

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 less revenue from property taxes than last year's budget by an amount of (-\$1,967,604), which is a 5.39% decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,500,535.

Upon calling for a vote for approval of an ordinance adopting the City of Farmers Branch 2020-21 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 four fiscal years, and each municipal property tax rate that has been proposed, adopted or calculated for the current fiscal year, include:

Tax Year	2020	2019	2018	2017	2016
Fiscal Year	2020-21	2019-20	2018-19	2017-18	2016-17
Proposed Rate [MAXIMUM]	\$ 0.589000	\$ 0.610000	\$ 0.599507	\$ 0.602267	\$ 0.605600
Total Adopted Rate		\$ 0.599507	\$ 0.599507	\$ 0.602267	\$ 0.602267
Adopted Operating Rate		\$ 0.527348	\$ 0.516722	\$ 0.517699	\$ 0.515267
Adopted Debt Rate		\$ 0.072159	\$ 0.082785	\$ 0.084568	\$ 0.087000
No-New-Revenue (aka Effective Tax Rate)	\$ 0.649066	\$ 0.583953	\$ 0.599508	\$ 0.600386	\$ 0.590846
No-New-Revenue Maintenance & Operations Rate (aka Effective M&O Rate)	\$ 0.576515	\$ 0.503299	\$ 0.515307	\$ 0.511874	\$ 0.502822
Voter-Approval Maintenance & Operations Rate (aka Rollback M&O Rate)	\$ 0.622636	\$ 0.543562	\$ 0.556531	\$ 0.552823	\$ 0.543047
Debt Tax Rate (I&S)	\$ 0.082797	\$ 0.072159	\$ 0.082785	\$ 0.084568	\$ 0.087000
Voter-Approval (aka Rollback Tax Rate)	\$ 0.705433	\$ 0.615721	\$ 0.639316	\$ 0.637931	\$ 0.630047

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	\$ 65,966,798.05	\$ 4,542,200.00
Self-Supporting	\$ 7,158,383.75	\$ 1,791,000.00
Total Debt	\$ 73,125,181.80	\$ 6,333,200.00

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



**FARMERS
BRANCH**

CITY OF FARMERS BRANCH, TEXAS PROPOSED FISCAL YEAR BUDGET 2020-21

City Council

Robert C. Dye
John Norwood
Terry Lynne
Cristal Retana
Bronson Blackson
Mike Bomgardner

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



(From Left) Deputy Mayor Pro Tem Terry Lynne, Councilmember Mike Bomgardner, Mayor Robert C. Dye, Councilmember Bronson Blackson, Councilmember Cristal Retana, Mayor Pro Tem John Norwood

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
Sherrelle Evans-Jones	Finance Director
Gabriel Vargas	Fire Chief
Kevin Muenchow	Fleet & Facilities Management Director
Brian Beasley	Human Resources Director
Mark Samuels	Innovation & Technology Director
Michael Mashburn	Parks & Recreation Director
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

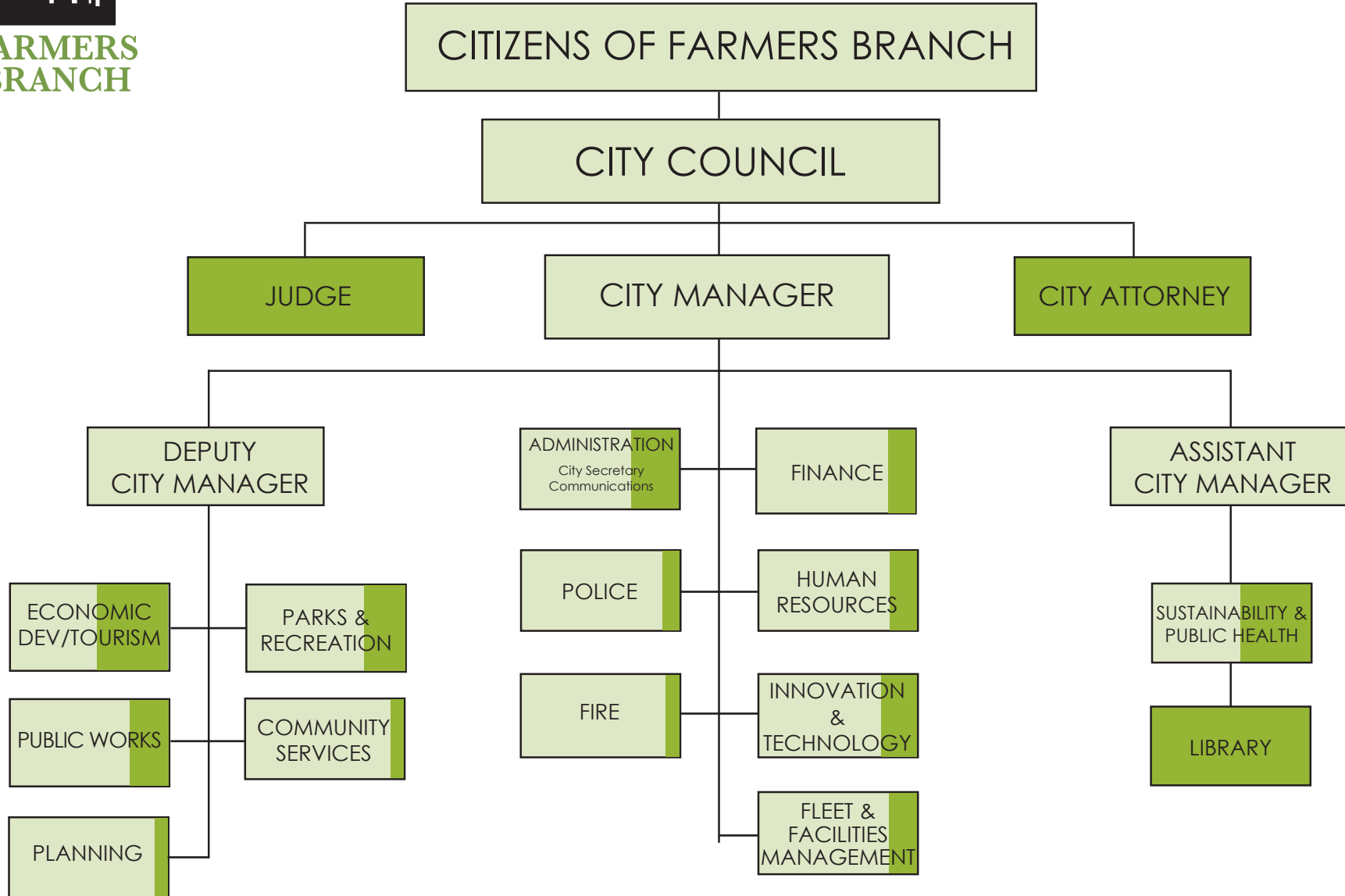
- Crista Retana.....District 1
- Mike Bomgardner.....District 5
- Bronson Blackson....District 2
- John Norwood.....District 3
- Terry Lynne.....District 4



