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

ESTIMATED PROJECTION

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,542,430, which is a 4.55% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $1,930,791.

Upon calling for a vote for approval of an ordinance adopting the City of Farmers Branch 2019-20 Fiscal Year Budget, the members of the City Council voted as follows:

City Council	Aye	Nay
Cristal Retana, Councilmember - District 1		
Bronson Blackson, Councilmember - District 2		
John Norwood, Councilmember - District 3		
Terry Lynne, Councilmember - District 4		
Mike Bomgardner, Councilmember - District 5		

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

Tax Year	2019	2018
Fiscal Year	2019-20	2018-19
Proposed Rate [MAXIMUM]	$ 0.599507	$ 0.599507
Total Adopted Rate		$ 0.599507
Adopted Operating Rate		$ 0.516722
Adopted Debt Rate		$ 0.082785
Effective Tax Rate	$ 0.583953	$ 0.599508
Effective Maintenance & Operations Rate	$ 0.503299	$ 0.515307
Rollback Maintenance & Operations Rate	$ 0.543562	$ 0.556531
Debt Tax Rate (I&S)	$ 0.072159	$ 0.082785
Rollback Tax Rate	$ 0.6157121	$ 0.639316

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

Type of Debt	Total Outstanding Debt	Current Year Debt
Property Tax Supported	$ 58,564,921.29	$ 4,266,100.00
Self-Supporting	$ 8,941,900.25	$ 1,786,600.00
Total Debt	$ 67,506,821.54	$ 6,052,700.00

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.

CITY OF FARMERS BRANCH, TEXAS
PROPOSED FISCAL YEAR BUDGET 2019-20

City Council

Robert C. Dye	Mayor
John Norwood	Mayor Pro Tem, District 3
Terry Lynne	Deputy Mayor Pro Tem, District 4
Cristal Retana	District 1
Bronson Blackson	District 2
Mike Bomgardner	District 5

City Manager
Charles S. Cox

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

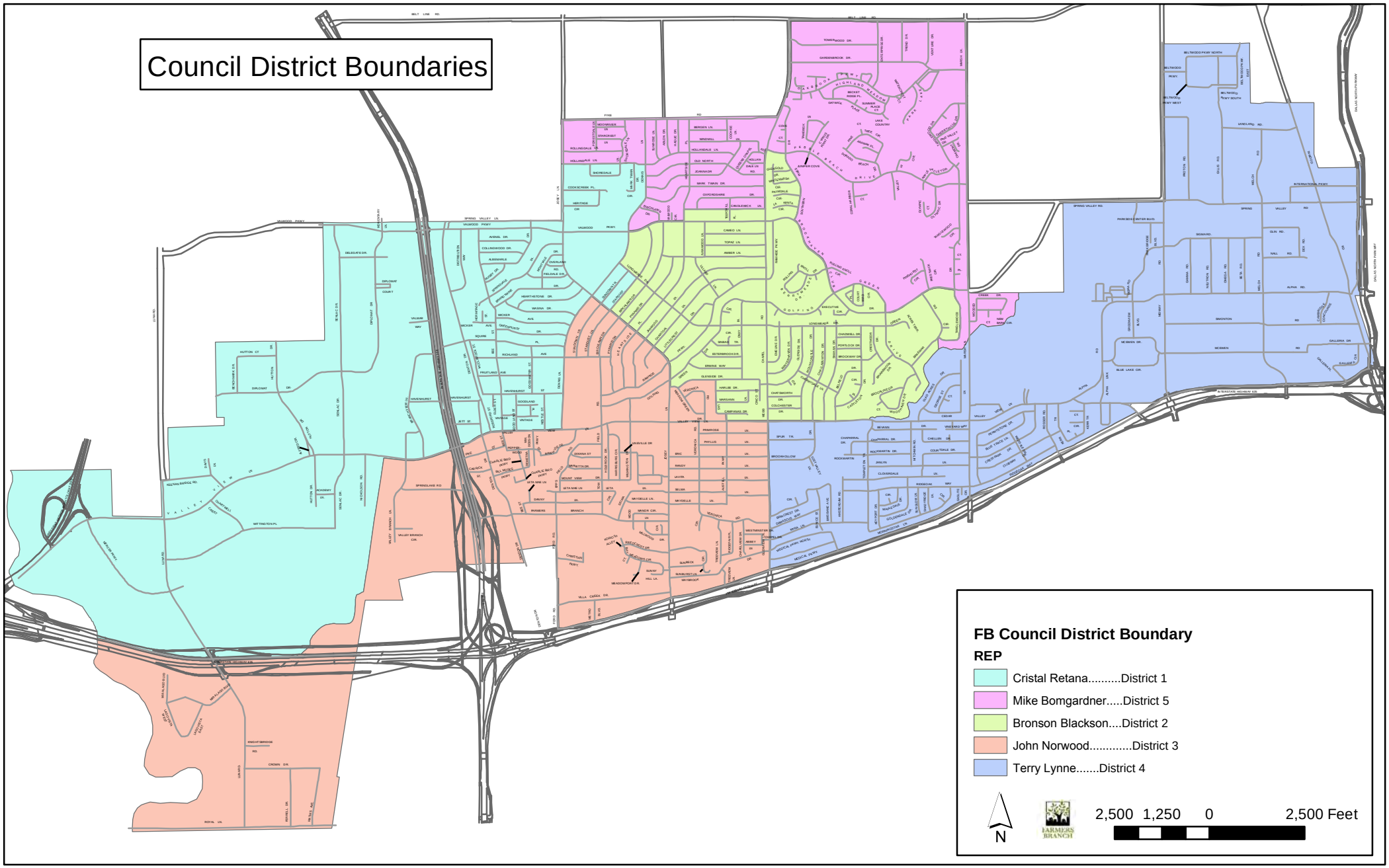
CITY OF FARMERS BRANCH, TEXAS
LIST OF PRINCIPAL OFFICIALS

City Council

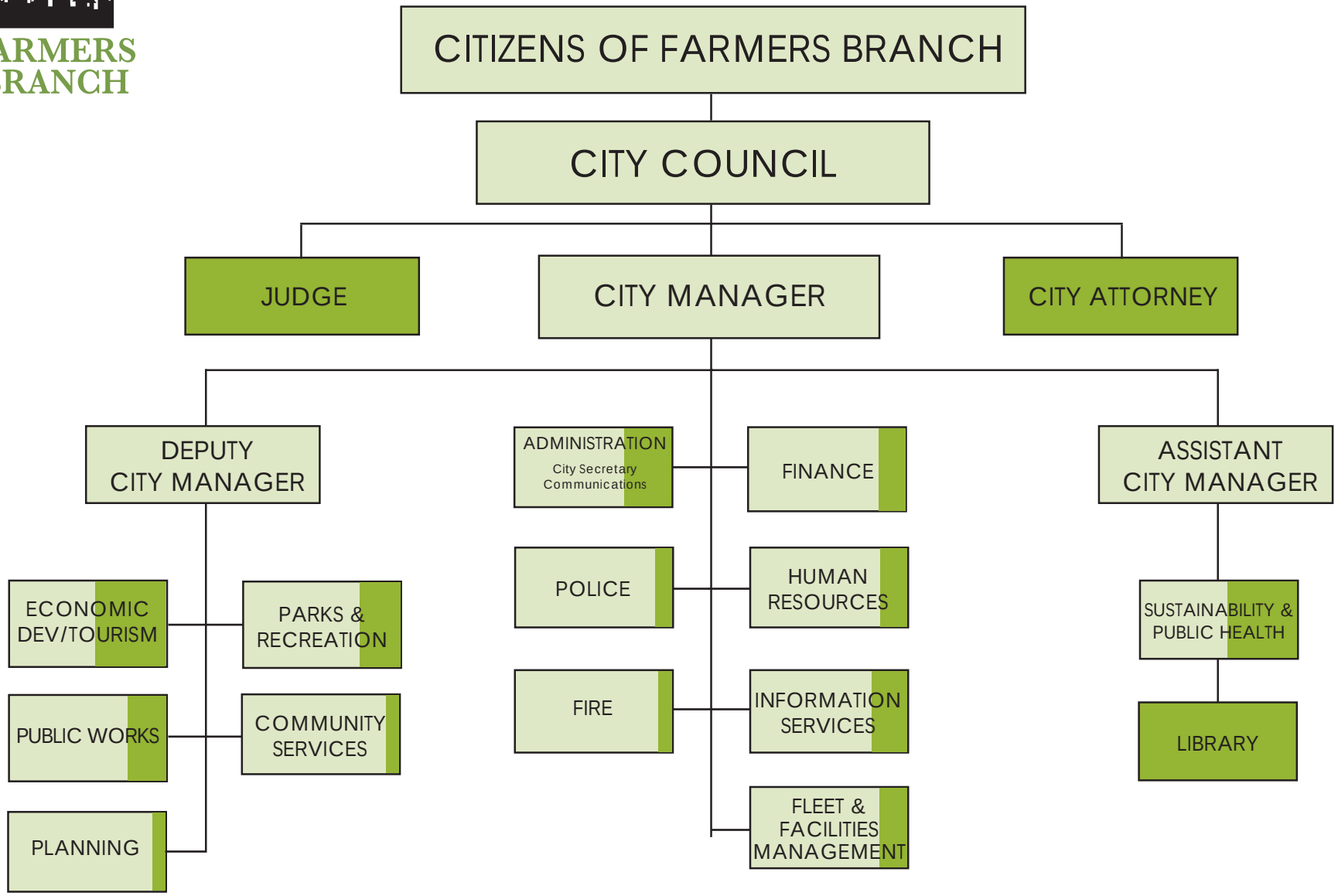
City Council	Position	District	First Elected	Term Expires
Robert C. Dye	Mayor	N/A	2017	2020
John Norwood	Mayor Pro Tem	District 3	2015	2021
Terry Lynne	Deputy Mayor Pro Tem	District 4	2016	2022
Cristal Retana	Councilmember	District 1	2019	2022
Bronson Blackson	Councilmember	District 2	2017	2020
Mike Bomgardner	Councilmember	District 5	2015	2021

Appointed Officials

Charles S. Cox	City Manager
John Land	Deputy City Manager
Terry Carnes	City Judge
Amy Piukana	City Secretary
Tom Bryson	Communications Director
Hugh Pender	Community Services Director
Allison Cook	Economic Development & Tourism Director
Kevin Muenchow	Fleet & Facilities Management Director
Sherrelle Evans-Jones	Finance Director
Steve Parker	Fire Chief
Brian Beasley	Human Resources Director
Mark Samuels	Information Services Director
Michael Mashburn	Parks & Recreation Director
Tina Firgens	Planning Director
David Hale	Police Chief
Marc Bentley	Public Works Director
Shane Davis	Sustainability & Public Health Director


Council District Boundaries
FB Council District Boundary
REP
Cristal Retana.....District 1
Mike Bomgardner.....District 5
Bronson Blackson....District 2
John Norwood.....District 3
Terry Lynne.....District 4
N
FARMERS BRANCH
2,500 1,250 0 2,500 Feet

CITY OF FARMERS BRANCH
FY 2019-20 ORGANIZATION CHART



Outsourced Services

CITY OF FARMERS BRANCH, TEXAS

PROPOSED FISCAL YEAR BUDGET 2019-20

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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 2019-20 (the big policy items):

- CBO1 – Implement a vision for the central corridor and encourage redevelopment of the East Side.
- CBO2 – Improve options for quality, senior-centric housing.
- CBO3 – Utilize data-driven processes for making resource allocation decisions.
- CBO4 – Deliver exceptional service to our residents, businesses, and other stakeholders.
- CBO5 – Enhance our streetscape.
- CBO6 – Implement a solution for improving creeks.
- CBO7 – Plan for, build, and maintain high quality public assets.
- CBO8 – Support the Station Area development.
- CBO9 – Develop a mechanism to end child homelessness.
- CBO10 – Identify a pathway for sustainability initiatives.

OUR MISSION

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

OUR VISION

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Continually striving to be the very best.

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General Government
City Secretary's Office

Who we are:

They 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.

What we do (Key Processes):

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

Our Strategic Initiatives:

C3. Promote opportunities for community participation in government
- Implement Boards & Commission orientation and video training.

C4. Be open, accessible, and transparent
- Create a disaster plan for records management.
- Coordinate with Dallas County for a May Election for Council District 2 & Mayor.

F5. Establish and maintain effective internal controls
- Inventory and destruction of legal boxes.

L1. Ensure our team understands our strategy and how they contribute to it
- Conduct annual internal records retention training.
- Host the Annual B&C banquet.

Amy Piukana, Officer of the City

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General Administration
City Manager's Office

Who we are:

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

What we do (Key Processes):

- Policy Implementation
- Strategic & Performance Management
- Employee Engagement
- Community Engagement

Our Strategic Initiatives:

C3. Promote opportunities for community participation in government
- Continue to develop the Public Art & Culture Committee.

C4. Be open, accessible, and transparent
- Continue to improve and develop the City Manager's Quarterly Report.

B1. Achieve best-in-class status in all City disciplines
- Continue to enhance Performance FBTX.

B2. Enhance service delivery through continual process improvement
- Transition the employee engagement program to Human Resources.

L2. Enhance leadership capabilities to deliver results and develop bench strength
- Continue to develop the Assistant City Manager position.
- Prepare succession strategies for critical positions.

B5. Adhere to the strategic management system
- Develop and implement the City's strategic plan.

C2. Provide attractive, unique, and connected spaces for community interaction
- Prepare and install entryway monuments at key locations in the City.

Charles Cox, City Manager

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COMMUNICATIONS

Who we are:

The responsibility of the Communications department is to tell the City's story. This is accomplished by providing current and accurate information about City of Farmers Branch programs, activities, services, events, and news-making occurrences. In addition, it is the responsibility of the department to market the City of Farmers Branch through various media channels and utilizing specific marketing campaigns. Information is presented to the citizens, newcomers, media, and employees through the Branch Review newsletter, Branch Bulletin eNewsletter, REACTion 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.

What we do (Key Processes):

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

Our Strategic Initiatives:

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

- Apply for at least three awards for TAMIO state competition, at least one award from national Telly competition and at least three awards from national 3CMA competition.

B4. Ensure constant and effective communication both internally and externally

- Improve the navigation and google search results of the City's website
- Create Custom landing page for Community Services on City Website
- Create a Working Information Group to augment the Internal Communications efforts.
- Producing at least 52 video programs through the fiscal year, equivalent to at least one new program every week.
- Create an updated style guide for use in City communications & marketing effort.

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

- Support the launch of The Shops at Mustang Station through the Discover FB campaign.

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

- Create a continuity / succession plan for impending change in Director's position.

Tom Bryson, Director

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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.

What we do (Key Processes):

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

Our Strategic Initiatives:

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

- Continue to market and manage the neighborhood partnership program.
- Continue with the two residential revitalization programs for the central area: Demo Rebuild & Neighborhood Renaissance.
- Continue with the Façade Grant Program for commercial buildings.
- Partner with Henry S Miller for a potential senior living development.
- Acquire new properties and make a plan for the RFQ of existing parcels.
- Partner with large full service hotels to maintain strong daily rates.
- Partner with businesses inside and outside of the city to use Farmers Branch hotels.
- Market area attractions to visitors and drive hotel room night bookings.

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

- Continue to grow the business retention program allows the City to visit with employers and knowing their successes and needs.

L5. Foster positive employee engagement

- Utilize quarterly engagement meetings have been set for the Economic Development & Tourism teams.

Allison Cook, Director

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HUMAN RESOURCES

Who we are:

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

What we do (Key Processes):

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

Our Strategic Initiatives:

B2. Enhance service delivery through continual process improvement

- Implementing a new Enterprise Resource Planning (ERP) platform across the City under the Project PROMISE umbrella. This initiative will cover the Human Resources Management and Payroll Portion and will allow full, modern-level access to employee data.

B3. Optimize the use of technology

- Implement City wide time keeping and reporting system using the Executime software.

L5. Foster positive employee engagement

- Move the City from Semi-Monthly payroll to Bi-weekly payroll.
- Transition the City's employee engagement program from the City Manager's Office to HR.

Brian Beasley, Director

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FINANCE

Who we are:

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

What we do (Key Processes):

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

Our Strategic Initiatives:

F1. Invest to maintain and provide high quality public assets

- Continue to refine, repair, and rediscover ways to best utilize the new PROMISE software. This also includes additional trainings and education opportunities as needed by the Staff user group.

F2. Seek out and maintain alternative funding resources

- Continue to monitor the Marshal's Program and other initiatives to ensure revenue and other metrics are met; Consider technology needs within Courts to ensure we are working as efficiently as possible.

F4. Adhere to financial management principles and budget

- Management of the 2019-20 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.

F5. Establish and maintain effective internal controls

- Conduct the Annual Audit.

L5. Foster positive employee engagement

- Continue to work with the Finance/Court team to take steps to improve scores on Employee Engagement methods.

Sherrelle Evans-Jones, Director

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Information Services

Who we are:

The Information Services Department manages and maintains all technology for the City of Farmers Branch. Information Services mission 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. Information Services vision is to help departments use technology to transform the way they work and deliver services to our citizens.

What we do (Key Processes):

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

Our Strategic Initiatives:

B2. Enhance service delivery through continual process improvement

- Utilize BerryDunn to perform an organizational assessment of IS and better align IS services with the current and future needs of the organization.

B3. Optimize the use of technology

- Continue to support the citywide implementation of Project PROMISE: implementation of the HRIS suite from Tyler. This includes HR, payroll and Executime.
- Implement Tyler Energov software for planning, permitting, and licensing.
- Implement the forms module for Laserfiche, which will give us a tool to automate some of our forms based processes.

F5. Establish and maintain effective internal controls.

- Begin implementing Cyber Security Initiatives (multi-year).

Mark Samuels, Director

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COMMUNITY SERVICES

Who we are:

The Community Services department is comprised of two divisions: Building Inspection and Code Enforcement.

Building Inspection's mission is to protect the Health, Safety and Welfare of the stakeholders of the City of Farmers Branch by creating safe buildings and communities through enforcement of the City's construction codes.

Code Enforcement's mission is to strive for the continual improvement of our neighborhoods in order to provide a safe and livable environment for our residents. This is accomplished through the use of proactive neighborhood based enforcement, combined with excellent customer service; as well as, increased collaboration among residents, neighborhood associations and other external partners geared towards promoting public education and increased citizen awareness; all while working towards the common goal of creating a vibrant and dynamic community that seeks to improve the quality of life of all our residents.

What we do (Key Processes):

- Issue permits: residential and commercial
- Ensure property standards are maintained
- Community outreach

Our Strategic Initiatives:

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

- Increase the number of professional certifications held by Community Services staff

B2. Enhance service delivery through continual process improvement

- Evaluate Community Services processes related to software.

B3. Optimize the use of technology

- Begin new software implementation: Project promise is the City's new ERP, Community Services is slated to begin this process in FY19-20

C4. Be open, accessible, and transparent

- Develop a Code Enforcement educational campaign

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

- Begin tracking daily construction inspection data.
- Evaluate recent changes to accessory structures ordinance.

Hugh Pender, Director

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PLANNING

Who we are:

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

What we do (Key Processes):

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

Our Strategic Initiatives:

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

- Establish new long range plan and vision for the corridor. Funding was initially allocated FY18-19 and is being carried forward for FY19-20. RFQ was issued during July 2019 for October/November 2019 project kick-off. This initiative relates to Critical Business Outcome 1 – Implement a vision for the central corridor and encourage redevelopment of the East Side.

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

- Updating the Comprehensive Zoning Ordinance and other development related ordinances consistent with adopted long range planning policies (e.g., East Side Plan) is appropriate in order to facilitate property owner investment and property improvements. Additionally, due to recent changes in state law, it is necessary to review and update the City's CZO and other development ordinances for consistency (where necessary). This initiative relates to Critical Business Outcome 1 – Implement a vision for the central corridor and encourage redevelopment of the East Side and Critical Business Outcome 4 – Deliver exceptional service to our residents, businesses, and other stakeholders.

Tina Firgens, Director

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PUBLIC WORKS

Who we are:

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

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

What we do (Key Processes):

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

Our Strategic Initiatives:

B3. Optimize the use of technology

- Continue to expand automated meter reading program by approximately 500 endpoints

F1. Invest to maintain and provide high quality public assets

- Develop a proposed Infrastructure CIP Program for inclusion in the FY2021 budget process
- Street Revitalization - Resurfacing Program: resurfacing of identified streets using both Bond (332) and Non-Bond CIP (301).
- Implement Phase II of the Street Bond Program - Street Improvements: ongoing implementation of bond program for identified streets.
- Video & inspection of sanitary sewer trunk mains to determine possible need for cleaning and new lining projects in the Sanitary Sewer Trunk Mains.
- Execute a contract and treat approximately 25,000 linear feet of sanitary sewer for roots.
- Implement Phase 2 of Rawhide Creek Sewer Rehab project to line sanitary sewer to reduce inflow and infiltration.
- Implement erosion control measures for Farmers Branch Creek as identified in the Freese and Nichols creek study.

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

- Implement a policy for participation with residents on a cost share to repair or add bank stabilization measures along Farmers Branch Creek.

F2. Seek out and maintain alternative funding resources

- Cooks Creek Channel Improvements to be made over a 3 year period in phases in coordination with a grant.

Marc Bentley, Director

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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.

What we do (Key Processes):

- Animal welfare and management
- Landfill operations
- Trails
- Public & environmental health
- Community outreach

Our Strategic Initiatives:

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

- Obtain approval from TCEQ for the City's Phase II stormwater management plan.

B5. Adhere to the strategic management system

- Develop a high level plan for sustainable initiatives for the City. This is 2019-2020 Strategic Plan CB010 - Identify a pathway for sustainability initiatives.

C3. Promote opportunities for community participation in government

- Develop a volunteer program and recruitment for the Animal Services Division.

C4. Be open, accessible, and transparent

- Implement records retention protocol per the City Secretary's training.

F1. Invest to maintain and provide high quality public assets

- Marsh Lane Sidewalk Expansion Project. This will be the first trail project completed by the department.

Shane Davis, Director

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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.

What we do (Key Processes):

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

Our Strategic Initiatives:

C.1 Achieve the highest standards of safety and security

- Conduct at least 1000 park patrols between the hours of 7pm and 10pm.
- Maintain UCR violent crimes (homicide, rape, robbery and agg. assault and UCR property crimes (vehicle burglary, auto theft, and residential/commercial burglary) below the 5-year average. Introduce National Incident Based Reporting (NIBRS) which will replace UCR in 2021.
- Assign a second traffic enforcement officer to provide for additional hours of traffic coverage during evening hours.
- Provide 2 additional officers to be assigned to beat 1 on the west side which will provide for 24/7 staffing of the new beat.
- Purchase, install and train officers on the use of a single platform camera system for cars, body worn and interview room cameras.

C3. Promote opportunities for community participation in government

- Conduct two Citizen Police Academies and at least one active shooter training for the public.

F1. Invest to maintain and provide high quality public assets

- Purchase, install and train officers on the use of a single platform camera system for cars, body worn and interview room cameras.

F2. Seek out and maintain alternative funding resources

- Apply for the bullet proof vest reimbursement grant.

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

- Provide for 3000 hours of TCOLE approved in-service training to officers and non-sworn staff.

L5. Foster positive employee engagement

- Continue to provide mental health resources to police officers through various training and connections to mental health services.
- Utilize 2019 Gallup Q12 employee survey data to increase employee engagement.

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.

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.

What we do (Key Processes):

- Emergency response: Fire and EMS
- Emergency preparedness
- Community outreach
- Fire safety inspections
- Building and site plan reviews

Our Strategic Initiatives:

B5. Adhere to the strategic management system

- Install the hardscape and landscape as part of the completion of the construction process for Fire Station #2

C.1 Achieve the highest standards of safety and security

- Replace an 8-year-old ambulance
- Replace a 2005 (15 year old) fire truck
- Replace a 2004 (16 year old) command vehicle
- Hire 6 new SAFER funded Firefighters for Q-133

C3. Promote opportunities for community participation in government

- Hold a ceremony for the community & Fire Department to celebrate the opening of new Fire Station No. 2.

F1. Invest to maintain and provide high quality public assets

- Year 1 of 8 to strip and paint "Traffic Red" 300 of our 2,200 fire hydrants

L5. Foster positive employee engagement

- Year 1 of 3 to secure a 2nd set of firefighter bunker gear for all line firefighters.
- Annual medical & fitness screening for all uniformed personnel.

Steve Parker, Fire Chief

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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.

What we do (Key Processes):

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

Our Strategic Initiatives:

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

- Identify and apply for service awards.

B4. Ensure constant and effective communication both internally and externally

- Continue to expand and enhance all marketing efforts.

F1. Invest to maintain and provide high quality public assets

- Install enhanced landscaping around all new monument signs throughout the City.
- Develop plan to allocate funding to maintain and improve high-use public facilities.
- Complete planned improvements at John F. Burke Nature Preserve.

F2. Seek out and maintain alternative funding resources

- Seek alternative funding sources to expand and enhance recreational opportunities offered to the community.

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

- Reorganize Parks Maintenance Division to enhance operational efficiency.

Michael Mashburn, Director

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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.

What we do (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

Our Strategic Initiatives:

B2. Enhance service delivery through continual process improvement

- Continue evaluating age of print collection and number of items available to the community to align with exemplary Texas State Library standards bringing the collection age to 25% under 5 years old.

B4. Ensure constant and effective communication both internally and externally

- Continue promoting awareness of the library and its available resources to the public.

C.1 Achieve the highest standards of safety and security

- Communicate any Library maintenance or IT concerns through the online work request portal.

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

- Evaluate effectiveness and quality of current programs and events.

C3. Promote opportunities for community participation in government

- Improve Library Advisory Board participation.

C4. Be open, accessible, and transparent

- Assess availability and display of materials for circulation and public use.

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

- Continue programming partnerships with city events, schools and area business' to benefit residents of Farmers Branch.

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

- Identify and implement recommendations from the Gallup Q12 survey to improve employee engagement.

Denise Wallace, Director

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Fleet & Facility Services

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

Fleet's mission is to provide a well-maintained, safe, dependable and cost effective fleet for the City buy being service-oriented and having pride in our work.

Facilities' mission is providing quality service in an efficient and friendly manner to ensure functional, safe, comfortable and aesthetically pleasing buildings to all who use our facilities."

What we do (Key Processes):

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

Our Strategic Initiatives:

F1. Invest to maintain and provide high quality public assets

- Continue implementation of both short and long-range facilities capital maintenance program projects/replacement to provide sustainability of City facilities and assets.
- Continue the annual replacement program of the City's fleet vehicles and equipment based on life-cycle costing.
- Continue plans for the construction of a new Service Center facility.

L5. Foster positive employee engagement

- Continue to make Farmers Branch the employer of choice by focusing on employee engagement.

