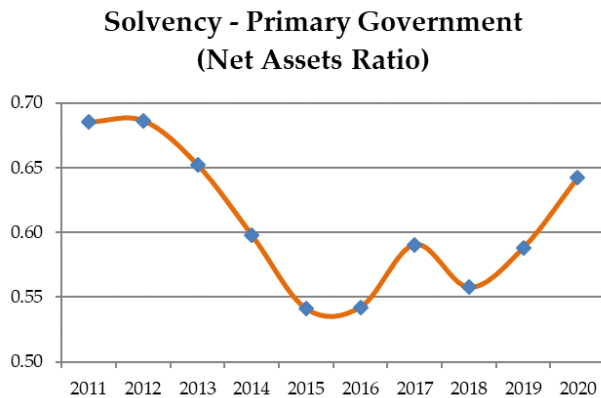
Solvency – Primary Government

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.

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*)

Financial Condition Analysis

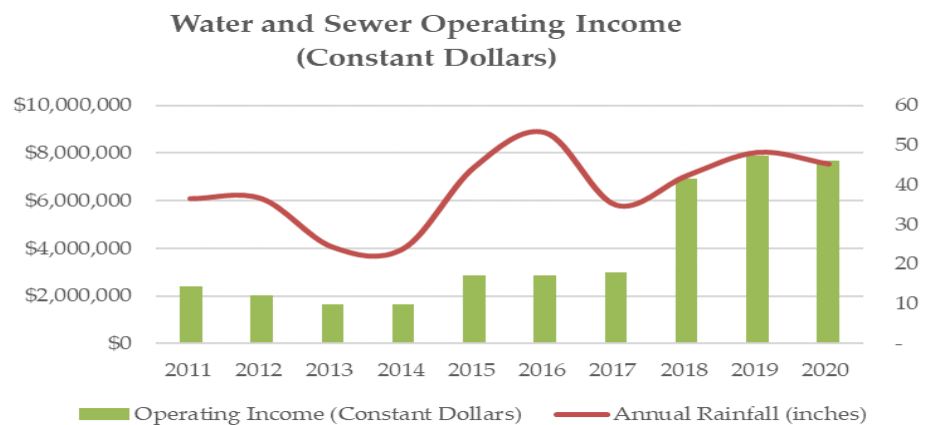


Warning Signs: A low “net assets ratio” indicates a low level of long-run solvency; whereas, a high “long-term liability ratio” indicates a lower level of ability to pay off long-term debt or a strain on future resources. [It should be noted that the net assets, and long-term liability ratios should 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 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*)

Financial Condition Analysis

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

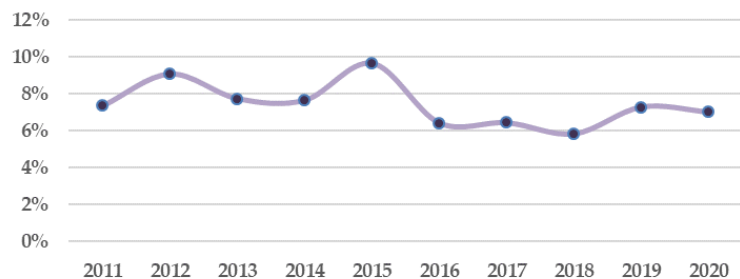
Can the City afford to pay its bills? This ratio indicates the ability of the City to meet its future liabilities with operating revenues. Current liabilities are those that the City has an obligation to pay within one fiscal year.

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 than 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.

Current Liabilities as a Percentage of Operating Revenue



Financial Condition Analysis

Long-Term Debt as a Percentage of Assessed Valuation

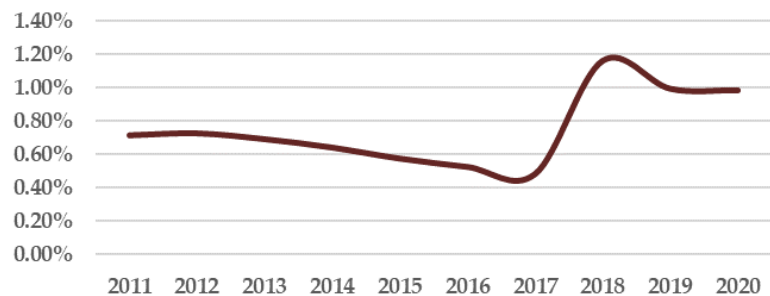
How much does the City owe? This statistic compares the City's assessed valuation to long-term debt and provides an analytical measure of the City's ability to service its current debt obligations as well as its ability to incur further debt if necessary. Daily operating expenditures generally produce 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.

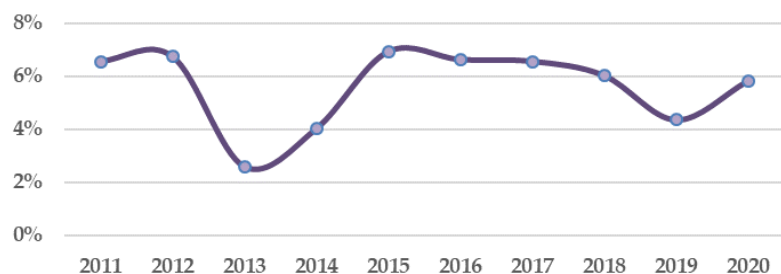
Long-Term Debt
as a Percentage of Assessed Valuation



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.]

Debt Service as a Percentage of
Operating Revenue



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.

Financial Condition Analysis

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.

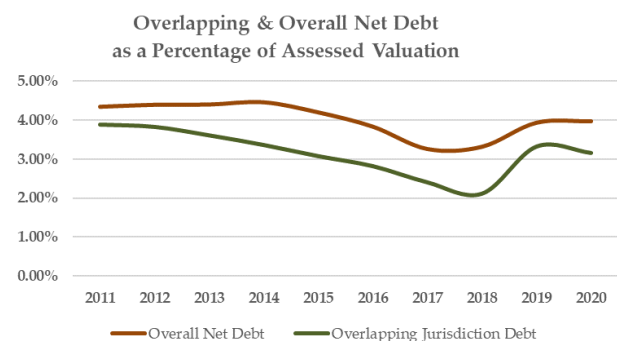
Overlapping & Overall Net Debt

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.

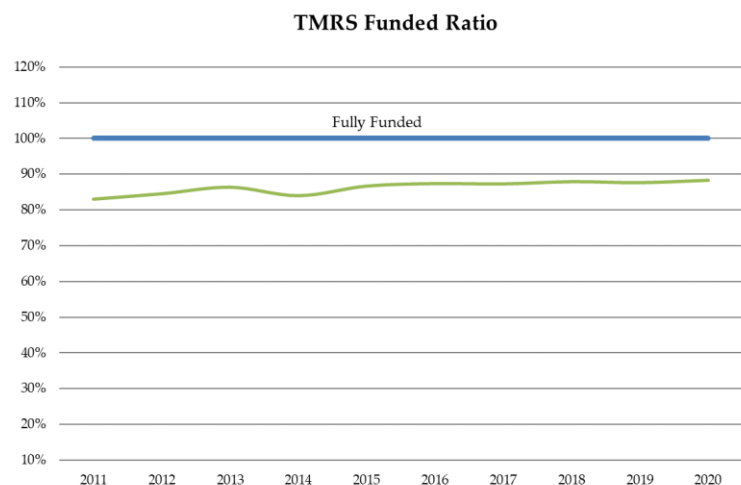


Analysis: Positive Trend. Overlapping jurisdiction debt has averaged 4.02%, while overall net debt of the City has averaged 3.16% for the ten year review period, both of which are below credit industry benchmarks.

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.

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

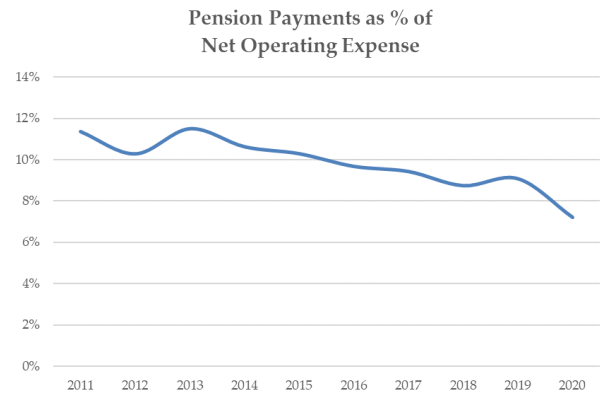


Financial Condition Analysis

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.



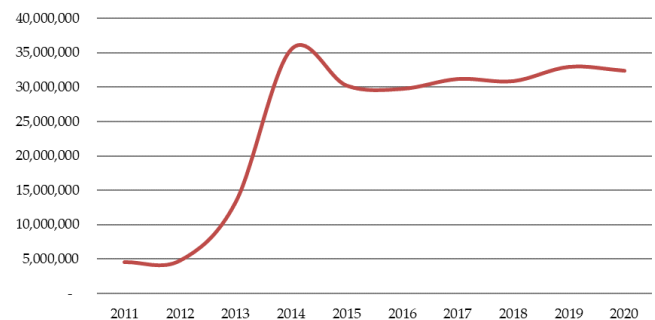
Other Long-Term Liabilities, Other Postemployment Benefits

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

Unfunded Actuarial Accrued Liability (UAAL)



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.