2,500 1,250 0 2,500 Feet



CITY OF FARMERS BRANCH FY 2020-21 ORGANIZATION CHART



CITY OF FARMERS BRANCH, TEXAS
PROPOSED FISCAL YEAR BUDGET 2020-21

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**FARMERS
BRANCH**

GENERAL GOVERNMENT

Who we are:

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

What we do (Key Processes):

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

Critical Business Outcomes 2020-21 (the big policy items):

- CBO1 – Develop the framework for a comprehensive strategic plan
- CBO2 – Improve options for responsible and diverse housing
- CBO3 – Identify and implement a solution for managing drainage and retention
- CBO4 – Plan for, build, and maintain high quality public assets
- CBO5 – Support the evolution of the arts and culture in Farmers Branch
- CBO6 – Strategically identify and acquire property to further the goals of the City
- CBO7 – Execute sustainability initiatives

OUR MISSION

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

OUR VISION

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

OUR CORE VALUES

Respect

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Excellence

Continually striving to be the very best.

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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:

B3. Optimize the use of technology

- CSO will train Board Liaisons for the Parks & Recreation Board, Historical Preservation & Restoration Board, and Senior Advisory Board to utilize Granicus Agenda Management Software for better efficiency and consistency with agenda packets and allow City Council to access packet information via their iPad through the i-Legislate Software.

C3. Promote opportunities for community participation in government

- Promote Boards & Commissions outreach within all City Council Districts.
- Provide Orientation Training to all newly appointed officials

C4. Be open, accessible, and transparent

- Create a disaster plan for records management.
- Coordinate with Dallas County for a May Election for Council Districts 2, 3, 5, & Mayor.

F5. Establish and maintain effective internal controls

- Continue execution of the City's Records Management Plan ensuring the City abides by the Texas State Library Records Retention Schedules.
- Continue to organize two shredding events per year including paperless records management via Laserfiche Software

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

- Conduct annual internal records retention training.
- Host the Annual Boards & Commissions 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:

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.

B5. Adhere to the strategic management system

- Develop and implement the City's strategic plan.

C3. Promote opportunities for community participation in government

- Continue to develop the Public Art & Culture Committee.
- Implement a new system to replace the "Resident Satisfaction Survey"

C4. Be open, accessible, and transparent

- Continue to improve and develop the City Manager's Quarterly Report.

F1. Invest to maintain and provide high quality public assets

- Implement Library improvements.

F2. Seek out and maintain alternative funding resources

- Extend and expand TIF #2

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

- Renegotiate the contract to manage the Library.

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

- Prepare succession strategies for critical positions.

L5. Foster positive employee engagement

- Transition the employee engagement survey to Human Resources.

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.

B3. Optimize the use of technology

- Redesign and launch new main City website at farmersbranchtx.gov

B4. Ensure constant and effective communication both internally and externally

- Continue to expand and enhance video offerings on multiple platforms.
- Enhance internal communications efforts

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

- Bring a new Communications Director on board and initiate that person into the workflow of the office and of the organization in the first three months of the fiscal year.
- Provide for ongoing staff education on communications matters, from social media management to media relations.

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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.

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.
- Continue with the Façade Grant Program for commercial buildings.
- Continue to acquire new properties and collaborate with a master developer to create station area destination.
- Acquire new properties and make a plan for the RFQ of existing parcels.
- Collaborate with large full service hotels to maintain strong daily rates.
- Collaborate with businesses inside and outside of the city to use Farmers Branch hotels.
- Market area attractions to visitors and drive hotel room night bookings.

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:

B3. Optimize the use of technology

- Implement Tyler ExecuTime and Advanced Scheduling.

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

- Complete a major Compensation Study for all positions with full Job Analysis

L5. Foster positive employee engagement

- Transition the City's employee engagement program from the City Manager's Office to HR.
- Continue to build engagement across the city through BranchLife

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

Our Strategic Initiatives:

F1. Invest to maintain and provide high quality public assets

- Finance team to begin a 12-month implementation of Utility Billing (Tyler) software in September 2020. Manage this process successfully, ensuring seamless delivery to residents and customers and proper financial transition to the new software.

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 2020-21 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.

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Sherrelle Evans-Jones, Director

INNOVATION & TECHNOLOGY

Who we are:

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

What we do (Key Processes):

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

Our Strategic Initiatives:

B3. Optimize the use of technology

- Establish both a GIS user group and a GIS steering committee.

F1. Invest to maintain and provide high quality public assets

- Replacement of older data storage hardware at CH and PD. These are part of our core infrastructure.
- Implementation of phase 4 - Utility Billing Software.