Kevin Muenchow, Director

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GENERAL FUND
REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
TAXES						
PROPERTY - CURRENT	$ 25,300,000	$ 24,898,079	$ 27,600,000	$ 27,600,000	$ 27,300,000	$ 31,500,000
PROPERTY - PRIOR YEAR	665,000	682,915	65,000	65,000	0	80,000
SALES & USE	14,032,000	14,532,631	14,700,000	14,700,000	16,700,000	17,500,000
MIXED BEVERAGE	86,000	85,810	85,000	85,000	85,000	90,000
FRANCHISE FEES	4,135,500	4,142,530	4,269,500	4,269,500	4,147,000	3,820,000
PENALTIES & INTEREST	150,000	128,565	130,000	130,000	115,000	120,000
SUB-TOTAL	44,368,500	44,470,530	46,849,500	46,849,500	48,347,000	53,110,000
LICENSES & PERMITS						
HEALTH	42,000	44,820	40,000	40,000	44,000	40,000
BUILDING	3,910,400	4,152,320	4,121,000	4,121,000	2,650,000	1,925,000
PLUMBING	233,800	291,023	259,000	259,000	274,100	269,000
ELECTRICAL	240,000	268,503	250,000	250,000	285,000	275,000
HVAC	160,000	168,128	185,000	185,000	240,000	225,000
MULTI-FAMILY INSPECTION	100,000	91,213	100,000	100,000	100,000	100,000
SUB-TOTAL	4,686,200	5,016,007	4,955,000	4,955,000	3,593,100	2,834,000
INTERGOVERNMENTAL REVENUE						
OTHER GOVT'L ENTITIES	250,000	250,000	0	0	0	0
SUB-TOTAL	250,000	250,000	0	0	0	0
CHARGES FOR SERVICES						
ZONING	41,800	43,775	37,000	37,000	42,300	19,500
PRINTING & DUPLICATING	17,000	20,917	15,500	15,500	26,000	16,000
POLICE SERVICES	187,000	179,290	203,500	203,500	203,500	208,500
EMERGENCY SERVICES	1,325,000	1,331,592	1,505,000	1,505,000	1,469,200	1,260,000
FIRE SERVICES	38,000	39,413	135,000	135,000	105,000	135,000
REFUSE SERVICES	3,270,000	3,319,450	3,350,000	3,350,000	3,950,000	3,690,000
HEALTH & INSPECTION FEE	31,500	34,245	30,000	30,000	38,000	36,000
ANIMAL CONTROL & SHELTER	27,000	29,589	35,000	35,000	25,000	25,000
AQUATIC CENTER FEES	350,000	365,466	335,000	335,000	513,700	350,000
SENIOR CENTER FEES	30,000	32,467	42,000	42,000	50,000	50,000
PARKS & REC CONCESSIONS	200,000	216,736	238,200	238,200	240,000	250,000
BUILDING USE FEES	515,000	545,114	624,000	624,000	624,000	625,000
EVENTS	88,000	99,722	70,000	70,000	53,000	50,000
SUB-TOTAL	6,120,300	6,257,776	6,620,200	6,620,200	7,339,700	6,715,000
FINES, FORFEITS & ASSESSMENTS						
COURT	1,668,500	1,772,306	2,146,900	2,146,900	1,758,000	1,773,000
LIBRARY	57,000	49,098	40,000	40,000	28,000	25,000
SUB-TOTAL	1,725,500	1,821,404	2,186,900	2,186,900	1,786,000	1,798,000

GENERAL FUND
REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
INTEREST/RENTS/CONTRIBUTIONS						
INTEREST	350,000	384,356	500,000	500,000	700,000	575,000
RENTS	544,400	496,537	589,800	589,800	442,800	333,800
SUB-TOTAL	894,400	880,893	1,089,800	1,089,800	1,142,800	908,800
MISCELLANEOUS						
MISC CUSTOMER SERVICE	200	3	1,000	1,000	200	500
PAY PHONE COMMISSIONS	800	724	0	0	0	0
RECYCLING	6,000	6,887	7,000	7,000	9,000	8,000
MISCELLANEOUS	80,000	93,282	75,000	75,000	47,000	50,000
SALE OF ASSETS	18,600	18,594	20,000	20,000	18,000	18,000
INSURANCE RECOVERY	15,000	15,159	20,000	20,000	33,000	0
SUB-TOTAL	120,600	134,649	123,000	123,000	107,200	76,500
GRAND TOTAL	$ 58,165,500	$ 58,831,259	$ 61,824,400	$ 61,824,400	$ 62,315,800	$ 65,442,300

ENTERPRISE FUNDS
REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
WATER & SEWER FUND						
INTEREST/RENTS/CONTRIBUTIONS						
INTEREST	$ 0	$ (6,436)	$ (9,000)	$ (9,000)	$ 20,000	$ 15,000
SUB-TOTAL	0	(6,436)	(9,000)	(9,000)	20,000	15,000
MISCELLANEOUS						
MISCELLANEOUS	7,300	7,363	4,100	4,100	4,100	4,100
SALE OF ASSETS	0	0	1,000	1,000	1,000	1,000
INSURANCE RECOVERY	600	606	0	0	7,900	0
SUB-TOTAL	7,900	7,969	5,100	5,100	13,000	5,100
CHARGES FOR SERVICES						
WATER SERVICE	15,632,000	15,534,672	15,712,400	15,712,400	14,003,000	16,027,700
SEWER SERVICE	7,396,000	7,414,912	7,478,300	7,478,300	7,561,000	8,884,100
ADDISON SEWER	22,000	35,660	24,400	24,400	67,000	68,400
TAPPING FEES	2,800	3,000	3,400	3,400	2,000	2,000
RECONNECTS/SERVICE CHARGE	38,000	40,075	40,000	40,000	40,000	40,000
LATE FEES	235,000	235,212	225,000	225,000	225,000	225,000
INSPECTIONS	407,000	416,040	125,000	125,000	314,400	125,000
BACKFLOW PROGRAM	38,000	40,415	35,000	35,000	50,000	35,000
SUB-TOTAL	23,770,800	23,719,986	23,643,500	23,643,500	22,262,400	25,407,200
TOTAL WATER & SEWER FUND	$ 23,778,700	$ 23,721,519	$ 23,639,600	$ 23,639,600	$ 22,295,400	$ 25,427,300
STORMWATER UTILITY FUND						
INTEREST/RENTS/CONTRIBUTIONS						
INTEREST	$ 34,000	$ 38,476	$ 30,000	$ 30,000	$ 30,000	$ 30,000
SUB-TOTAL	34,000	38,476	30,000	30,000	30,000	30,000
MISCELLANEOUS						
INTERFUND TRANSFERS	0	0	0	1,086,000	1,086,000	500,000
SUB-TOTAL	0	0	0	1,086,000	1,086,000	500,000
CHARGES FOR SERVICES						
STORMWATER	1,334,600	1,336,734	1,415,000	1,415,000	1,415,000	1,627,000
SUB-TOTAL	1,334,600	1,336,734	1,415,000	1,415,000	1,415,000	1,627,000
TOTAL STORMWATER UTILITY FUND	$ 1,368,600	$ 1,375,210	$ 1,445,000	$ 2,531,000	$ 2,531,000	$ 2,157,000
GRAND TOTAL	$ 25,147,300	$ 25,096,729	$ 25,084,600	$ 26,170,600	$ 24,826,400	$ 27,584,300

INTERNAL SERVICE FUNDS
REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
FLEET & FACILITIES MANAGEMENT FUND						
CHARGES FOR SERVICES						
FLEET SERVICES	$ 2,582,800	$ 2,624,516	$ 2,692,200	$ 2,692,200	$ 2,629,200	$ 2,859,200
FACILITIES SERVICES	1,911,400	1,911,400	1,713,300	1,713,300	1,816,700	2,018,100
TOTAL FLEET & FACILITIES MGMT FUND	$ 4,494,200	$ 4,535,916	$ 4,405,500	$ 4,405,500	$ 4,445,900	$ 4,877,300
WORKERS' COMPENSATION FUND						
MISCELLANEOUS						
MISCELLANEOUS	$ 60,000	$ 46,930	$ 60,000	$ 60,000	$ 60,000	$ 60,000
INTERFUND TRANSFERS	340,000	324,500	340,000	340,000	340,000	340,000
TOTAL WORKERS' COMPENSATION FUND	$ 400,000	$ 371,430	$ 400,000	$ 400,000	$ 400,000	$ 400,000
HEALTH CLAIMS FUND						
INTEREST/RENTS/CONTRIBUTIONS						
MEDICAL CONTRIBUTIONS	$ 3,935,600	$ 4,107,914	$ 3,935,600	$ 3,935,600	$ 3,935,600	$ 3,935,600
TOTAL HEALTH CLAIMS FUND	$ 3,935,600	$ 4,107,914	$ 3,935,600	$ 3,935,600	$ 3,935,600	$ 3,935,600
GRAND TOTAL	$ 8,829,800	$ 9,015,260	$ 8,741,100	$ 8,741,100	$ 8,781,500	$ 9,212,900

HOTEL/MOTEL FUND
REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
TAXES						
HOTEL/MOTEL TAX	$ 2,800,000	$ 2,849,667	$ 3,050,000	$ 3,050,000	$ 3,100,000	$ 3,100,000
SUB-TOTAL	2,800,000	2,849,667	3,050,000	3,050,000	3,100,000	3,100,000
CHARGES FOR SERVICES						
EVENTS	41,000	46,583	35,000	35,000	35,000	35,000
SUB-TOTAL	41,000	46,583	35,000	35,000	35,000	35,000
INTEREST/RENTS/CONTRIBUTIONS						
INTEREST	30,000	25,666	35,000	35,000	40,000	35,000
SUB-TOTAL	30,000	25,666	35,000	35,000	40,000	35,000
MISCELLANEOUS						
MISCELLANEOUS	2,000	2,233	2,000	2,000	2,200	2,000
HISTORICAL PARK RENTALS	7,500	9,506	16,000	16,000	23,000	25,000
HISTORICAL PARK TEAS	5,300	5,275	7,500	7,500	5,000	5,000
SUB-TOTAL	14,800	17,014	25,500	25,500	30,200	32,000
GRAND TOTAL	$ 2,885,800	$ 2,938,930	$ 3,145,500	$ 3,145,500	$ 3,205,200	$ 3,202,000

SPECIAL REVENUE FUNDS
REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
POLICE FORFEITURE FUND	$ 67,400	$ 72,338	$ 55,000	$ 55,000	$ 137,200	$ 45,000
DONATIONS FUND	311,646	311,112	32,000	52,000	66,200	48,400
YOUTH SCHOLARSHIP FUND	700	329	700	700	500	200
GRANTS FUND	47,092	34,183	56,230	56,230	58,100	162,987
BUILDING SECURITY FUND	24,800	28,783	32,800	32,800	32,800	32,800
COURT TECHNOLOGY FUND	36,000	41,298	40,000	40,000	40,000	40,000
LANDFILL CLOSURE/POST-CLOSURE FUND	262,000	56,037	1,162,000	1,162,000	778,000	662,000
CEMETERY FUND	1,400	1,302	1,400	1,400	1,400	1,400
PHOTOGRAPHIC LIGHT SYSTEM FUND	760,100	776,960	790,000	790,000	609,000	0
PEG ACCESS CHANNEL FUND	62,000	67,425	62,000	62,000	62,000	62,000
JOINT FIRE TRAINING FACILITY FUND	44,400	43,588	44,400	65,400	66,000	78,500
TIRZ DISTRICT #3 FUND	84,953	85,470	88,988	88,988	100,000	93,800
RESIDENTIAL REVITALIZATION BOND FUND	1,001,800	973,864	2,000	2,000	13,300	0
GRAND TOTAL	$ 2,704,291	$ 2,492,689	$ 2,367,518	$ 2,408,518	$ 1,964,500	$ 1,227,087

GENERAL FUND
EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
GENERAL GOVERNMENT						
GENERAL GOVERNMENT	$ 180,800	$ 168,274	$ 201,100	$ 246,200	$ 246,200	$ 250,800
GENERAL CONTRACTS	292,000	292,000	285,000	400,000	400,000	400,000
LEGAL	462,300	455,960	445,400	445,400	445,400	470,400
NON-DEPARTMENTAL	(1,277,600)	(1,699,013)	1,221,600	1,133,876	1,031,376	987,100
SUB-TOTAL	(342,500)	(782,779)	2,153,100	2,225,476	2,122,976	2,108,300
GENERAL ADMINISTRATION						
GENERAL ADMINISTRATION	980,900	964,667	1,053,600	1,075,300	1,075,300	1,106,500
SUB-TOTAL	980,900	964,667	1,053,600	1,075,300	1,075,300	1,106,500
COMMUNICATIONS						
COMMUNICATIONS	656,300	638,328	720,100	746,400	746,400	770,500
SUB-TOTAL	656,300	638,328	720,100	746,400	746,400	770,500
ECONOMIC DEVELOPMENT & TOURISM						
ECONOMIC DEVELOPMENT	443,900	405,225	441,800	451,400	451,400	460,500
SUB-TOTAL	443,900	405,225	441,800	451,400	451,400	460,500
HUMAN RESOURCES						
HUMAN RESOURCES	1,002,600	926,297	1,055,900	1,074,800	1,074,800	1,008,900
SUB-TOTAL	1,002,600	926,297	1,055,900	1,074,800	1,074,800	1,008,900
FINANCE						
FINANCE ADMINISTRATION	755,000	727,593	759,600	810,100	810,100	819,600
ACCOUNTING	887,100	865,348	888,400	894,100	894,100	683,200
PURCHASING	129,100	123,371	129,200	135,000	135,000	135,800
MUNICIPAL COURT	551,000	558,866	663,500	630,300	629,200	637,500
SUB-TOTAL	2,322,200	2,275,178	2,440,700	2,469,500	2,468,400	2,276,100
INFORMATION SERVICES						
INFORMATION SERVICES	2,547,800	2,496,665	2,700,200	2,746,300	2,746,300	2,655,500
SUB-TOTAL	2,547,800	2,496,665	2,700,200	2,746,300	2,746,300	2,655,500
COMMUNITY SERVICES						
PLANNING	445,300	386,282	692,400	752,100	617,100	787,400
COMMUNITY SERVICES ADMIN	413,200	393,132	362,600	372,600	372,600	375,100
BUILDING INSPECTION	1,228,900	1,229,733	1,296,600	1,282,300	1,282,300	1,416,700
SUB-TOTAL	2,087,400	2,009,147	2,351,600	2,407,000	2,272,000	2,579,200
PUBLIC WORKS						
PUBLIC WORKS ADMINISTRATION	696,400	670,453	723,900	722,800	722,800	776,800
STREET MAINTENANCE	4,412,800	4,279,064	4,110,700	4,102,400	4,092,700	4,149,000
SUB-TOTAL	5,109,200	4,949,517	4,834,600	4,825,200	4,815,500	4,925,800

GENERAL FUND
EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
SUSTAINABILITY & PUBLIC HEALTH						
SOLID WASTE COLLECTION	2,824,200	2,770,335	3,651,500	3,669,700	3,622,600	4,012,300
ANIMAL SERVICES	746,800	689,363	785,900	802,000	756,800	811,800
ENVIRONMENTAL SERVICES	435,000	359,198	458,300	471,100	471,100	566,000
SUB-TOTAL	4,006,000	3,818,896	4,895,700	4,942,800	4,850,500	5,390,100
POLICE						
POLICE ADMINISTRATION	1,721,000	1,663,281	1,675,500	1,734,100	1,734,100	1,807,600
POLICE INVESTIGATIONS	1,929,000	1,890,953	2,204,300	2,233,100	2,212,400	2,152,200
POLICE PATROL	6,917,400	6,820,864	7,151,500	7,246,200	7,166,900	7,786,000
POLICE DETENTION	1,245,200	1,219,102	1,309,100	1,331,200	1,261,000	1,359,600
POLICE COMMUNICATIONS	1,844,600	1,770,749	1,783,200	1,801,600	1,801,600	2,100,700
POLICE TRAINING	159,000	157,446	159,000	161,600	161,600	160,500
SUB-TOTAL	13,816,200	13,522,395	14,282,600	14,507,800	14,337,600	15,366,600
FIRE						
FIRE ADMINISTRATION	1,308,100	1,294,487	1,247,700	1,390,324	1,390,324	1,153,900
FIRE PREVENTION	574,600	573,243	580,800	612,400	612,400	618,700
FIRE OPERATIONS	9,651,100	9,627,787	10,132,500	10,451,900	10,451,900	11,167,100
SUB-TOTAL	11,533,800	11,495,517	11,961,000	12,454,624	12,454,624	12,939,700
PARKS & RECREATION						
PARKS & RECREATION ADMIN	552,400	536,011	574,300	662,100	662,100	526,700
PARK MAINTENANCE	5,548,500	5,202,811	5,724,900	5,583,000	5,567,000	6,061,100
RECREATION	1,879,800	1,763,466	1,903,400	2,176,300	2,176,300	2,229,800
AQUATICS CENTER	1,114,400	966,734	1,076,700	1,027,000	1,027,000	1,092,400
SENIOR CENTER	870,400	800,519	788,000	807,100	807,100	806,600
PARK BOARD	9,800	3,937	9,800	4,800	4,800	4,800
SENIOR ADVISORY BOARD	4,800	3,179	4,800	4,800	4,800	4,800
EVENTS	911,600	832,097	977,600	945,400	945,400	874,800
SUB-TOTAL	10,891,700	10,108,754	11,059,500	11,210,500	11,194,500	11,601,000
LIBRARY						
LIBRARY	1,885,300	1,869,714	1,870,700	1,885,000	1,885,000	2,297,400
SUB-TOTAL	1,885,300	1,869,714	1,870,700	1,885,000	1,885,000	2,297,400
GRAND TOTAL	$ 56,940,800	$ 54,697,521	$ 61,821,100	$ 63,022,100	$ 62,495,300	$ 65,486,100

[1] Beginning in 2017-18, the Solid Waste, Environmental Health and Animal Services divisions were moved to a new Sustainability and Public Health department.

ENTERPRISE FUNDS
EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
WATER & SEWER FUND						
PUBLIC WORKS						
WATER & SEWER ADMINISTRATION	$ 4,596,100	$ 4,533,619	$ 4,629,400	$ 4,643,600	$ 4,643,600	$ 5,008,000
WATER & SEWER OPERATIONS	17,506,000	17,322,514	18,544,500	18,530,300	17,595,700	19,114,000
TOTAL WATER & SEWER FUND	$ 22,102,100	$ 21,856,133	$ 23,173,900	$ 23,173,900	$ 22,239,300	$ 24,122,000
STORMWATER UTILITY FUND						
PUBLIC WORKS						
STORMWATER UTILITIES	$ 1,259,000	$ 571,307	$ 1,449,000	$ 2,535,000	$ 2,535,000	$ 3,479,000
TOTAL STORMWATER UTILITY FUND	$ 1,259,000	$ 571,307	$ 1,449,000	$ 2,535,000	$ 2,535,000	$ 3,479,000
GRAND TOTAL	$ 23,361,100	$ 22,427,440	$ 24,622,900	$ 25,708,900	$ 24,774,300	$ 27,601,000

INTERNAL SERVICE FUNDS
EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
FLEET & FACILITIES MANAGEMENT FUND						
FLEET & FACILITIES MANAGEMENT						
FACILITIES MANAGEMENT	$ 1,911,400	$ 1,701,248	$ 1,713,300	$ 1,776,300	$ 1,816,700	$ 2,018,100
FLEET MANAGEMENT	2,582,800	2,595,471	2,692,200	2,629,200	2,629,200	2,859,200
TOTAL FLEET & FACILITIES MGMT FUND	$ 4,494,200	$ 4,296,719	$ 4,405,500	$ 4,405,500	$ 4,445,900	$ 4,877,300
WORKERS' COMPENSATION FUND						
INTERNAL SERVICE						
WORKERS' COMPENSATION	$ 400,000	$ 304,276	$ 400,000	$ 400,000	$ 400,000	$ 400,000
TOTAL WORKERS' COMPENSATION FUND	$ 400,000	$ 304,276	$ 400,000	$ 400,000	$ 400,000	$ 400,000
HEALTH CLAIMS FUND						
INTERNAL SERVICE						
HEALTH CLAIMS	$ 4,525,800	$ 4,590,452	$ 3,855,800	$ 3,855,800	$ 3,855,800	$ 3,855,800
TOTAL HEALTH CLAIMS FUND	$ 4,525,800	$ 4,590,452	$ 3,855,800	$ 3,855,800	$ 3,855,800	$ 3,855,800
GRAND TOTAL	$ 9,420,000	$ 9,191,447	$ 8,661,300	$ 8,661,300	$ 8,701,700	$ 9,133,100

HOTEL/MOTEL FUND
EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PARKS & RECREATION						
HISTORICAL PRESERVATION	$ 2,049,700	$ 1,969,717	$ 1,566,800	$ 1,566,800	$ 1,437,500	$ 1,467,000
SUB-TOTAL	2,049,700	$ 1,969,717	1,566,800	1,566,800	1,437,500	1,467,000
ECONOMIC DEVELOPMENT & TOURISM						
PROMOTION OF TOURISM	1,336,200	$ 1,292,010	1,431,900	1,431,900	1,431,900	1,461,700
CONVENTION CENTER	19,000	5,934	19,000	19,000	19,000	19,000
SUB-TOTAL	1,355,200	$ 1,297,944	1,450,900	1,450,900	1,450,900	1,480,700
GRAND TOTAL	$ 3,404,900	$ 3,267,661	$ 3,017,700	$ 3,017,700	$ 2,888,400	$ 2,947,700

SPECIAL REVENUE FUNDS
EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
POLICE FORFEITURE FUND	$ 90,000	$ 60,412	$ 201,000	$ 201,000	$ 201,500	$ 161,000
DONATIONS FUND	220,200	202,246	93,460	113,460	128,660	75,360
YOUTH SCHOLARSHIP FUND	6,000	180	6,000	6,000	6,000	6,000
GRANTS FUND	47,092	34,183	56,230	56,230	58,100	162,987
BUILDING SECURITY FUND	39,000	38,256	44,900	44,900	45,900	38,600
COURT TECHNOLOGY FUND	76,300	64,632	55,600	55,600	55,600	55,600
LANDFILL CLOSURE/POST-CLOSURE FUND	838,500	643,839	1,228,000	1,228,000	1,056,500	1,228,000
PHOTOGRAPHIC LIGHT SYSTEM FUND	876,400	670,727	1,135,200	1,135,200	600,200	777,312
PEG ACCESS CHANNEL FUND	77,300	38,451	50,000	50,000	60,000	75,000
JOINT FIRE TRAINING FACILITY FUND	44,300	43,350	44,300	65,300	65,300	78,100
TIRZ DISTRICT #3 FUND	81,353	6,951	83,388	83,388	83,400	88,200
RESIDENTIAL REVITALIZATION BOND FUND	300,000	189,107	700,000	700,000	700,000	104,500
GRAND TOTAL	$ 2,696,445	$ 1,992,334	$ 3,698,078	$ 3,739,078	$ 3,061,160	$ 2,850,659

GENERAL FUND
EXPENDITURE SUMMARY
Summarized by Function

	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
GENERAL GOVERNMENT						
GENERAL GOVERNMENT	$ 180,800	$ 168,274	$ 201,100	$ 246,200	$ 246,200	$ 250,800
GENERAL CONTRACTS	292,000	292,000	285,000	400,000	400,000	400,000
LEGAL	462,300	455,960	445,400	445,400	445,400	470,400
NON-DEPARTMENTAL	(1,277,600)	(1,699,013)	1,221,600	1,133,876	1,031,376	987,100
GENERAL ADMINISTRATION	980,900	964,667	1,053,600	1,075,300	1,075,300	1,106,500
COMMUNICATIONS	656,300	638,328	720,100	746,400	746,400	770,500
ECONOMIC DEVELOPMENT	443,900	405,225	441,800	451,400	451,400	460,500
HUMAN RESOURCES	1,002,600	926,297	1,055,900	1,074,800	1,074,800	1,008,900
FINANCE ADMINISTRATION	755,000	727,593	759,600	810,100	810,100	819,600
ACCOUNTING	887,100	865,348	888,400	894,100	894,100	683,200
PURCHASING	129,100	123,371	129,200	135,000	135,000	135,800
MUNICIPAL COURT	551,000	558,866	663,500	630,300	629,200	637,500
INFORMATION SERVICES	2,547,800	2,496,665	2,700,200	2,746,300	2,746,300	2,655,500
PLANNING	445,300	386,282	692,400	752,100	617,100	787,400
COMMUNITY SERVICES ADMIN.	413,200	393,132	362,600	372,600	372,600	375,100
BUILDING INSPECTION	1,228,900	1,229,733	1,296,600	1,282,300	1,282,300	1,416,700
TOTAL GENERAL GOV'T	$ 9,698,600	$ 8,932,728	$ 12,917,000	$ 13,196,176	$ 12,957,576	$ 12,965,500
PUBLIC WORKS						
PUBLIC WORKS ADMIN.	$ 696,400	$ 670,453	$ 723,900	$ 722,800	$ 722,800	$ 776,800
SOLID WASTE COLLECTION	2,824,200	2,770,335	3,651,500	3,669,700	3,622,600	4,012,300
STREET MAINTENANCE	4,412,800	4,279,064	4,110,700	4,102,400	4,092,700	4,149,000
ANIMAL SERVICES	746,800	689,363	785,900	802,000	756,800	811,800
ENVIRONMENTAL SERVICES	435,000	359,198	458,300	471,100	471,100	566,000
TOTAL PUBLIC WORKS	$ 9,115,200	$ 8,768,413	$ 9,730,300	$ 9,768,000	$ 9,666,000	$ 10,315,900
PUBLIC SAFETY						
POLICE ADMINISTRATION	$ 1,721,000	$ 1,663,281	$ 1,675,500	$ 1,734,100	$ 1,734,100	$ 1,807,600
POLICE INVESTIGATIONS	1,929,000	1,890,953	2,204,300	2,233,100	2,212,400	2,152,200
POLICE PATROL	6,917,400	6,820,864	7,151,500	7,246,200	7,166,900	7,786,000
POLICE DETENTION	1,245,200	1,219,102	1,309,100	1,331,200	1,261,000	1,359,600
POLICE COMMUNICATIONS	1,844,600	1,770,749	1,783,200	1,801,600	1,801,600	2,100,700
POLICE TRAINING	159,000	157,446	159,000	161,600	161,600	160,500
FIRE ADMINISTRATION	1,308,100	1,294,487	1,247,700	1,390,324	1,390,324	1,153,900
FIRE PREVENTION	574,600	573,243	580,800	612,400	612,400	618,700
FIRE OPERATIONS	9,651,100	9,627,787	10,132,500	10,451,900	10,451,900	11,167,100
TOTAL PUBLIC SAFETY	$ 25,350,000	$ 25,017,912	$ 26,243,600	$ 26,962,424	$ 26,792,224	$ 28,306,300

GENERAL FUND
EXPENDITURE SUMMARY
Summarized by Function

	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
CULTURE & RECREATION						
PARKS & RECREATION ADMIN.	$ 552,400	$ 536,011	$ 574,300	$ 662,100	$ 662,100	$ 526,700
PARK MAINTENANCE	5,548,500	5,202,811	5,724,900	5,583,000	5,567,000	6,061,100
RECREATION	1,879,800	1,763,466	1,903,400	2,176,300	2,176,300	2,229,800
AQUATICS CENTER	1,114,400	966,734	1,076,700	1,027,000	1,027,000	1,092,400
SENIOR CENTER	870,400	800,519	788,000	807,100	807,100	806,600
PARK BOARD	9,800	3,937	9,800	4,800	4,800	4,800
SENIOR ADVISORY BOARD	4,800	3,179	4,800	4,800	4,800	4,800
EVENTS	911,600	832,097	977,600	945,400	945,400	874,800
LIBRARY	1,885,300	1,869,714	1,870,700	1,885,000	1,885,000	2,297,400
TOTAL CULTURE & PARKS	$ 12,777,000	$ 11,978,468	$ 12,930,200	$ 13,095,500	$ 13,079,500	$ 13,898,400
GRAND TOTAL	$ 56,940,800	$ 54,697,521	$ 61,821,100	$ 63,022,100	$ 62,495,300	$ 65,486,100

GENERAL FUND
EXPENDITURE SUMMARY
Summarized by Type of Expenditure

EXPENDITURES BY TYPE	ACTUAL 2017-18		ADOPTED BUDGET 2018-19		YEAR-END AMENDED BUDGET 2018-19		PROPOSED BUDGET 2019-20	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Personal Services/Benefits								
Full-Time	$ 24,415,342	44.64%	$ 25,571,900	41.36%	$ 25,988,178	41.58%	$ 26,598,000	40.62%
Part-Time	1,006,008	1.84%	1,257,200	2.03%	1,147,400	1.84%	1,229,600	1.88%
Overtime	773,900	1.41%	989,700	1.60%	909,100	1.45%	987,500	1.51%
Life & Health	3,400,442	6.22%	3,509,400	5.68%	3,615,700	5.79%	3,657,700	5.59%
TMRS	4,800,957	8.78%	5,106,700	8.26%	5,165,200	8.26%	5,301,500	8.10%
Medicare	369,224	0.68%	392,000	0.63%	398,200	0.64%	412,800	0.63%
Workers' Compensation	256,500	0.47%	256,500	0.41%	256,500	0.41%	256,500	0.39%
Car Allowance	93,000	0.17%	96,100	0.16%	100,200	0.16%	98,500	0.15%
Transfers (Personnel Related)	(1,418,300)	-2.59%	(1,528,700)	-2.47%	(1,528,700)	-2.45%	(1,763,700)	-2.69%
Sub-total	33,697,073	61.61%	35,650,800	57.67%	36,051,778	57.69%	36,778,400	56.16%
Purchased Prof & Tech Services	3,639,267	6.65%	3,908,100	6.32%	4,020,022	6.43%	4,073,500	6.22%
Supplies	1,836,583	3.36%	2,121,800	3.43%	2,079,224	3.33%	2,367,100	3.61%
Repairs & Maintenance	6,607,825	12.08%	6,580,700	10.64%	6,682,500	10.69%	7,044,900	10.76%
Services	6,491,472	11.87%	7,744,700	12.53%	7,699,600	12.32%	8,727,000	13.33%
Production & Disposal	22,799	0.04%	41,500	0.07%	41,500	0.07%	47,500	0.07%
Contracts	292,000	0.53%	285,000	0.46%	400,000	0.64%	400,000	0.61%
Events	409,508	0.75%	472,300	0.76%	396,600	0.63%	325,400	0.50%
Other Objects	899,294	1.64%	2,427,500	3.93%	1,222,776	1.96%	2,492,200	3.81%
Transfers	801,700	1.47%	2,588,700	4.19%	3,901,300	6.24%	3,230,100	4.93%
Sub-total	21,000,448	38.39%	26,170,300	42.33%	26,443,522	42.31%	28,707,700	43.84%
Total Appropriations	$ 54,697,521	100.00%	$ 61,821,100	100.00%	$ 62,495,300	100.00%	$ 65,486,100	100.00%

SUMMARY BUDGET CATEGORIES
General Fund

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
GENERAL GOVERNMENT						
Supplies	$ 8,500	$ 8,210	$ 9,400	$ 9,400	$ 9,400	$ 10,600
Services	172,300	160,064	191,700	236,800	236,800	240,200
Total Budget	$ 180,800	$ 168,274	$ 201,100	$ 246,200	$ 246,200	$ 250,800
GENERAL CONTRACTS						
Contracts	$ 292,000	$ 292,000	$ 285,000	$ 400,000	$ 400,000	$ 400,000
Total Budget	$ 292,000	$ 292,000	$ 285,000	$ 400,000	$ 400,000	$ 400,000
LEGAL						
Purchased Prof & Tech Services	$ 462,300	$ 455,960	$ 445,400	$ 445,400	$ 445,400	$ 470,400
Total Budget	$ 462,300	$ 455,960	$ 445,400	$ 445,400	$ 445,400	$ 470,400

Note: Approximately $100,000 of legal services is for prosecutor costs.