City of Farmers Branch - Position Summary (by Department)

	Amended 2017-18	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
General Administration					
Full-Time	6.00	6.00	6.00	6.00	6.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Communications					
Full-Time	2.00	2.00	2.00	2.00	2.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Economic Development & Tourism					
Full-Time	2.00	2.00	2.00	2.00	2.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Human Resources					
Full-Time	6.00	6.00	6.00	6.00	7.00
Part-Time	2.00	2.00	1.00	2.00	2.00
Finance					
Full-Time	17.00	17.00	18.00	18.00	19.00
Part-Time	5.00	5.00	4.00	4.00	4.00
Innovation & Technology					
Full-Time	11.00	11.00	12.00	12.00	14.00
Part-Time	2.00	2.00	2.00	1.00	1.00
Community Services					
Full-Time	16.00	16.00	16.00	16.00	16.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Planning					
Full-Time	4.00	4.00	4.00	4.00	4.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Public Works					
Full-Time	51.00	51.00	51.00	51.00	51.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Sustainability & Public Health					
Full-Time	20.00	20.00	20.00	19.00	20.00
Part-Time	1.00	1.00	1.00	0.00	1.00
Police					
Full-Time	100.00	100.00	102.00	102.00	109.00
Part-Time	9.00	9.00	9.00	9.00	9.00
Fire					
Full-Time	82.00	82.00	88.00	88.00	89.00
Part-Time	2.00	2.00	2.00	0.00	0.00
Parks & Recreation					
Full-Time	65.00	63.00	65.00	65.00	65.00
Part-Time	154.00	135.00	135.00	135.00	137.00
Fleet & Facilities Management					
Full-Time	12.00	12.00	12.00	12.00	12.00
Part-Time	1.00	1.00	1.00	1.00	1.00
<i>Total Full-Time Positions</i>	394.00	392.00	404.00	403.00	416.00
<i>Total Part-Time Positions</i>	176.00	157.00	155.00	152.00	155.00
<i>Total Full-Time Equivalents</i>	439.66	434.24	450.33	444.75	457.22