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

- Conduct a focus group of various users of IT services to gauge user satisfaction.

F4. Adhere to financial management principles and budget

- Establish a technology refresh fund.

F5. Establish and maintain effective internal controls

- Reduce cyber risk by implementing variety of initiatives that will help the city reduce cyber-security related risks.
- Implement a variety of initiatives that will help the city reduce risk as it relates to critical IT infrastructure and systems.

L5. Foster positive employee engagement

- Utilize 2020 Gallup employee survey data to increase or improve employee engagement.

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:

B2. Enhance service delivery through continual process improvement

- Install a digital information screen at the CS front counter.
- Develop an educational opportunity similar to defensive driving. When a person is issued a court citation, as an alternative to paying the sometimes-high fine, a person can take a class on basic Code Enforcement ordinances of the City of FB. The curriculum would be developed, and Code Enforcement staff would teach the class. Upon completion of course and a period of no additional violations, the citation would be removed from your record.

B3. Optimize the use of technology

- Implement a 311 system to appropriately route complaints and concerns to correct departments

C.1 Achieve the highest standards of safety and security

- Adopt the 2020 National Electric Code

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

- Implement and refine a Virtual Inspection Process

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:

B5. Adhere to the strategic management system

- Prepare for the development of a citywide Comprehensive Plan.

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

- Complete implementation of Entertainment Overlay District.
- Complete Parking Comprehensive Zoning Ordinance amendments.
- Complete Landscape and Tree Preservation Comprehensive Zoning Ordinance amendments.

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

- Continue to work with TXDOT related to IH-35E Betterments including executing Advanced Funding Agreements and Maintenance Agreements, and finalizing intersection design work.
- Amend the PD-86 Station Area code.

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:

F1. Invest to maintain and provide high quality public assets

- Street Revitalization - Resurfacing Program: resurfacing of identified streets using both Bond (332) and Non-Bond CIP (301).
- Ongoing implementation of Phase II of the Street Bond Program.
- Continue to expand program to replace out-of-date large meters.
- Implement Phase 3 of Rawhide Creek Sewer Rehab project to line sanitary sewer to reduce inflow and infiltration.
- Implement the final year of a 3-year program to improve on erosion issues in Farmers Branch Creek.
- Rehab program for sanitary sewer to reduce inflow and infiltration.
- Ongoing replacement and rehab of water lines, sewer lines and other utility infrastructure.

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:

B5. Adhere to the strategic management system

- Develop a sustainability plan.

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

- Develop a plan for bike stands throughout the City.

C3. Promote opportunities for community participation in government

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

F1. Invest to maintain and provide high quality public assets

- Complete the solar installation project at three City facilities: Library, Recreation Center, and the new Fire Station #2.

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

- Reorganize the public health function and outsource restaurant inspections.
- Implement the fourth Contract Amendment with Republic Services for operation and maintenance of Camelot Landfill to maximize its lifespan.
- Implement a mulching program at the Camelot Landfill.
- Complete a Brush/Bulk Business Analysis to optimize service delivery.

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

- Complete Environmental Health Manager transitions.
- Complete Sustainability Manager transitions.

Shane Davis, Director

OUR MISSION

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

OUR VISION

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

OUR CORE VALUES

Respect

Value everyone's opinion and acknowledge their perspective.

Excellence

Continually striving to be the very best.

Accountability

Taking ownership for what you do.

Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

POLICE

Who we are:

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

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

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.
- UCR and NIBRS Crime Levels: after adjusting for population growth, maintain violent crimes (homicide, rape, robbery and aggravated assault and property crimes (vehicle burglary, auto theft, and residential/commercial burglary) below the 5-year average.

C.3. Promote opportunities for community participation in government

- Conduct two Citizen Police Academies and at least one active shooter training for the public.
- Provide engagement opportunities to enhance and improve police community relations with an emphasis on engaging members of our community that may feel marginalized.

B.2. Enhance service delivery through continual process improvement

- Engage with other community stakeholders in roundtables and other educational opportunities to learn more about addressing homelessness and mental health issues in our community.

B.3. Optimize the use of technology

- Equip one additional intersection with fixed license plate reader technology.

F.2. Seek out and maintain alternative funding resources

- Apply for the bulletproof vest reimbursement grant.

L.3. 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.
- Continue to provide mental health resources to police officers through various training and connections to mental health services.

L.5. Foster positive employee engagement

- Utilize 2020 Gallup Q12 employee survey data to increase employee engagement.

David Hale, Chief

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FIRE

Who we are:

The Fire Department's primary function and responsibility to the citizens of Farmers Branch is to protect lives and property from fire and to provide emergency medical assistance. The department consists of three divisions: Administration/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:

B2. Enhance service delivery through continual process improvement

- Award a FEMA compliant debris-hauling contract to complete the City's Debris Management Plan.

B4. Ensure constant and effective communication both internally and externally

- Annual Outdoor Warning Siren Maintenance and repair of known operational problems.

C.1 Achieve the highest standards of safety and security

- Purchase a Hydraulic Rescue Tool for Quint 133.
- Complete outfitting both reserve apparatuses to have them both 100% equipped.
- Inspect 1,080 commercial businesses.

C3. Promote opportunities for community participation in government

- Fire Station No. 2 Grand Opening Ceremony.
- Deliver a Citizens Fire Academy class to a minimum of 16 students.

F1. Invest to maintain and provide high quality public assets

- Purchase a Fire Engine to replace a 17-year-old apparatus.
- Year 2 of 8 to strip and paint "Traffic Red" 150 of our 2,200 fire hydrants.

L5. Foster positive employee engagement

- Annual Firefighter NFPA 1582 & 1583 medical and fitness screening.
- Year 2 of 3 to secure a 2nd set of firefighter bunker gear (25 sets) for our firefighters.