NON-DEPARTMENTAL						
Repairs & Maintenance	$ 437,300	$ 437,300	$ 364,000	$ 383,100	$ 383,100	$ 404,700
Services	237,200	216,593	237,200	239,800	239,800	241,700
Other Objects	1,300,100	899,294	2,427,500	1,325,276	1,222,776	2,492,200
Transfers	(3,252,200)	(3,252,200)	(1,807,100)	(814,300)	(814,300)	(2,151,500)
Total Budget	$ (1,277,600)	$ (1,699,013)	$ 1,221,600	$ 1,133,876	$ 1,031,376	$ 987,100
GENERAL ADMINISTRATION						
Personal Services/Benefits	$ 902,300	$ 894,172	$ 935,400	$ 978,600	$ 978,600	$ 1,013,500
Supplies	18,300	17,606	20,400	20,200	20,200	23,300
Repairs & Maintenance	26,100	25,488	26,300	4,300	4,300	4,500
Services	34,200	27,401	71,500	72,200	72,200	65,200
Total Budget	$ 980,900	$ 964,667	$ 1,053,600	$ 1,075,300	$ 1,075,300	$ 1,106,500
COMMUNICATIONS						
Personal Services/Benefits	$ 221,600	$ 222,019	$ 225,300	$ 230,900	$ 230,900	$ 235,000
Purchased Prof & Tech Services	147,500	146,620	189,000	189,000	189,000	192,000
Supplies	11,100	10,819	12,500	12,500	12,500	7,500
Repairs & Maintenance	38,600	30,353	29,900	29,900	29,900	30,900
Services	237,500	228,517	263,400	284,100	284,100	305,100
Total Budget	$ 656,300	$ 638,328	$ 720,100	$ 746,400	$ 746,400	$ 770,500
ECONOMIC DEVELOPMENT						
Personal Services/Benefits	$ 211,500	$ 211,181	$ 207,700	$ 217,100	$ 217,100	$ 219,000
Purchased Prof & Tech Services	56,900	44,390	61,900	61,900	61,900	65,500
Supplies	14,300	14,251	9,300	9,300	9,300	6,400
Services	161,200	135,403	162,900	163,100	163,100	169,600
Total Budget	$ 443,900	$ 405,225	$ 441,800	$ 451,400	$ 451,400	$ 460,500

SUMMARY BUDGET CATEGORIES
General Fund

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
HUMAN RESOURCES						
Personal Services/Benefits	$ 719,000	$ 704,414	$ 749,600	$ 767,700	$ 767,700	$ 695,200
Purchased Prof & Tech Services	23,200	13,738	20,000	20,000	20,000	20,000
Supplies	25,100	18,491	26,100	26,100	26,100	26,100
Repairs & Maintenance	11,200	10,809	6,200	6,200	6,200	6,200
Services	224,100	178,845	254,000	254,800	254,800	261,400
Total Budget	$ 1,002,600	$ 926,297	$ 1,055,900	$ 1,074,800	$ 1,074,800	$ 1,008,900
FINANCE ADMINISTRATION						
Personal Services/Benefits	$ 391,800	$ 384,969	$ 401,200	$ 412,800	$ 412,800	$ 402,200
Purchased Prof & Tech Services	319,000	310,341	313,700	350,400	350,400	341,600
Supplies	17,100	9,455	17,100	17,100	17,100	17,100
Services	27,100	22,828	27,600	29,800	29,800	58,700
Total Budget	$ 755,000	$ 727,593	$ 759,600	$ 810,100	$ 810,100	$ 819,600
ACCOUNTING						
Personal Services/Benefits	$ 539,000	$ 530,462	$ 566,100	$ 524,100	$ 524,100	$ 571,800
Supplies	15,000	12,310	15,000	15,000	15,000	15,000
Repairs & Maintenance	1,200	(163)	1,200	1,200	1,200	1,200
Services	131,900	122,739	106,100	153,800	153,800	95,200
Transfers	200,000	200,000	200,000	200,000	200,000	0
Total Budget	$ 887,100	$ 865,348	$ 888,400	$ 894,100	$ 894,100	$ 683,200
PURCHASING						
Personal Services/Benefits	$ 121,600	$ 121,118	$ 121,700	$ 127,500	$ 127,500	$ 128,100
Supplies	2,600	1,494	2,600	2,600	2,600	2,600
Services	4,900	759	4,900	4,900	4,900	5,100
Total Budget	$ 129,100	$ 123,371	$ 129,200	$ 135,000	$ 135,000	$ 135,800
MUNICIPAL COURT						
Personal Services/Benefits	$ 511,500	$ 526,988	$ 602,300	$ 565,400	$ 565,400	$ 571,500
Purchased Prof & Tech Services	3,000	3,489	4,000	4,000	4,000	4,000
Supplies	22,500	15,540	21,200	22,200	21,100	35,500
Repairs & Maintenance	2,900	2,900	21,400	21,400	21,400	13,000
Services	11,100	9,949	14,600	17,300	17,300	13,500
Total Budget	$ 551,000	$ 558,866	$ 663,500	$ 630,300	$ 629,200	$ 637,500
INFORMATION SERVICES						
Personal Services/Benefits	$ 1,188,700	$ 1,174,118	$ 1,197,100	$ 1,266,200	$ 1,266,200	$ 1,377,100
Purchased Prof & Tech Services	128,900	134,424	202,700	168,700	168,700	170,800
Supplies	161,500	140,087	197,600	212,600	212,600	182,300
Repairs & Maintenance	592,500	580,389	700,000	706,000	706,000	742,800
Services	131,200	122,647	148,300	138,300	138,300	145,500
Transfers	345,000	345,000	254,500	254,500	254,500	37,000
Total Budget	$ 2,547,800	$ 2,496,665	$ 2,700,200	$ 2,746,300	$ 2,746,300	$ 2,655,500

SUMMARY BUDGET CATEGORIES
General Fund

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PLANNING						
Personal Services/Benefits	$ 328,800	$ 305,743	$ 421,300	$ 415,500	$ 415,500	$ 437,300
Supplies	13,400	9,394	14,400	14,400	14,400	17,400
Repairs & Maintenance	800	645	800	800	800	800
Services	102,300	70,500	255,900	321,400	186,400	331,900
Total Budget	$ 445,300	$ 386,282	$ 692,400	$ 752,100	$ 617,100	$ 787,400
COMMUNITY SERVICES ADMINISTRATION						
Personal Services/Benefits	$ 341,500	$ 342,454	$ 308,600	$ 318,500	$ 318,500	$ 319,900
Supplies	21,600	6,892	22,200	22,200	22,200	28,400
Repairs & Maintenance	1,900	907	3,300	3,300	3,300	4,200
Services	38,200	32,879	28,500	28,600	28,600	22,600
Transfers	10,000	10,000	0	0	0	0
Total Budget	$ 413,200	$ 393,132	$ 362,600	$ 372,600	$ 372,600	$ 375,100
BUILDING INSPECTION						
Personal Services/Benefits	$ 1,058,800	$ 1,051,851	$ 1,114,000	$ 1,099,900	$ 1,099,900	$ 1,142,600
Supplies	35,300	23,968	40,900	39,100	39,100	43,400
Repairs & Maintenance	23,900	23,900	24,800	24,800	24,800	26,400
Services	83,900	103,014	116,900	118,500	118,500	174,300
Transfers	27,000	27,000	0	0	0	30,000
Total Budget	$ 1,228,900	$ 1,229,733	$ 1,296,600	$ 1,282,300	$ 1,282,300	$ 1,416,700
PUBLIC WORKS ADMINISTRATION						
Personal Services/Benefits	$ 635,800	$ 632,622	$ 662,600	$ 659,000	$ 659,000	$ 672,100
Supplies	17,300	14,855	17,300	17,300	17,300	17,300
Repairs & Maintenance	4,100	930	4,100	4,100	4,100	4,100
Services	39,200	22,046	39,900	42,400	42,400	77,300
Transfers	0	0	0	0	0	6,000
Total Budget	$ 696,400	$ 670,453	$ 723,900	$ 722,800	$ 722,800	$ 776,800
STREET MAINTENANCE						
Personal Services/Benefits	$ 1,480,300	$ 1,447,892	$ 1,512,800	$ 1,477,378	$ 1,477,378	$ 1,513,800
Purchased Prof & Tech Services	13,200	9,080	0	49,222	49,222	0
Supplies	81,200	70,341	92,000	92,000	82,300	94,900
Repairs & Maintenance	2,132,100	2,082,593	1,971,200	1,944,300	1,944,300	1,982,200
Services	441,000	404,158	449,700	454,500	454,500	455,100
Transfers	265,000	265,000	85,000	85,000	85,000	103,000
Total Budget	$ 4,412,800	$ 4,279,064	$ 4,110,700	$ 4,102,400	$ 4,092,700	$ 4,149,000
SOLID WASTE COLLECTION [1]						
Personal Services/Benefits	$ 706,100	$ 694,729	$ 770,800	$ 780,900	$ 745,600	$ 771,100
Purchased Prof & Tech Services	1,200,000	1,190,086	1,340,200	1,340,200	1,340,200	1,358,900
Supplies	87,000	70,768	99,100	99,100	87,300	116,400
Repairs & Maintenance	201,100	199,034	212,700	212,700	212,700	217,700
Services	607,000	592,919	1,087,200	1,095,300	1,095,300	1,200,700
Production & Disposal	23,000	22,799	41,500	41,500	41,500	47,500
Transfers	0	0	100,000	100,000	100,000	300,000
Total Budget	$ 2,824,200	$ 2,770,335	$ 3,651,500	$ 3,669,700	$ 3,622,600	$ 4,012,300

SUMMARY BUDGET CATEGORIES
General Fund

DEPARTMENT/DIVISION		YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
ANIMAL SERVICES	[1]						
Personal Services/Benefits		$ 507,300	$ 479,132	$ 524,000	$ 536,100	$ 490,900	$ 552,100
Supplies		46,900	41,163	47,300	46,300	46,300	47,900
Repairs & Maintenance		42,800	41,189	48,600	50,900	50,900	55,100
Services		149,800	127,879	157,000	159,700	159,700	156,700
Transfers		0	0	9,000	9,000	9,000	0
Total Budget		$ 746,800	$ 689,363	$ 785,900	$ 802,000	$ 756,800	$ 811,800
ENVIRONMENTAL SERVICES	[1]						
Personal Services/Benefits		$ 275,900	$ 266,933	$ 275,700	$ 290,700	$ 290,700	$ 296,800
Supplies		32,500	6,964	29,600	26,900	26,900	28,200
Repairs & Maintenance		10,000	8,838	13,100	13,100	13,100	13,100
Services		116,600	76,463	112,900	113,400	113,400	227,900
Transfers		0	0	27,000	27,000	27,000	0
Total Budget		$ 435,000	$ 359,198	$ 458,300	$ 471,100	$ 471,100	$ 566,000
POLICE ADMINISTRATION							
Personal Services/Benefits		$ 1,053,400	$ 1,039,775	$ 1,069,500	$ 1,088,400	$ 1,088,400	$ 1,106,600
Supplies		48,300	42,445	51,300	51,300	51,300	52,300
Repairs & Maintenance		284,900	275,510	229,600	250,400	250,400	281,300
Services		334,400	305,551	302,000	320,900	320,900	367,400
Transfers		0	0	23,100	23,100	23,100	0
Total Budget		$ 1,721,000	$ 1,663,281	$ 1,675,500	$ 1,734,100	$ 1,734,100	$ 1,807,600
POLICE INVESTIGATIONS							
Personal Services/Benefits		$ 1,779,800	$ 1,755,180	$ 1,963,400	$ 1,996,300	$ 1,975,600	$ 1,997,500
Supplies		34,200	31,217	36,100	32,000	32,000	38,500
Repairs & Maintenance		46,700	46,638	48,300	48,300	48,300	51,300
Services		40,300	29,918	31,500	31,500	31,500	64,900
Transfers		28,000	28,000	125,000	125,000	125,000	0
Total Budget		$ 1,929,000	$ 1,890,953	$ 2,204,300	$ 2,233,100	$ 2,212,400	$ 2,152,200
POLICE PATROL							
Personal Services/Benefits		$ 5,877,500	$ 5,845,374	$ 6,163,900	$ 6,258,600	$ 6,203,300	$ 6,664,500
Supplies		298,300	266,677	282,800	282,800	258,800	333,000
Repairs & Maintenance		364,400	357,691	386,900	386,400	386,400	448,900
Services		72,200	46,122	61,900	62,400	62,400	55,100
Transfers		305,000	305,000	256,000	256,000	256,000	284,500
Total Budget		$ 6,917,400	$ 6,820,864	$ 7,151,500	$ 7,246,200	$ 7,166,900	$ 7,786,000
POLICE DETENTION							
Personal Services/Benefits		$ 1,217,800	$ 1,195,830	$ 1,277,600	$ 1,297,200	$ 1,227,000	$ 1,327,600
Supplies		18,700	15,012	21,100	23,600	23,600	20,200
Repairs & Maintenance		5,300	4,939	5,300	5,300	5,300	5,300
Services		3,400	3,321	5,100	5,100	5,100	6,500
Total Budget		$ 1,245,200	$ 1,219,102	$ 1,309,100	$ 1,331,200	$ 1,261,000	$ 1,359,600

SUMMARY BUDGET CATEGORIES
General Fund

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
POLICE COMMUNICATIONS						
Repairs & Maintenance	$ 92,500	$ 31,415	$ 85,500	$ 103,900	$ 103,900	$ 89,200
Services	1,752,100	1,739,334	1,697,700	1,697,700	1,697,700	2,011,500
Total Budget	$ 1,844,600	$ 1,770,749	$ 1,783,200	$ 1,801,600	$ 1,801,600	$ 2,100,700
POLICE TRAINING						
Personal Services/Benefits	$ 150,100	$ 149,274	$ 150,000	$ 152,600	$ 152,600	$ 152,500
Supplies	3,500	3,335	3,500	3,500	3,500	3,500
Services	5,400	4,837	5,500	5,500	5,500	4,500
Total Budget	$ 159,000	$ 157,446	$ 159,000	$ 161,600	$ 161,600	$ 160,500
FIRE ADMINISTRATION						
Personal Services/Benefits	$ 806,600	$ 808,319	$ 814,900	$ 867,300	$ 867,300	$ 815,800
Supplies	62,400	61,633	65,100	53,424	53,424	34,100
Repairs & Maintenance	282,100	277,899	265,400	368,300	368,300	212,500
Services	136,000	125,636	102,300	101,300	101,300	91,500
Transfers	21,000	21,000	0	0	0	0
Total Budget	$ 1,308,100	$ 1,294,487	$ 1,247,700	$ 1,390,324	$ 1,390,324	$ 1,153,900
FIRE PREVENTION						
Personal Services/Benefits	$ 542,300	$ 542,609	$ 549,100	$ 572,200	$ 572,200	$ 577,200
Supplies	21,200	19,919	20,900	29,400	29,400	30,200
Services	11,100	10,715	10,800	10,800	10,800	11,300
Total Budget	$ 574,600	$ 573,243	$ 580,800	$ 612,400	$ 612,400	$ 618,700
FIRE OPERATIONS						
Personal Services/Benefits	$ 8,279,900	$ 8,272,440	$ 8,575,200	$ 8,895,100	$ 8,895,100	$ 9,057,400
Supplies	350,300	336,227	294,800	271,300	271,300	412,700
Repairs & Maintenance	408,300	405,965	353,300	350,300	350,300	501,500
Services	177,100	177,655	183,200	209,200	209,200	252,100
Transfers	435,500	435,500	726,000	726,000	726,000	943,400
Total Budget	$ 9,651,100	$ 9,627,787	$ 10,132,500	$ 10,451,900	$ 10,451,900	$ 11,167,100
PARKS & RECREATION ADMINISTRATION						
Personal Services/Benefits	$ 477,500	$ 475,284	$ 510,700	$ 594,600	$ 594,600	$ 426,700
Purchased Prof & Tech Services	0	0	0	0	0	50,000
Supplies	23,300	20,537	16,700	21,600	21,600	17,700
Repairs & Maintenance	3,500	2,779	3,500	3,500	3,500	3,500
Services	48,100	37,411	43,400	42,400	42,400	28,800
Total Budget	$ 552,400	$ 536,011	$ 574,300	$ 662,100	$ 662,100	$ 526,700
PARK MAINTENANCE						
Personal Services/Benefits	$ 3,041,900	$ 2,896,224	$ 3,109,300	$ 3,084,800	$ 3,084,800	$ 3,164,200
Purchased Prof & Tech Services	73,400	71,118	43,400	103,400	103,400	73,400
Supplies	334,800	280,096	339,800	336,400	336,400	357,200
Repairs & Maintenance	799,800	753,257	808,400	759,700	759,700	886,200
Services	715,000	618,516	715,000	606,700	606,700	694,100
Transfers	583,600	583,600	709,000	692,000	676,000	886,000
Total Budget	$ 5,548,500	$ 5,202,811	$ 5,724,900	$ 5,583,000	$ 5,567,000	$ 6,061,100

SUMMARY BUDGET CATEGORIES
General Fund

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
RECREATION						
Personal Services/Benefits	$ 985,700	$ 903,911	$ 994,700	$ 895,700	$ 895,700	$ 827,400
Supplies	120,100	110,577	119,500	118,900	118,900	149,400
Repairs & Maintenance	400,600	400,165	392,100	440,200	440,200	408,400
Services	373,400	348,813	371,100	383,500	383,500	404,600
Transfers	0	0	26,000	338,000	338,000	440,000
Total Budget	$ 1,879,800	$ 1,763,466	$ 1,903,400	$ 2,176,300	$ 2,176,300	$ 2,229,800
AQUATICS CENTER						
Personal Services/Benefits	$ 645,000	$ 559,095	$ 648,100	$ 629,700	$ 629,700	$ 657,700
Supplies	55,100	55,225	56,600	76,400	76,400	60,100
Repairs & Maintenance	171,200	169,661	131,400	131,900	131,900	170,800
Services	243,100	182,753	240,600	189,000	189,000	203,800
Total Budget	$ 1,114,400	$ 966,734	$ 1,076,700	$ 1,027,000	$ 1,027,000	$ 1,092,400
SENIOR CENTER						
Personal Services/Benefits	$ 419,800	$ 402,035	$ 412,800	$ 416,500	$ 416,500	$ 403,800
Supplies	78,600	65,431	84,500	85,800	85,800	100,800
Repairs & Maintenance	186,900	181,094	200,600	171,800	171,800	190,400
Services	110,100	76,959	90,100	92,200	92,200	111,600
Transfers	75,000	75,000	0	40,800	40,800	0
Total Budget	$ 870,400	$ 800,519	$ 788,000	$ 807,100	$ 807,100	$ 806,600
PARK BOARD						
Services	$ 9,800	$ 3,937	$ 9,800	$ 4,800	$ 4,800	$ 4,800
Total Budget	$ 9,800	$ 3,937	$ 9,800	$ 4,800	$ 4,800	$ 4,800
SENIOR ADVISORY BOARD						
Services	$ 4,800	$ 3,179	$ 4,800	$ 4,800	$ 4,800	$ 4,800
Total Budget	$ 4,800	$ 3,179	$ 4,800	$ 4,800	$ 4,800	$ 4,800
EVENTS						
Personal Services/Benefits	$ 298,000	$ 279,226	$ 344,100	$ 389,900	$ 389,900	$ 444,100
Purchased Prof & Tech Services	0	0	0	0	0	5,000
Supplies	100	0	100	100	100	100
Repairs & Maintenance	16,700	16,700	21,600	22,800	22,800	25,300
Services	48,500	41,663	54,500	51,000	51,000	74,900
Events	463,300	409,508	472,300	396,600	396,600	325,400
Transfers	85,000	85,000	85,000	85,000	85,000	0
Total Budget	$ 911,600	$ 832,097	$ 977,600	$ 945,400	$ 945,400	$ 874,800
LIBRARY						
Purchased Prof & Tech Services	$ 1,260,100	$ 1,260,021	$ 1,287,800	$ 1,287,800	$ 1,287,800	$ 1,321,900
Supplies	39,700	35,644	35,000	35,000	35,000	37,000
Repairs & Maintenance	241,000	239,000	221,200	233,600	233,600	263,400
Services	89,000	79,549	85,200	87,100	87,100	87,100
Transfers	255,500	255,500	241,500	241,500	241,500	588,000
Total Budget	$ 1,885,300	$ 1,869,714	$ 1,870,700	$ 1,885,000	$ 1,885,000	$ 2,297,400
GRAND TOTAL	$ 56,940,800	$ 54,697,521	$ 61,821,100	$ 63,022,100	$ 62,495,300	$ 65,486,100

[1] The Animal Services and Environmental Services divisions were split into two divisions beginning in 2015-16. In 2017-18, the Solid Waste, Environmental Health and Animal Services divisions were moved to a new Sustainability and Public Health department.

SUMMARY BUDGET CATEGORIES
Enterprise Funds

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
WATER & SEWER ADMINISTRATION						
Personal Services/Benefits	$ 81,300	$ 82,845	$ 97,100	$ 109,800	$ 109,800	$ 110,600
Purchased Prof & Tech Services	91,900	82,320	91,900	91,900	91,900	91,900
Supplies	75,700	63,134	85,400	85,400	85,400	85,400
Repairs & Maintenance	52,700	49,034	52,700	53,800	53,800	50,900
Services	64,600	46,065	69,600	70,000	70,000	70,000
Production & Disposal	66,800	56,810	69,600	69,600	69,600	89,500
Other Objects	10,000	311	10,000	10,000	10,000	10,000
Transfers	4,153,100	4,153,100	4,153,100	4,153,100	4,153,100	4,499,700
Total Budget	$ 4,596,100	$ 4,533,619	$ 4,629,400	$ 4,643,600	$ 4,643,600	$ 5,008,000
WATER & SEWER OPERATIONS						
Personal Services/Benefits	$ 1,998,600	$ 1,883,421	$ 2,083,600	$ 2,069,200	$ 2,069,200	$ 2,166,500
Supplies	224,900	204,332	236,900	226,200	226,200	241,500
Repairs & Maintenance	674,600	642,151	669,300	669,300	669,300	704,200
Services	410,200	372,965	409,800	414,500	414,500	413,400
Production & Disposal	10,909,200	10,940,349	10,761,100	10,761,100	9,826,500	10,933,400
Other Objects	50,000	40,796	50,000	56,200	56,200	50,000
Transfers	3,238,500	3,238,500	4,333,800	4,333,800	4,333,800	4,605,000
Total Budget	$ 17,506,000	$ 17,322,514	$ 18,544,500	$ 18,530,300	$ 17,595,700	$ 19,114,000
Total Water & Sewer Fund	$ 22,102,100	$ 21,856,133	$ 23,173,900	$ 23,173,900	$ 22,239,300	$ 24,122,000
STORMWATER UTILITIES						
Purchased Prof & Tech Services	$ 274,200	$ 46,036	$ 274,200	$ 274,200	$ 274,200	$ 130,000
Repairs & Maintenance	910,000	449,115	1,100,000	2,186,000	2,186,000	3,274,200
Other Objects	0	1,356	0	0	0	0
Transfers	74,800	74,800	74,800	74,800	74,800	74,800
Total Stormwater Fund	$ 1,259,000	$ 571,307	$ 1,449,000	$ 2,535,000	$ 2,535,000	$ 3,479,000
GRAND TOTAL	$ 23,361,100	$ 22,427,440	$ 24,622,900	$ 25,708,900	$ 24,774,300	$ 27,601,000

SUMMARY BUDGET CATEGORIES
Internal Service Funds

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
FACILITIES MANAGEMENT						
Personal Services/Benefits	$ 491,800	$ 479,319	$ 533,500	$ 537,900	$ 537,900	$ 592,500
Supplies	13,700	14,037	13,700	12,600	12,600	14,300
Repairs & Maintenance	684,300	558,163	379,600	425,700	425,700	461,100
Services	695,600	623,729	786,500	800,100	840,500	936,200
Transfers	26,000	26,000	0	0	0	14,000
Total Budget	$ 1,911,400	$ 1,701,248	$ 1,713,300	$ 1,776,300	$ 1,816,700	$ 2,018,100
FLEET MANAGEMENT						
Personal Services/Benefits	$ 536,200	$ 534,887	$ 568,700	$ 595,600	$ 595,600	$ 628,800
Supplies	29,500	26,225	28,100	29,600	29,600	28,100
Repairs & Maintenance	108,800	102,222	100,300	104,400	104,400	114,500
Services	272,900	269,319	262,500	262,500	262,500	296,500
Inventory Usage	1,635,400	1,662,818	1,726,100	1,630,600	1,630,600	1,791,300
Transfers	0	0	6,500	6,500	6,500	0
Total Budget	$ 2,582,800	$ 2,595,471	$ 2,692,200	$ 2,629,200	$ 2,629,200	$ 2,859,200
Total Fleet & Facilities Mgmt Fund	$ 4,494,200	$ 4,296,719	$ 4,405,500	$ 4,405,500	$ 4,445,900	$ 4,877,300
WORKERS' COMPENSATION						
Purchased Prof & Tech Services	$ 5,000	$ 3,250	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Workers' Compensation	395,000	301,026	395,000	395,000	395,000	395,000
Total Workers' Compensation Fund	$ 400,000	$ 304,276	$ 400,000	$ 400,000	$ 400,000	$ 400,000
HEALTH CLAIMS						
Claims Incurred	$ 3,086,300	$ 3,104,935	$ 3,086,300	$ 3,051,300	$ 3,051,300	$ 3,086,300
Insurance Premiums	330,100	373,885	330,100	365,100	365,100	330,100
Fees	239,400	241,632	239,400	239,400	239,400	239,400
Other Objects	400,000	400,000	200,000	200,000	200,000	200,000
Transfers	470,000	470,000	0	0	0	0
Total Health Claims Fund	$ 4,525,800	$ 4,590,452	$ 3,855,800	$ 3,855,800	$ 3,855,800	$ 3,855,800
GRAND TOTAL	$ 9,420,000	$ 9,191,447	$ 8,661,300	$ 8,661,300	$ 8,701,700	$ 9,133,100

SUMMARY BUDGET CATEGORIES
Hotel/Motel Fund

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2017-18	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ADJUSTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
HISTORICAL PRESERVATION/SPECIAL EVENTS						
Personal Services/Benefits	$ 392,400	$ 408,065	$ 461,000	$ 512,700	$ 512,700	$ 549,600
Purchased Prof & Tech Services	66,300	47,790	146,500	138,800	62,300	70,000
Supplies	47,600	39,300	52,700	48,800	48,800	56,000
Repairs & Maintenance	235,200	200,402	313,600	289,000	247,500	249,500
Services	147,500	134,027	187,300	171,800	171,800	146,900
Other Fixed Assets	11,700	3,036	11,700	11,700	400	8,000
Special Events	303,000	291,097	307,000	307,000	307,000	322,000
Transfers	846,000	846,000	87,000	87,000	87,000	65,000
Total Budget	$ 2,049,700	$ 1,969,717	$ 1,566,800	$ 1,566,800	$ 1,437,500	$ 1,467,000
PROMOTION OF TOURISM						
Purchased Prof & Tech Services	$ 17,600	$ 17,576	$ 25,600	$ 25,600	$ 25,600	$ 35,600
Supplies	6,000	5,247	8,000	8,000	8,000	8,000
Services	8,800	8,321	8,800	8,800	8,800	13,800
Marketing	798,500	755,566	828,300	828,300	828,300	828,300
Transfers	505,300	505,300	561,200	561,200	561,200	576,000
Total Budget	$ 1,336,200	$ 1,292,010	$ 1,431,900	$ 1,431,900	$ 1,431,900	$ 1,461,700
CONVENTION						
Supplies	$ 1,000	$ 0	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Repairs & Maintenance	2,000	0	2,000	2,000	2,000	2,000
Services	16,000	5,934	16,000	16,000	16,000	16,000
Total Budget	$ 19,000	$ 5,934	$ 19,000	$ 19,000	$ 19,000	$ 19,000
GRAND TOTAL	$ 3,404,900	$ 3,267,661	$ 3,017,700	$ 3,017,700	$ 2,888,400	$ 2,947,700

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 $4,050,000 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.