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade Old/New	Amended 2017-18	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
1002	GENERAL ADMINISTRATION						
	Administrative Assistant I	310 / 2003	1.00	1.00	0.00	0.00	0.00
	Administrative Assistant II	313 / 2006	0.00	0.00	1.00	1.00	1.00
	Assistant City Manager	329 / 1014	0.00	1.00	1.00	1.00	1.00
	Assistant to City Manager	320 / 1003	1.00	0.00	0.00	0.00	0.00
	City Manager	337 / 1020	1.00	1.00	1.00	1.00	1.00
	City Secretary	322 / 1008	1.00	1.00	1.00	1.00	1.00
	Deputy City Manager	336 / 1019	1.00	1.00	1.00	1.00	1.00
	Records Management Coordinator [Asst to City Secretary]	317 / 2010	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		6.00	6.00	6.00	6.00	6.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
1104	COMMUNICATIONS						
	Administrative Assistant II	313 / 2006	1.00	1.00	1.00	1.00	1.00
	Communications Director	328 / 1014	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		2.00	2.00	2.00	2.00	2.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
1205	ECONOMIC DEVELOPMENT & TOURISM						
	Administrative Assistant II	313 / 2006	1.00	1.00	1.00	1.00	1.00
	Economic Development Director	330 / 1018	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		2.00	2.00	2.00	2.00	2.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
1509	HUMAN RESOURCES						
	Administrative Assistant I	310 / 2003	0.00	0.00	1.00	1.00	2.00
	HR Analyst/Risk Manager	321 / 1003	1.00	1.00	0.00	0.00	0.00
	Director of Human Resources	333 / 1017	1.00	1.00	1.00	1.00	1.00
	Human Resources Manager	326 / 1009	1.00	1.00	1.00	1.00	1.00
	Human Resources Program Coordinator	314 / 2008	0.00	1.00	1.00	1.00	1.00
	Human Resources Program Coordinator, Senior	318	2.00	2.00	2.00	2.00	2.00
	Human Resources Specialist	314 / 2008	1.00	0.00	0.00	0.00	0.00
	City Receptionist P/T **	304 / 6004	1.00	1.00	1.00	2.00	2.00
	City Receptionist P/T [Temporarily Year-Round]**	304 / 6004	1.00	1.00	0.00	0.00	0.00
	Full-Time Total		6.00	6.00	6.00	6.00	7.00
	Part-Time Total **		2.00	2.00	1.00	2.00	2.00
	FINANCE						
2010	Finance Administration						
	Budget Manager	322 / 1005	1.00	1.00	1.00	1.00	1.00
	Budget / Purchasing Hybrid Position	TBD	0.00	0.00	0.00	0.00	1.00
	Director of Finance	331 / 1017	1.00	1.00	1.00	1.00	1.00
	Financial Analyst / Treasury Manager	321 / 1004	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		3.00	3.00	3.00	3.00	4.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
2014	Accounting						
	Accounts Payable/Finance Specialist	313 / 2006	1.00	1.00	1.00	1.00	1.00
	Controller	326 / 1012	1.00	1.00	1.00	1.00	1.00
	Customer Service Representative	310 / 2003	2.00	2.00	2.00	2.00	2.00
	Customer Service Supervisor	320 / 1003	1.00	1.00	1.00	1.00	1.00
	Senior Accountant	320 / 1003	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		6.00	6.00	6.00	6.00	6.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
2011	Purchasing						
	Purchasing Agent	323 / 1007	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		1.00	1.00	1.00	1.00	1.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade Old/New	Amended 2017-18	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
2033	Municipal Court						
	Chief Court Marshal	319 / 2012	1.00	1.00	1.00	1.00	1.00
	Court Administrator	325 / 1009	1.00	1.00	1.00	1.00	1.00
	Court Assistant Administrator	318 / 2012	1.00	1.00	1.00	1.00	1.00
	Court Clerk I	309 / 2002	3.00	3.00	3.00	3.00	3.00
	Deputy Court Marshal	315 / 2008	1.00	1.00	2.00	2.00	2.00
	Alternate City Judge P/T** (unfunded)	220	3.00	3.00	3.00	3.00	3.00
	City Judge P/T **	220	1.00	1.00	1.00	1.00	1.00
	Deputy Court Marshal - PT ** (Spec Rev Fund)	315 / 6020	1.00	1.00	0.00	0.00	0.00
	Police Court Hearing Officer P/T ** (Special Revenue Fd)	305	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		7.00	7.00	8.00	8.00	8.00
	Part-Time Total **		5.00	5.00	4.00	4.00	4.00
	Finance Full-Time		17.00	17.00	18.00	18.00	19.00
	Finance Part-Time		5.00	5.00	4.00	4.00	4.00
	INNOVATION & TECHNOLOGY						
2112	Innovation & Technology						
	Administrative Coordinator	313 / 2003	1.00	1.00	1.00	1.00	1.00
	Business Analyst/Project Coordinator	321 / 1004	1.00	1.00	1.00	1.00	1.00
	Business Intelligence Analyst	1006	0.00	0.00	0.00	0.00	1.00
	Director of Innovation & Technology	333 / 1018	1.00	1.00	1.00	1.00	1.00
	GIS Administrator	324 / 1007	0.00	1.00	1.00	1.00	1.00
	GIS Analyst	319 / 2012	1.00	0.00	0.00	0.00	0.00
	Help Desk Coordinator	313 / 2006	1.00	1.00	1.00	0.50	0.00
	Public Safety Technology Specialist	321 / 1006	1.00	1.00	1.00	1.00	1.00
	Senior Systems Administrator	324 / 1007	1.00	1.00	1.00	1.00	1.00
	Systems Analyst/Database Administrator	323	1.00	1.00	2.00	2.00	2.00
	Systems Support Specialist	317 / 2010	1.00	1.00	1.00	1.50	3.00
	Systems Support Supervisor	320 / 1003	1.00	1.00	1.00	1.00	1.00
	Technical Operations Manager	327 / 1012	1.00	1.00	1.00	1.00	1.00
	GIS Analyst - P/T **	6007	0.00	0.00	0.00	0.00	1.00
	Information Tech Intern P/T **	307 / 6007	2.00	2.00	2.00	1.00	0.00
	Full-Time Total		11.00	11.00	12.00	12.00	14.00
	Part-Time Total **		2.00	2.00	2.00	1.00	1.00
	COMMUNITY SERVICES						
3016	Community Services Administration						
	Administrative Assistant III	316 / 2009	1.00	1.00	1.00	1.00	1.00
	Community Services Coordinator	315	1.00	1.00	1.00	1.00	1.00
	Director of Community Services	331 / NA	1.00	1.00	1.00	0.00	0.00
	Full-Time Total		3.00	3.00	3.00	2.00	2.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
3017	Building Inspection						
	Administrative Assistant I	310 / 2003	1.00	1.00	1.00	1.00	1.00
	Building Inspector	317 / 2010	2.00	2.00	2.00	2.00	2.00
	Chief Building Official	328 / 1011	0.00	0.00	0.00	1.00	1.00
	Code Enforcement Manager	321 / 1007	1.00	1.00	1.00	1.00	1.00
	Code Enforcement Officer	315 / 2008	6.00	6.00	6.00	6.00	6.00
	Deputy Building Official	323 / 1009	1.00	1.00	1.00	1.00	1.00
	Permit Technician	311 / 2004	1.00	1.00	1.00	1.00	1.00
	Plans Examiner	317 / 2010	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		13.00	13.00	13.00	14.00	14.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	Community Services Full-Time		16.00	16.00	16.00	16.00	16.00
	Community Services Part-Time **		0.00	0.00	0.00	0.00	0.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade Old/New	Amended 2017-18	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
PLANNING							
3115	Planning						
	Director of Planning	331 / NA	1.00	1.00	1.00	1.00	0.00
	Lead Planner	322 / 1004	0.00	1.00	1.00	1.00	1.00
	Planning Technician	310 / 2003	1.00	1.00	1.00	1.00	1.00
	Planning Manager	325 / TBD	1.00	0.00	0.00	0.00	1.00
	Senior Planner	321 / 1004	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		4.00	4.00	4.00	4.00	4.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS							
4020	Public Works Administration						
	Administrative Assistant I	310 / 2003	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant II	313 / 2006	1.00	1.00	1.00	1.00	1.00
	Director of Public Works	334 / 1018	1.00	1.00	1.00	1.00	1.00
	Public Works Coordinator	318 / 1001	1.00	1.00	1.00	1.00	1.00
	Senior Engineering Specialist	322 / 1005	1.00	1.00	1.00	1.00	1.00
	Special Projects Manager	321 / 1006	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		6.00	6.00	6.00	6.00	6.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
4027	Street Maintenance						
	Construction Inspector	316 / 2009	2.00	2.00	2.00	2.00	2.00
	Crew Leader	315 / 2008	3.00	3.00	3.00	3.00	3.00
	Equipment Operator II	312 / 2006	1.00	1.00	1.00	1.00	1.00
	Equipment Operator III	313 / 2007	3.00	3.00	3.00	3.00	3.00
	Maintenance Worker	308 / 2004	3.00	3.00	3.00	3.00	3.00
	Maintenance Worker, Sr.	312 / 2006	2.00	2.00	2.00	2.00	2.00
	Operations Manager	324 / 1007	1.00	1.00	1.00	1.00	1.00
	Senior Traffic Signal Technician	319 / 2012	1.00	1.00	1.00	1.00	1.00
	Street Superintendent	327 / 1010	1.00	1.00	1.00	1.00	1.00
	Traffic Signal Technician	315 / 2008	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		18.00	18.00	18.00	18.00	18.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	Public Works Full-Time		24.00	24.00	24.00	24.00	24.00
	Public Works Part-Time **		0.00	0.00	0.00	0.00	0.00
SUSTAINABILITY & PUBLIC HEALTH							
4124	Sustainability & Public Health						
	Director of Sustainability & Public Health	329 / 1014	1.00	0.00	0.00	1.00	1.00
	Equipment Operator I	310 / 2004	5.00	5.00	5.00	5.00	5.00
	Program Manager	325 / 1008	1.00	1.00	1.00	1.00	1.00
	Solid Waste Supervisor	319 / 2012	1.00	1.00	1.00	1.00	1.00
	Special Projects Manager	321 / 1006	1.00	1.00	1.00	1.00	1.00
	Sustainability Manager	324 / 1004	0.00	1.00	1.00	1.00	1.00
	Full-Time Total		9.00	9.00	9.00	10.00	10.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
4128	Animal Services (previously Environmental Health)						
	Animal Services Assistant	308 / 2001	4.00	4.00	4.00	4.00	4.00
	Animal Services Manager	320 / 1004	1.00	1.00	1.00	1.00	1.00
	Animal Services Officer	312 / 2005	3.00	3.00	3.00	3.00	4.00
	Full-Time Total		8.00	8.00	8.00	8.00	9.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade Old/New	Amended 2017-18	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
4129	Environmental Services (previously Environmental Health)						
	Director of Sustainability & Public Health	329 / 1014	0.00	1.00	1.00	0.00	0.00
	Environmental Health Specialist	318 / NA	1.00	1.00	1.00	0.00	0.00
	Environmental Health Manager	323 / 1008	0.00	0.00	0.00	1.00	1.00
	Environmental Health Technician	314 / NA	1.00	1.00	1.00	0.00	0.00
	Sustainability Manager	324 / 1007	1.00	0.00	0.00	0.00	0.00
	Env Health Intern P/T **	307 / 6007	1.00	1.00	1.00	0.00	1.00
	Full-Time Total		3.00	3.00	3.00	1.00	1.00
	Part-Time Total **		1.00	1.00	1.00	0.00	1.00
	Sustainability & Environmental Health Full-Time		20.00	20.00	20.00	19.00	20.00
	Sustainability & Environmental Health Part-Time **		1.00	1.00	1.00	0.00	1.00
	POLICE						
4530	Police Administration						
	Administrative Assistant II	313 / 2006	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant III	316 / 2009	1.00	1.00	1.00	1.00	1.00
	Police Chief	335 / 1019	1.00	1.00	1.00	1.00	1.00
	Police Deputy Chief	331 / 1016	2.00	2.00	2.00	2.00	2.00
	Police Lieutenant	P4	1.00	1.00	1.00	1.00	1.00
	Police Records Clerk	308 / 2002	3.00	3.00	3.00	3.00	3.00
	Full-Time Total		9.00	9.00	9.00	9.00	9.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
4531	Police Investigations						
	Crime Prevention Officer	P1	1.00	1.00	1.00	1.00	1.00
	Police Lieutenant	P4	1.00	1.00	1.00	1.00	1.00
	Police Officer	P1	11.00	11.00	11.00	11.00	11.00
	Police Sergeant	P3	3.00	3.00	3.00	3.00	3.00
	Public Service Officer	308 / 2001	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		17.00	17.00	17.00	17.00	17.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
4532	Police Patrol						
	Police Corporal	P2	4.00	4.00	4.00	4.00	4.00
	Police Lieutenant	P4	4.00	4.00	4.00	4.00	4.00
	Police Officer	P1	42.00	42.00	44.00	44.00	46.00
(1)	Police Officer [Temporary Overhires]	P1	0.00	0.00	0.00	0.00	5.00
	Police Sergeant	P3	4.00	4.00	4.00	4.00	4.00