Gabriel Vargas, 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:

B2. Enhance service delivery through continual process improvement

- Re-imagine Historical Park operations and develop a plan for sustainable operations.

B5. Adhere to the strategic management system

- Create, adopt, and develop a plan to act upon the recommendations in the Parks Master Plan

F1. Invest to maintain and provide high quality public assets

- Complete construction of John F. Burke Nature Preserve enhancements.
- Complete Phase I of the Farmers Branch Community Recreation Center renovation and identify funding sources to complete Phases II & III.

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

- Create a Parks department succession plan and develop formal curriculum to train, develop, and mentor staff.

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Michael Mashburn, Director

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:

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.

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

- Provide more community updates on what is available at the Library in a Park.

F1. Invest to maintain and provide high quality public assets

- With Council's direction, complete the design and remodel/renovation of the Manske Library

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

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

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

- Use 2020 Gallup Survey results to improve engagement from an already productive library staff.

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

- Complete the updates to the staff areas and update the offices for the Operations and Circulation functions.

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 by 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. 21 projects have been identified for FY21: Fire House Theatre - (1) Theatre electrical updating - (2) Replace Sewer lines - (3) Exterior building lighting; Justice Center - (1) Replace Stairs by Courts - (2) reupholster Court bench seating; Animal Adoption Center - Replace HVAC control system; City Hall - (1) replace/update fountain pump system - (2) Replace/update server room fire suppression system - (3) update sound panels in lobby; Citywide - All buildings - (1) building expansion moisture joint sealing; Parks - (1) Renovate Farmers Branch Park Restroom; Branch Connection - (1) paint/update corridor lighting; Fire Station 3 - (1) installation of door to separate bedrooms for common area; Recreation Center - (1) sun shade for children's outside play area - (2) Gym floor cover for events.
- Continue the annual replacement program of the City's fleet vehicles and equipment based on life-cycle costing: 4 Police patrol vehicles, 1 Fire Truck – Pumper, 1 Grabber Truck, 2 Tandem Dump truck, 1 Medium Duty Truck with sewer jet, 1 zero turn mower, 1 1-ton utility body truck, 1 Ball Field drag.

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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**FARMERS
BRANCH**

GENERAL FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21	PERCENT OF BUDGET
<u>TAXES</u>									
PROPERTY TAXES	\$ 27,300,000	\$ 27,285,814	\$ 31,580,000	\$ 31,500,000	\$ 30,426,370	96.35%	\$ 31,500,000	\$ 32,530,000	49.24%
SALES & USE	16,700,000	17,323,668	17,500,000	17,500,000	17,351,879	99.15%	17,330,000	16,330,000	24.72%
MIXED BEVERAGE	85,000	86,653	90,000	80,000	65,730	73.03%	80,000	80,000	0.12%
BINGO TAX	0	2	0	0	4	0.00%	0	0	0.00%
FRANCHISE FEES	4,147,000	4,066,386	3,820,000	4,240,000	3,930,632	102.90%	4,240,000	4,200,000	6.36%
PENALTIES & INTEREST	115,000	112,041	120,000	110,000	119,080	99.23%	110,000	100,000	0.15%
SUB-TOTAL	48,347,000	48,874,564	53,110,000	53,430,000	51,893,694	97.71%	53,260,000	53,240,000	80.59%
<u>LICENSES & PERMITS</u>									
HEALTH	44,000	47,760	40,000	40,000	41,775	104.44%	40,000	40,000	0.06%
BUILDING	2,650,000	2,792,744	1,925,000	2,118,500	2,196,283	114.09%	2,118,500	2,122,000	3.21%
PLUMBING	274,100	257,783	269,000	151,600	145,369	54.04%	151,600	201,000	0.30%
ELECTRICAL	285,000	304,995	275,000	205,000	184,256	67.00%	205,000	250,000	0.38%
HVAC	240,000	209,496	225,000	90,000	96,516	42.90%	90,000	150,000	0.23%
MULTI-FAMILY INSPECTION	100,000	99,260	100,000	100,000	84,339	84.34%	100,000	100,000	0.15%
SUB-TOTAL	3,593,100	3,712,038	2,834,000	2,705,100	2,748,539	96.98%	2,705,100	2,863,000	4.33%
<u>CHARGES FOR SERVICES</u>									
ZONING	42,300	50,227	19,500	35,500	33,643	172.53%	35,500	33,000	0.05%
PRINTING & DUPLICATING	26,000	12,703	16,000	6,300	7,268	45.42%	6,300	6,500	0.01%
POLICE SERVICES	203,500	177,868	208,500	183,500	185,552	88.99%	183,500	178,500	0.27%
EMERGENCY SERVICES	1,469,200	1,484,041	1,260,000	1,225,000	1,040,869	82.61%	1,225,000	1,260,000	1.91%
FIRE SERVICES	105,000	110,815	135,000	108,200	126,364	93.60%	108,200	110,000	0.17%
REFUSE SERVICES	3,950,000	4,024,619	3,690,000	4,120,000	3,629,138	98.35%	4,120,000	4,560,000	6.90%
HEALTH & INSPECTION FEE	38,000	37,546	36,000	36,000	35,405	98.35%	36,000	36,000	0.05%
ANIMAL CONTROL & SHELTER	25,000	21,376	25,000	30,000	34,119	136.48%	30,000	25,000	0.04%
AQUATIC CENTER FEES	513,700	549,708	350,000	253,500	196,033	56.01%	167,000	351,200	0.53%
SENIOR CENTER FEES	50,000	60,528	50,000	45,500	47,517	95.03%	45,500	20,000	0.03%
PARKS & REC CONCESSIONS	240,000	246,317	250,000	132,000	127,598	51.04%	132,000	100,000	0.15%
BUILDING USE FEES	624,000	706,088	625,000	521,900	437,426	69.99%	431,000	450,000	0.68%
EVENTS	53,000	46,291	50,000	32,500	34,127	68.25%	32,500	38,800	0.06%
SUB-TOTAL	7,339,700	7,528,127	6,715,000	6,729,900	5,935,057	88.39%	6,552,500	7,169,000	10.85%
<u>FINES, FORFEITS & ASSESSMENTS</u>									
COURT	1,758,000	1,933,812	1,773,000	1,633,000	1,549,802	87.41%	1,633,000	1,798,000	2.72%
LIBRARY	28,000	35,373	25,000	8,000	8,068	32.27%	8,000	25,000	0.04%
SUB-TOTAL	1,786,000	1,969,185	1,798,000	1,641,000	1,557,869	86.64%	1,641,000	1,823,000	2.76%
<u>INTEREST/RENTS/CONTRIBUTIONS</u>									
INTEREST	700,000	675,777	575,000	500,000	523,864	91.11%	500,000	600,000	0.91%
RENTS	442,800	408,903	333,800	355,000	357,816	107.19%	355,000	320,000	0.48%
SUB-TOTAL	1,142,800	1,084,679	908,800	855,000	881,681	97.02%	855,000	920,000	1.39%
<u>MISCELLANEOUS</u>									
MISC CUSTOMER SERVICE	0	171	0	0	11	0.00%	0	0	0.00%
PAY PHONE COMMISSIONS	0	0	0	1,200	1,301	0.00%	1,200	0	0.00%
RECYCLING	9,000	9,526	8,000	5,000	6,295	78.68%	5,000	5,000	0.01%
MISCELLANEOUS	47,200	67,152	50,500	40,300	41,591	82.36%	40,300	40,500	0.06%
SALE OF ASSETS	18,000	16,164	18,000	6,500	10,962	60.90%	6,500	0	0.00%
INSURANCE RECOVERY	33,000	29,671	0	28,300	38,174	0.00%	28,300	0	0.00%
SUB-TOTAL	107,200	122,685	76,500	81,300	98,333	128.54%	81,300	45,500	0.07%
GRAND TOTAL	\$ 62,315,800	\$ 63,291,277	\$ 65,442,300	\$ 65,442,300	\$ 63,115,174	96.44%	\$ 65,094,900	\$ 66,060,500	100.00%