$5,470,000 General Obligation Refunding & Improvement Bonds – Series 2010

Used to pay contractual obligations to be incurred for the land acquisition, design and construction related to the relocation of Fire Station No. 1 to a more central location. The citizens of Farmers Branch authorized the bonds through a bond election held in May 2009.

There are currently $3,560,000 bonds outstanding. These bonds are issued as serial bonds maturing on February 15 in the years 2011 through 2030.

$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 $3,710,000 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 $1,270,000 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 $5,015,000 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, are anticipated to be issued in four to five years and the combined maturity is expected to be 20 years.

There are currently $8,865,000 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 $1,005,000 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 $2,230,000 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 are anticipated to be issued in four to five years.

There are currently $13,470,000 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 $5,320,000 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 designing, developing, constructing, improving, extending, and expanding landfill facilities for the City's Camelot Landfill, including streets and roads.

There are currently $4,285,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2023.

DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

PROPERTY TAX SUPPORTED DEBT

FUND BALANCE 9/30/2018				$ 502,846
2018-19	ESTIMATED PROPERTY TAX REVENUES		$ 4,255,800	
2018-19	ESTIMATED PRIOR YEAR TAX, PENALTY AND INTEREST		20,000	
2018-19	TRANSFER FROM JUSTICE CENTER BOND FUND TO CLOSE FUND		45,700	
2018-19	DEBT SERVICE REQUIREMENTS	[1]	(4,258,200)	
INCREASE (DECREASE) IN FUND BALANCE				63,300
ESTIMATED FUND BALANCE 9/30/2019				$ 566,146
2019-20	ESTIMATED PROPERTY TAX REVENUES		$ 4,266,100	
2019-20	ESTIMATED PRIOR YEAR TAX, PENALTY AND INTEREST		20,000	
2019-20	DEBT SERVICE REQUIREMENTS	[2]	(4,266,100)	
INCREASE (DECREASE) IN FUND BALANCE				20,000
ESTIMATED FUND BALANCE 9/30/2020				$ 586,146

SELF-SUPPORTING DEBT

FUND BALANCE 9/30/2018				$ 223,060
2018-19	COMMERCIAL RENT		$ 600,000	
2018-19	LANDFILL REVENUE		1,182,000	
2018-19	SALE OF ASSETS		1,708,870	
2018-19	DEBT SERVICE REQUIREMENTS	[3]	(1,785,400)	
INCREASE (DECREASE) IN FUND BALANCE				1,705,470
ESTIMATED FUND BALANCE 9/30/2019				$ 1,928,530
2019-20	LANDFILL REVENUE		$ 1,181,000	
2019-20	COMMERCIAL RENT		600,000	
2019-20	DEBT SERVICE REQUIREMENTS	[3]	(1,786,600)	
INCREASE (DECREASE) IN FUND BALANCE				(5,600)
ESTIMATED FUND BALANCE 9/30/2020				$ 1,922,930

[1] Includes approximately $7,500 for paying agent fees and arbitrage calculation services.
[2] Includes approximately $15,000 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
2019-20	$ 2,650,000.00	$ 1,601,039.02	$ 4,251,039.02
2020-21	2,670,000.00	1,492,425.52	4,162,425.52
2021-22	2,785,000.00	1,378,882.02	4,163,882.02
2022-23	2,905,000.00	1,258,228.02	4,163,228.02
2023-24	2,625,000.00	1,140,266.02	3,765,266.02
2024-25	2,300,000.00	1,045,856.52	3,345,856.52
2025-26	2,385,000.00	962,206.52	3,347,206.52
2026-27	2,465,000.00	875,556.52	3,340,556.52
2027-28	2,555,000.00	786,841.02	3,341,841.02
2028-29	2,645,000.00	694,950.02	3,339,950.02
2029-30	2,750,000.00	599,262.77	3,349,262.77
2030-31	2,435,000.00	508,209.39	2,943,209.39
2031-32	2,525,000.00	420,413.01	2,945,413.01
2032-33	2,610,000.00	332,375.51	2,942,375.51
2033-34	2,255,000.00	251,706.26	2,506,706.26
2034-35	1,560,000.00	188,362.51	1,748,362.51
2035-36	1,610,000.00	135,700.01	1,745,700.01
2036-37	1,500,000.00	80,428.13	1,580,428.13
2037-38	1,555,000.00	27,212.50	1,582,212.50
Total	$ 44,785,000.00	$ 13,779,921.29	$ 58,564,921.29

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
2019-20	$ 730,000.00	$ 189,869.50	$ 919,869.50
2020-21	765,000.00	152,145.00	917,145.00
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	$ 4,050,000.00	$ 546,103.00	$ 4,596,103.00

Interest Rates:

2020-24 - 4.970%

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

Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2019-20	$ 265,000.00	$ 132,825.00	$ 397,825.00
2020-21	275,000.00	122,712.50	397,712.50
2021-22	285,000.00	112,912.50	397,912.50
2022-23	295,000.00	102,762.50	397,762.50
2023-24	310,000.00	91,400.00	401,400.00
2024-25	320,000.00	78,800.00	398,800.00
2025-26	335,000.00	65,700.00	400,700.00
2026-27	345,000.00	52,100.00	397,100.00
2027-28	360,000.00	38,000.00	398,000.00
2028-29	375,000.00	23,300.00	398,300.00
2029-30	395,000.00	7,900.00	402,900.00
Total	$ 3,560,000.00	$ 828,412.50	$ 4,388,412.50

Interest Rates:

2019-20	-	4.000%
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.

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
2019-20	$ 310,000.00	$ 21,463.00	$ 331,463.00
2020-21	315,000.00	16,224.00	331,224.00
2021-22	320,000.00	10,900.50	330,900.50
2022-23	325,000.00	5,492.50	330,492.50
Total	$ 1,270,000.00	$ 54,080.00	$ 1,324,080.00

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
2019-20	$ 285,000.00	$ 152,037.50	$ 437,037.50
2020-21	300,000.00	138,875.00	438,875.00
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	$ 5,015,000.00	$ 1,107,225.00	$ 6,122,225.00

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

Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2019-20	$ 440,000.00	$ 312,019.00	$ 752,019.00
2020-21	465,000.00	289,394.00	754,394.00
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	$ 8,865,000.00	$ 2,477,638.00	$ 11,342,638.00

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
2019-20	$ 185,000.00	$ 37,050.00	$ 222,050.00
2020-21	190,000.00	32,350.00	222,350.00
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	$ 1,005,000.00	$ 116,650.00	$ 1,121,650.00

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
2019-20	$ 110,000.00	$ 59,400.00	$ 169,400.00
2020-21	110,000.00	57,200.00	167,200.00
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	$ 2,230,000.00	$ 611,675.00	$ 2,841,675.00

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

Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2019-20	$ 155,000.00	$ 497,118.76	$ 652,118.76
2020-21	150,000.00	491,018.76	641,018.76
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	$ 13,470,000.00	$ 5,909,584.54	$ 19,379,584.54

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%

The par amount for this issuance is $13,540,000. Bonds being issued and remaining authorized but unissued amounts are as follows:

PURPOSE	DATE AUTHORIZED	AMOUNT AUTHORIZED	AMOUNT PREVIOUSLY ISSUED	AMOUNT BEING ISSUED	UNISSUED BALANCE
Streets & Drainage	05/10/2014	$ 23,500,000	$ 14,500,000	$ 9,000,000	$ -
Infrastructure	11/07/2017	4,000,000	-	-	4,000,000
Parks & Open Space	11/07/2017	7,000,000	-	4,000,000	3,000,000
Neighborhood Dev	11/07/2017	4,000,000	-	1,000,000	3,000,000
		$ 38,500,000	$ 14,500,000	$ 14,000,000	$ 10,000,000

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
2019-20	$ 170,000.00	$ 199,256.26	$ 369,256.26
2020-21	100,000.00	192,506.26	292,506.26
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	$ 5,320,000.00	$ 2,128,553.25	$ 7,448,553.25

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.

SUMMARY
SELF-SUPPORTING DEBT
PRINCIPAL & INTEREST REQUIREMENTS

YEAR	PRINCIPAL	INTEREST	TOTAL
2019-20	$ 1,470,000.00	$ 313,516.50	$ 1,783,516.50
2020-21	1,540,000.00	247,981.25	1,787,981.25
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	$ 7,995,000.00	$ 946,900.25	$ 8,941,900.25

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

Self-Supporting Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2019-20	$ 480,000.00	$ 124,016.50	$ 604,016.50
2020-21	495,000.00	109,356.25	604,356.25
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	$ 3,710,000.00	$ 504,775.25	$ 4,214,775.25

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
2019-20	$ 990,000.00	$ 189,500.00	$ 1,179,500.00
2020-21	1,045,000.00	138,625.00	1,183,625.00
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	$ 4,285,000.00	$ 442,125.00	$ 4,727,125.00

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.

ECONOMIC DEVELOPMENT FUND

Proposed Budget 2019-20

	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PROJECTED BEGINNING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE	$ 356,510	$ 2,562,260
Economic Development - Land Purchases (Market Value)	2,205,750	
Economic Development - Land Sales	0	
PROJECTED ENDING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE	$ 2,562,260	$ 2,562,260
PROJECTED BEGINNING FUND BALANCE - ASSIGNED TO ECONOMIC DEVELOPMENT	$ 850,799	$ 1,799
BUDGETED REVENUES		
Sale of Assets	1,800	0
Transfer from General Fund	1,100,000	1,500,000
TOTAL BUDGETED REVENUES	1,101,800	1,500,000
BUDGETED EXPENDITURES		
Economic Development Agreements	750,000	750,000
Corporate/Residential Relocation	295,800	0
Inventory Gain/Loss	405,000	0
Redevelopment Operations - Commercial Façade Grant Program	500,000	750,000
TOTAL BUDGETED EXPENDITURES	1,950,800	1,500,000
PROJECTED ENDING FUND BALANCE	$ 1,799	$ 1,799

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.

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.

Landfill Closure/Post-Closure – used to account for future landfill costs.

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 July 2019.]

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

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

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

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

SPECIAL REVENUE FUND

Proposed Budget 2019-20

Police Forfeiture Funds

	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PROJECTED BEGINNING FUND BALANCE	$ 181,505	$ 117,205
BUDGETED REVENUES		
Court Ordered Forfeitures	40,000	40,000
Federal Equitable Sharing	90,000	0
Interest	7,200	5,000
TOTAL BUDGETED REVENUES	137,200	45,000
BUDGETED EXPENDITURES		
Operating	40,000	50,000
Fixed Assets - Vehicle Purchases from Other Agencies	10,000	0
Training	18,500	8,000
Other Expenditures		
Body Armor & Protective Gear	10,000	10,000
Communications & Computer	15,000	15,000
Community-Based Programs	18,000	18,000
Credit Card	1,000	1,000
Firearms & Weapons	18,000	8,000
Other	8,000	8,000
Services - Federal	10,000	10,000
Services - State	35,000	25,000
Vehicle Maintenance	18,000	8,000
TOTAL BUDGETED EXPENDITURES	201,500	161,000
PROJECTED ENDING FUND BALANCE	$ 117,205	$ 1,205

SPECIAL REVENUE FUND

Proposed Budget 2019-20

Donations Fund

	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PROJECTED BEGINNING FUND BALANCE	$ 299,334	$ 236,874
BUDGETED REVENUES		
Animal Care & Adoption Center	5,000	10,000
Fire	18,800	6,000
Historical Park	800	100
Interest	11,500	5,000
Jurors - Animal Adoptions	1,300	1,000
Library	300	300
Parks	17,000	15,000
Police	5,000	5,000
Senior Center	6,500	6,000
TOTAL BUDGETED REVENUES	66,200	48,400
BUDGETED EXPENDITURES		
Animal Adoption - Juror Donations	1,000	1,000
Animal Care - General	40,000	40,000
Animal Care - Spay and Neuter	5,260	5,260
Fire - General	0	5,000
Fire Prevention	1,000	1,000
Historical Park	1,400	1,400
Library Materials	5,000	5,000
Metrocrest Fire Support	18,000	0
Park Maintenance	17,200	2,000
Police Training Aids and Equipment	6,400	6,400
Senior Center	32,500	7,400
Wellness Program	900	900
TOTAL BUDGETED EXPENDITURES	128,660	75,360
PROJECTED ENDING FUND BALANCE	$ 236,874	$ 209,914

NOTE:

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

Animal Care - Glenda Sue Moore Endowment	$ 138,266	$ 98,266
Animal Care/Spay Neuter	5,410	10,150
Farmers Branch Community Foundation	12,075	12,075
Fire	312	312
Fishin' Fun	2,779	2,779
Flexible Spending Refunds - Medical Reimbursement	3,024	2,124
Historical Park - Victorian House	2,425	1,125
Interest Allocation	11,500	16,500
Library	14,688	9,988
Park Improvements	17,023	30,023
Police/Safety	21,943	20,543
Senior Center	7,429	6,029
	$ 236,874	$ 209,914

SPECIAL REVENUE FUND

Proposed Budget 2019-20

Youth Scholarship Fund

	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PROJECTED BEGINNING FUND BALANCE	$ 17,793	$ 12,293
BUDGETED REVENUES		
Youth Scholarship	500	200
TOTAL BUDGETED REVENUES	500	200
BUDGETED EXPENDITURES		
Parks & Recreation	6,000	6,000
TOTAL BUDGETED EXPENDITURES	6,000	6,000
PROJECTED ENDING FUND BALANCE	$ 12,293	$ 6,493

SPECIAL REVENUE FUND

Proposed Budget 2019-20

Grants Fund

	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PROJECTED BEGINNING FUND BALANCE	$ 0	$ 0
BUDGETED REVENUES		
Fire - NCTRAC Medical Grant	5,100	5,000
Fire - SAFER Grant	0	133,237
Library - NEA Big Read Grant	15,000	0
Police - State Criminal Justice Grant	8,000	24,750
Sustainability - Regional Transportation Grant	30,000	0
TOTAL BUDGETED REVENUES	58,100	162,987
BUDGETED EXPENDITURES		
Fire - NCTRAC Medical Grant	5,100	5,000
Fire - SAFER Grant	0	133,237
Library - NEA Big Read Grant	15,000	0
Police - State Criminal Justice Grant	8,000	24,750
Sustainability - Regional Transportation Grant	30,000	0
TOTAL BUDGETED EXPENDITURES	58,100	162,987
PROJECTED ENDING FUND BALANCE	$ 0	$ 0

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. Amount budgeted reflects the cost for six additional firefighters beginning summer 2020.

SPECIAL REVENUE FUND

Proposed Budget 2019-20

Building Security Fund

	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PROJECTED BEGINNING FUND BALANCE	$ 29,554	$ 16,454
BUDGETED REVENUES		
Building Security	32,000	32,000
Interest	800	800
TOTAL BUDGETED REVENUES	32,800	32,800
BUDGETED EXPENDITURES		
Court Security	25,400	25,200
Equipment Repairs & Maintenance	12,400	8,400
Supplies	8,100	5,000
TOTAL BUDGETED EXPENDITURES	45,900	38,600
PROJECTED ENDING FUND BALANCE	$ 16,454	$ 10,654

SPECIAL REVENUE FUND

Proposed Budget 2019-20

Court Technology Fund

	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PROJECTED BEGINNING FUND BALANCE	$ 34,181	$ 18,581
BUDGETED REVENUES		
Court Fines	39,000	39,000
Interest	1,000	1,000
TOTAL BUDGETED REVENUES	40,000	40,000
BUDGETED EXPENDITURES		
Court Technology	11,500	11,500
Equipment - Office	44,100	44,100
TOTAL BUDGETED EXPENDITURES	55,600	55,600
PROJECTED ENDING FUND BALANCE	$ 18,581	$ 2,981

SPECIAL REVENUE FUND

Proposed Budget 2019-20

Landfill Closure/Post-Closure Fund & Huffines Extension Fund

	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PROJECTED BEGINNING FUND BALANCE		
Landfill Closure/Post-Closure Fund	$ 2,322,152	$ 2,025,652
Huffines Extension Fund	$ 713,902	$ 731,902
BUDGETED REVENUES		
Landfill Closure/Post-Closure Fund		
Interest	60,000	50,000
Sale of Asset	500,000	0
Transfer from Huffines Extension Fund	100,000	300,000
Huffines Extension Fund		
Developer's Contributions	100,000	300,000
Interest	18,000	12,000
TOTAL BUDGETED REVENUES	778,000	662,000
BUDGETED EXPENDITURES		
Landfill Closure/Post-Closure Fund		
Landfill Gas Collection System Expansion	956,500	928,000
Huffines Extension Fund		
Transfer to Landfill Closure/Post-Closure Fund	100,000	300,000
TOTAL BUDGETED EXPENDITURES	1,056,500	1,228,000
PROJECTED ENDING FUND BALANCE		
Landfill Closure/Post-Closure Fund	$ 2,025,652	$ 1,447,652
Huffines Extension Fund	$ 731,902	$ 743,902

SPECIAL REVENUE FUND

Proposed Budget 2019-20

Cemetery Fund

	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PROJECTED BEGINNING FUND BALANCE	$ 5,525	$ 6,925
BUDGETED REVENUES		
Interest	200	200
Johnston Family Perpetual Trust for Maintenance Fees	1,200	1,200
TOTAL BUDGETED REVENUES	1,400	1,400
BUDGETED EXPENDITURES		
Operating	0	0
TOTAL BUDGETED EXPENDITURES	0	0
PROJECTED ENDING FUND BALANCE	$ 6,925	$ 8,325

SPECIAL REVENUE FUND

Proposed Budget 2019-20

Photographic Light System Fund

	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PROJECTED BEGINNING FUND BALANCE	$ 768,512	$ 777,312
BUDGETED REVENUES		
Red Light Enforcement	876,400	0
State Revenue Sharing Costs	(267,400)	0
TOTAL BUDGETED REVENUES	609,000	0
BUDGETED EXPENDITURES		
Operating *	30,000	461,000
Personal Services/Benefits	50,200	0
Supplies & Services	520,000	316,312
TOTAL BUDGETED EXPENDITURES	600,200	777,312
PROJECTED ENDING FUND BALANCE	$ 777,312	$ 0

* 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

Proposed Budget 2019-20

PEG Access Channel Fund

	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PROJECTED BEGINNING FUND BALANCE	$ 148,880	$ 150,880
BUDGETED REVENUES		
Cable Franchise - Access Channel Fee	60,000	60,000
Interest	2,000	2,000
TOTAL BUDGETED REVENUES	62,000	62,000
BUDGETED EXPENDITURES		
Contingency for Equipment Failures, Upgrades and Additional Costs	60,000	75,000
TOTAL BUDGETED EXPENDITURES	60,000	75,000
PROJECTED ENDING FUND BALANCE	$ 150,880	$ 137,880

SPECIAL REVENUE FUND

Proposed Budget 2019-20

Joint Fire Training Facility Fund

	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PROJECTED BEGINNING FUND BALANCE	$ 179	$ 879
BUDGETED REVENUES		
Interest	1,000	400
Local Shared Revenue	65,000	78,100
TOTAL BUDGETED REVENUES	66,000	78,500
BUDGETED EXPENDITURES		
Fire Training - All Cities	65,300	78,100
TOTAL BUDGETED EXPENDITURES	65,300	78,100
PROJECTED ENDING FUND BALANCE	$ 879	$ 1,279

SPECIAL REVENUE FUND

Proposed Budget 2019-20

TIRZ District #3 Fund

	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PROJECTED BEGINNING FUND BALANCE	$ 158,285	$ 174,885
BUDGETED REVENUES		
Interest	15,012	4,000
Tax Increment Financing	3,388	8,200
TIRZ - Administrative Contribution	81,600	81,600
TOTAL BUDGETED REVENUES	100,000	93,800
BUDGETED EXPENDITURES		
Property Owner Assessment Rebate	3,388	8,200
Special Administrative Services	80,012	80,000
TOTAL BUDGETED EXPENDITURES	83,400	88,200
PROJECTED ENDING FUND BALANCE	$ 174,885	$ 180,485

SPECIAL REVENUE FUND

Proposed Budget 2019-20

Residential Revitalization Bond Fund

	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
PROJECTED BEGINNING FUND BALANCE	$ 791,202	$ 104,502
BUDGETED REVENUES		
Interest	3,300	0
Miscellaneous	10,000	0
TOTAL BUDGETED REVENUES	13,300	0
BUDGETED EXPENDITURES		
Loss Due to Market Decline	379,703	0
Special Services	320,297	104,500
TOTAL BUDGETED EXPENDITURES	700,000	104,500
PROJECTED ENDING FUND BALANCE	$ 104,502	$ 2

FIXED ASSET FUND
SUMMARY

		FUND BALANCE 9/30/2018	ADOPTED BUDGET 2018-19	YEAR-END AMENDED BUDGET 2018-19	PROPOSED BUDGET 2019-20
BEGINNING FUND BALANCE		$ 1,887,870	$ 1,364,432	$ 2,041,885	$ 1,357,989
ESTIMATED TRANSFER FROM OPERATING FUNDS		2,930,200	3,155,400	3,398,000	3,460,900
CREDIT OF PRIOR YEAR ASSIGNMENTS		472,467	514,796		1,392,688
ESTIMATED FIXED ASSET PURCHASES		(3,030,671)	(2,974,308)	(2,809,208)	(5,039,590)
ASSIGNED FOR FUTURE PURCHASES		(514,796)	(994,780)	(1,392,688)	(383,998)
PRIOR YEAR PURCHASE ORDER(S) CLOSED		231,605			
INSURANCE RECOVERY		38,934		6,300	
PROCEEDS FROM AUCTIONS/SALE OF ASSETS		26,276	25,000	113,700	25,000
SALES PROCEEDS	(1)				520,000
ESTIMATED ENDING ASSIGNED FUND BALANCE		$ 2,041,885	$ 1,090,540	$ 1,357,989	$ 1,332,989

ASSIGNED FOR FUTURE PURCHASES, PROVIDED (USED):	YEAR-END AMENDED BUDGET 2017-18 ASSIGNMENTS	ADOPTED BUDGET 2018-19 ASSIGNMENTS	YEAR-END AMENDED BUDGET 2018-19 ASSIGNMENTS	PROPOSED BUDGET 2019-20 ASSIGNMENTS
ACCOUNTING - SOFTWARE	$ 26,932	$ 82,926	$ 82,926	$ 114,650
COMMUNITY SERVICES - COPIER PURCHASE DEFERRAL	10,000	(10,000)		
FIRE - FUNDING RESERVES	340,000	700,000	700,000	
FIRE EQUIPMENT	22,467	22,467	22,467	22,467
HISTORICAL PRESERVATION - SOFTWARE	19,233	33,231	33,231	41,162
NON-DEPT'L - FACILITIES IMPROVEMENTS			76,000	
RECREATION RENOVATION			312,000	
WATER & SEWER OPERATIONS - SOFTWARE	96,164	166,156	166,064	205,719
TOTAL ASSIGNMENTS	$ 514,796	$ 994,780	$ 1,392,688	$ 383,998

Note: The Year-End 2018-19 Amended Budget column has been adjusted to reflect 9/30/2018 beginning fund balance.

(1) Sales proceeds from land sale (previous Fire Station No. 2 site estimated fair market value of $320,000) and fire equipment (estimated $200,000).

FIXED ASSETS

DIVISION	DESCRIPTION		YEAR-END AMENDED BUDGET TRANSFERS 2017-18	YEAR-END AMENDED BUDGET PLANNED PURCHASES 2017-18	ADOPTED BUDGET TRANSFERS 2018-19	ADOPTED BUDGET PLANNED PURCHASES 2018-19	YEAR-END AMENDED BUDGET TRANSFERS 2018-19	YEAR-END AMENDED BUDGET PLANNED PURCHASES 2018-19	PROPOSED BUDGET TRANSFERS 2019-20	PROPOSED BUDGET PLANNED PURCHASES 2019-20
Non-Departmental	City Hall Restroom Improvement		$ 8,000	$ 8,000	$	$	$	$	$	$
	Environmental Lab Renovation				15,000	15,000	15,000	15,000		
	Facility Repairs & Improvements Reserve				567,000	567,000	473,800	397,800	105,000	181,000
	Firehouse Theatre ADA Compliance Project			100,000						
	Firehouse Theatre Roof Replacement		69,000	69,000						
	Generator		100,000	100,000						
	HUB Area Renovation		64,000	64,000						
	Information Technology Testing Room					40,000		40,000		
	Monument Signs								24,000	24,000
	Sub-Total		241,000	341,000	582,000	622,000	488,800	452,800	129,000	205,000
Accounting	Software (Finance/HR ERP)	[1]	200,000	323,068	200,000	144,006	200,000	144,006		168,276
	Sub-Total		200,000	323,068	200,000	144,006	200,000	144,006		168,276
Information Services	Access Control System Upgrade/Expansion		30,000	30,000						
	Audio/Visual Upgrades	[2]	77,000	77,000						
	Backup & Recovery Software				24,500	24,500	24,500	24,500		
	Climate Controlled Rack for Davis Tank		10,000	10,000						
	Data Center Upgrade Project at Police Station				55,000	55,000	55,000	55,000		
	Firewall Security/Disaster Recovery		6,500	6,500	9,500	9,500	9,500	9,500	7,000	7,000
	HVAC Replacement for Data Center		55,100	55,100						
	Laserfiche Forms								30,000	30,000
	Microsoft Server License Additions				7,500	7,500	7,500	7,500		
	Network Replacement/Upgrade Prog.		20,000	20,000						
	Redundant S2 Controller		8,000	8,000						
	Security - Video Surveillance		12,500	12,500						
	Server Environment & Storage/Hosts		93,000	93,000						
	Spectracom Time Server and Clocks (2)		10,000	10,000						
	SQL Management Software & SQL Upgrades		22,000	22,000						
	Video Server				20,000	20,000	20,000	20,000		
	Virtual Server Host Refresh				138,000	138,000	138,000	138,000		
	Sub-Total		344,100	344,100	254,500	254,500	254,500	254,500	37,000	37,000
Community Services	Copier		10,000			10,000		10,000		
	Sub-Total		10,000			10,000		10,000		

FIXED ASSETS

DIVISION	DESCRIPTION	YEAR-END AMENDED BUDGET TRANSFERS 2017-18	YEAR-END AMENDED BUDGET PLANNED PURCHASES 2017-18	ADOPTED BUDGET TRANSFERS 2018-19	ADOPTED BUDGET PLANNED PURCHASES 2018-19	YEAR-END AMENDED BUDGET TRANSFERS 2018-19	YEAR-END AMENDED BUDGET PLANNED PURCHASES 2018-19	PROPOSED BUDGET TRANSFERS 2019-20	PROPOSED BUDGET PLANNED PURCHASES 2019-20
Building Inspections	Vehicle(s)	27,000	27,000					30,000	30,000
	Sub-Total	27,000	27,000					30,000	30,000
Public Works Admin.	Copier Replacement (split with Water/Sewer)							6,000	6,000
	Sub-Total							6,000	6,000
Solid Waste	Roll-off Truck							200,000	200,000
	Sub-Total							200,000	200,000
Street Maintenance	Monument Signs		15,100		268,800		242,800		
	Replacement Utility Truck with Aerial Lift	130,000	119,600						
	Replacement Truck with Flatbed	48,000	48,000						
	Traffic Signal Cabinets	26,000	26,000	78,000	78,000	78,000	78,000	78,000	78,000
	Trailer - Replacement			7,000	7,000	7,000	7,000		
	UPS Battery Backup Systems	6,000	6,000						
	Vehicle(s)	55,000	55,000					25,000	25,000
	Sub-Total	265,000	269,700	85,000	353,800	85,000	327,800	103,000	103,000
Animal Services	Facility Improvement - Parking/Driveway			9,000	9,000	9,000	9,000		
	Sub-Total			9,000	9,000	9,000	9,000		
Environmental Services	Vehicle Replacement			27,000	27,000	27,000	27,000		
	Sub-Total			27,000	27,000	27,000	27,000		
Police Administration	HVAC Replacements			6,500	6,500	6,500	6,500		
	Internal Affairs Software			16,600	16,600	16,600	16,600		
	Sub-Total			23,100	23,100	23,100	23,100		
Police Investigations	License Plate Reader Cameras			95,000	95,000	95,000	95,000		
	Vehicle	28,000	28,000	30,000	30,000	30,000	30,000		
	Sub-Total	28,000	28,000	125,000	125,000	125,000	125,000		
Police Patrol	Drones			40,000	40,000	40,000	40,000		
	Smart Radar Trailer (Funded with Insurance Proc)						6,300		
	Vehicle(s) [3]	305,000	343,100	216,000	216,000	216,000	216,000	284,500	284,500
	Sub-Total	305,000	343,100	256,000	256,000	256,000	262,300	284,500	284,500