	Public Service Officer	308 / 2001	1.00	1.00	1.00	1.00	1.00
	School Crossing Guard P/T **	305 / 6005	9.00	9.00	9.00	9.00	9.00
	Full-Time Total		55.00	55.00	57.00	57.00	64.00
	Part-Time Total **		9.00	9.00	9.00	9.00	9.00
4534	Police Detention						
	Police Detention Officer	311 / 2005	12.00	12.00	12.00	12.00	12.00
	Police Detention Officer Supervisor	313 / 2007	4.00	4.00	4.00	4.00	4.00
	Police Lieutenant	P4	1.00	1.00	1.00	1.00	1.00
	Property Technician	308 / 2002	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		18.00	18.00	18.00	18.00	18.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
4536	Police Training						
	Police Sergeant	P3	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		1.00	1.00	1.00	1.00	1.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	Police Full-Time		100.00	100.00	102.00	102.00	109.00
	Police Part-Time **		9.00	9.00	9.00	9.00	9.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade Old/New	Amended 2017-18	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
FIRE							
5540	Administration						
	Administrative Assistant II	313 / 2006	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant III	316 / 2009	1.00	1.00	1.00	1.00	1.00
	Emergency Management Specialist	F1A / 2010	1.00	1.00	1.00	1.00	1.00
	Fire Battalion Chief EMS	F6A	1.00	1.00	1.00	1.00	1.00
	Fire Chief	335 / 1019	1.00	1.00	1.00	1.00	1.00
	Fire Deputy Chief Operations	331 / 1014	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		6.00	6.00	6.00	6.00	6.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
5541	Prevention						
	Fire Captain/Prevention Specialist	F4A	1.00	1.00	1.00	1.00	1.00
	Fire Deputy Chief Prevention	331 / 1014	1.00	1.00	1.00	1.00	1.00
	Fire Inspector	F1A	1.00	1.00	1.00	1.00	2.00
	Fire Prev. Training Coordinator	F1A	1.00	1.00	1.00	1.00	1.00
	Fire Prevention Inspector P/T **	F1A	2.00	2.00	2.00	0.00	0.00
	Full-Time Total		4.00	4.00	4.00	4.00	5.00
	Part-Time Total **		2.00	2.00	2.00	0.00	0.00
5542	Fire Operations						
	Driver	F2	12.00	12.00	12.00	12.00	12.00
	Fire Battalion Chief	F6	3.00	3.00	3.00	3.00	3.00
	Fire Captain	F4	9.00	9.00	9.00	9.00	9.00
	Fire Lieutenant/Operations	F3	6.00	6.00	6.00	6.00	6.00
	Firefighter	F1	42.00	42.00	42.00	42.00	42.00
	Firefighter (75% Grant Funded)	F1	0.00	0.00	6.00	6.00	6.00
	Full-Time Total		72.00	72.00	78.00	78.00	78.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	<i>Fire Full-Time</i>		82.00	82.00	88.00	88.00	89.00
	<i>Fire Part-Time</i>		2.00	2.00	2.00	0.00	0.00
PARKS AND RECREATION							
6050	Parks and Recreation Administration						
	Administrative Assistant I	310 / 2003	1.00	0.00	0.00	0.00	0.00
	Administrative Assistant III	316 / 2009	1.00	1.00	1.00	1.00	1.00
	Assistant Director PARD	329 / 1014	1.00	0.00	0.00	0.00	0.00
	Development Manager	321 / 1004	0.00	1.00	1.00	1.00	1.00
	Director of PARD	333 / 1017	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant I PT **	310 / 6010	0.00	2.00	2.00	2.00	2.00
	Full-Time Total		4.00	3.00	3.00	3.00	3.00
	Part-Time Total **		0.00	2.00	2.00	2.00	2.00
6051	Park Maintenance						
	Athletic Fields Specialist I	313 / 2006	1.00	1.00	1.00	1.00	1.00
	Athletic Fields Specialist II	315 / 2008	1.00	1.00	1.00	1.00	1.00
	Chemical Specialist I	313 / 2006	1.00	1.00	1.00	1.00	1.00
	Chemical Specialist II	316 / 2009	1.00	1.00	1.00	1.00	1.00
	Crew Leader	315 / 2008	11.00	11.00	11.00	11.00	11.00
	Equipment Operator I, Parks	310 / 2004	1.00	1.00	1.00	1.00	1.00
	Equipment Operator II, Parks	312 / 2006	1.00	1.00	1.00	1.00	1.00
	Irrigation Specialist	315 / 2008	2.00	2.00	2.00	2.00	2.00
	Maintenance Worker	308 / 2003	15.00	15.00	15.00	15.00	15.00
	Park Maintenance/Landscape Manager	324 / 1007	1.00	1.00	1.00	1.00	1.00
	Park Maintenance Supervisor	324 / 1007	3.00	3.00	3.00	3.00	3.00
	Park Superintendent	327 / 1010	1.00	1.00	1.00	1.00	1.00
	Projects Specialist	313 / 2006	0.00	0.00	1.00	2.00	2.00
	Park Laborer P/T **	303 / 6003	14.00	14.00	14.00	14.00	14.00
	Full-Time Total		39.00	39.00	40.00	41.00	41.00
	Part-Time Total **		14.00	14.00	14.00	14.00	14.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade Old/New	Amended 2017-18	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
6052	Recreation						
	Recreation Center Manager	321 / 1004	1.00	1.00	1.00	1.00	1.00
	Recreation Programs Coordinator/Specialist	316 / 2009	1.00	1.00	1.00	1.00	2.00
	Recreation Specialist	307 / NA	2.00	0.00	0.00	0.00	0.00
	Recreation Superintendent	325 / 1010	1.00	1.00	1.00	1.00	1.00
	Recreation Supervisor	317 / 2010	1.00	1.00	1.00	1.00	1.00
	Recreation Supervisor - Fitness/Athletics	317 / 2010	0.60	0.60	0.60	0.60	0.60
	Fitness Attendant P/T**	304 / 6004	7.00	0.00	0.00	0.00	0.00
	Park Program Assistant P/T **	304 / 6004	1.00	0.00	0.00	0.00	0.00
	Recreation Leader P/T **	304 / 6004	8.00	8.00	8.00	8.00	8.00
	Youth Program Bus Driver P/T **	307 / 6007	1.00	1.00	1.00	1.00	1.00
	Youth Program Leader P/T **	304 / 6004	21.00	21.00	21.00	21.00	23.00
	Youth Program Supervisor P/T **	306 / 6006	7.00	7.00	7.00	7.00	7.00
	Full-Time Total		6.60	4.60	4.60	4.60	5.60
	Part-Time Total (Pooled Funds) **		45.00	37.00	37.00	37.00	39.00
6053	Aquatics Center						
	Aquatics Coordinator	2006	0.00	0.00	0.00	0.00	1.00
	Aquatics Manager	321 / 1004	1.00	1.00	1.00	1.00	1.00
	Aquatics Supervisor	317 / 2010	1.00	1.00	1.00	1.00	1.00
	Aquatics Leader P/T **	304 / 6004	5.00	5.00	5.00	5.00	5.00
	Aquatics Specialist P/T **	307 / 6007	1.00	1.00	1.00	1.00	1.00
	Cashier P/T **	301 / 6001	8.00	8.00	8.00	8.00	8.00
	Head Lifeguard P/T **	307 / 6007	7.00	7.00	7.00	7.00	7.00
	Lifeguard P/T **	302 / 6002	57.00	57.00	57.00	57.00	57.00
	Park Attendant P/T **	308 / 6008	10.00	0.00	0.00	0.00	0.00
	Party Assistant P/T **	301 / 6001	2.00	0.00	0.00	0.00	0.00
	Full-Time Total		2.00	2.00	2.00	2.00	3.00
	Part-Time Total (Pooled Funds) **		90.00	78.00	78.00	78.00	78.00
6054	Branch Connection (Senior Center)						
	Recreation Programs Coordinator	316 / 2009	3.00	2.00	2.00	2.00	1.00
	Recreation Supervisor	317 / 2010	0.00	1.00	1.00	1.00	1.00
	Senior Center Manager	321 / 1004	1.00	1.00	1.00	1.00	1.00
	Recreation Attendant P/T **	304 / 6004	2.00	2.00	2.00	2.00	2.00
	Recreation Leader P/T **	304 / 6004	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		4.00	4.00	4.00	4.00	3.00
	Part-Time Total **		3.00	3.00	3.00	3.00	3.00
6057	Events						
	Events Manager	323 / 1006	1.00	1.00	1.00	1.00	1.00
	Market/Events Coordinator	313 / 2010	1.00	1.00	1.00	1.00	1.00
	Marketing Coordinator	315 / NA	1.00	0.00	1.00	1.00	0.00
	Recreation Programmer Assistant	313 / 2006	1.00	0.00	0.00	0.00	0.00
	Senior Market/Sponsorship Coordinator	317 / 2010	0.00	1.00	1.00	1.00	1.00
	Senior Marketing Coordinator	317 / 2010	0.00	1.00	1.00	1.00	1.00
	Full-Time Total		4.00	4.00	5.00	5.00	4.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	Parks Full-Time		59.60	56.60	58.60	59.60	59.60
	Parks Part-Time **		152.00	132.00	132.00	132.00	134.00
PUBLIC WORKS - UTILITIES							
8085	Water & Sewer Administration						
	Staff Engineer	323 / 1006	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		1.00	1.00	1.00	1.00	1.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade Old/New	Amended 2017-18	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
8086	Water & Sewer Operations						
	Crew Leader	315 / 2008	5.00	5.00	5.00	5.00	5.00
	Camera Technician	312 / 2005	1.00	1.00	1.00	1.00	1.00
	Engineering Specialist	314 / 2007	1.00	1.00	1.00	0.00	0.00
	Equipment Operator III	313 / 2007	2.00	2.00	2.00	2.00	2.00
	GIS Technician	316 / 2009	1.00	1.00	1.00	1.00	1.00
	Maintenance Worker - Utilities	308 / 2004	8.00	8.00	8.00	8.00	8.00
	Meter Reader	308 / 2002	3.00	3.00	3.00	3.00	3.00
	Meter Reader Supervisor	315 / 2008	1.00	1.00	1.00	1.00	1.00
	Operations Manager	324 / 1007	1.00	1.00	1.00	1.00	1.00
	Pump Station Operator	312 / 2005	1.00	1.00	1.00	1.00	1.00
	Pump Station Supervisor	319 / 2012	1.00	1.00	1.00	1.00	1.00
	Utilities Compliance and Contract Coordinator	2011	0.00	0.00	0.00	1.00	1.00
	Utilities Superintendent	327 / 1010	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		26.00	26.00	26.00	26.00	26.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	Public Works - Utilities Full-Time		27.00	27.00	27.00	27.00	27.00
	Public Works - Utilities Part-Time		0.00	0.00	0.00	0.00	0.00
	FLEET & FACILITIES MANAGEMENT						
7018	Facilities Management						
	Director of Fleet & Facilities Management	331 / 1014	0.50	0.50	0.50	0.50	0.50
	Facilities Crew Leader	318 / 2011	1.00	1.00	1.00	1.00	1.00
	Facilities Manager	321 / 1005	0.00	0.00	0.00	1.00	1.00
	Facilities Supervisor	320 / 1003	1.00	1.00	1.00	1.00	1.00
	Facilities Technician	314 / 2007	3.00	3.00	3.00	3.00	3.00
	Full-Time Total		5.50	5.50	5.50	6.50	6.50
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
7080	Fleet Management						
	Director of Fleet & Facilities Management	331 / 1014	0.50	0.50	0.50	0.50	0.50
	Fleet Crew Leader	318 / 2011	1.00	1.00	1.00	1.00	1.00
	Fleet & Facilities Contract/Systems Manager	316-317 / NA	1.00	1.00	1.00	0.00	0.00
	Fleet Operations Manager	326 / 1009	1.00	1.00	1.00	1.00	1.00
	Fleet Technician	315 / 2008	3.00	3.00	3.00	3.00	3.00
	Fleet Support Assistant P/T **	305 / 6005	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		6.50	6.50	6.50	5.50	5.50
	Part-Time Total **		1.00	1.00	1.00	1.00	1.00
	Fleet & Facilities Management Full-Time		12.00	12.00	12.00	12.00	12.00
	Fleet & Facilities Management Part-Time		1.00	1.00	1.00	1.00	1.00
	PARKS AND RECREATION						
9092	Historical Preservation						
	Historical Museum Educator	317 / 2010	1.00	1.00	1.00	1.00	1.00
	Historical Park Coordinator	317 / 2010	1.00	1.00	1.00	1.00	1.00
	Historical Park Cultural Specialist	317 / 2010	1.00	1.00	1.00	1.00	1.00
	Historical Park Manager	321 / 1004	0.00	1.00	1.00	1.00	1.00
	Historical Park Maintenance Technician	313 / 2006	2.00	2.00	2.00	1.00	1.00
	Recreation Supervisor - Fitness/Athletics	317 / 2010	0.40	0.40	0.40	0.40	0.40
	Park Attendant P/T **	308 / 6008	2.00	3.00	3.00	3.00	3.00
	Full-Time Total		5.40	6.40	6.40	5.40	5.40
	Part-Time Total **		2.00	3.00	3.00	3.00	3.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade Old/New	Amended 2017-18	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
	General Fund Full-Time Total		349.60	346.60	358.60	358.60	371.60
	General Fund Part-Time Total **		171.00	151.00	150.00	147.00	150.00
	Water & Sewer Fund Full-Time Total		27.00	27.00	27.00	27.00	27.00
	Water & Sewer Fund Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	Internal Service Fund Full-Time Total		12.00	12.00	12.00	12.00	12.00
	Internal Service Fund Part-Time Total **		1.00	1.00	1.00	1.00	1.00
	Hotel/Motel Fund Full-Time Total		5.40	6.40	6.40	5.40	5.40
	Hotel/Motel Fund Part-Time Total **		2.00	3.00	3.00	3.00	3.00
	Special Revenue Funds Full-Time Total		0.00	0.00	0.00	0.00	0.00
	Special Revenue Funds Part-Time Total **		2.00	2.00	1.00	1.00	1.00
	ALL FUNDS FULL-TIME TOTAL		394.00	392.00	404.00	403.00	416.00
	ALL FUNDS PART-TIME TOTAL **		176.00	157.00	155.00	152.00	155.00
	ALL FUNDS FULL-TIME EQUIVALENT (FTE)		439.66	434.24	450.33	444.75	457.22