ENTERPRISE FUNDS REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21	PERCENT OF BUDGET
<u>WATER & SEWER FUND</u>									
<u>INTEREST/RENTS/CONTRIBUTIONS</u>									
INTEREST	\$ 20,000	\$ 36,610	\$ 15,000	\$ 55,000	\$ 69,682	464.54%	\$ 55,000	\$ 15,000	0.05%
SUB-TOTAL	20,000	36,610	15,000	55,000	69,682	464.54%	55,000	15,000	0.05%
<u>MISCELLANEOUS</u>									
MISCELLANEOUS	4,100	7,926	4,100	9,000	8,192	199.80%	9,000	6,500	0.02%
SALE OF ASSETS	1,000	2,064	1,000	0	574	57.35%	0	1,000	0.00%
INSURANCE RECOVERY	7,900	7,849	0	3,300	2,298	0.00%	3,300	0	0.00%
SUB-TOTAL	13,000	17,840	5,100	12,300	11,063	216.92%	12,300	7,500	0.03%
<u>CHARGES FOR SERVICES</u>									
WATER SERVICE	14,003,000	15,709,440	16,027,700	16,417,100	17,131,380	106.89%	17,493,000	16,027,700	58.10%
SEWER SERVICE	7,561,000	7,854,118	8,884,100	8,480,000	8,254,335	92.91%	8,480,000	8,884,100	32.20%
ADDISON SEWER	67,000	58,942	68,400	68,400	53,869	78.76%	68,400	68,400	0.25%
TAPPING FEES	2,000	8,046	2,000	2,000	1,750	87.50%	2,000	2,000	0.01%
RECONNECTS/SERVICE CHARGE	40,000	43,475	40,000	36,000	36,425	91.06%	36,000	40,000	0.14%
LATE FEES	225,000	221,539	225,000	202,500	214,737	95.44%	202,500	225,000	0.82%
INSPECTIONS	314,400	314,613	125,000	100,000	78,159	62.53%	100,000	125,000	0.45%
BACKFLOW PROGRAM	50,000	54,020	35,000	54,000	66,045	188.70%	54,000	35,000	0.13%
SUB-TOTAL	22,262,400	24,264,193	25,407,200	25,360,000	25,836,700	101.69%	26,435,900	25,407,200	92.10%
TOTAL WATER & SEWER FUND	\$ 22,295,400	\$ 24,318,642	\$ 25,427,300	\$ 25,427,300	\$ 25,917,445	101.93%	\$ 26,503,200	\$ 25,429,700	92.18%
<u>STORMWATER UTILITY FUND</u>									
<u>INTEREST/RENTS/CONTRIBUTIONS</u>									
INTEREST	\$ 30,000	\$ 68,352	\$ 30,000	\$ 30,000	\$ 64,561	215.20%	\$ 55,000	\$ 30,000	0.11%
SUB-TOTAL	30,000	68,352	30,000	30,000	64,561	215.20%	55,000	30,000	0.11%
<u>MISCELLANEOUS</u>									
INTERFUND TRANSFERS	1,086,000	1,086,000	500,000	500,000	458,333	91.67%	500,000	500,000	1.81%
SUB-TOTAL	1,086,000	1,086,000	500,000	500,000	458,333	91.67%	500,000	500,000	1.81%
<u>CHARGES FOR SERVICES</u>									
STORMWATER	1,415,000	1,434,813	1,627,000	1,627,000	1,631,375	100.27%	1,627,000	1,627,000	5.90%
SUB-TOTAL	1,415,000	1,434,813	1,627,000	1,627,000	1,631,375	100.27%	1,627,000	1,627,000	5.90%
TOTAL STORMWATER UTILITY FUND	\$ 2,531,000	\$ 2,589,165	\$ 2,157,000	\$ 2,157,000	\$ 2,154,270	99.87%	\$ 2,182,000	\$ 2,157,000	7.82%
GRAND TOTAL	\$ 24,826,400	\$ 26,907,807	\$ 27,584,300	\$ 27,584,300	\$ 28,071,715	101.77%	\$ 28,685,200	\$ 27,586,700	100.00%