FIXED ASSETS

DIVISION	DESCRIPTION		YEAR-END AMENDED BUDGET TRANSFERS 2017-18	YEAR-END AMENDED BUDGET PLANNED PURCHASES 2017-18	ADOPTED BUDGET TRANSFERS 2018-19	ADOPTED BUDGET PLANNED PURCHASES 2018-19	YEAR-END AMENDED BUDGET TRANSFERS 2018-19	YEAR-END AMENDED BUDGET PLANNED PURCHASES 2018-19	PROPOSED BUDGET TRANSFERS 2019-20	PROPOSED BUDGET PLANNED PURCHASES 2019-20
Fire Administration	Doors for Sleeping Quarter per Code Enforcement		21,000	21,000						
	Sub-Total		21,000	21,000						
Fire Operations	Ambulance				230,000	230,000	230,000	230,000	223,000	223,000
	Fire Engine								480,000	1,180,000
	Future Funding Reserves	[3]	340,000		360,000		360,000			
	Gear Dryer [Qty 2]		11,500	11,500						
	Hose Management System				9,000	9,000	9,000	9,000		
	Hurst Electric Rescue Equipment								6,800	6,800
	Landscaping Fire Station No. 2								173,100	193,100
	Thermal Imaging Cameras				36,000	36,000	36,000	36,000		
	Trailer (Enclosed)				8,000	8,000	8,000	8,000		
	Vehicles		84,000	84,000	83,000	83,000	83,000	83,000	60,500	60,500
	Sub-Total		435,500	95,500	726,000	366,000	726,000	366,000	943,400	1,663,400
Park Maintenance	Replacement Mower(s)		32,000	32,000						
	Replacement Storage Container [Qty 1]		5,600	5,600						
	Replacement Vehicles		109,500	109,500	73,000	73,000	56,000	56,000	116,000	116,000
	Tractor Replacement (Medium Utility)				30,000	30,000	30,000	30,000		
	Trailer Replacement				20,000	20,000	20,000	20,000		
	Turf Renovator		11,500	11,500						
	Sub-Total		158,600	158,600	123,000	123,000	106,000	106,000	116,000	116,000
Recreation	Fitness Equipment								40,000	40,000
	Renovation						312,000		400,000	712,000
	Vehicle (5-7 Passenger Minivan)				26,000	26,000	26,000	26,000		
	Sub-Total				26,000	26,000	338,000	26,000	440,000	752,000
Senior Center	Floor Replacement		75,000	75,000						
	Monument Signs						40,800	40,800		
	Sub-Total		75,000	75,000			40,800	40,800		
Historical Preservation	Security Camera				5,000	5,000	5,000	5,000	15,000	15,000
	Software (Finance/HR ERP)	[1]	50,000	80,767	50,000	36,002	50,000	36,002	50,000	42,069
	Smoke Detection System				32,000	32,000	32,000	32,000		
	Sub-Total		50,000	80,767	87,000	73,002	87,000	73,002	65,000	57,069

FIXED ASSETS

DIVISION	DESCRIPTION		YEAR-END AMENDED BUDGET TRANSFERS 2017-18	YEAR-END AMENDED BUDGET PLANNED PURCHASES 2017-18	ADOPTED BUDGET TRANSFERS 2018-19	ADOPTED BUDGET PLANNED PURCHASES 2018-19	YEAR-END AMENDED BUDGET TRANSFERS 2018-19	YEAR-END AMENDED BUDGET PLANNED PURCHASES 2018-19	PROPOSED BUDGET TRANSFERS 2019-20	PROPOSED BUDGET PLANNED PURCHASES 2019-20
Library	ADA Compliance (Restroom Entry Doors)		14,000	14,000						
	HVAC Replacement								121,500	121,500
	Library Materials		241,500	241,500	241,500	241,500	241,500	241,500	241,500	241,500
	Parking Lot Repairs/Replacement								190,000	190,000
	Roof Replacement								35,000	385,000
	Sub-Total		255,500	255,500	241,500	241,500	241,500	241,500	588,000	938,000
Water & Sewer Operations	AMR Repeater with Solar Power				6,800	6,800	6,800	6,800		
	Copier Replacement (split with Public Works)								6,000	6,000
	Flatbed Trailer								10,000	10,000
	Hydrant Kit								14,000	14,000
	Large Water Meters		100,000	100,000	100,000	100,000	100,000	100,000	200,000	200,000
	Software (Finance/HR ERP)	[1]	250,000	403,836	250,000	180,100	250,000	180,100	250,000	210,345
	Tandem Trailer		11,000	11,000						
	Vehicles		82,500	82,500	27,000	27,000	27,000	27,000	25,000	25,000
	Wonderware Software (SCADA System)		45,000	45,000						
	Sub-Total		488,500	642,336	383,800	313,900	383,800	313,900	505,000	465,345
Facilities Mgmt	Ice Machine								14,000	14,000
	Workbench and Storage Cabinets		26,000	26,000						
	Sub-Total		26,000	26,000					14,000	14,000
Fleet Management	A/C Unit				6,500	6,500	6,500	6,500		
	Sub-Total				6,500	6,500	6,500	6,500		
GRAND TOTAL			$ 2,930,200	$ 3,030,671	$ 3,155,400	$ 2,974,308	$ 3,398,000	$ 2,809,208	$ 3,460,900	$ 5,039,590
Totals by Fund:										
	General Fund		$ 2,365,700	$ 2,281,568	$ 2,678,100	$ 2,580,906	$ 2,920,700	$ 2,415,806	$ 2,876,900	$ 4,503,176
	Enterprise Funds		488,500	642,336	383,800	313,900	383,800	313,900	505,000	465,345
	Internal Service Funds		26,000	26,000	6,500	6,500	6,500	6,500	14,000	14,000
	Hotel/Motel Fund		50,000	80,767	87,000	73,002	87,000	73,002	65,000	57,069
			$ 2,930,200	$ 3,030,671	$ 3,155,400	$ 2,974,308	$ 3,398,000	$ 2,809,208	$ 3,460,900	$ 5,039,590

Footnotes for Transfers and Purchases:

[1] Funding for Finance/HR ERP software.

[2] Funding for Council Chamber audio/visual project split between 2015-16 ($25,000) & 2016-17 ($125,000). Additional funding provided in the PEG Fund.

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

CAPITAL IMPROVEMENT PROGRAM BUDGET
PROPOSED FISCAL YEAR BUDGET 2019-2020

The Capital Improvement Program (CIP) consists of budgets for ten capital improvement funds that represent the capital spending plan for the City. The first three 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.

Tax Increment Finance District #1 Fund: The Mercer Crossing TIF district expires in 2019 and the fund will be active until that expiration date. Revenues will be generated from bonds, developers' contributions and advances, and property tax payments.

Tax Increment Finance District #2 Fund: The Old Farmers Branch TIF district expires in 2020 and the fund will be active until that expiration date. Revenues will be generated from bonds, developers' contributions and advances, and property tax payments.

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

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.

Justice Center Security Upgrades Bond Fund: General Obligation bonds issued for $2.6 million (plus premium) in 2016. These funds are to be used for security upgrades, expansion and modernization. Includes shielding for Police and Court. Upgrades to locker rooms, evidence and patrol rooms for Police. Upgrades to jury deliberations and Marshal's office for Court.

Fire Station #2 Relocation/Landfill Bond Fund: The revenues consist primarily of bond proceeds. Expenditures are for design and construction of Fire Station 2, which will be relocated from its existing location at 3940 Spring Valley Road to a City owned property that will improve the community's fire and EMS service delivery. **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.

City of Farmers Branch, Texas
Capital Improvement Program

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

Projected Financial Plan	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 2,600,000	$ 652,231	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 6,252,231

Description:

Residential Street Overlay Program

Estimated Project Cost:

Design	$ 500,000
Construction	$ 5,752,231
Total	$ 6,252,231

Project Schedule:

Design:
Bid Award:
Construction:

Funding Source(s):

General Fund

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 2,600,000	$ 652,231	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 6,252,231
Total:	$ 2,600,000	$ 652,231	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 6,252,231

Operating Budget Impact:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ -	$ (23,347)	$ (23,347)	$ (23,347)	$ (23,347)	$ (23,347)	$ (23,347)	$ (23,347)	$ (233,470)

City of Farmers Branch, Texas
Capital Improvement Program

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

Projected Financial Plan	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 1,200,000	$ 300,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 2,850,000

Description:

Athletic field lighting structure upgrade and replacement.

Estimated Project Cost:

Design	$ 200,000
Construction	$ 2,650,000
Total	$ 2,850,000

Project Schedule:

Design:

Bid Award:

Construction:

Funding Source(s):

General Fund

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
1	$ 1,200,000	$ 300,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 2,850,000
Total:	$ 1,200,000	$ 300,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 2,850,000

Operating Budget Impact:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	Negligible impact. Upgrades are to lighting structures to prevent future failure								$ -

City of Farmers Branch, Texas
Capital Improvement Program

Project: Burke Nature Preserve Improvements **Responsible Dept:** Parks And Recreation

Projected Financial Plan	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 200,000	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 500,000

Description:

Ongoing improvements to John F. Burke Nature Preserve.

Estimated Project Cost:

Design	$ 50,000
Construction	$ 450,000
Total	$ 500,000

Project Schedule:

Design:

Bid Award:

Construction:

Funding Source(s):

General Fund

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
1	$ 200,000	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 500,000
Total:	$ 200,000	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 500,000

Operating Budget Impact:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ (20,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (70,000)

City of Farmers Branch, Texas
Capital Improvement Program

Project: Playground Equipment Replacement **Responsible Dept:** Parks And Recreation

Projected Financial Plan	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 250,000	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 550,000

Description:
Playground renovations and enhancements.

Estimated Project Cost:

Design	$ 50,000
Construction	$ 500,000
Total	$ 550,000

Project Schedule:
Design:
Bid Award:
Construction:

Funding Source(s):
General Fund

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
1	$ 250,000	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 550,000
Total:	$ 250,000	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 550,000

Operating Budget Impact:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	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	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 2,922,500	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 3,622,500

Description:

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

Estimated Project Cost:

Design	$ 50,000
Construction	$ 3,572,500
Total	$ 3,622,500

Project Schedule:

Design:

Bid Award:

Construction:

Funding Source(s):

General Fund & Hotel Motel Fund

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
1	$ 2,922,500	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 3,622,500
Total:	$ 2,922,500	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 3,622,500

Operating Budget Impact:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	Potential for future cost savings due to reduction of maintenance needed on older trails.								$ -

City of Farmers Branch, Texas
Capital Improvement Program

Project: Rawhide Park Lighting | **Responsible Dept:** Parks And Recreation

Projected Financial Plan	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ -	$ 170,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 170,000

Description:
Study and improve lighting for Rawhide Creek

Estimated Project Cost:

Design	$ 20,000
Construction	$ 150,000
Total	$ 170,000

Project Schedule:
Design:
Bid Award:
Construction:

Funding Source(s):
General Fund

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
1	$ -	$ 170,000							$ 170,000
Total:	$ -	$ 170,000	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ 170,000

Operating Budget Impact:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	Negligible impact. Old lighting replaced with new lighting								$ -

City of Farmers Branch, Texas
Capital Improvement Program

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

Projected Financial Plan	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ -	$ 300,000	$ -	$ -	$ -	$ 100,000	$ 100,000	$ 100,000	$ 600,000

Description:

Improvement/Replacement of park equipment to include handicap equipment

Estimated Project Cost:

Design	$ 20,000
Construction	$ 280,000
Total	$ 300,000

Project Schedule:

Design:

Bid Award:

Construction:

Funding Source(s):

General Fund

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
1	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 300,000
Total:	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ 300,000

Operating Budget Impact:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	Negligible impact. Newer park equipment to replace older park equipment								$ -

City of Farmers Branch, Texas
Capital Improvement Program

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

Projected Financial Plan	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 17,957,390	$ 2,035,000	$ 2,100,000	$ 2,400,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 34,492,390

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

Estimated Project Cost:

Design	$ -
Construction	$ 34,492,390
ROW/Easements/Land	$ -
Other	$ -
Total	$ 34,492,390

Funding Source(s):
Water and Sewer Fund

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
Water and sewer line improvements	$ 17,957,390	$ 2,035,000	$ 2,100,000	$ 2,400,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 34,492,390
	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
Total:	$ 17,957,390	$ 2,035,000	$ 2,100,000	$ 2,400,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 34,492,390

Operating Budget Impact:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	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	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 3,128,187	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 12,228,187

Description:

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

Estimated Project Cost:

Design	$ -
Construction	$ 12,228,187
ROW/Easements/Land	$ -
Other	$ -
Total	$ 12,228,187

Funding Source(s):

Water and Sewer Fund

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
1. Completed Projects	$ 3,128,187	$ -	$ -	$ -	$ -	$ -	$ -		$ 3,128,187
2. Future year projects		$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 9,100,000
Total:	$ 3,128,187	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 1,300,000	$ 12,228,187

Operating Budget Impact:	Prior Yr	19/20	20/21	21/22	22/23	23/24	24/25	25/26	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	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 7,940,500	$ 650,000	$ 700,000	$ 550,000	$ 600,000	$ 500,000			$ 10,940,500

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	$ 10,810,500
ROW/Easements/Land	$ 89,500
Other	$ -
Total	$ 10,940,500

Funding Source(s):

Water and Sewer Fund

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
Design	$ 40,500	$ -	$ -	$ -	$ -	$ -	$ -		$ 40,500
ROW/Easements/Land	$ 89,500	$ -	$ -	$ -	$ -	$ -	$ -		$ 89,500
Construction	$ 7,810,500	$ 650,000	$ 700,000	$ 550,000	$ 600,000	$ 500,000	$ -		$ 10,810,500
Total:	$ 7,940,500	$ 650,000	$ 700,000	$ 550,000	$ 600,000	$ 500,000	$ -		$ 10,940,500

For years when both centers will need utilities and maintenance.

Operating Budget Impact:	Prior Yr	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ -	$ 18,950	$ 18,950	$ 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	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 2,392,402	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 2,882,402

Description:

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

Estimated Project Cost:

Design	$ -
Construction	$ 2,882,402
ROW/Easements/Land	$ -
Other	$ -
Total	$ 2,882,402

Funding Source(s):

Water and Sewer Fund

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
1. Prior Years	$ 804,166	$ -	$ -	$ -	$ -	$ -	$ -		$ 804,166
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:	$ 2,392,402	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 2,882,402

Operating Budget Impact:	Prior Yr	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	Potential reduction in maintenance costs and improved efficiency.								$ -

City of Farmers Branch, Texas

Capital Improvement Program

Project: Long Term Infrastructure Improvements **Responsible Dept:** Public Works

Projected Financial Plan	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ -	$ 370,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 370,000

Description:
General improvements of infrastructure

Estimated Project Cost:		
Design	$ 100,000	$ 20,000
Construction	$ -	$ 350,000
Total	$ 100,000	$ 370,000

Project Schedule:
Design:
Bid Award:
Construction:

Funding Source(s):
General Fund

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
Renovations to Manske Library	$ -	$ 370,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 370,000
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ -	$ 370,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 370,000

Operating Budget Impact:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	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	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 1,304,025	$ 152,303	$ 152,303	$ -	$ -				$ 1,608,631

Description:

Developer incentive reimbursements for public improvements (Mustang Station).

Estimated Project Cost:

Design	$ -
Construction	$ -
ROW/Easements/Land	$ -
Other	$ 1,608,631
Total	$ 1,608,631

Funding Source(s):
TIF No. 2 Funds

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
Developer's Reimbursement	$ 1,304,025	$ 152,303	$ 152,303	$ -	$ -	$ -	$ -		$ 1,608,631
Total:	$ 1,304,025	$ 152,303	$ 152,303	$ -	$ -	$ -	$ -		$ 1,608,631

Operating Budget Impact:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	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	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 18,065,485	$ 3,800,000	$ 1,266,000	$ -	$ -	$ -	$ -		$ 26,931,485

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	$ 21,419,217
Marsh Lane Bridge (south bound)	$ 1,295,339
Bond Issuance costs	$ 328,110
Other	$ 88,819
Total	$ 23,131,485

Project Schedule:
Design:
Bid Award:
Construction:

Funding Source(s):
Bond proceeds

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
Street Improvements	$ 16,353,217	$ 3,800,000	$ 1,266,000	$ -	$ -	$ -	$ -		$ 21,419,217
Marsh Lane Bridge	$ 1,295,339	$ -	$ -	$ -	$ -	$ -	$ -		$ 1,295,339
Public Way Improvements	$ 88,819	$ -	$ -	$ -	$ -	$ -	$ -		$ 88,819
Bond Issuance Cost	$ 328,110	$ -	$ -	$ -	$ -	$ -	$ -		$ 328,110
Total:	$ 18,065,485	$ 3,800,000	$ 1,266,000	$ -	$ -	$ -	$ -		$ 23,131,485

Operating Budget Impact:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	Potential reduction in maintenance costs and improved efficiency.								$ -

City of Farmers Branch, Texas
Capital Improvement Program

Project: Justice Center Security Updates | **Responsible Dept:** Police

Projected Financial Plan	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 2,724,208	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,724,208

Description:

Security and expansion of Justice Center. Upgrade in security for both court and police departments. Expansion to include locker room, booking area, evidence, storage, and garage areas in the police department. Expansion of jury deliberation room and Marshal's office in court.

Estimated Project Cost:

Design	$ 50,000
Construction	$ 2,577,580
Bond Issuance Costs	$ 96,628
Total	$ 2,724,208

Funding Source(s):

Bond Proceeds	$ 2,545,000
Bond Premium	$ 149,083
Est. Interest	$ 30,125
	$ 2,724,208

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
Design	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000
Construction	$ 2,577,580	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,577,580
Bond Issuance Costs	$ 96,628	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 96,628
Total:	$ 2,724,208	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,724,208

Operating Budget Impact:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	Total	Total
	Negligible impact. Upgrades to require approximately same maintenance.								$ -

City of Farmers Branch, Texas
Capital Improvement Program

Project: Landfill | **Responsible Dept:** Sustainability and Solid Waste

Projected Financial Plan	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 98,717	$ 5,500,000	$ -	$ -	$ -	$ -	$ -		$ 5,598,717

Description: Construct new scale house and maintenance facility at Camelot Landfill. Contractor is Weaver Holdings, LLC. Weaver Consultants Group and Achor Construction are wholly owned subsidiaries of the Weaver Holdings, LLC. This project will increase the operational capacity of the facility by processing more trucks per hour.

Estimated Project Cost:

Design	$ -
Construction	$ 5,500,000
Permitting	$ -
Other (Bond issuance costs)	$ 98,717
Total	$ 5,598,717

Funding Source(s):

Bond Proceeds	$ 5,000,000
Bond Premium	$ 568,717
Est. Interest	$ 30,000
Total	$ 5,598,717

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
Construction	$ -	$ 5,500,000		$ -	$ -	$ -	$ -		$ 5,500,000
Permitting	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
Other (Bond issuance costs)	$ 98,717	$ -	$ -	$ -	$ -	$ -	$ -		$ 98,717
Total:	$ 98,717	$ 5,500,000	$ -	$ -	$ -	$ -	$ -		$ 5,598,717

Operating Budget Impact:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 1,188,000	$ 1,032,000	$ 1,082,000	$ 1,135,000	$ 1,190,000	$ 1,248,000	$ 1,309,000	$ 1,309,000	$ 9,493,000

City of Farmers Branch, Texas
Capital Improvement Program

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

Projected Financial Plan	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	$ 3,624,751	$ 441,500	$ -	$ -	$ -	$ -	$ -		$ 4,066,251

Description:

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

Estimated Project Cost:

Design	$ 50,000
Construction	$ 3,950,000
Bond Issuance costs	$ 66,251
Total	$ 4,066,251

Project Schedule:

Design:
Bid Award:
Construction:

Funding Source(s):

Bond Proceeds

Project Listing:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
Design	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000
Construction	$ 3,508,500	$ 441,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,950,000
Bond Issuance Costs	$ 66,251		$ -	$ -	$ -	$ -	$ -	$ -	$ 66,251
Total:	$ 3,624,751	$ 441,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,066,251

Operating Budget Impact:	Prior Yrs	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Total
	Potential for future cost savings due to reduction of maintenance needed on older trails.								$ -

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
SUMMARY
PROPOSED FISCAL YEAR BUDGET 2019-20

		PRIOR YEARS	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
REVENUES								
Non-Bond CIP	$ 95,650,138	88,203,707	1,892,831	925,600	925,600	925,600	925,600	925,600
Hotel/Motel CIP	$ 6,170,543	6,170,543						
Non-Bond Utility	$ 77,473,139	47,257,452	3,972,969	4,123,199	4,423,431	4,423,665	4,423,901	4,424,140
DART LAP	$ 25,483,587	25,483,587						
Tax Increment Finance District #1	$ 41,920,939	40,285,450	1,635,489					
Tax Increment Finance District #2	$ 7,732,307	5,635,059	1,465,729	631,519				
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	$ 3,103,883	3,103,883						
Aquatics Center Bond	$ 8,907,703	8,907,703						
Consolidated Dispatch Bond	$ 2,063,362	2,063,362						
Street Improvement Bond	$ 24,334,991	24,259,991	50,000	25,000				
Justice Center Security Upgrades Bond	$ 2,724,208	2,724,208						
Fire Station # 2 Relocation	$ 11,326,426	11,324,426	2,000					
Trail Improvements	$ 4,088,566	4,088,066	500					
TOTAL REVENUES	$ 324,783,672	283,311,318	9,019,518	5,705,317	5,349,031	5,349,265	5,349,501	5,349,740
EXPENDITURES								
Non-Bond CIP	$ 95,505,654	88,063,423	1,892,231	925,000	925,000	925,000	925,000	925,000
Hotel/Motel CIP	$ 6,141,232	6,141,232						
Non-Bond Utility	$ 76,253,352	47,128,352	4,055,000	4,170,000	4,320,000	4,470,000	4,370,000	3,870,000
DART LAP	$ 25,474,256	25,474,256						
Tax Increment Finance District #1	$ 41,904,004	40,268,516	1,635,488					
Tax Increment Finance District #2	$ 5,250,314	4,686,585	411,426	152,303				
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	$ 3,018,101	3,018,101						
Aquatics Center Bond	$ 8,905,887	8,905,887						
Consolidated Dispatch Bond	$ 2,044,796	2,044,796						
Street Improvement Bond	$ 23,131,485	18,065,485	3,800,000	1,266,000				
Justice Center Security Upgrades Bond	$ 2,724,208	2,724,208						
Fire Station #2 Relocation	$ 11,297,433	5,797,433	5,500,000					
Trail Improvements	$ 4,066,251	3,624,751	441,500					
TOTAL EXPENDITURES	$ 319,523,975	269,750,027	17,735,645	6,513,303	5,245,000	5,395,000	5,295,000	4,795,000

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND CIP FUND
ADOPTED FISCAL YEAR YEAR BUDGET 2019-20

	PROJECT BUDGET	PRIOR YEARS	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
REVENUE SOURCES:									
Miscellaneous Revenues									
Prior Year Revenue	$ 4,240,303	4,240,303							
North Texas Toll way Authority	$ 150,000	150,000							
Interest	$ 8,512,509	8,508,309	600	600	600	600	600	600	600
Developer Contributions	$ 2,049,919	2,049,919							
Dallas County	$ 965,111	965,111							
Public Improvement District [1]	$ 3,568,918	3,568,918							
Las Campanas Wall Assessment	$ 104,298	104,298							
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)	$ 658,145	658,145							
CDBG Funds	$ 1,388,637	1,388,637							
Subtotal Revenues Excluding Transfers	$ 24,176,077	24,171,877	600	600	600	600	600	600	600
Transfer of General Fund Balance									
Prior Year Revenue	$ 19,441,000	19,441,000							
Subtotal Transfer of General Fund Balance	$ 19,441,000	19,441,000							
General Fund Transfers									
Prior Year Revenue	$ 8,388,000	8,388,000							
Street Revitalization	$ 6,500,000	3,000,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
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	$ 790,000	790,000							
Trails Program Transfer	$ 550,000	550,000							
Future Infrastructure	$ 370,000		370,000						
Farmers Market Grove at Mustang Crossing	$ 435,000	435,000							
Subtotal General Fund Transfers	$ 33,251,000	29,381,000	870,000	500,000	500,000	500,000	500,000	500,000	500,000
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	$ 300,000		300,000						
Park Maintenance/Sustainability	$ 5,075,000	2,125,000	400,000	425,000	425,000	425,000	425,000	425,000	425,000
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	$ 161,562	9,331	152,231						
Subtotal Departmental Transfers	$ 18,782,062	$ 15,209,831	1,022,231	425,000	425,000	425,000	425,000	425,000	425,000
TOTAL REVENUES:	$ 95,650,138	88,203,707	1,892,831	925,600	925,600	925,600	925,600	925,600	925,600

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND CIP FUND
ADOPTED FISCAL YEAR YEAR BUDGET 2019-20

PROJECTED EXPENDITURES

Completed Projects

	PROJECT BUDGET	PRIOR YEARS	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Prior Years [2]	$ 57,415,839	57,415,839							
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	$ 2,850,000	1,200,000	300,000	225,000	225,000	225,000	225,000	225,000	225,000
Burke Nature Preserve Improvements	$ 500,000	200,000		50,000	50,000	50,000	50,000	50,000	50,000
Playground Equipment Replacement	$ 550,000	250,000		50,000	50,000	50,000	50,000	50,000	50,000
Trail Improvements [4]	$ 3,622,500	2,922,500	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Farmers Market - Grove at Mustang Crossing	$ 435,000	435,000							
Rawhide Creek Lighting	$ 170,000		170,000						
Park Improvements	$ 300,000		300,000						
Oakbrook Street Revitilization	$ 1,150,000	1,150,000							
Farmers Branch Creek Well	$ 800,000	800,000							
Redevelopment Program	$ 2,816,584	2,816,584							
Railroad Crossing Improvements	$ 588,841	588,841							
Streetscape Enhancements	$ 292,114	292,114							
Street Resurfacing	$ 7,490,278	7,490,278							
-Monument Signs (LBJ/Josey, Webb Chapel)	$ 50,000	50,000							
CDBG Project 2015-16 Shoredale Lane Water/Sewer Replacement	$ 219,773	219,773							
CDBG Project 2018-19 Havenhurst Water & Sewer Improvements	$ 230,212	230,212							
Traffic Signals Rehabilitation	$ 120,385	120,385							
Fire Station #2 Relocation	$ 400,781	400,781							
Creek Projects	$ 1,240,000	1,240,000							
Street Revitalization [3]	$ 6,252,231	2,600,000	652,231	500,000	500,000	500,000	500,000	500,000	500,000
Traffic Counts	$ 26,283	26,283							
Long-term Infrastructure Improvements	$ 370,000		370,000						
Farmers Branch Station Streets/Transit Center	$ 267,336	267,336							
TOTAL PLANNED EXPENDITURES:	$ 90,024,465	82,582,234	1,892,231	925,000	925,000	925,000	925,000	925,000	925,000
Transfers	$ 5,481,189	5,481,189							
TOTAL EXPENDITURES:	$ 95,505,654	88,063,423	1,892,231	925,000	925,000	925,000	925,000	925,000	925,000
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	$ 144,485	140,285	140,885	141,485	142,085	142,685	143,285	143,885	144,485

[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.
[3] Street Revitalization project spans 10 years from FY 2013-2014 to FY 2022-2023 for total of $5,000,000.
[4] An additional $500,000 to be paid from Street Improvement Bonds making total project $3,000,000 ($1,500,000 funded by Dallas County) for fiscal 2016-2017.