(1) In Fiscal Year 2021-22, the Police Patrol Division includes a total of 5 temporary overhire positions: Two of the five are funded and three are non-funded.

** Denotes Part-Time Positions

COMPENSATION PLAN

Class	Grade	Minimum	Midpoint	Maximum		Class	Grade	Minimum	Midpoint	Maximum	
Exempt	1001	\$ 52,339.87	\$ 65,430.14	\$ 78,520.42		Part-Time	6001	\$ 10.77	\$ 13.46	\$ 16.15	
	1002	54,970.66	68,708.02	82,445.38			6002	11.31	14.13	16.95	
	1003	57,707.52	72,134.40	86,561.28			6003	11.87	14.83	17.80	
	1004	60,592.90	78,775.01	96,957.12			6004	12.46	15.58	18.69	
	1005	63,626.78	82,710.58	101,794.37			6005	13.08	16.35	19.63	
	1006	66,809.18	86,847.70	106,886.21			6006	13.74	17.17	20.61	
	1007	70,161.31	91,196.98	112,232.64			6007	14.43	18.03	21.64	
	1008	73,661.95	95,758.42	117,854.88			6008	15.15	18.93	22.72	
	1009	77,332.32	100,542.62	123,752.93			6009	15.91	19.88	23.86	
	1010	81,851.33	105,899.66	129,948.00			6010	16.70	20.88	25.05	
	1011	85,267.10	110,842.99	136,418.88			6020	21.32	26.64	31.97	
	1012	89,531.52	116,390.98	143,250.43							
	1013	94,008.10	122,214.77	150,421.44			Judge(s)	220	\$ 64,292.80		\$ 93,204.80
	1014	99,651.55	129,544.90	159,438.24							
	1015	105,634.46	137,320.56	169,006.66							
	1016	111,956.83	145,552.37	179,147.90							
	1017	118,682.30	154,282.75	189,883.20							
	1018	125,810.88	163,543.54	201,276.19							
	1019	145,159.87	188,631.46	232,103.04							
	1020	163,363.20	212,241.60	261,120.00							
Non-Exempt	2001	\$ 32,136.00	\$ 40,164.80	\$ 48,193.60							
	2002	33,758.40	42,182.40	50,627.20							
	2003	35,422.40	44,283.20	53,144.00							
	2004	37,211.20	46,508.80	54,876.64							
	2005	39,062.40	48,838.40	58,593.60							
	2006	41,038.40	51,272.00	61,526.40							
	2007	43,076.80	53,830.40	64,604.80							
	2008	45,240.00	56,534.40	67,828.80							
	2009	47,486.40	59,342.40	71,219.20							
	2010	49,857.60	62,316.80	74,796.80							
	2011	52,332.80	65,436.80	78,520.00							
	2012	54,974.40	68,702.40	82,451.20							
Position	Grade	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7			
Police Officer	3100	\$ 70,179.20	\$ 73,340.80	\$ 76,627.20	\$ 80,080.00	\$ 83,678.40	\$ 87,443.20	\$ 91,374.40			
Police Corporal	3200	90,105.60	92,830.40	95,596.80	98,467.20	101,420.80					
Police Sergeant	3300	99,756.80	101,753.60	103,792.00	105,872.00	107,993.60					
Police Lieutenant	3400	116,064.00	118,393.60	120,744.00	123,156.80	125,632.00					
Firefighter	4100	\$ 68,872.44	\$ 72,317.44	\$ 75,955.36	\$ 79,731.08	\$ 83,727.28					
Fire Driver	4200	86,896.68	88,632.96	90,396.80	92,188.20	94,034.72					
Fire Lieutenant	4300	97,700.20	99,656.96	101,641.28	103,680.72	105,747.72					
Fire Captain	4400	108,779.32	109,854.16	110,956.56	112,058.96	113,188.92					
Fire Battalion Chief	4500	123,027.84	125,480.68	127,988.64	130,551.72	133,169.92					
Fire Inspector	5100	\$ 69,492.80	\$ 72,966.40	\$ 76,627.20	\$ 80,454.40	\$ 84,468.80					
Training Coordinator	5100	69,492.80	72,966.40	76,627.20	80,454.40	84,468.80					
Fire Captain	5400	108,765.70	109,868.93	110,951.89	112,075.39	113,182.02					

CITY CHARTER

§ 4-1

§ 4-5

ARTICLE IV. Budget

Sec. 4.01. Fiscal Year: Budget Year; Accounting Year.

The fiscal year of the City government shall begin on the first day of October and shall end on the last day of September of each calendar year. The fiscal year shall constitute the budget and the accounting year.

Sec. 4.02. Preparation and Submission of Budget.

Prior to the 1st day of August in each year, the City Manager shall prepare, file with the City Secretary, and furnish to each member of the Council a carefully itemized budget outlining anticipated receipts and proposed expenditures of the City, showing as definitely as possible appropriations desired for each project and the operation for the next succeeding fiscal year, comparing the same with the budget of the then current fiscal year, and stating the estimated receipts and expenditures of the current year. Concurrently with the submission of an operating budget, the City Manager shall prepare and present a capital projects budget outlining all proposed capital projects and sources of funding for a period of at least three years. The City Manager shall also outline all debt service payments and sources of funding. Each employee, officer, board and department shall furnish the City Manager such information as may be required by the City Manager for the proper preparation of each budget. The proposed budget shall contain an estimate of the rate of tax required for the then current calendar year.

(Amd. no. 10, 1-15-1983; amd. nos. 11, 12, 28, 1-21-1989; amd. no. 8, 5-1-1999; Ord. No. 3240, Exh. A, 8-20-2013; Ord. No. 3252, Exh. A, 11-19-2013)

Sec. 4.03. Budget Form.

At the head of the budget there shall appear a summary of the budget in such a manner as to present to taxpayers a simple and clear summary of the detailed estimates of the budget. The City Manager shall at the same time submit a budget message explaining the need of the requested appropriations and stating what pending capital projects, if any, will likely require the issuance of bonds or warrants. (Amd. no. 14, 5-9-2009)

Sec. 4.04. Budget a Public Record.

The budget and budget message and all supporting schedules shall be a public record in the office of the City Secretary open to public inspection by anyone.

Sec. 4.05. Publication and Notice of Public Hearing.

The budget shall be filed with the City Secretary before the 30th day before the City establishes and sets its tax rate. The City Council shall call and hold a public hearing on the budget after the 25th day after the budget is filed with the City Secretary. Notice of the public hearing shall be published at least one time in a newspaper of general circulation not earlier than thirty (30) days nor later than ten (10) days before the date of the public hearing. (Amd. no. 5, 4-20-1968; amd. no. 2, 5-1-1999)

CITY CHARTER

§ 4-6

§ 4-11

ARTICLE IV. Budget

Sec. 4.06. Hearing and Adoption of Budget.

At the time advertised or at any time to which public hearing shall be adjourned, the Council shall hold a public hearing on the budget as submitted, at which all interested persons shall be given an opportunity to be heard for or against the estimates or any item therein. After the conclusion of such public hearing, the Council may make such changes, if any, in the budget as in their judgment the law warrants and the best interests of the taxpayers of the City demand. The budget, as amended, if there be changes, shall then be adopted by Ordinance which shall also fix the tax rate per \$100.00 assessed value which shall apply to the current tax year. The City Manager shall file a copy of the budget with the County Clerk of Dallas County and with the Comptroller of the State of Texas.

Sec. 4.07. Budget Establishes Appropriations and Amount to be Raised by Ad Valorem Taxation.

The budget shall state the amount of money to be raised by ad valorem taxation. (Amd. nos. 13, 14, 1-21-1989)

Sec. 4.08. Unallocated Reserve Fund.

When recommended by the City Manager and in the discretion of the Council, the budget may contain a reasonable sum set aside as an unallocated reserve fund to meet unexpected and unforeseen contingencies in current operating costs of any budget project.

Sec. 4.09. Amendment and Supplemental Budgets.

In case of grave public necessity, emergency expenditures to meet unusual and unforeseen conditions which could not, by reasonable diligent thought and attention, have been included in the original budget may from time to time be authorized, upon the affirmative vote of a majority of a quorum of the Council, as amendments or supplements to the original budget. Such supplements and amendments shall be approved in an Ordinance and shall be filed with the original budget. (Amd. no. 10, 1-15-1983)

Sec. 4.10. Defect Shall not Invalidate Tax Levy.

Defects in the form or preparation of the budget or the failure to perform any procedural requirement shall not invalidate any tax levy or the tax roll.

Sec. 4.11. Budget Establishes Appropriations; Transfer of Unencumbered Appropriations.

Amounts set forth in the budget as approved expenditures shall be appropriated to the objects and purposes identified therein. The City Council may authorize the City Manager to transfer unencumbered appropriations within a department to an extent identified by the Council in its grant of such authorization. The Council, by ordinance, may amend the budget by transferring any unencumbered amounts within any fund of the City. (Amd. no. 14, 1-21-1989)

**ORDINANCE NO. 3698**

AN ORDINANCE OF THE CITY OF FARMERS BRANCH, TEXAS, APPROVING AND ADOPTING A BUDGET AND STRATEGIC PLAN FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES OF THE CITY OF FARMERS BRANCH FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; APPROPRIATING THE VARIOUS AMOUNTS REQUIRED FOR SUCH BUDGET; AMENDING THE 2020-21 ADOPTED BUDGET; PROVIDING FOR A REPEALING CLAUSE; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, as required by Section 4.02 of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget of the revenues and expenditures of conducting the affairs of the City for the fiscal year beginning October 1, 2021 and ending September 30, 2022; and

WHEREAS, as required by Section 3.02(7) of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget that includes a listing of the offices, departments, or agencies recommended for inclusion in the budget; and

WHEREAS, the City Council has received presentations and recommendations from staff as to the guiding principles of the City in developing a strategic plan; and

WHEREAS, the City Council has received the City Manager's proposed budget and strategic plan, a copy of which, with all supporting schedules, has been filed with the City Secretary of the City of Farmers Branch, Texas, as required by law; and

WHEREAS, the City Council has conducted the necessary public hearings with prior notice thereof as required by law;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, THAT:

SECTION 1. The proposed budget of the revenue and expenditures necessary for conducting the affairs of the City of Farmers Branch, Texas, said budget being in the amount of \$146,031,363, providing a complete financial plan for the ensuing fiscal year beginning October 1, 2021 and ending September 30, 2022, as submitted to the City Council by the City Manager, a copy of which is on file in the City Secretary's Office and incorporated herein by reference, be and the same is hereby adopted and approved as the budget of the City of Farmers Branch, Texas, for the fiscal year beginning October 1, 2021 and ending September 30, 2022.