INTERNAL SERVICE FUNDS REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21	PERCENT OF BUDGET
<u>FLEET & FACILITIES MANAGEMENT FUND</u>									
<u>CHARGES FOR SERVICES</u>									
FLEET SERVICES	\$ 2,629,200	\$ 2,501,571	\$ 2,859,200	\$ 2,724,500	\$ 2,544,056	88.98%	\$ 2,938,400	\$ 2,864,300	30.25%
FACILITIES SERVICES	1,816,700	1,805,829	2,018,100	1,982,800	1,823,400	91.96%	1,982,800	2,269,900	23.97%
TOTAL FLEET & FACILITIES MGMT FUND	\$ 4,445,900	\$ 4,307,401	\$ 4,877,300	\$ 4,707,300	\$ 4,367,456	89.55%	\$ 4,921,200	\$ 5,134,200	54.22%
<u>WORKERS' COMPENSATION FUND</u>									
<u>MISCELLANEOUS</u>									
MISCELLANEOUS	\$ 60,000	\$ 11,796	\$ 60,000	\$ 60,000	\$ 44,200	73.67%	\$ 60,000	\$ 60,000	0.63%
INTERFUND TRANSFERS	340,000	324,500	340,000	340,000	297,460	87.49%	340,000	340,000	3.59%
TOTAL WORKERS' COMPENSATION FUND	\$ 400,000	\$ 336,296	\$ 400,000	\$ 400,000	\$ 341,659	85.41%	\$ 400,000	\$ 400,000	4.22%
<u>HEALTH CLAIMS FUND</u>									
<u>INTEREST/RENTS/CONTRIBUTIONS</u>									
MEDICAL CONTRIBUTIONS	\$ 3,935,600	\$ 4,212,003	\$ 3,935,600	\$ 3,935,600	\$ 4,009,546	101.88%	\$ 3,935,600	\$ 3,935,600	41.56%
TOTAL HEALTH CLAIMS FUND	\$ 3,935,600	\$ 4,212,003	\$ 3,935,600	\$ 3,935,600	\$ 4,009,546	101.88%	\$ 3,935,600	\$ 3,935,600	41.56%
GRAND TOTAL	\$ 8,781,500	\$ 8,855,699	\$ 9,212,900	\$ 9,042,900	\$ 8,718,662	94.64%	\$ 9,256,800	\$ 9,469,800	100.00%

HOTEL/MOTEL FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21	PERCENT OF BUDGET
<u>TAXES</u>									
HOTEL/MOTEL TAX	\$ 3,100,000	\$ 3,115,375	\$ 3,100,000	\$ 3,085,700	\$ 1,907,968	61.55%	\$ 2,035,000	\$ 1,560,000	95.76%
SUB-TOTAL	3,100,000	3,115,375	3,100,000	3,085,700	1,907,968	61.55%	2,035,000	1,560,000	95.76%
<u>CHARGES FOR SERVICES</u>									
EVENTS	35,000	35,442	35,000	62,200	65,647	187.56%	62,200	42,500	2.61%
SUB-TOTAL	35,000	35,442	35,000	62,200	65,647	187.56%	62,200	42,500	2.61%
<u>INTEREST/RENTS/CONTRIBUTIONS</u>									
INTEREST	40,000	42,707	35,000	35,000	36,867	105.33%	35,000	20,000	1.23%
SUB-TOTAL	40,000	42,707	35,000	35,000	36,867	105.33%	35,000	20,000	1.23%
<u>MISCELLANEOUS</u>									
MISCELLANEOUS	2,200	2,384	2,000	1,500	1,547	77.35%	1,500	500	0.03%
HISTORICAL PARK RENTALS	23,000	25,419	25,000	12,100	12,828	51.31%	12,100	5,000	0.31%
HISTORICAL PARK TEAS	5,000	4,760	5,000	5,500	5,430	108.60%	5,500	1,000	0.06%
SUB-TOTAL	30,200	32,564	32,000	19,100	19,805	61.89%	19,100	6,500	0.40%
GRAND TOTAL	\$ 3,205,200	\$ 3,226,088	\$ 3,202,000	\$ 3,202,000	\$ 2,030,287	63.41%	\$ 2,151,300	\$ 1,629,000	100.00%