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
HOTEL/MOTEL CIP FUND
ADOPTED FISCAL YEAR YEAR BUDGET 2019-20

	PROJECT BUDGET	PRIOR YEARS
REVENUE SOURCES:		
Appropriated Fund Balance	$ 200,199	200,199
Interest	$ 318,944	318,944
Hotel/Motel Transfer from Non-Bond CIP	$ 360,400	360,400
Special Revenue Donations	$ 75,000	75,000
Hotel/Motel Transfers	$ 5,216,000	5,216,000
TOTAL REVENUES:	$ 6,170,543	6,170,543
PROJECTED EXPENDITURES		
Completed Projects		
Prior Years [1]	$ 4,051,632	4,051,632
Stars Center Upgrades	$ 986,000	986,000
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:	$ 6,141,232	6,141,232
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	$ 29,312	29,312

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

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND UTILITY FUND
ADOPTED FISCAL YEAR YEAR BUDGET 2019-20

		PROJECT BUDGET	PRIOR YEARS	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
REVENUE SOURCES:										
Transfer from Water & Sewer Fund Operations [1]	$	65,199,346	35,149,346	3,950,000	4,100,000	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	$	3,583,745	3,418,059	22,969	23,199	23,431	23,665	23,901	24,140	24,382
TML Reimbursements	$	415,864	415,864							
CDBG	$	282,305	282,305							
TOTAL REVENUES:	$	77,473,139	47,257,452	3,972,969	4,123,199	4,423,431	4,423,665	4,423,901	4,424,140	4,424,382
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	$	34,492,390	17,957,390	2,035,000	2,100,000	2,400,000	2,500,000	2,500,000	2,500,000	2,500,000
I & I Repairs	$	12,228,187	3,128,187	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Service Center Improvements	$	10,940,500	7,940,500	650,000	700,000	550,000	600,000	500,000		
Motor/Pump/Tank Improvements	$	2,882,402	2,392,402	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:	$	73,082,827	43,957,827	4,055,000	4,170,000	4,320,000	4,470,000	4,370,000	3,870,000	3,870,000
Transfers	$	3,170,525	3,170,525							
TOTAL EXPENDITURES:	$	76,253,352	47,128,352	4,055,000	4,170,000	4,320,000	4,470,000	4,370,000	3,870,000	3,870,000
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	$	1,219,787	129,101	47,069	268	103,698	57,363	111,265	665,405	1,219,787

[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
TAX INCREMENT FINANCE DISTRICT #1 FUND
ADOPTED FISCAL YEAR YEAR BUDGET 2019-20

		PROJECT BUDGET	PRIOR YEARS	2019-20
REVENUE SOURCES:				
CFBISD (100%)	$	21,316,900	21,316,900	
City of Farmers Branch (35%)	$	3,955,877	3,157,749	798,128
Dallas County Hospital District (34%)	$	1,925,502	1,565,819	359,683
Dallas County (34%)	$	1,572,854	1,242,090	330,764
Dallas County Community College District (35%)	$	204,912	204,912	
Valwood Improvement Authority (50% - M&O Rate)	$	353,061	274,389	78,672
Dallas Independent School District (35%)	$	258,600	191,607	66,993
Developer Advance [1]	$	11,601,824	11,601,824	
Interest	$	731,410	730,161	1,249
TOTAL REVENUES:	$	41,920,939	40,285,450	1,635,489
PROJECTED EXPENDITURES				
Completed Projects				
Prior Years [2]	$	3,245,649	3,245,649	
Current and Future Projects				
City and School Administrative Fees	$	247,602	247,602	
Developer Reimbursement [3]	$	13,989,093	12,353,605	1,635,488
Zone School Project Costs (CFBISD) [4]	$	13,782,427	13,782,427	
Zone School Project Costs (DISD) [5]	$	4,558	4,558	
Mercer Parkway	$	3,531,657	3,531,657	
Lake Improvements: north of I-635	$	1,343,709	1,343,709	
"Peninsula Tract" Improvements [6]	$	2,980,332	2,980,332	
Remaining West Side Projects [1]	$	2,453,432	2,453,432	
Mercer Parkway Extension (Luna to I-35)	$	364,450	364,450	
Knightsbridge Road	$	363,700	363,700	
Bond Street	$	363,700	363,700	
East Lift Station (west of I35, north of IH635)	$	380,696	380,696	
Luna Road Lift Station	$	632,140	632,140	
Lake Improvements: South of I-635	$	348,745	348,745	
TOTAL PLANNED EXPENDITURES:	$	41,578,460	39,942,972	1,635,488
Transfers	$	325,544	325,544	
TOTAL EXPENDITURES	$	41,904,004	40,268,516	1,635,488
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	$	16,936	16,935	16,936

[1] A list of completed projects is available upon request
[2] Developer reimbursements to be based on provisions of Developer Agreements Nos. 1-8.
(Principal and Interest as of Sept. 30th 2016 is $15,649,907.12)
[3] Figures represent 65% of CFBISD revenue payment
[4] Figures represent 20% of DISD revenue payment
[5] Design for Phase 2 improvements were funded by Developer Advances.
[6] Does not include future projects or overpayments/refunds.

Terms and Limits for Participation

Dallas County (Term-12/31/2019)	34% up to $4.5MM
Carrollton Farmers Branch ISD (Term-12/20/2018)	100% up to $129,805,190
Valwood Authority (Term-12/31/2019)	50% of O&M rate only
Dallas ISD (Term 12/20/2018)	35% up to $4,145,043
DCCCD (Term-15 years from zone creation date of 12/21/1998)	35%
Parkland (Term 12/31/2019)	34% up to $4.5MM
Farmers Branch	35%

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TAX INCREMENT FINANCE DISTRICT #2 FUND
ADOPTED FISCAL YEAR YEAR BUDGET 2019-20

	PROJECT BUDGET	PRIOR YEARS	2019-20	2020-21
REVENUE SOURCES:				
CFBISD (100%)	$ 4,109,609	3,245,866	863,742	
City of Farmers Branch (100%)	$ 2,234,247	1,413,209	400,506	420,531
Dallas County Hospital District (55%)	$ 577,187	366,832	102,612	107,743
Dallas County (55%)	$ 494,813	311,788	89,281	93,745
Dallas County Community College District (100%)	$ 53,256	53,256		
Non-Bond CIP Fund Advance	$ 200,000	200,000		
Interest [1]	$ 63,195	44,107	9,588	9,500
TOTAL REVENUES:	$ 7,732,307	5,635,059	1,465,729	631,519
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]	$ 1,217,414	958,291	259,123	
City and School Administrative Fees	$ 69,933	69,933		
Bee Street Development	$ 1,600,000	1,600,000		
Farmers Branch Station Streets	$ 244,394	244,394		
K. Hovnanian	$ 150,000	150,000		
Western Securities [4]	$ 1,608,631	1,304,025	152,303	152,303
TOTAL PLANNED EXPENDITURES:	$ 5,050,314	4,486,585	411,426	152,303
Transfers	$ 200,000	200,000		
TOTAL EXPENDITURES	$ 5,250,314	4,686,585	411,426	152,303
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	$ 2,481,993	948,474	2,002,777	2,481,993

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

Terms and Limits for Participation

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

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
RADIO SYSTEM BOND FUND
ADOPTED FISCAL YEAR YEAR BUDGET 2019-20

		PROJECT BUDGET	PRIOR YEARS	2019-2020
REVENUE SOURCES:				
Bond Proceeds	$	3,000,000	3,000,000	
Revenue Recovery Harris	$	63,632	63,632	
Interest	$	40,251	40,251	
TOTAL REVENUES:	$	3,103,883	3,103,883	
PROJECTED EXPENDITURES				
Current and Future Projects				
Radio Upgrade Project/Radio System Improvements	$	2,843,983	2,843,983	
TRITECH Records Management System	$	81,512	81,512	
Justice Center Upgrades	$	57,988	57,988	
Bond Issuance Costs	$	34,618	34,618	
TOTAL PLANNED EXPENDITURES:	$	3,018,101	3,018,101	
Transfers	$	-		
TOTAL EXPENDITURES	$	3,018,101	3,018,101	
RESERVED FOR CONTINGENCIES:	$	85,783	85,783	85,783

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
STREET IMPROVEMENT BOND FUND
ADOPTED FISCAL YEAR YEAR BUDGET 2019-20

	PROJECT BUDGET	PRIOR YEARS	2019-20	2020-21
REVENUE SOURCES:				
Bond Proceeds	$ 23,204,286	23,204,286		
Bond Premium	$ 623,530	623,530		
Interest	$ 507,175	432,175	50,000	25,000
TOTAL REVENUES:	$ 24,334,991	24,259,991	50,000	25,000
PROJECTED EXPENDITURES				
Current and Future Projects				
Street Improvements	$ 21,419,217	16,353,217	3,800,000	1,266,000
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:	$ 23,131,485	18,065,485	3,800,000	1,266,000
Transfers	$			
TOTAL EXPENDITURES	$ 23,131,485	18,065,485	3,800,000	1,266,000
RESERVED FOR CONTINGENCIES:	$ 1,203,506	6,194,506	2,444,506	1,203,506

[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
JUSTICE CENTER SECURITY UPGRADES BOND FUND
ADOPTED FISCAL YEAR YEAR BUDGET 2019-20

	PROJECT BUDGET	PRIOR YEARS	2019-20
REVENUE SOURCES:			
Bond Proceeds	$ 2,545,000	2,545,000	
Bond Premium	$ 149,083	149,083	
Interest	$ 30,125	30,125	
TOTAL REVENUES:	$ 2,724,208	2,724,208	
PROJECTED EXPENDITURES			
Current and Future Projects			
Justice Center Security Upgrades	$ 2,627,580	2,627,580	
Bond Issuance Costs	$ 96,628	96,628	
TOTAL PLANNED EXPENDITURES:	$ 2,724,208	2,724,208	
Transfers	$		
TOTAL EXPENDITURES	$ 2,724,208	2,724,208	
RESERVED FOR CONTINGENCIES:	0	0	0

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
FIRE STATION #2 RELOCATION/LANDFILL
ADOPTED FISCAL YEAR YEAR BUDGET 2019-20

		PROJECT BUDGET	PRIOR YEARS	2019-20	2020-21
REVENUE SOURCES:					
Bond Proceeds	$	10,515,000	10,515,000		
Bond Premium	$	665,013	665,013		
Interest	$	146,413	144,413	2,000	
TOTAL REVENUES:	$	11,326,426	11,324,426	2,000	
PROJECTED EXPENDITURES					
Current and Future Projects					
Fire Station #2 Relocation	$	5,600,000	5,600,000		
Landfill	$	5,500,000		5,500,000	
Bond Issuance Costs	$	197,433	197,433		
TOTAL PLANNED EXPENDITURES:	$	11,297,433	5,797,433	5,500,000	
Transfers	$				
TOTAL EXPENDITURES	$	11,297,433	5,797,433	5,500,000	
RESERVED FOR CONTINGENCIES:		28,993	5,526,993	28,993	28,993

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TRAIL IMPROVEMENTS
ADOPTED FISCAL YEAR YEAR BUDGET 2019-20

	PROJECT BUDGET	PRIOR YEARS	2019-20	2020-21
REVENUE SOURCES:				
Bond Proceeds	$ 3,868,571	3,868,571		
Bond Premium	$ 192,085	192,085		
Transfers	$ -			
Interest	$ 27,910	27,410	500	
TOTAL REVENUES:	$ 4,088,566	4,088,066	500	
PROJECTED EXPENDITURES				
Current and Future Projects				
Trails	$ 4,000,000	3,558,500	441,500	
Bond Issuance Costs	$ 66,251	66,251		
TOTAL PLANNED EXPENDITURES:	$ 4,066,251	3,624,751	441,500	
Transfers	$			
TOTAL EXPENDITURES	$ 4,066,251	3,624,751	441,500	
RESERVED FOR CONTINGENCIES:	22,315	463,315	22,315	22,315

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

PROPOSED FISCAL YEAR BUDGET 2019-20

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUND	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2018	[1]	$ 14,421,939	$ 2,041,885	$ 718,581	$ 770,871
2018-19 ESTIMATED REVENUES		62,315,800	3,518,000	22,295,400	3,205,200
2018-19 ESTIMATED EXPENDITURES		62,495,300	2,809,208	22,239,300	2,888,400
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		(179,500)	708,792	56,100	316,800
SPECIAL EXPENDITURES					
ASSIGNED FOR FUTURE PURCHASES			(1,392,688)		
ADDITION TO (USE OF) FUND BALANCE		(179,500)	(683,896)	56,100	316,800
ESTIMATED FUND BALANCE 9/30/2019		$ 14,242,439	$ 1,357,989 [2]	$ 774,681	$ 1,087,671
2019-20 ESTIMATED REVENUES		65,442,300	5,398,588	25,427,300	3,202,000
2019-20 ESTIMATED EXPENDITURES		65,486,100	5,039,590	24,122,000	2,947,700
ADDITION TO FUND BALANCE SUB-TOTAL		(43,800)	358,998	1,305,300	254,300
SPECIAL EXPENDITURES					
ASSIGNED FOR FUTURE PURCHASES			(383,998)		
ADDITION TO FUND BALANCE SUB-TOTAL		(43,800)	(25,000)	1,305,300	254,300
ESTIMATED FUND BALANCE 9/30/2020		$ 14,198,639	$ 1,332,989 [2]	$ 2,079,981	$ 1,341,971
TARGET BALANCES	High	$ 12,521,840 [3]	$ 300,000	$ 2,000,000	$ 300,000
	Low	$ 9,391,380 [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 9/30/18 Comprehensive Annual Financial Report. Fixed Asset Fund Balance has been adjusted for prior year assignments.

[2] The Estimated Ending Fund Balance for 9/30/2019 reflects an adjustment for the assignment of future purchases totaling $1,392,688 and the Estimated Ending Fund Balance for 9/30/2020 reflects an adjustment for the assignment of future purchases totaling $383,998. (See Fixed Asset Fund for details.)

[3] The General Fund target balance has been adjusted for $2,876,900 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

PROPOSED FISCAL YEAR BUDGET 2019-20

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUNDS	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2018	[1]	$ 14,421,939	$ 2,041,885	$ 718,581	$ 770,871
2018-19 ESTIMATED REVENUES		62,315,800	3,518,000	22,295,400	3,205,200
2018-19 ESTIMATED EXPENDITURES		62,195,300	2,809,208	22,139,300	2,813,400
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		120,500	708,792	156,100	391,800
SPECIAL EXPENDITURES					
ASSIGNED FOR FUTURE PURCHASES			(1,392,688)		
ADDITION TO (USE OF) FUND BALANCE		120,500	(683,896)	156,100	391,800
ESTIMATED FUND BALANCE 9/30/2019		$ 14,542,439	$ 1,357,989 [3]	$ 874,681	$ 1,162,671
2019-20 ESTIMATED REVENUES		65,442,300	5,398,588	25,427,300	3,202,000
2019-20 ESTIMATED EXPENDITURES		65,186,100	5,039,590	24,022,000	2,872,700
ADDITION TO FUND BALANCE SUB-TOTAL		256,200	358,998	1,405,300	329,300
SPECIAL EXPENDITURES					
ASSIGNED FOR FUTURE PURCHASES			(383,998)		
ADDITION TO FUND BALANCE SUB-TOTAL		256,200	(25,000)	1,405,300	329,300
ESTIMATED FUND BALANCE 9/30/2020		$ 14,798,639	$ 1,332,989 [2]	$ 2,279,981	$ 1,491,971
TARGET BALANCES	High	$ 12,461,840 [3]	$ 300,000	$ 2,000,000	$ 300,000
	Low	$ 9,346,380 [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.

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Financial Condition Analysis

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

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

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

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

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

BACKGROUND

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

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

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

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

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

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

Although the national economic recession has ended, some financial and psychological hurdles for the community remain. The City continues working towards re-energizing and revitalizing the community through economic incentives for new businesses and residential development.

COMMUNITY NEEDS AND RESOURCE INDICATORS

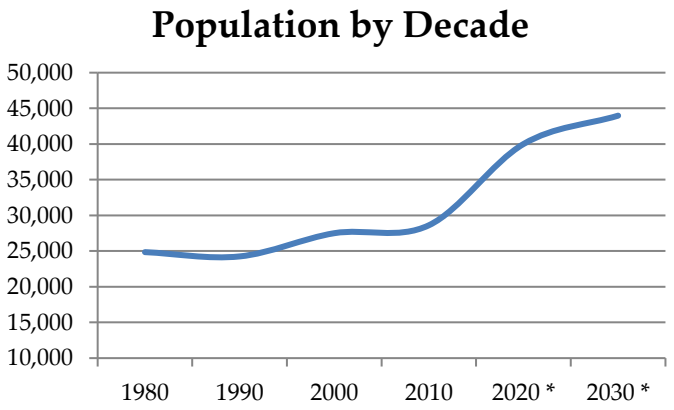
Community needs and resource indicators encompass various economic and demographic characteristics that determine the resources available to the community (i.e., revenues that can be generated within a community to finance service provision efforts) as well as the service demands that may be required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

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

Population Change by Decade, 1980-2030

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

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



* Estimated

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

	2005	2012	2013	2014	2015	2016	2017	2018
Farmers Branch	27,595	29,395	31,691	32,565	32,718	35,183	37,153	40,209
Dallas County	2,330,050	2,385,990	2,453,843	2,520,434	2,558,913	2,592,844	2,622,799	2,637,772
Texas	22,897,000	26,089,620	26,489,464	26,977,142	27,486,814	27,937,492	28,322,717	28,701,845
United States	296,460,000	313,874,218	316,057,727	318,386,421	320,742,673	323,071,342	325,147,121	327,167,434

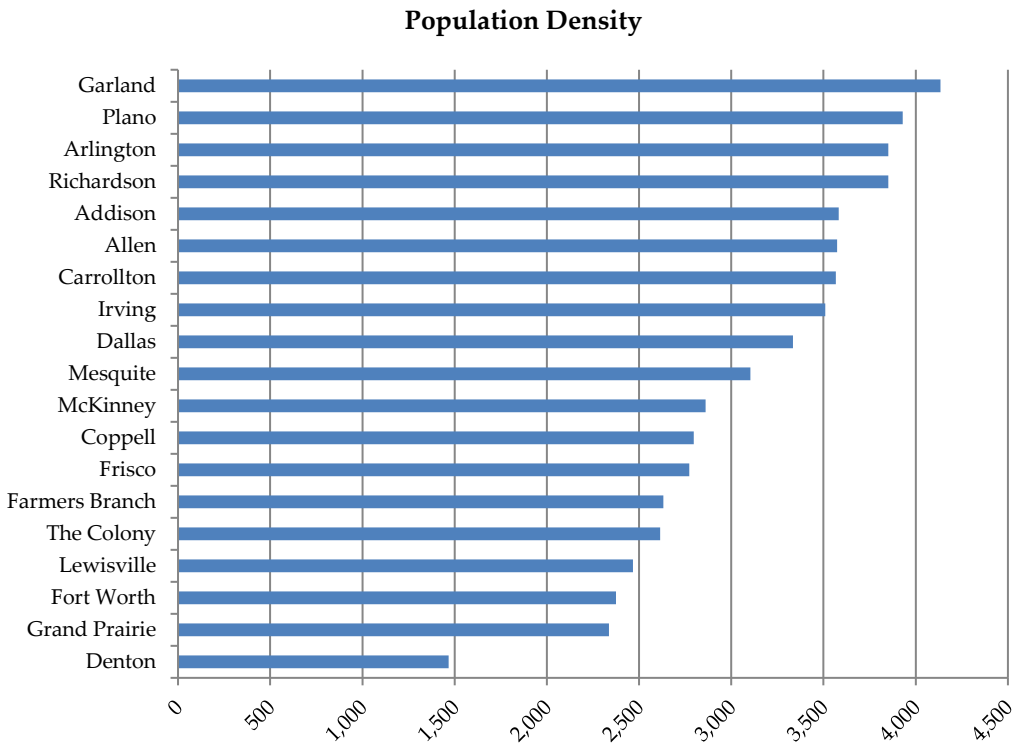
the North Central Texas Council of Governments (NCTCOG) – 2030 Demographic Forecast and is based on current housing inventories for cities in the NCTCOG region with populations of 1,000 or more. (Regional, state and national data is obtained from entity financial reports.) The City also measures its daytime population, which is currently estimated at 60,239 per the American Community Survey 5-Year Estimates (US Census Bureau). Note: Use of the NCTCOG estimate resulted in an unusually high population estimate in 2009 (31,100), which was corrected through the 2010 census. This high estimate, therefore, will distort results of 2009 per capita measures. The population for 2020 and 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: NCTCOG and/or budget documents.)*

Warning Signs: Decreasing population density.

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

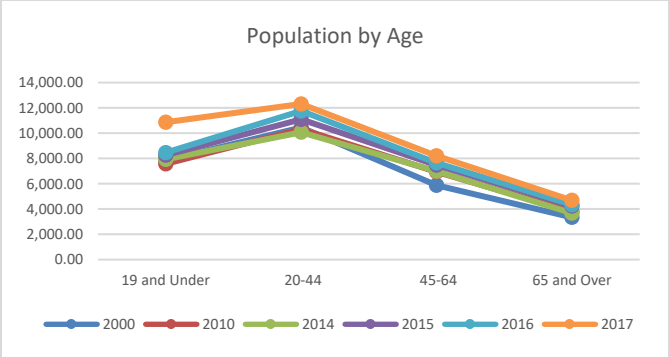
Population by Age

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

Measurement: Population levels divided by population. *(Source: American FactFinder - 2012-2016 American Community Survey 5-Year Estimates)*

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.



Census	Total Population	19 and under	20-44	45-64	65 and Over
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
2016 *	32,211	8,462	11,760	7,651	4,338
2017 *	33,808	10,858	12,309	8,201	4,683

* *American Fact Finder 2012-2016, 5-year estimate*

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.

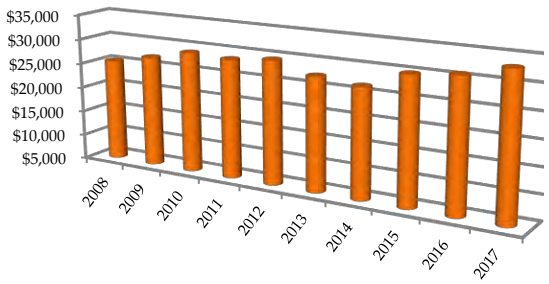
Personal Income Per Capita

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.

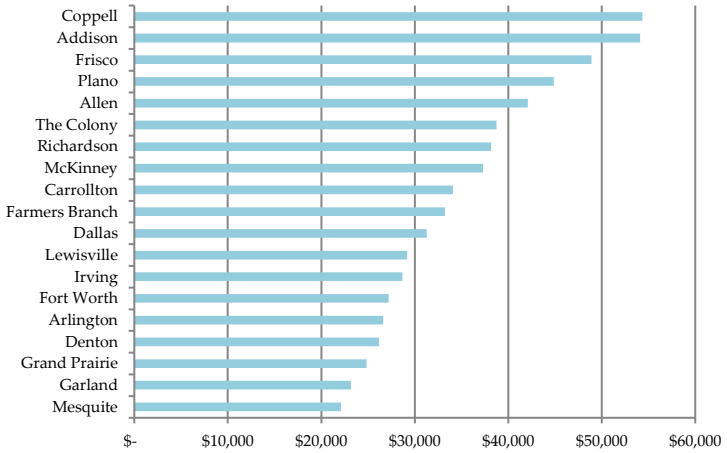
Having a higher income will make Farmers Branch a more competitive location for attracting restaurants and retail businesses, and will come back to the City in higher property taxes (from people building, buying, and improving homes) and higher sales taxes (from people spending more within the City). 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.

Farmers Branch Personal Income Per Capita (Constant Dollars)



Area Cities - Personal Income Per Capita 2017



Source: American Fact Finder US Census

	2009	2010	2011	2012	2013	2014	2015	2016	2017
Farmers Branch	$ 27,153	$ 29,073	$ 28,715	$ 29,623	$ 27,545	$ 26,703	$ 30,054	$ 30,993	$ 33,214
Dallas County	26,399	25,680	25,670	25,816	25,878	26,816	27,605	28,552	29,810
Texas	24,709	24,541	24,671	24,966	25,268	26,019	26,999	27,828	28,985
United States	27,466	27,100	26,942	27,158	27,385	28,155	28,555	29,829	31,177

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 $33,214, 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 $65,810.

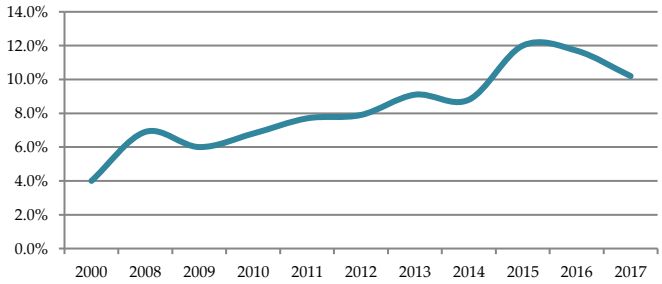
Percent of Poverty Families, 2000-2015

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

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

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

Percent of Families Below Poverty Level

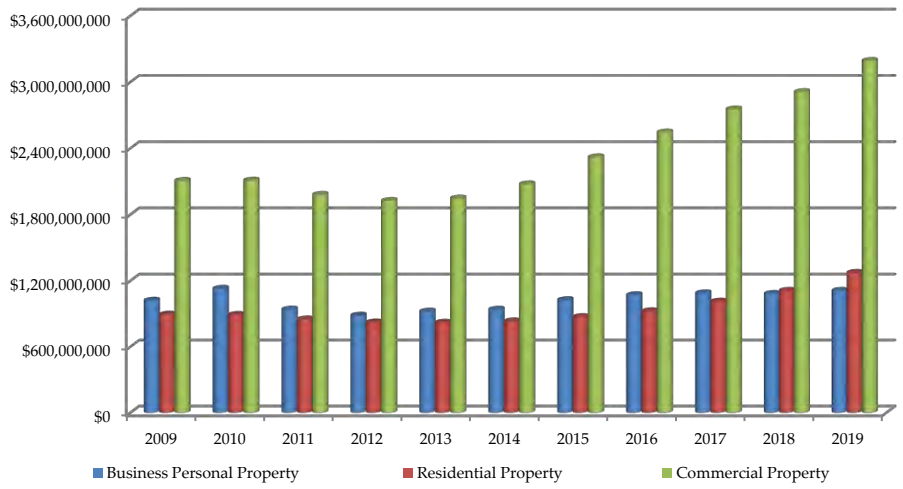


Analysis: **Positive Trend.** The City has very few families below the poverty line when compared to regional, state and national levels, the effect of the economic downturn is slowly abating. The percent of families below poverty in the community peaked in 2015 to 12% but still below national and state levels falling to 10.2% in 2017. 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.

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Farmers Branch	6.9%	6.0%	6.8%	7.7%	7.9%	9.1%	8.8%	12.0%	11.7%	10.2%
Dallas County	13.6%	13.9%	14.7%	14.8%	15.5%	15.9%	16.4%	17.9%	16.3%	17.7%
Texas	13.3%	12.8%	12.9%	13.2%	13.8%	14.1%	13.6%	15.9%	15.6%	16.0%
United States	9.8%	9.6%	9.9%	10.5%	11.1%	11.6%	11.6%	13.5%	14.0%	14.6%

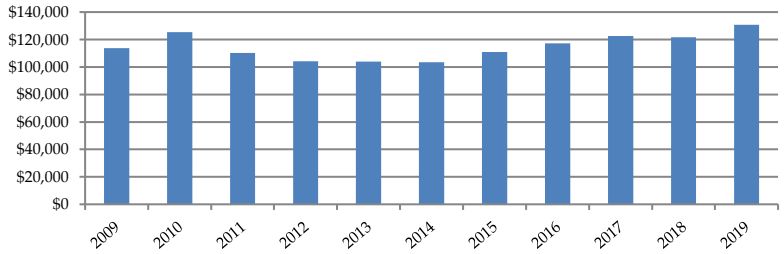
Taxable Assessed Valuation Per Capita (Constant Dollars) *How much is Farmers Branch's property worth?* Changes in property value are important to track because local governments depend on property taxes for a substantial portion of revenue. For example in FY 2018, property tax made up 37.37% of the 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



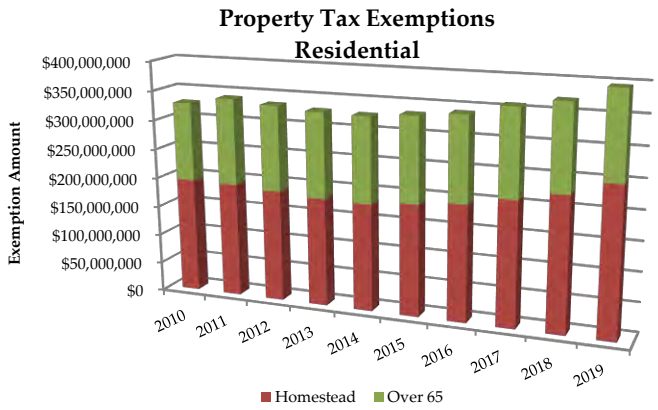
Property values are also an important indicator of a community's ability to generate resources for core municipal services such as police and streets. Positive changes (growth) in the assessed value of a municipality indicate that property values in the community are continuing to increase and is also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

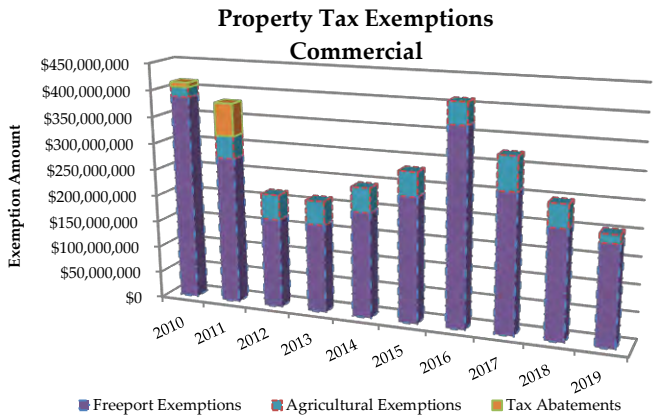
Assessed Valuation Per Capita (Constant Dollars)



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.