SECTION 2. The sum of \$146,031,363 is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022.

SECTION 3. The expenditures during the fiscal year beginning October 1, 2021 and ending September 30, 2022, shall be made in accordance with the budget approved by this Ordinance unless otherwise authorized by a duly enacted ordinance of the City of Farmers Branch, Texas.

SECTION 4. For the purpose of providing guiding principles for the fiscal year beginning October 1, 2021 and ending September 30, 2022, the strategic plan, as submitted to the City Council by the City Manager, a copy of which is on file in the City Secretary's Office and incorporated herein by reference, be and the same is hereby adopted and approved as the strategic plan of the City of Farmers Branch, Texas, for the fiscal year beginning October 1, 2021 and ending September 30, 2022.

SECTION 5. All budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2020-21 are hereby ratified, and the budget Ordinance for fiscal year 2020-21, heretofore enacted by the City Council, be and the same is hereby, amended to the extent of such transfer and amendments for all purposes.

SECTION 6. That specific authority is given to the City Manager to make the following adjustments:

1. Transfer of appropriations budgeted from one account classification to another account classification within the same department.
2. Transfer of appropriations from designated appropriations from one department or activity to another department or activity within the same fund.
3. Transfer of unencumbered appropriations within a department.
4. Transfers from the General Fund and all other Funds of unexpended appropriations and excess revenues for the fiscal year 2020-21.

SECTION 7. All notices and public hearings required by law have been duly completed.

SECTION 8. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be unconstitutional, illegal or invalid.

SECTION 9. All provisions of the Ordinances of the City of Farmers Branch, Texas, in conflict with the provisions of this Ordinance be, and the same are hereby, repealed, and all other provisions of the Ordinances of the City of Farmers Branch, Texas, not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 10. This Ordinance shall take effect immediately from and after its passage and the publication of the caption, as the law and charter in such case provide.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS ORDINANCE, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

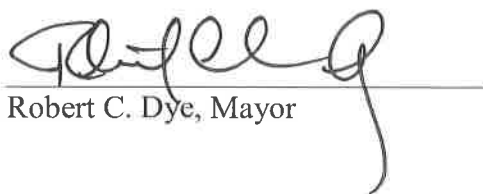
	Aye	Nay
Cristal Retana, Councilmember - District 1		
Michael Driskill, Councilmember-District 2		
Traci Williams, Councilmember – District 3		
Terry Lynne, Councilmember – District 4		
David Merritt, Councilmember –District 5		

WITH ___ VOTING “AYE” AND ___ VOTING “NAY,” THIS ORDINANCE NO. WAS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, ON THE 21ST DAY OF SEPTEMBER 2021.

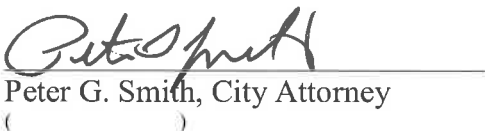
ATTEST:


Amy Piukana, City Secretary

APPROVED:


Robert C. Dye, Mayor

APPROVED AS TO FORM:


Peter G. Smith, City Attorney
()

**ORDINANCE NO. 3699**

AN ORDINANCE OF THE CITY OF FARMERS BRANCH LEVYING THE AD VALOREM TAXES FOR THE YEAR 2021 (FISCAL YEAR 2021-22) AT A RATE OF \$0.589 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF FARMERS BRANCH AS OF JANUARY 1, 2021, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF FARMERS BRANCH; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; APPROVING THE 2021 TAX ROLL CERTIFIED BY THE CHIEF APPRAISER OF THE DALLAS CENTRAL APPRAISAL DISTRICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, assessments and renditions of all taxable property in the City of Farmers Branch have been made for the year 2021 by the Chief Appraiser of the Dallas Central Appraisal District; and

WHEREAS, the City Council of the City of Farmers Branch finds it to be in the public interest to accept and approve the estimated ad valorem tax roll certified by the Chief Appraiser of the Dallas Central Appraisal District for 2021; and

WHEREAS, the City Council has approved Ordinance No. 3698 adopting the City's annual budget for fiscal year 2021-2022; and

WHEREAS, the City Council has determined that a total tax rate of \$0.589 per \$100 assessed valuation should be adopted in order to provide funds necessary for the operations and maintenance obligations of the City and to fund required debt payments; and

WHEREAS, the City Council of the City of Farmers Branch, Texas, upon full consideration of the matter, is of the opinion that the tax rate hereinafter set forth is proper and should be approved and adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, THAT:

SECTION 1. Assessments and renditions for Tax Year 2021 on all taxable property and the Certification of Appraisal Roll for Tax Year 2021, as certified by the Chief Appraiser of the Dallas Central Appraisal District and summarized in Exhibit "A", attached hereto, together with any supplements thereto, be and the same are hereby approved.

SECTION 2. There be and is hereby levied for the tax year 2021 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Farmers Branch, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.589 on each one hundred dollars (\$100) assessed valuation of taxable property, which shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of Farmers Branch, a tax of \$0.527248 on each one hundred dollars (\$100) assessed value on all taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of Farmers Branch, not otherwise provided for, a tax of \$0.061752 on each one hundred dollars (\$100) assessed value of taxable property within the City of Farmers Branch, and shall be applied to the payment of interest and maturities of all such outstanding debt.

SECTION 3. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.82% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$21.05.

SECTION 4. All ad valorem taxes shall become due and payable on October 1, 2021, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2022. There shall be no discount for payment of taxes prior to February 1, 2022. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.
- (b) Provided, however, a tax delinquent on July 1, 2022, incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2021 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2021 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or

60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2021 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

SECTION 5. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 6. Should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole or any part or provision thereof other than the part thereof decided to be unconstitutional, illegal or invalid.

SECTION 7. This Ordinance shall take effect immediately from and after its passage, as the law and City Charter in such cases provide.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS ORDINANCE, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

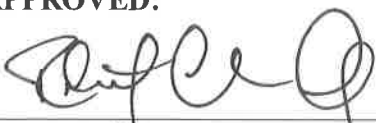
	Absent (Not Voting)	Aye	Nay
Cristal Retana, Councilmember - District 1			
Michael Driskill, Councilmember-District 2			
Traci Williams, Councilmember – District 3			
Terry Lynne, Councilmember – District 4			
David Merritt, Councilmember –District 5			
Robert C. Dye, Mayor [in case of a tie vote]			

WITH ___ VOTING “AYE” AND ___ VOTING “NAY”, AND AT LEAST 60% OF THE MEMBERS OF THE GOVERNING BODY VOTING IN FAVOR OF THE ORDINANCE, THIS ORDINANCE NO. 3699 IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, ON THE 21ST DAY OF SEPTEMBER 2021.

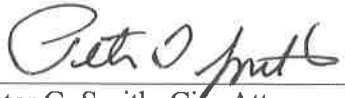
ATTEST:


Amy Piukana, City Secretary

APPROVED:


Robert C. Dye, Mayor

APPROVED AS TO FORM:

A handwritten signature in cursive script, appearing to read "Peter G. Smith", written in black ink.

Peter G. Smith, City Attorney
(kbl:9/8/2021:124652)

**ORDINANCE NO. 3699
EXHIBIT "A"**



**DALLAS CENTRAL APPRAISAL DISTRICT
CERTIFICATION OF APPRAISAL ROLL**

Year: 2021

Jurisdiction: City of FARMERS BRANCH

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraphs (A) and (B), the following values are hereby certified:

Market Value of all Real & Business Personal Property Before Qualified Exemptions*	\$8,303,165,630
Taxable Value of all Real & Business Personal Property	\$6,951,338,755

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraph (C), the following values are hereby certified as disputed values and are not included in the above totals:

	Market Value	Taxable Value
Values under protest as determined by the Appraisal District**	\$338,732,600	\$331,262,936
Values under protest as claimed by property owner or estimated by Appraisal District in event property owner's claim is upheld	\$237,316,238	\$231,884,055
Freeport Estimated Loss		\$0
Estimated Net Taxable		\$231,884,055

I, W. Kenneth Nolan, Executive Director/Chief Appraiser of the Dallas Central Appraisal District, do hereby certify the aforementioned values and totals to the taxing jurisdiction indicated above, in accordance with the requirements of the laws of the State of Texas on this 22nd day of July, 2021.

Dallas Central Appraisal District

W. Kenneth Nolan
Executive Director/Chief Appraiser

*Total Value of New Construction in Certified Market Value above	\$348,803,651
**Value of Disputed New Construction in Protested Market Value Above	\$1,308,780

ORDINANCE NO. 3621

AN ORDINANCE OF THE CITY OF FARMERS BRANCH, TEXAS, AMENDING THE CODE OF ORDINANCES OF THE CITY OF FARMERS BRANCH, TEXAS, BY AMENDING CHAPTER 78, SECTION 78-57, TO ADOPT AN INCREASE IN THE AMOUNT OF THE RESIDENCE HOMESTEAD EXEMPTION FOR INDIVIDUALS SIXTY-FIVE (65) YEARS OF AGE OR OLDER TO EIGHTY THOUSAND DOLLARS (\$80,000.00); PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Texas Constitution and Section 11.13 (d) of the Texas Property Tax Code authorizes the City Council of the City of Farmers Branch, Texas, to provide for an exemption from taxation by the City of a portion of the appraised value of a residence homestead of individuals who are sixty-five (65) years of age, or older, and for individuals who are disabled; and

WHEREAS, the City Council of the City of Farmers Branch, Texas, desires to increase the amount of the residence homestead exemption for individuals who are sixty-five (65) years of age, or older, and for individuals who are disabled;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, THAT:

SECTION 1. That the Code of Ordinances of the City of Farmers Branch, Texas, be, and the same is hereby amended by amending Chapter 78, Section 78-57 to read as follows:

“Sec. 78-57. - Exemption for individuals sixty-five or older.