SPECIAL REVENUE FUNDS REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21	PERCENT OF BUDGET
POLICE FORFEITURE FUND	\$ 137,200	\$ 172,350	\$ 45,000	\$ 45,000	\$ 55,296	122.88%	\$ 49,200	\$ 45,000	2.11%
DONATIONS FUND	66,200	73,860	48,400	48,400	74,052	153.00%	79,700	34,400	1.61%
LOCAL TRUANCY PREVENTION FUND	0	0	0	0	16,103	0.00%	11,900	15,600	0.73%
YOUTH SCHOLARSHIP FUND	500	453	200	200	345	172.27%	300	200	0.01%
GRANTS FUND	58,100	44,857	162,987	793,393	2,882,670	1768.65%	3,108,400	405,000	18.97%
BUILDING SECURITY FUND	32,800	29,567	32,800	32,800	30,042	91.59%	30,800	32,800	1.54%
COURT TECHNOLOGY FUND	40,000	39,419	40,000	40,000	31,458	78.65%	35,500	36,000	1.69%
MUNICIPAL JURY FUND	0	0	0	0	204	0.00%	100	600	0.03%
LANDFILL CLOSURE/POST-CLOSURE FUND	778,000	280,910	662,000	662,000	896,005	135.35%	1,199,400	662,000	31.01%
CEMETERY FUND	1,400	1,365	1,400	1,400	1,336	95.45%	1,400	1,400	0.07%
PHOTOGRAPHIC LIGHT SYSTEM FUND	609,000	584,769	0	0	5,871	0.00%	5,900	0	0.00%
PEG ACCESS CHANNEL FUND	62,000	70,238	62,000	62,000	68,235	110.06%	62,700	62,000	2.90%
JOINT FIRE TRAINING FACILITY FUND	66,000	65,749	78,500	78,500	78,665	100.21%	78,600	71,100	3.33%
TIRZ DISTRICT #3 FUND	100,000	113,255	93,800	93,800	107,194	114.28%	106,000	763,900	35.78%
RESIDENTIAL REVITALIZATION BOND FUND	13,300	12,941	0	3,044,300	3,052,848	0.00%	3,049,400	5,000	0.23%
GRAND TOTAL	<u>\$ 1,964,500</u>	<u>\$ 1,489,732</u>	<u>\$ 1,227,087</u>	<u>\$ 4,901,793</u>	<u>\$ 7,300,324</u>	<u>594.93%</u>	<u>\$ 7,819,300</u>	<u>\$ 2,135,000</u>	<u>100.00%</u>

GENERAL FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21	PERCENT OF BUDGET
<u>GENERAL GOVERNMENT</u>									
GENERAL GOVERNMENT	\$ 246,200	\$ 217,686	\$ 250,800	\$ 239,700	\$ 146,862	58.56%	\$ 239,700	\$ 240,100	0.35%
GENERAL CONTRACTS	400,000	400,000	400,000	400,000	392,500	98.13%	400,000	305,000	0.44%
LEGAL	445,400	389,881	470,400	470,400	304,563	64.75%	470,400	380,400	0.55%
NON-DEPARTMENTAL	1,031,376	595,139	987,100	1,751,200	150,577	15.25%	2,039,200	321,200	0.47%
SUB-TOTAL	2,122,976	1,602,706	2,108,300	2,861,300	994,501	47.17%	3,149,300	1,246,700	1.81%
<u>GENERAL ADMINISTRATION</u>									
GENERAL ADMINISTRATION	1,075,300	1,091,384	1,106,500	1,140,400	1,008,214	91.12%	1,140,400	1,149,600	1.67%
SUB-TOTAL	1,075,300	1,091,384	1,106,500	1,140,400	1,008,214	91.12%	1,140,400	1,149,600	1.67%
<u>COMMUNICATIONS</u>									
COMMUNICATIONS	746,400	685,826	770,500	760,800	640,547	83.13%	760,800	846,700	1.23%
SUB-TOTAL	746,400	685,826	770,500	760,800	640,547	83.13%	760,800	846,700	1.23%
<u>ECONOMIC DEVELOPMENT & TOURISM</u>									
ECONOMIC DEVELOPMENT	451,400	423,860	460,500	3,465,700	3,395,455	737.34%	3,465,700	466,800	0.68%
SUB-TOTAL	451,400	423,860	460,500	3,465,700	3,395,455	737.34%	3,465,700	466,800	0.68%
<u>HUMAN RESOURCES</u>									
HUMAN RESOURCES	1,074,800	922,690	1,008,900	1,000,800	813,248	80.61%	1,000,800	1,154,300	1.68%
SUB-TOTAL	1,074,800	922,690	1,008,900	1,000,800	813,248	80.61%	1,000,800	1,154,300	1.68%
<u>FINANCE</u>									
FINANCE ADMINISTRATION	810,100	771,732	819,600	814,800	725,261	88.49%	814,800	883,000	1.28%
ACCOUNTING	894,100	858,803	683,200	723,200	655,042	95.88%	723,200	713,800	1.04%
PURCHASING	135,000	128,024	135,800	138,800	118,530	87.28%	138,800	140,900	0.20%
MUNICIPAL COURT	629,200	619,053	637,500	641,900	559,646	87.79%	641,900	901,000	1.31%
SUB-TOTAL	2,468,400	2,377,612	2,276,100	2,318,700	2,058,479	90.44%	2,318,700	2,638,700	3.84%
<u>INNOVATION & TECHNOLOGY</u>									
INNOVATION & TECHNOLOGY	2,746,300	2,632,214	2,655,500	2,704,900	2,524,376	95.06%	2,704,900	3,132,000	4.55%
SUB-TOTAL	2,746,300	2,632,214	2,655,500	2,704,900	2,524,376	95.06%	2,704,900	3,132,000	4.55%
<u>COMMUNITY SERVICES</u>									
PLANNING	617,100	517,103	787,400	767,600	676,446	85.91%	767,600	645,300	0.94%
COMMUNITY SERVICES ADMIN	397,500	380,319	375,100	488,200	362,456	96.63%	488,200	396,600	0.58%
BUILDING INSPECTION	1,257,400	1,228,633	1,416,700	1,324,700	991,432	69.98%	1,324,700	1,409,800	2.05%
SUB-TOTAL	2,272,000	2,126,056	2,579,200	2,580,500	2,030,334	78.72%	2,580,500	2,451,700	3.56%
<u>PUBLIC WORKS</u>									
PUBLIC WORKS ADMINISTRATION	722,800	691,619	776,800	763,300	634,377	81.67%	763,300	733,200	1.07%
STREET MAINTENANCE	4,092,700	3,760,401	4,149,000	4,167,600	3,604,816	86.88%	4,167,600	4,506,700	6.55%
SUB-TOTAL	4,815,500	4,452,019	4,925,800	4,930,900	4,239,192	86.06%	4,930,900	5,239,900	7.62%
<u>SUSTAINABILITY & PUBLIC HEALTH</u>									
SUSTAINABILITY/SOLID WASTE	3,728,600	3,597,784	4,012,300	4,007,000	3,663,169	91.30%	4,007,000	4,344,700	6.31%
ANIMAL SERVICES	709,800	658,776	811,800	815,500	564,819	69.58%	678,700	769,000	1.12%
ENVIRONMENTAL SERVICES	412,100	390,611	566,000	667,200	538,490	95.14%	667,200	251,000	0.36%
SUB-TOTAL	4,850,500	4,647,170	5,390,100	5,489,700	4,766,478	88.43%	5,352,900	5,364,700	7.80%