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

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

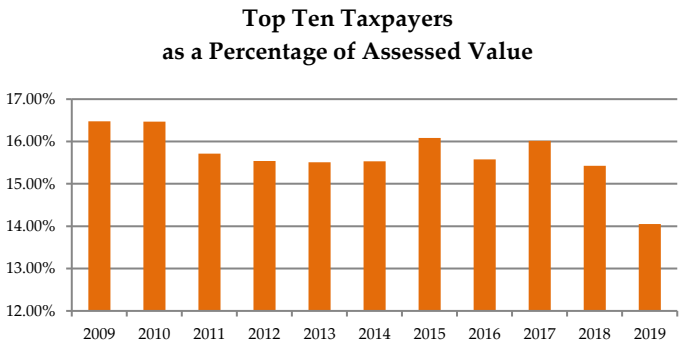
Top Ten Taxpayers

CITY OF FARMERS BRANCH, TEXAS

TEN LARGEST TAXPAYERS
FISCAL YEAR 2020
UNAUDITED

TAXPAYER	NATURE OF PROPERTY	TAXABLE VALUE	PERCENTAGE OF TOTAL CERTIFIED TAXABLE VALUE
Southern Glazers Wine and Spirits	Spirit and Wine Distribution	$ 114,065,600	2.05%
Dallas International Parkway	Office Tower - Class A	113,500,000	2.04%
EOS Properties at Providence Towers	Office Tower - Class A	86,000,000	1.54%
Garden Centura LP	Office Tower - Class A	79,650,000	1.43%
5005 LBJ Tower LLC	Office Tower - Class A	78,037,530	1.40%
Mercer Acquisition LLC	Apartment Complex	75,000,000	1.35%
Lakeview at Parkside	Apartment Complex	65,780,000	1.18%
GPIF International Plaza III LLC	Office Tower - Class A	61,551,500	1.10%
EPC BRIC LLC	Real Estate - Office/Showroom	55,000,000	0.99%
Galleria Texas Partners LLC	Real Estate - Office/Showroom	54,000,000	0.97%
		$ 782,584,630	14.05%

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

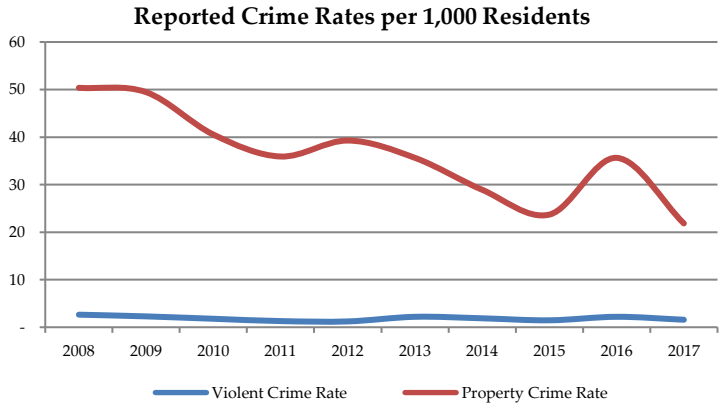


Measurement: Total assessed value for top ten taxpayers divided by total assessed valuation. *(Source: Dallas County)*

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

Analysis: **Positive Trend.** The City publishes its top ten taxpayers in its annual audited financials. The current top ten taxpayers represent 14.05% of the total certified taxable assessed valuation; the top five taxpayers represent 8.46%. 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



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 2017, the City's violent crime rate per 1,000 residents, 1.58, is less than the state rate of 4.39 and national rate of 3.83. The City's property crime rate of 21.33 is less than the state's at 25.63, less than national at 23.62, and is comparable to surrounding cities. Violent crime rates are very low, representing approximately one-third the state and national levels. Low crime rates are an indicator of the overall social and economic health of the community.

Unemployment Rate

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

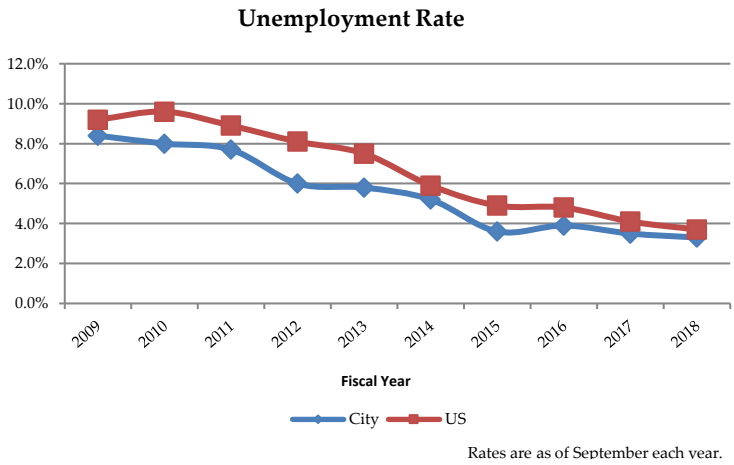
community will be facing financial challenges and may not be able to contribute resources towards municipal services. In addition, a high unemployment rate produces social stress in the community and among families as financial challenges for those who are unemployed mount. This social stress can increase the demand for services and may have an impact on a community's crime rate.

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

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.

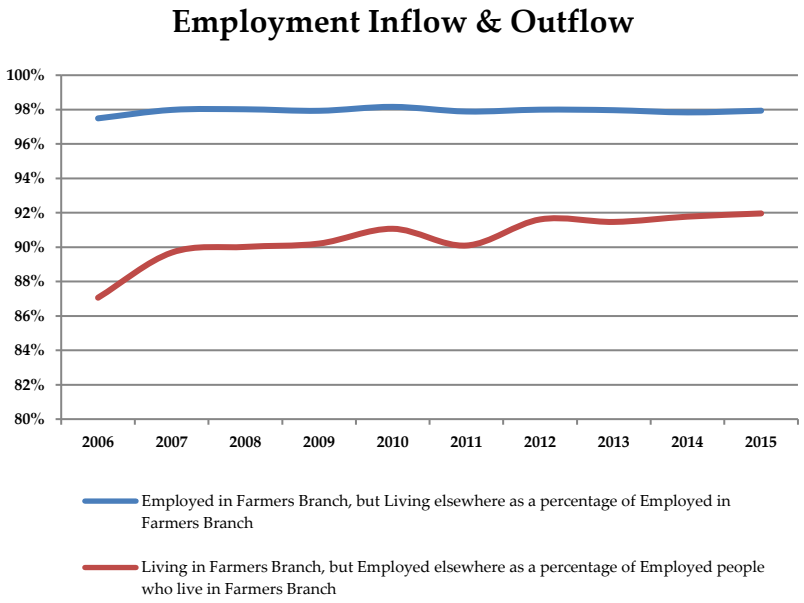
Measurement: The unemployment rate is measured by the Texas Workforce Commission. (Values are as of September each year.)

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: **Positive Trend.** While the unemployment rate in Farmers Branch has been improving over the past few years, the effects of the nationwide recession are clearly seen in the unemployment rate, with unemployment climbing from 2009 to 2010, before beginning to decline again as the community began to recover from the recession and more businesses moved into the area. The City's unemployment rate, in the 10-year period represented, reflects a high of 8.4% in 2008-09 to at or below 3.3% in 2017-2018. The current unemployment rate of 3.3% is lower than regional and national averages (3.6% and 3.7% respectively) and illustrates that economic conditions are improving. However, residents have been affected by the economic turbulence of the last few years. Reducing the unemployment rate will increase the health of the community and the financial condition of the City, because people will be more able to buy homes and will have more expendable income, which will help generate additional property and sales tax revenues for the City.

Employment Inflow and Outflow



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

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

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

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, almost 98% of people who work in

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Employed in Farmers Branch	71,959	70,415	71,012	67,228	62,612	61,271	56,172	57,970	59,146	62,441
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
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%
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
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
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%
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

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 nearly 92% of Farmers Branch workers commuting out.

Business Activity

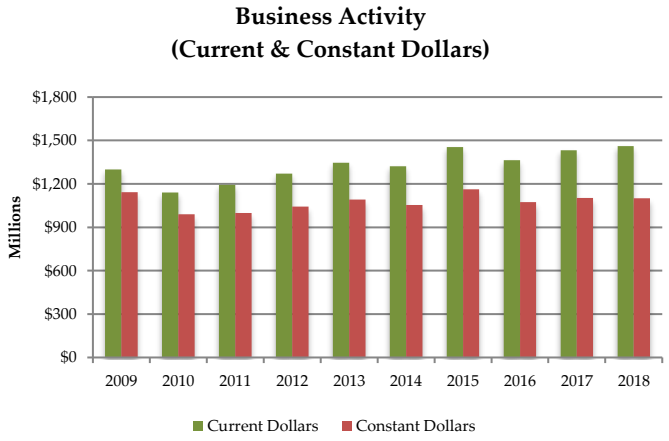
How healthy is our local economy? Business activity in the community provides a measure of the economic health of the community. The level of business activity affects a locality's financial condition in two ways. First, it directly affects revenue yields as sales taxes and gross receipts taxes are products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

Measurement: Business activity is measured by the receipt of sales tax by the City. The City receives 1% of the retail sales of goods and services in the City. By dividing the City's sales tax receipts by 1%, the total amount of goods and services sold at

retail in the City can be measured. This indicator is measured in both current and constant (adjusted for inflation) dollars. (*Source: Texas State Comptroller*)

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

Analysis: **Positive Trend.** Retail sales, in constant dollars, have decreased slightly from $1.142 million in 2009 to $1.099 million in 2018. However the average annual retail sales increased (after the effect of inflation is removed) of less than 1%. In 2009, retail sales were hard hit by the recession, but sales tax audits also helped to buffer the loss. In 2012, much of the increase can be attributed to the State's Amnesty Program, which allowed businesses to clear up their tax records without penalty or interest. In 2018, there was a 2.06% increase from 2017 in business activity (current dollars) in the City.

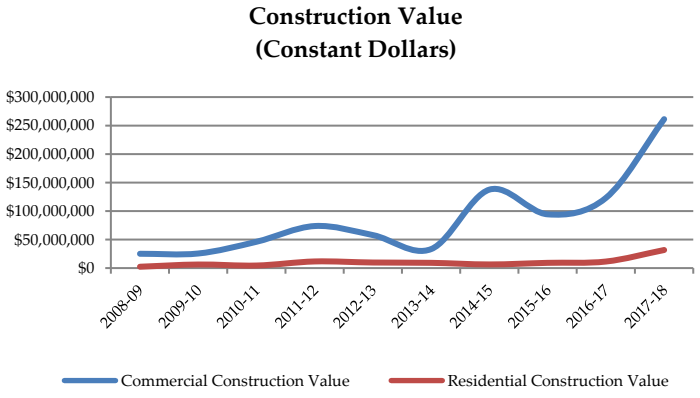


Construction Value

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.



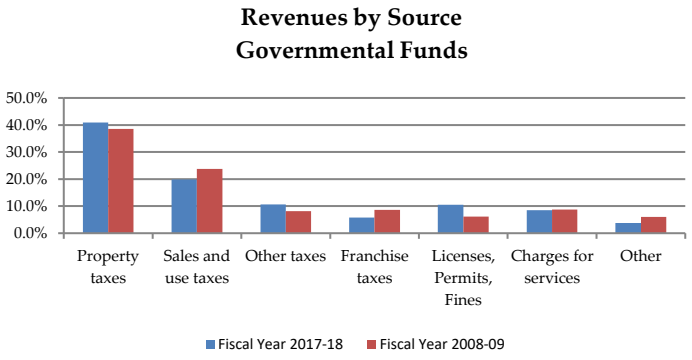
Analysis: **Positive Trend.** Residential and commercial new construction, in constant dollars, while erratic from year to year, does reveal a steady increase from 2009-10 through 2011-12. A slowdown in new construction growth occurred in 2008-09 and 2009-10, the victim of retreating economic markets representing a 34% decline in total new construction from 2007-08 to 2009-10. 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.

REVENUE INDICATORS

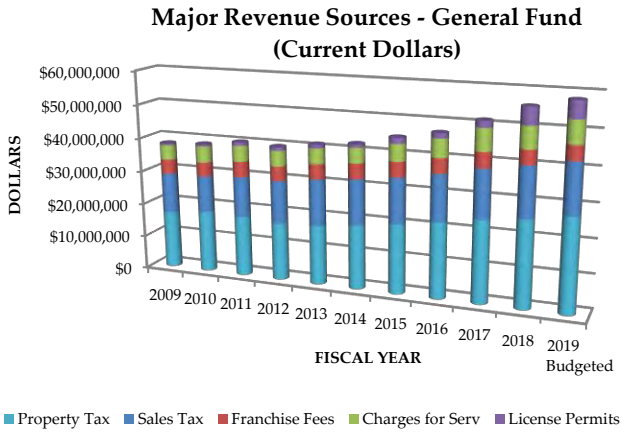
These indicators analyze the capacity of a municipal government to provide services and highlight the growth, flexibility, elasticity, dependability, and diversity of the City's revenue base. Tracking revenues is important so that the City can effectively plan how it will maintain, expand or reduce service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

Revenues by Source

Where does the City's money come from? The trend and distribution of revenues can be used to analyze the City's capacity to provide services. Revenues should be free from spending restrictions to allow adjustments to changing conditions. They should be balanced between sources that fluctuate with the economy (elastic) and sources that do not (inelastic) to mitigate the effect of economic growth and decline. Revenue sources should also be diversified so they are not overly dependent on one sector or one tax base, or external funding sources (such as federal grants)

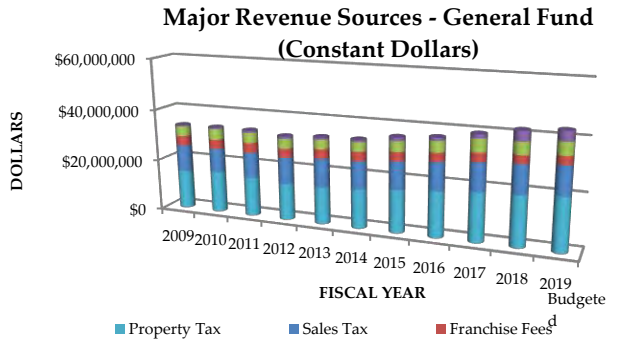


It is desirable to have a balance between elastic and inelastic revenues to limit the impact of sudden fluctuations in the tax base or inflation. But during inflationary periods, it is helpful to have a higher percentage of elastic revenues. As inflationary pressures drive up the cost of doing business,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

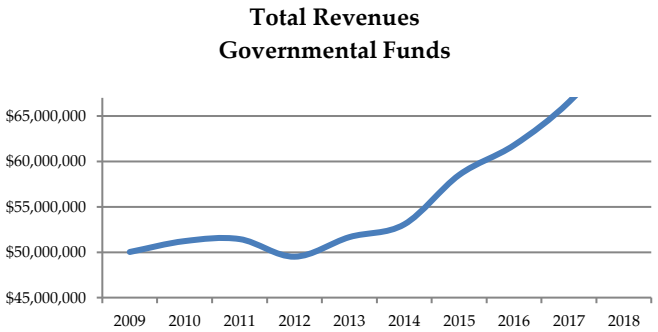


Measurement: Governmental Fund revenues are detailed in the statistical section of the City's Comprehensive Annual Financial Report. Major revenue sources are displayed both in current and constant, inflation adjusted, dollars.

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



Analysis: **Positive 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. This diversity is a major factor for reliability – revenues are mostly stable, protected from extreme fluctuation, and prior to the recent recession overall growth was generally strong. 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.

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

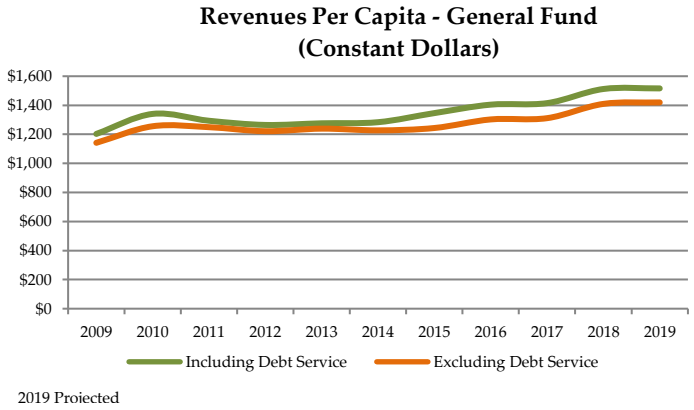
Are revenues changing in accordance with the population? Revenues per capita measures the change in General Fund operating revenues, both including and excluding property tax revenue allocated to fund debt service, relative to changes in population size over time. Theoretically, as the population increases,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

Revenues should grow enough each year to offset those factors which increase service costs: inflation and population growth. Revenue growth to cover capital improvements is also especially important. Historically, General Fund revenues have been the largest portion of Capital Improvement Program funding resulting in transfers of $4,300,531 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 increased since 2009, from approximately $1,142 per resident to approximately $1,420 per resident in 2019 (in the 2019 revenue estimate). When including debt service the revenue per capita (constant dollars) increased from $1,203 in 2009 to $1,516 in 2019. When measuring current dollars, average overall revenues have increased since 2009 when both including and excluding debt service.



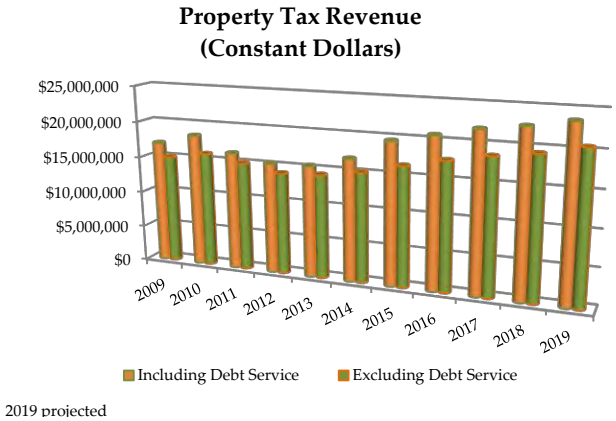
Although total City revenues, with the exception of the year ending 2009[1], have increased from 2009 to 2019, once the effect of inflation and population increases are factored in, actual City revenues are not keeping pace with the increase in demand for services and the cost for those services. This is indicative of the economic challenges the City has faced since 2009 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.

[1] In 2009, the decline in revenue per capita resulted from an unusually high population estimate that skewed results. A more conservative estimate of 2009 population reflects a level trend in both current and constant dollars as property tax revenues increased approximately 2.4% - offsetting small declines in other revenue streams.

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

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

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



Analysis: **Monitor Trend**. Property tax revenue began to gradually improve through 2010 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 2019. As the City continues work on bringing in new housing development, hopefully this upward trend will continue.

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

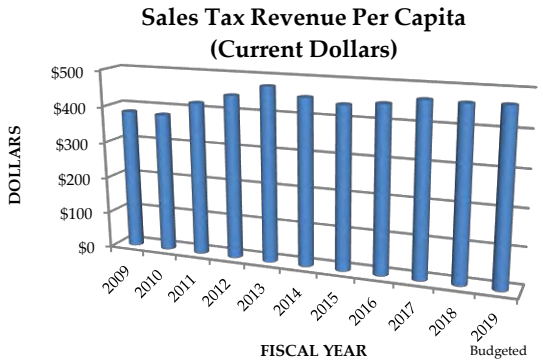
How healthy is Farmers Branch's local economy? Changes in economic conditions are evident in terms of changes in sales tax collections. When consumer confidence is high, people spend more on goods and services, and local governments benefit through increases in sales tax collections. Prior to the recession,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

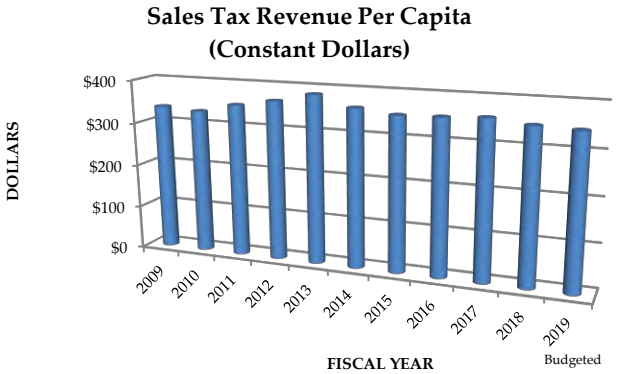
Sales tax is also affected by overall labor market conditions. If consumers have uncertainty in their employment they are likely to reduce their spending. Although the City receives a portion of its sales tax from tourists, economic conditions in the areas from which the tourist come can also impact 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: **Positive 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 current dollars, sales tax revenue per capita shows an increasing trend until the recession, which began in December 2007 and ended in June 2009[1]. In constant dollars, adjusted to a 2004 basis, sales tax revenue shows only slight changes until the recession. Sales tax revenue has begun rebounding since the recession showing a gradual increase in both current and constant dollars from 2011 thru 2013. Although it appears the trend is improving, sales tax revenue per capita is projected to increase slightly in 2019. 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. Sales tax is a key factor to watch moving forward because it is representative of the health of the local economy. [1] *Note: Results in 2009 constant dollars are distorted due to an unusually high population estimate. When comparing 2009 using the census population of 2010, the indicator would actually show a slight decline from 2008 to 2009 ($376 to $366 per capita)*



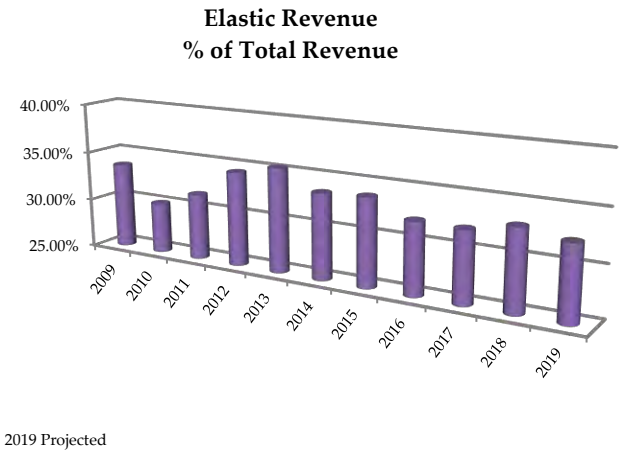


Elastic Revenues as a Percentage of Total Revenues, General Fund

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

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

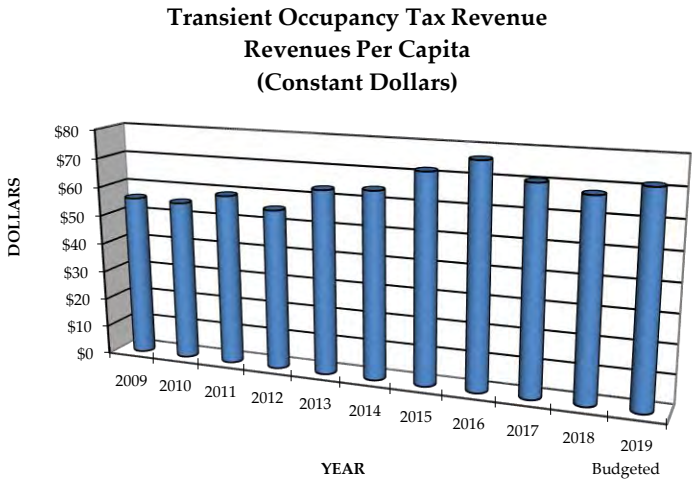
Warning Signs: The goal of the City should be to maintain a stable balance between elastic and inelastic revenues to mitigate the effects of economic growth or decline. An increase in the percent of elastic revenue sources as a portion of total revenues means the City is becoming more reliant on volatile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



Analysis: **Positive Trend.** Elastic revenues as a percent of total revenues began declining in 2009 due to a receding economy, but began increasing in 2011 as economic conditions began to show signs of improvement. Elastic revenues currently (2018) comprise approximately 33% of net operating revenues. An average rating for this ratio is appropriate as the City has maintained a relatively stable range of 30% to 38% from 2009 through 2019 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. 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.

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.

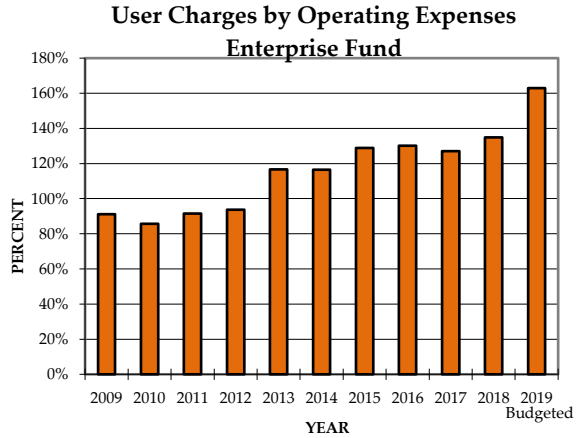
Analysis: **Monitor Trend**. In the years following the recession, both state and local governments saw plummeting tax revenues from almost all sources. Most cities planned for the 2011 fiscal year conservatively, rather than relying on a rebounding local economy. However, in 2011 sales tax revenue was 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

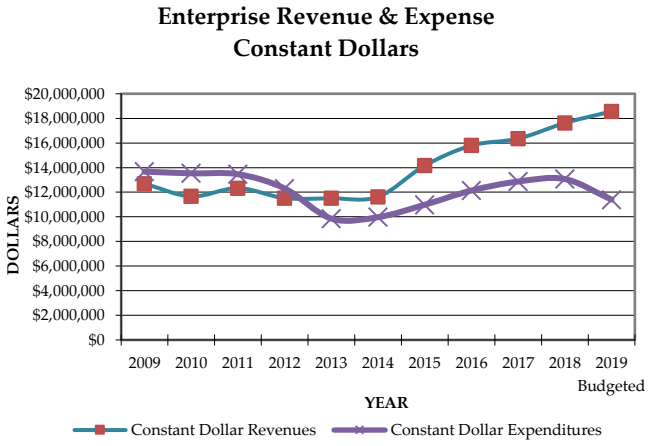
XLV in February 2011 as transient occupancy tax revenue increased approximately $64,000 compared to the same period in the prior year.
In 2012 transient occupancy tax revenues were reduced to reflect a shutdown for a $17 million renovation of the Sheraton Hotel between December 2011 and March 2012, adversely 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. Transient occupancy tax revenue is expected to increase slightly in 2019 after showing a slight decrease for fiscal 2017 and 2018. [1] *Note: Results in 2009 constant dollars are distorted due to an unusually high population estimate. When comparing 2009 using the census population of 2010, the indicator would actually show a decline from 2008 to 2009 of $76 to $61 per capita.*

User Charges by Operating Expenses, Enterprise Funds

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

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

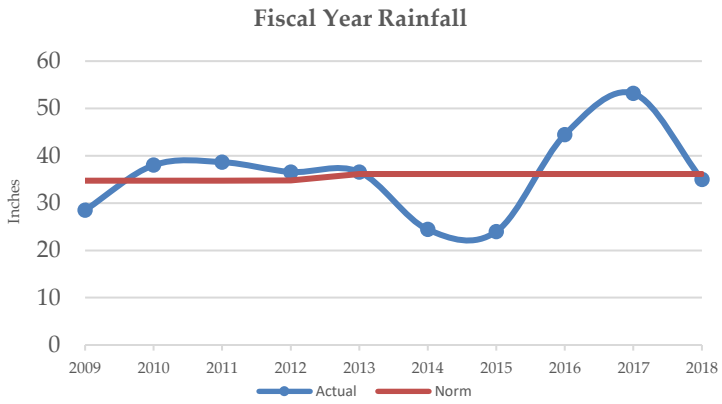




Warning Signs: A decreasing trend (i.e., user charges are offsetting less and less operating expenses over time) is indicative of future challenges and may indicate the need to generate additional revenue to ensure the future viability of the enterprise operation. Keeping this indicator above 100% is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

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

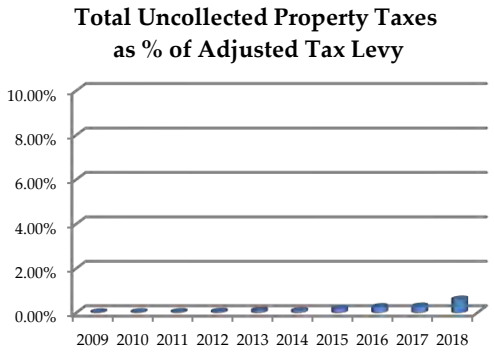
In 1973, the City entered into a 50-year contract with the Trinity River Authority whereby the Authority provides and operates a regional wastewater treatment plant and wastewater conveyance facility. The City pays for treatment services based on a usage formula that provides reimbursement for operations, 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 2015 & 2016 the City increased water and sewer rates by 12% and 15% respectively to offset increasing costs. However, the City spent slightly more than it generated in operating revenues in six of the ten years represented and spent significantly more than it generated in one year (2007) dropping below 80%, which was a negative trend. Fiscal year 2006 represents coverage at 120% attributable to a drought in North Texas that ended in 2007 with high rainfall. Fiscal year 2019 is projected to be over 100% coverage. The City operates this fund on a pay-as-you-go philosophy for maintenance and support expenses. This is achieved without issuance of debt through annual transfers from the General Fund. Fiscal year 2018 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 year by the Dallas County Tax Office as disputes and/or protests are resolved. Subsequent adjustments are continual and often result in a change to data reported in prior years. (Note: Information reported for the current year is always based on the original tax levy as subsequent adjustments are not reported until the following year.) *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*

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

Analysis: **Positive Trend.** Uncollected property tax, as a percentage of the adjusted tax levy, remained relatively consistent

throughout the review period at an average of less than 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 2009 through 2018 has averaged over 99%, which is an excellent record. The City's ability to collect delinquent taxes is well within credit rating industry standards.