Pursuant to the Texas Constitution and V.T.C.A., Property Tax Code § 11.13(d), \$80,000.00 of the appraised value of the residence homestead of an individual who is 65 years of age, or older, shall be exempt from ad valorem taxes beginning tax year 2020 and continuing thereafter, provided such person qualifies and makes application for the exemption in accordance with the Texas Property Tax Code.”

SECTION 2. That all provisions of the ordinances of the City of Farmers Branch in conflict with the provisions of this Ordinance be, and the same are hereby, repealed, and all other provisions of the ordinances of the City of Farmers Branch not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 3. That should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional.

SECTION 4. This Ordinance shall take effect immediately from and after its passage as the law and charter in such cases provide.

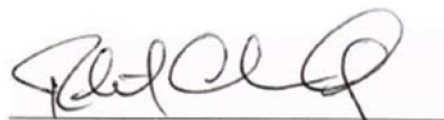
**DULY PASSED BY THE CITY COUNCIL OF THE CITY OF FARMERS
BRANCH, TEXAS, ON THIS THE 7TH DAY OF JANUARY, 2020.**

ATTEST:

APPROVED:

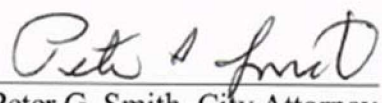


Amy Piukana, City Secretary



Robert C. Dye, Mayor

APPROVED AS TO FORM:



Peter G. Smith, City Attorney
(PGS:12-12-19:TM 112671)

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.589000 per \$100 valuation has been proposed by the governing body of the City of Farmers Branch.

PROPOSED TAX RATE	\$0.589000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.559575 per \$100
VOTER-APPROVAL TAX RATE	\$0.679647 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for the City of Farmers Branch from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that the City of Farmers Branch may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that the City of Farmers Branch is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 21, 2021 AT 6:00 p.m. AT the City of Farmers Branch, City Hall Council Chambers, 13000 William Dodson Pkwy, Farmers Branch, TX 75234.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, the City of Farmers Branch is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City of Farmers Branch City Council at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

City Council	For the Proposal	Against the Proposal	Present and Not Voting	Absent
Robert C. Dye, Mayor (In event of an absence)			X	
Cristal Retana, Mayor Pro Tem - District 1	X			
Michael Driskill, Deputy Mayor Pro Tem - District 2	X			
Traci Williams, Councilmember - District 3	X			
Terry Lynne, Councilmember - District 4	X			
David Merritt, Councilmember - District 5	X			

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by the City of Farmers Branch last year to the taxes proposed to be imposed on the average residence homestead by the City of Farmers Branch this year.

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.589000	\$0.589000	increase of \$0 or 0.00%
Average homestead taxable value	\$197,985	\$215,504	increase of \$17,519 or 8.85%
Tax on average homestead	\$1,166.13	\$1,269.32	increase of \$103.19 or 8.85%
Total tax levy on all properties	\$36,351,451	\$40,047,988	increase of \$3,696,537 or 10.17%

For assistance with tax calculations, please contact the tax assessor for the City of Farmers Branch at 1201 Elm St, Suite 2600, Dallas, TX 75270, or visit www.dallascounty.org for more information.

Notice About 2021 Tax Rates
Property Tax Rates in the City of Farmers Branch

This notice concerns the 2021 property tax rates for the City of Farmers Branch. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate: \$0.559575/\$100
This year's voter-approval tax rate: \$0.679647/\$100

To see the full calculations, please visit www.dallascounty.org for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
General Fund	\$16,720,977
General Debt Service	946,242

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
\$10,000,000 Combination Tax & Revenue CO's, Taxable Series 2009	\$810,000	\$111,825	\$0	\$921,825
\$3,000,000 Combination Tax & Revenue CO's, Series 2012	320,000	10,901	0	330,901
\$6,500,000 Combination Tax & Revenue CO's, Series 2013	310,000	125,150	0	435,150
\$13,920,000 General Obligation Bonds, Series 2014	490,000	265,519	0	755,519
\$1,890,000 Combination Tax & Revenue CO's, Series 2014	200,000	25,500	0	225,500
\$2,545,000 Combination Tax & Revenue CO's, Series 2016	110,000	55,000	0	165,000
\$13,540,000 General Obligation Bonds, Series 2018	110,000	485,819	0	595,819
\$5,360,000 Combination Tax and Revenue CO's, Series 2018	150,000	186,256	0	336,256
\$2,895,000 General Obligation Refunding Bonds, Series 2020	250,000	101,400	0	351,400
\$9,410,000 General Obligation Improvement Bonds, Series 2020	275,000	273,194	0	548,194
Agent Fees	0	0	20,036	20,036

Total required for 2021 debt service	\$4,685,600
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$486,828
= Total to be paid from taxes in 2021	\$4,198,772
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2021	\$0
= Total debt levy	\$4,198,772

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by John R. Ames, PCC, CTA on July 29, 2021.

2021 Tax Rate Calculation Worksheet

Date: 07/30/2021 12:52 PM

Taxing Units Other Than School Districts or Water Districts

City of Farmers Branch

972.247.3131

Taxing Unit Name

Phone (area code and number)

13000 William Dodson Pkwy, Farmers Branch TX 75234

www.farmersbranchtx.gov

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$5,777,633,618
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$5,777,633,618
4. 2020 total adopted tax rate.	\$0.589000/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$285,559,990

B. 2020 values resulting from final court decisions:	\$248,968,580
C. 2020 value loss. Subtract B from A. ³	\$36,591,410
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$1,092,622,280
B. 2020 disputed value:	\$573,369,831
C. 2020 undisputed value. Subtract B from A. ⁴	\$519,252,449
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$555,843,859
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$6,333,477,477
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$1,860,535
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$29,631,791
C. Value loss. Add A and B. ⁵	\$31,492,326
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$13,208,090
B. 2021 productivity or special appraised value:	\$2,868
C. Value loss. Subtract B from A. ⁷	\$13,205,222
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$44,697,548
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$215,649,066
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$6,073,130,863
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$35,770,740
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$317,442

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$36,088,182
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$6,951,338,755
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$383,904,032
E. Total 2021 value. Add A and B, then subtract C and D.	\$6,567,434,723
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$231,884,055
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$231,884,055
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$6,799,318,778

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$350,112,431
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$350,112,431
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$6,449,206,347
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.559575/\$100 ✓
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)²Tex. Tax Code Section 26.012(14)³Tex. Tax Code Section 26.012(13)⁴Tex. Tax Code Section 26.012(13)⁵Tex. Tax Code Section 26.012(15)⁶Tex. Tax Code Section 26.012(15)⁷Tex. Tax Code Section 26.012(13)⁸Tex. Tax Code Section 26.012(13)⁹Tex. Tax Code Section 26.03(c)¹⁰Tex. Tax Code Section 26.012(13)¹¹Tex. Tax Code Section 26.012,26.04(c-2)¹²Tex. Tax Code Section 26.03(c)¹³Tex. Tax Code Section 26.01(c) and (d)¹⁴Tex. Tax Code Section 26.01(c)¹⁵Tex. Tax Code Section 26.01(d)¹⁶Tex. Tax Code Section 26.012(6)(b)¹⁷Tex. Tax Code Section 26.012(6)¹⁸Tex. Tax Code Section 26.012(17)¹⁹Tex. Tax Code Section 26.012(17)²⁰Tex. Tax Code Section 26.04(c)²¹Tex. Tax Code Section 26.04(d)²²Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.506203/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,333,477,477
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$32,060,252
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$278,161
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$1,091,623
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$-813,462
E. Add Line 30 to 31D.	\$31,246,790
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,449,206,347
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.484505/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.484505/\$100 ✓
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.484505</p>
<p>41. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.501462/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$4,685,600</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$4,685,600</p>
<p>43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸</p>	<p>\$486,828</p>
<p>44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	<p>\$4,198,772</p>
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.00%</p> <p>109.36%</p> <p>99.06%</p> <p>98.36%</p> <p>100.00%</p>
<p>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</p>	<p>\$4,198,772</p>
<p>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$6,799,318,778</p>
<p>48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$0.061752/\$100</p>

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.563214/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044²⁷Tex. Tax Code Section 26.04(c-1)²⁴Tex. Tax Code Section 26.0442²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)²⁵Tex. Tax Code Section 26.0442²⁹Tex. Tax Code Section 26.04(b)²⁶Tex. Tax Code Section 26.0443³⁰Tex. Tax Code Section 26.04(b)

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,799,318,778
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.559575/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.559575/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.563214/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.563214/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,799,318,778
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.563214/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.116433
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.116433/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.679647/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.484505/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,799,318,778
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.007353
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.061752/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.559575/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.679647/\$100

Indicate the line number used: 67

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here John R. Ames, PCC, CTA

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

8/6/21

GLOSSARY

Accounts Payable

A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

Accounts Receivable

An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.

Accrual Accounting

Basis of accounting under which revenues are recognized when earned and expenses are recognized when the related liabilities are incurred.

ACFR

An acronym for the City's Annual Comprehensive Financial Report (formerly Comprehensive Annual Financial Report), which refers to the City's audited financial statements for each year fiscal year beginning on October 1 and ending on September 30.

Actual

Actual, as used in the fund summaries and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a GAAP basis, with the exception that depreciation and amortization are not budgeted and principal payments on debt in the enterprise funds are budgeted as expenses.

Ad Valorem Tax

A tax computed from the assessed valuation of land and improvements.

Adopted

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the budget as approved by the City Council.

Appropriation

An authorization made by the legislative body of a government that permits officials to incur obligations against and to make expenditures of governmental resources. Specific appropriations are usually made at the fund level and are granted for a one-year period.