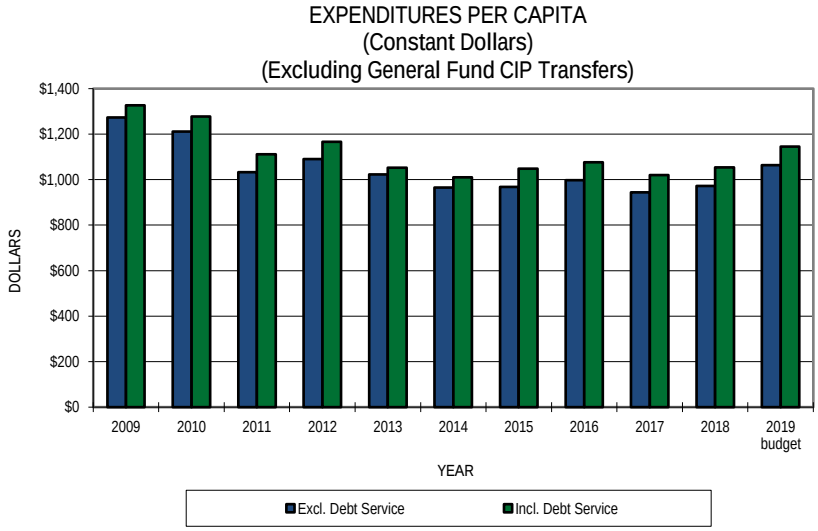
EXPENDITURE INDICATORS

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

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

Operating Expenditures Per Capita

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



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

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

Analysis: **Positive Trend.** Operating expenditures per capita, both including and excluding debt service and adjusted for inflation have, on average, declined from 2009 through 2017. Expenditures, excluding debt service, peaked in 2009 due to a substantial increase in road resurfacing and repair projects. Since 2009, 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 2009 to 2018. [1] *Note: Results in 2009 constant dollars are distorted due to an unusually high population estimate. When measuring 2009 using the census population of 2010, the indicator would actually reflect $420 per capita excluding debt service and $436 including debt service.*

The City should continue to monitor expenditures per capita in the coming years. If this indicator begins to show growth (even gradually), this may evolve into a warning trend and steps to reverse the trend may have to be taken. Additionally, as the City's population ages, expenditures per capita may naturally increase, because older populations have a greater need for many City services. The City should start planning for how it will make up for this potential increase in expenditures now, so that it does not lead to unexpected financial strains in the future.

Operating Expenditures by Function

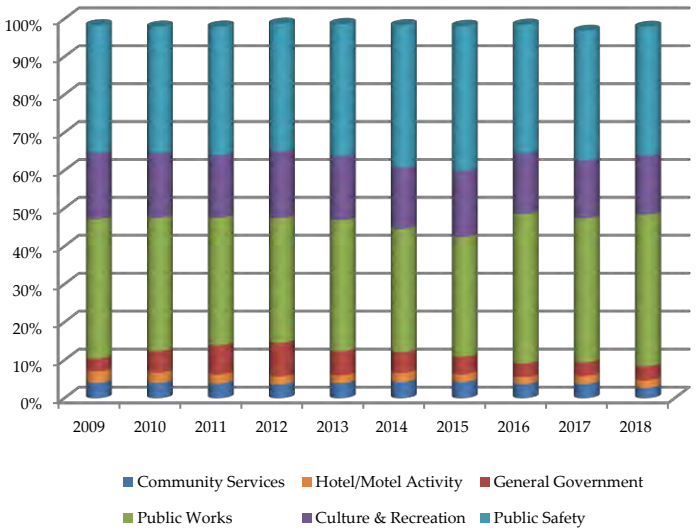
How does the City spend its resources? Operating expenditures by function shows a breakdown of what the City's expenditures are going towards and allows the government to identify where increases in expenditures are coming from. This ratio measures how the City is allocating its resources in its service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

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

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

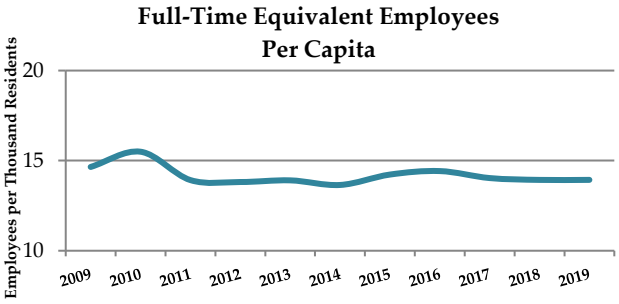
Analysis: **Positive Trend.** As clearly demonstrated in this chart, the City continuously expends the majority of its resources on public safety and public works (including Water & Sewer). This is an important indicator of the City's commitment to providing a high level of service to residents. General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

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.



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

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

Analysis: **Positive Trend.** Farmers Branch has demonstrated a relatively stable ratio of employees per 1,000 population. This ratio remained relatively constant from 2004 to 2008 despite adding 15 positions to staff a new fire station between 2007 and 2008 and adding three positions in the police department in 2008. These additional positions were offset by an overall reduction in non-public safety positions as part of a city-wide initiative to right-size staffing levels. The significant drop in 2009 is attributable to an unusually high population estimate in 2009, which had the effect of distorting per capita staffing levels. Had the population been more conservatively estimated, actual staffing reductions would have been only slightly reduced in 2009. Likewise, in 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 13.6 to 16.9 employees per 1,000 population for the entire period.

Fiscal Year Ending	FTE's	Population	Full-Time Equivalents Per 1,000 Population
2008	487.79	28,750	16.97
2009	455.63	31,100	14.65
2010	443.42	28,616	15.50
2011	398.13	28,600	13.92
2012	395.34	28,620	13.81
2013	400.49	28,800	13.91
2014	404.84	29,660	13.65
2015	431.78	30,350	14.23
2016	439.56	30,480	14.42
2017	427.73	30,480	14.03
2018	439.66	31,560	13.93
2019	440.13	31,590	13.93

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.

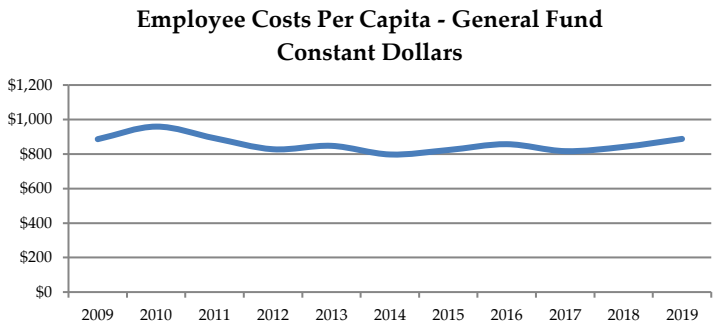
Considering this indicator, the City cannot simply view increasing employee costs as an inherently negative trend. An investment in employees can also indicate a commitment by the government to target problems. For example, if crime is an ongoing problem and the City increases its number of police officers, 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:*

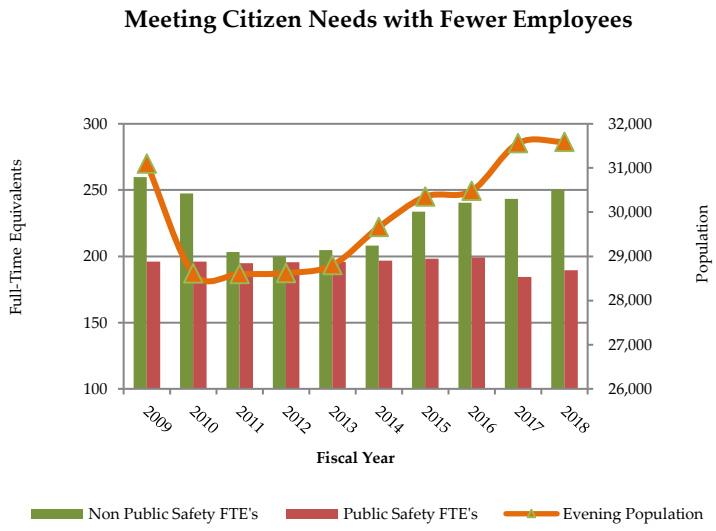
City of Farmers Branch Comprehensive Annual Financial Report)

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.



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. (Note: The primary reason for the sharp decline in 2009, and corresponding sharp rise in 2010, is due to an unusually high population estimate in 2009 that was corrected in 2010 when census results were published. Employee costs per capita would have remained level between 2008 and 2010 without the unusually high estimate.) 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.



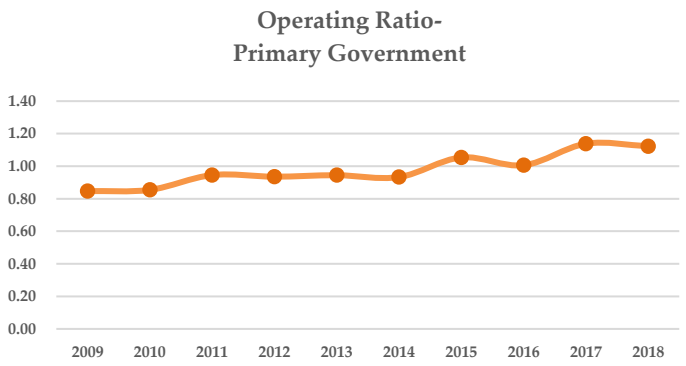
OPERATING POSITION INDICATORS

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

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

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

Operating Ratio – Primary Government



Is the City estimating its budget correctly? During a typical year, a government generates either an operating surplus or an operating deficit. An operating surplus develops when current revenues exceed current expenditures. An operating deficit develops when the reverse occurs. An operating surplus or deficit may be created intentionally, by a policy decision, or unintentionally, because of the difficulty of precisely predicting revenues and expenditures or trends in the underlying local and national economies. Deficits are usually funded from unreserved fund balances; surpluses are usually used to increase fund balances. The accumulation of operating surpluses builds reserves, which provide a financial cushion against the loss of a revenue source; an economic downturn; unanticipated expenditures required by natural disasters and the like; unexpected capital expenditures; uneven cash flows; and similar items.

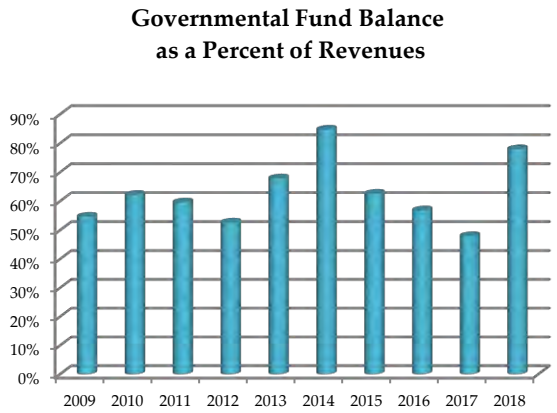
An operating deficit in any one year may not be cause for concern, but frequent and increasing deficits can indicate that current revenues are not supporting current expenditures and that serious problems may lie ahead or it could simply represent changes in policy decisions.

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

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

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

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



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

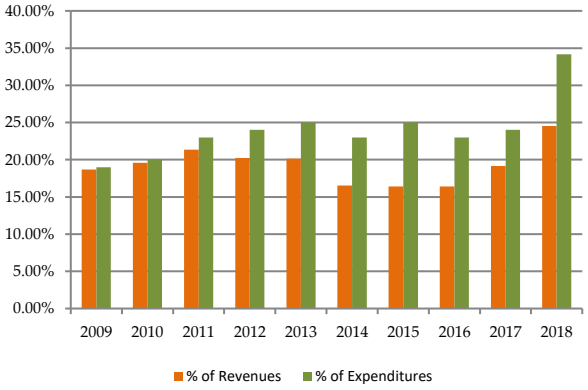
Measurement: Total Governmental Fund ending fund balances divided by total Governmental Fund revenues. (*Source: Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds, City of Farmers Branch Comprehensive Annual Financial Report*)

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

Analysis: **Monitor Trend.** Fund balance as a percentage of net operating revenue has remained relatively stable, but a trend of decreases began in 2008-09 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.

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

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



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

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

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

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

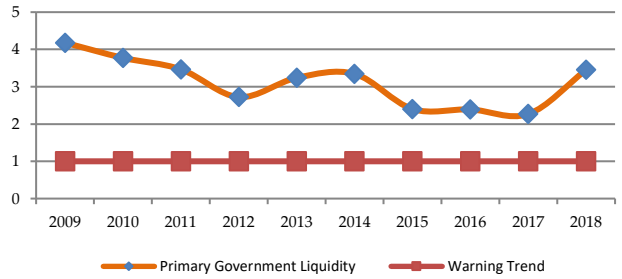
What is the City's cash position? A good measure of a local government's short-run financial condition is its cash position. Cash position, which includes cash on hand and in the bank, as well as other assets that can be easily converted to cash, determines a government's ability to pay its short term 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.

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)*

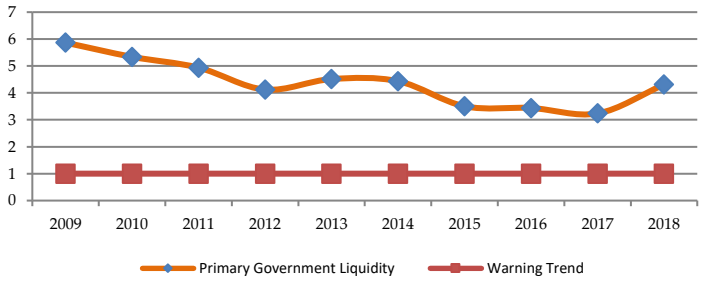
Warning Signs: A substantial decrease in one year or a trend of low or declining liquidity may indicate that the City has overextended itself in the long run and will have trouble meeting obligations in the future. A 1:1 ratio of cash and short-term investments to current liabilities means the City has 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: **Monitor Trend.** There was a steady decline in liquidity from 2009 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 2018 are two times greater than current liabilities – meaning the City has $2 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 2018 are four times greater than current liabilities – meaning the City has $4 in assets for every $1 of current liabilities.

Liquidity - Primary Government (Cash Ratio)



Liquidity - Primary Government (Current Ratio)

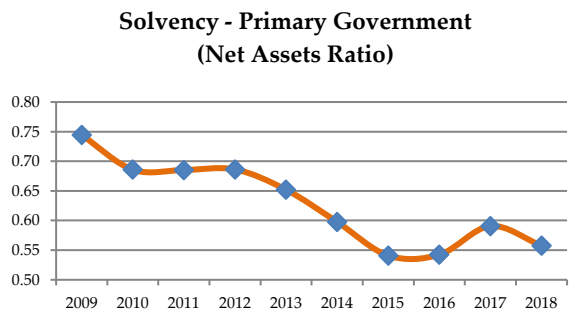


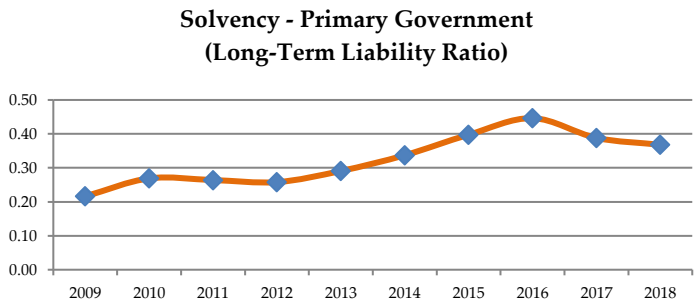
Solvency – Primary Government

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*)





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 74 to 56 for the "net assets ratio" and has increased from a low of 22 to 37 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 2018 decreased slightly. However net assets increased by $43.4 million. This was offset by an increase of net position of $16.6 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.

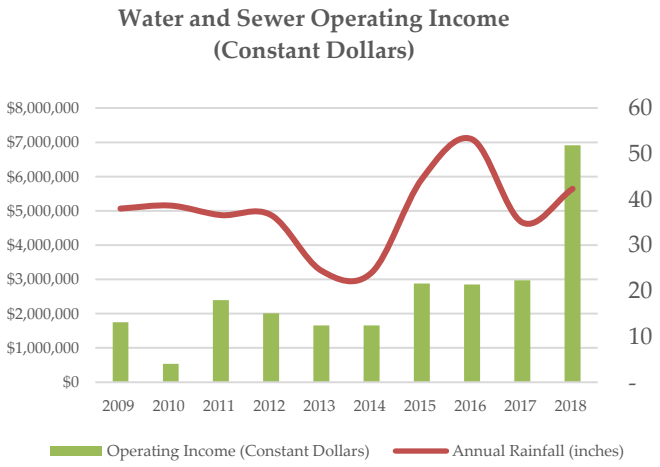
Operating Income in Constant Dollars, Water & Sewer Fund

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*)

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 and 2018 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)*

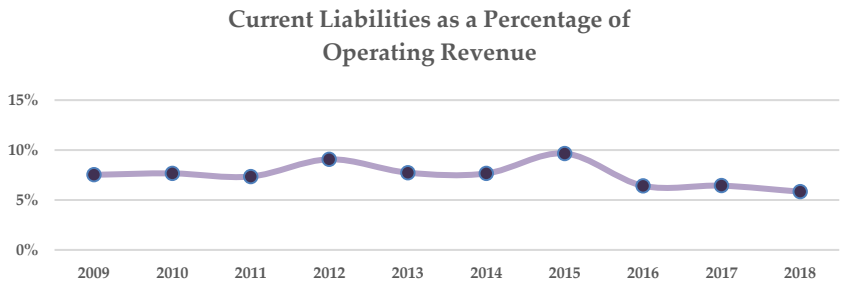
DEBT STRUCTURE INDICATORS

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 7.52% in 2009 to 5.83% in 2018. The current ratio 5.83% is less from the prior year. The City's current liabilities as percentage of net operating revenues has remained below 10% during the review period and has averaged 7.5% over the past ten years, which means that City revenues were always at or more than ten times the amount of its current liabilities. Although this ratio would be considered strong by many cities, credit industry benchmarks consider a ratio above 5% to be a negative factor.

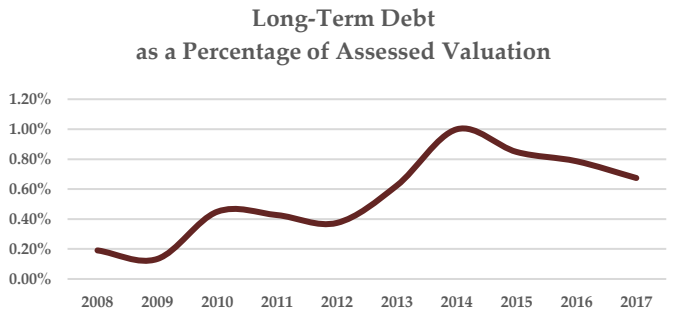
Long-Term Debt as a Percentage of Assessed Valuation

How much does the City owe? This statistic compares the City's assessed valuation to long-term debt and provides an analytical measure of the City's ability to service its current debt obligations as well as its ability to incur further debt if necessary. Daily operating expenditures generally produce benefits in the current period and are funded by current operating revenues. Conversely, capital expenditures produce long-term benefits and are funded over the long-term by issuing debt. Direct long-term debt is bonded debt for which the local government has pledged its full faith and credit. For this analysis long-term debt is General Obligation bonds which are tax supported and have no sinking fund adjustment. An increase in direct debt as a percentage of

assessed valuation can indicate that the government's ability to repay is diminishing—because the government depends on property tax to pay its debts. Increasing debt as a percentage of assessed valuation is a warning sign. However, in analyzing this indicator, it is more complicated than just "the lower, the better" because a low debt profile may indicate underinvestment in public infrastructure and capital facilities. Investment in the community enhances growth prospects for the community both in attracting residents and in attracting new businesses.

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

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



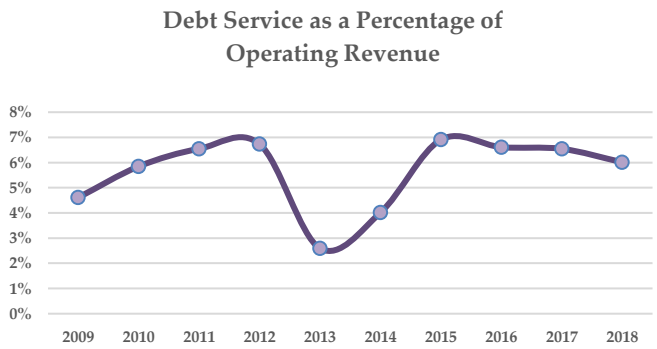
Analysis: **Positive Trend.** This indicator puts into perspective the City's outstanding long-term debt in relationship to taxable assessed valuation, thus allowing the City to determine if there is sufficient power to afford current and future debt. Debt issued between fiscal year 2009 and 2014, has caused an increase in this trend; however, the trend remains considerably below the 10% industry benchmark.

Debt Service

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

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

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



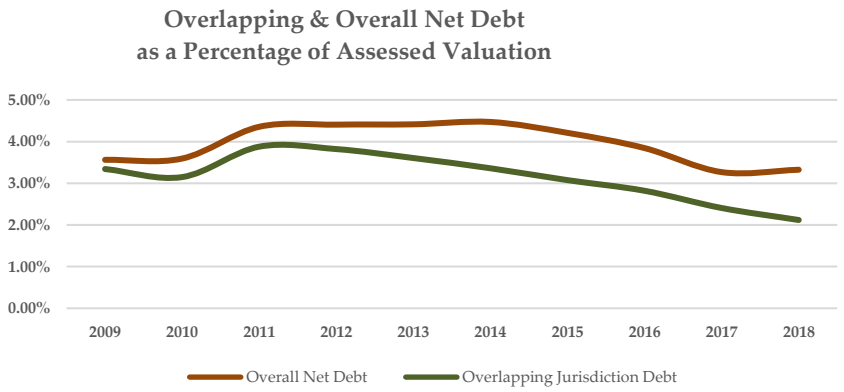
Analysis: **Positive Trend.** The City's assessed value is able to sustain significant debt; however, the impact of debt service on operating revenues is important. Since 1992, debt service as a percentage of operating revenues, has consistently been below the credit rating benchmark of 20% and has decreased from 25% in 1990 to 6.01% in 2018. 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.



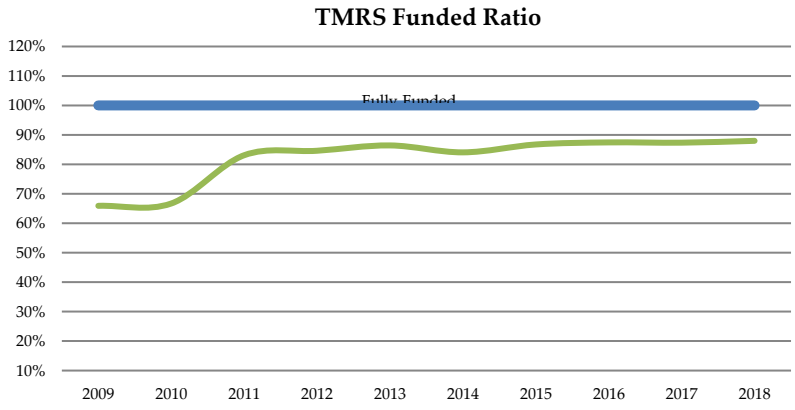
Measurement: Long-term overlapping bonded debt and overall net debt (City net debt + long-term overlapping bonded debt) divided by total assessed valuation. *(Source: City of Farmers Branch Comprehensive Annual Financial Report)*

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 3.32%, while overall net debt of the City has averaged 3.94% 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.

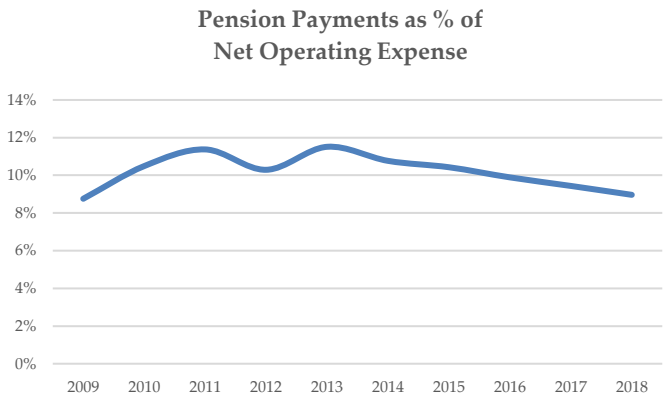


Measurement: All long-term liabilities associated with the City's pension include contributions to pension plan based on actuarial estimates. Funding ratio is the assets divided by the liabilities. Basically the dollar amount that is required to meet future benefits of current participants. This ratio 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 percentage of net operating expenses. A rising percentage is an indication of fiscal strain. The City's goal is to maintain this percentage at 12% or less.

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

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

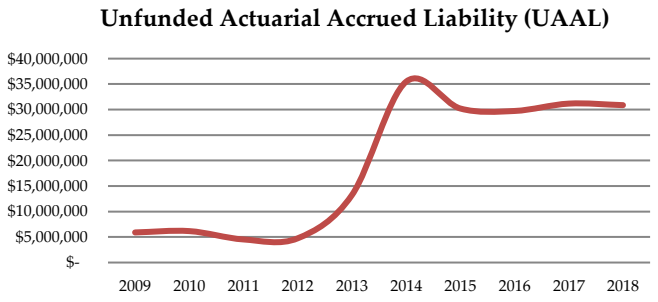


Other Long-Term Liabilities, Other Postemployment Benefits

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

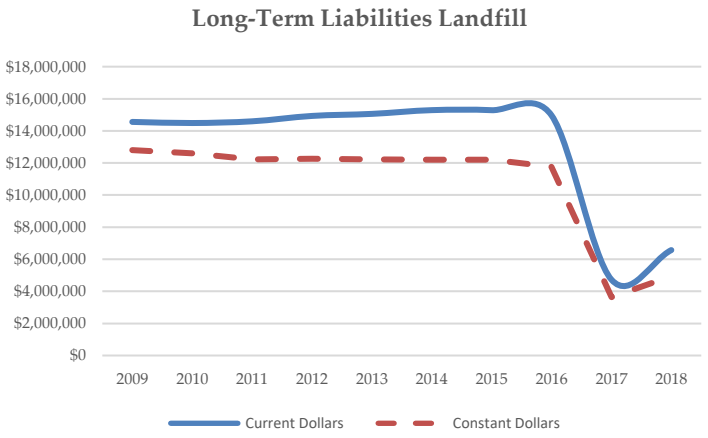
Measurement: Liabilities associated with other postemployment benefits other than pension divided by net operating expenses.

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



Other Long-Term Liabilities, Landfill

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

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

Analysis: **Monitor Trend.** From 2008 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.