Appropriation Ordinance

The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation

A government sets a valuation upon real estate or other property as a basis for levying taxes. An assessed valuation represents the appraised valuation less any exemptions.

Assets

Resources owned or held by the City, which have monetary value.

Assigned Fund Balance

Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Audit

An examination of an organization's financial statements and the utilization of resources.

Balanced Budget

An operating budget where revenues equal or exceed expenditures and no use of fund balance is required.

Beginning Balance

The beginning balance is the residual non-restricted funds brought forward from the previous fiscal year (ending balance).

Bond

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are General Obligation and Revenue Bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

Bond Proceeds

Funds received from the sale of any bond issue.

Budget

The City's financial plan for a specific fiscal year that contains both the estimated revenues to be received during the year and the proposed expenditures to be incurred to achieve stated objectives.

Budget Calendar

The schedule of key dates or milestones that City departments follow in the preparation, adoption, and administration of the budget.

Budget Message

The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, as well as the views and recommendation of the City Manager.

Budgetary Basis

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that (1) encumbrances are considered to be an expenditure chargeable to appropriations; (2) no depreciation is budgeted for proprietary funds; and (3) bond principal in the enterprise funds is subject to appropriation.

Capital Outlay

Includes the purchase of land, the purchase or construction of buildings, structures, and facilities of all types, plus machinery and equipment. It includes expenditures that result in the acquisition or addition of a fixed asset or increase the capacity, efficiency, span of life, or economy of operating an existing fixed asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: 1) have an estimated useful life of more than one year; 2) typically have a unit cost of \$5,000 or more; and 3) be a betterment or improvement. Replacement of a capital item is classified as a capital outlay under the same code as the original purchase. Replacement or repair parts are classified under commodities.

Capital Improvement Plan (CIP)

A capital improvements plan is a comprehensive plan which projects the capital needs of the community. Generally, it is a cyclical process that projects the needs for a set number of years. Capital improvements plans are essential to sound infrastructure and financial planning. The annual capital budget is derived from the long-term CIP.

Capital Project

Any project having assets of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as streets, bridges, drainage, street lighting, and water systems.

Capital Projects Funds

Funds used to account for all resources used for the acquisition and/or construction of major capital facilities by the City, except those financed by the Enterprise Fund.

CDBG

Acronym for Community Development Block Grant.

Certificates of Obligation

Similar to general obligation bonds except the certificates require no voter approval.

CIP

Acronym for Capital Improvement Program, a multi-year schedule of capital improvement projects. This is a flexible budget document that is used as a planning tool for needed improvements. Amounts approved in the CIP are considered guidelines and are not officially adopted as budgeted amounts until they are incorporated in the operating budget of one of the City's funds.

Committed Fund Balance

Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Commodities

Commodities are expendable items purchased through the City-approved centralized purchasing process. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services

Includes expenditures for services performed by firms, individuals, or other City departments. Supplies are not included in the contractual services accounts.

Cost

The amount of money or other consideration exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is incurred.

CPI

An acronym for Consumer Price Index.

Current Taxes

Taxes that are levied and due within one year.

DART

Acronym for Dallas Area Rapid Transit, a mass transit authority serving the Dallas metroplex, which is funded through a 1% sales tax levied in participating cities.

DCAD

Acronym for Dallas Central Appraisal District.

Debt Service

The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Deficit

An excess of expenditures over revenues in a given period.

Delinquent Taxes

Taxes remaining unpaid on and after the date for which a penalty for non-payment is attached.

Department

The combination of divisions of the City headed by a department head with a specific and unique set of goals/objectives (e.g., Police, Fire, Finance, Public Works, etc.).

Depreciation

The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Division

A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

Elastic Revenues

Revenues that are highly responsive to changes in the economy or inflation, such as sales tax, permits, and fees.

EMS

An acronym for emergency medical services.

Encumbrance

Includes obligations in the form of purchase orders, contracts or other commitments. They cease to be encumbrances when paid, canceled, or when the actual liability is established.

Ending Balance

The residual non–restricted funds that are spendable or available for appropriation at the end of the fiscal year.

Enterprise Fund

A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise Funds in Farmers Branch are established for water and sewer service.

Estimated

Represents the original adopted budget plus any approved changes and anticipated year–end savings.

Expenditures

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually incurred. This term applies to all funds.

Expenses

Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges.

Fees

Charges for specific services.

Financial Policy

A government's directive with respect to revenues, spending, reserves, and debt management as these relate to government services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of government budgets and its funding.

Fiscal Year

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Farmers Branch's fiscal year is October 1 through September 30.

Fixed Asset

Asset of a long-term character that is intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

Fixed Asset Fund

Account group used to record the purchase of a fixed asset.

Forecast

A prediction of a future outcome based on known and unknown factors.

Franchise

A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Franchise Fee

Reimbursement for a utility's use of City streets and rights-of-way.

Fringe Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Full-Time Equivalent (FTE)

A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing number of hours budgeted by 2,080.

Fund

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The balance of net financial resources that are spendable or available for appropriation.

Fund Summary

A combined statement of revenues, expenditures, and changes in fund balance for the prior year's actual, adopted, and estimated budgets, and the current year's adopted budgets.

GAAFR

Acronym for Governmental Accounting and Auditing Financial Review.

GAAP

Acronym for Generally Accepted Accounting Practices.

GAAP Adjustments

Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable when reporting on operations in conformity with Generally Accepted Accounting Principles (GAAP). For example, depreciation and amortization in Enterprise Funds are not considered expenses on the budget basis of accounting, but are considered expenses on the GAAP basis.

GASB

Acronym for Government Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

General Fund

The General Fund accounts for many of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance administration, park and recreation, libraries, streets, buildings, and land.

General Long-Term Debt

Represents any unmatured debt not considered to be a fund liability.

General Obligation Bonds

Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the General Fund and these bonds are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP)

The uniform minimum standards and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures. GAAP provides standards by which to measure financial presentations.

GFOA

An acronym for Government Finance Officers Association of the United States and Canada.

Goal

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Funds

Those funds through which most governmental functions are typically financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Debt Service, Special Revenue, Capital Projects).

Grant

A contribution by one government unit or funding source to another. The contribution is usually made to aid in the support of a specified function (e.g., education or drug enforcement), but it is sometimes for general purposes.

ICMA

Acronym for International City Management Association.

Indirect Cost Allocation

Funding transferred to the general fund from enterprise funds for specific central administrative functions which benefit those funds (e.g., City Manager, Financial Services Department, Human Resources, Legal, etc.).

Infrastructure

The basic facilities on which a city, state, etc. depends, such as roads and bridges.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one City department or cost center to another department, on a cost-reimbursement basis.

LAP

Acronym for Local Assistance Program, a grant program funded by DART for local transportation capital improvements.

Liabilities

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Line Item Budget

A budget format that summarizes the object codes of expenditures for goods and services that the City intends to purchase during the fiscal year.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Accounting

Basis of accounting whereby revenues are recorded when susceptible to accrual (i.e. both measurable and available). Available, in this sense, means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

Nonspendable Fund Balance

Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.

Objective

Something to be accomplished in specific, well defined, and measurable terms and that is achievable within a specific time frame.

Operating Budget

The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel.

Operating Fund

The City classifies General Fund and Enterprise Funds as operating funds.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Outstanding Debt

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

Pay-as-you-go Capital Improvement Projects

Capital projects whose funding source is derived from City revenue sources other than through the sale of voter-approved bonds.

PC Replacement Program

Established to centralize the responsibility for personal computer service and maintenance of computer and printer inventories. Departments are assessed an annual fee based upon their inventory of PCs and printers in use. The charge is accumulated in the PC Replacement Fund and used to replace printers and desktop/laptop computers on a standard replacement schedule.

Performance Measures

Specific quantitative and qualitative measures of work performed as an objective of the department.

Personal Services

Include the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, health and Workers' Compensation insurance.

PID

An acronym for Public Improvement District. The PID was established on the City's east side to provide a funding mechanism for the construction of a sewer interceptor tunnel.

PILOT

Acronym for Payment-in-Lieu-of-Tax representing a transfer of funds from the Water & Sewer Fund to the General Fund, calculated as an estimate of what the Water & Sewer Fund would pay to the City in ad valorem and franchise taxes if it were a separate entity.

Property Tax

Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Proprietary Funds

Funds that account for government operations that are financed and operated in a manner similar to a private business.

Refunding

A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue.

Reserve

An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

Resolution

A legislative enactment by the governing board of a municipality, which requires less legal formality and has a lower legal status than that of an ordinance.

Restricted Fund Balance

Amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government), through constitutional provisions or enabling legislation.

Retained Earnings

The difference between proprietary fund assets and liabilities. The term fund balance or fund equity is used in governmental fund types.

Revenue

Funds that the government receives as income. Revenue includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, and interest income.

Revenue Bonds

Bonds usually sold for constructing a project that will produce revenue for the government. All or part of the revenue is used to pay the principal and interest of the bond.

Self-Insurance

The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause instead of transferring that risk through the purchase of an insurance policy.

Sinking Fund

An account into which a debt issuer makes periodic deposits to ensure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments therefrom are determined by the terms of the bond contract.

Special Assessment

A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund

Fund used to account for the accumulation and disbursement of restricted sources.

Supplies

A cost category for minor items (individually priced at less than \$5,000) required by departments to conduct their operations, which are not generally permanent in nature.

Tax Rate

A percentage applied to all taxable property to raise general revenue. It is derived by dividing the total tax levy by the taxable net property valuation.

Taxes

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

TIF

Acronym for Tax Increment Financing, which is funded from bonds, developers' contributions and advances, and/or property tax payments to account for infrastructure construction in special districts within the City.

Transfers

Money transferred between funds (operating transfers in to one fund and operating transfers out to another fund).

TXDOT

Acronym for Texas Department of Transportation, a state government agency.

Unassigned Fund Balance

Amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

User Fee

The fee charged for services to the party or parties who directly benefits.