GENERAL FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21	PERCENT OF BUDGET
POLICE									
POLICE ADMINISTRATION	1,734,100	1,665,685	1,807,600	1,815,300	1,559,152	86.26%	1,815,300	1,776,900	2.58%
POLICE INVESTIGATIONS	2,212,400	2,174,952	2,152,200	2,254,500	1,990,512	92.49%	2,178,400	2,238,800	3.25%
POLICE PATROL	7,166,900	6,922,291	7,786,000	7,949,700	6,774,374	87.01%	7,661,000	8,197,900	11.91%
POLICE DETENTION	1,261,000	1,204,283	1,359,600	1,338,600	1,183,742	87.07%	1,338,600	1,398,600	2.03%
POLICE COMMUNICATIONS	1,801,600	1,743,581	2,100,700	2,075,100	2,054,175	97.79%	2,075,100	1,382,400	2.01%
POLICE TRAINING	161,600	156,077	160,500	215,500	173,507	108.10%	215,500	164,300	0.24%
SUB-TOTAL	14,337,600	13,866,868	15,366,600	15,648,700	13,735,463	89.39%	15,283,900	15,158,900	22.03%
FIRE									
FIRE ADMINISTRATION	1,390,324	1,361,980	1,153,900	1,204,400	1,073,207	93.01%	1,204,400	1,481,000	2.15%
FIRE PREVENTION	612,400	604,812	618,700	596,100	539,553	87.21%	596,100	552,800	0.80%
FIRE OPERATIONS	10,451,900	10,397,323	11,167,100	11,588,000	10,507,719	94.10%	11,527,000	11,531,000	16.76%
SUB-TOTAL	12,454,624	12,364,115	12,939,700	13,388,500	12,120,479	93.67%	13,327,500	13,564,800	19.71%
PARKS & RECREATION									
PARKS & RECREATION ADMIN	662,100	642,770	526,700	523,100	447,321	84.93%	523,100	554,300	0.81%
PARK MAINTENANCE	5,567,000	5,289,833	6,061,100	6,057,100	5,128,723	84.62%	6,057,100	6,178,000	8.98%
RECREATION	2,176,300	2,042,623	2,229,800	1,983,800	1,757,537	78.82%	1,983,800	2,361,700	3.43%
AQUATICS CENTER	1,027,000	977,534	1,092,400	1,032,600	841,299	77.01%	1,032,600	1,074,600	1.56%
SENIOR CENTER	807,100	747,897	806,600	760,700	630,648	78.19%	760,700	790,400	1.15%
PARK BOARD	4,800	3,355	4,800	4,800	1,925	40.11%	4,800	4,800	0.01%
SENIOR ADVISORY BOARD	4,800	3,483	4,800	4,800	2,970	61.87%	4,800	4,800	0.01%
EVENTS	945,400	894,680	874,800	817,900	702,366	80.29%	817,900	896,300	1.30%
SUB-TOTAL	11,194,500	10,602,175	11,601,000	11,184,800	9,512,788	82.00%	11,184,800	11,864,900	17.24%
LIBRARY									
LIBRARY	1,885,000	1,870,568	2,297,400	2,297,400	2,187,173	95.20%	2,297,400	4,525,700	6.58%
SUB-TOTAL	1,885,000	1,870,568	2,297,400	2,297,400	2,187,173	95.20%	2,297,400	4,525,700	6.58%
GRAND TOTAL	\$ 62,495,300	\$ 59,665,264	\$ 65,486,100	\$ 69,773,100	\$ 60,026,727	91.66%	\$ 69,498,500	\$ 68,805,400	100.00%

ENTERPRISE FUNDS EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21	PERCENT OF BUDGET
<u>WATER & SEWER FUND</u>									
<u>PUBLIC WORKS</u>									
WATER & SEWER ADMINISTRATION	\$ 4,643,600	\$ 4,582,867	\$ 5,008,000	\$ 5,018,800	\$ 4,560,099	91.06%	\$ 5,018,800	\$ 5,219,200	19.25%
WATER & SEWER OPERATIONS	<u>17,595,700</u>	<u>17,503,688</u>	<u>19,114,000</u>	<u>19,103,200</u>	<u>17,210,294</u>	<u>90.04%</u>	<u>17,705,100</u>	<u>21,886,500</u>	<u>80.75%</u>
TOTAL WATER & SEWER FUND	<u>\$ 22,239,300</u>	<u>\$ 22,086,556</u>	<u>\$ 24,122,000</u>	<u>\$ 24,122,000</u>	<u>\$ 21,770,393</u>	<u>90.25%</u>	<u>\$ 22,723,900</u>	<u>\$ 27,105,700</u>	<u>100.00%</u>
<u>STORMWATER UTILITY FUND</u>									
<u>PUBLIC WORKS</u>									
STORMWATER UTILITIES	<u>\$ 2,535,000</u>	<u>\$ 1,494,369</u>	<u>\$ 3,479,000</u>	<u>\$ 3,479,000</u>	<u>\$ 1,922,677</u>	<u>55.27%</u>	<u>\$ 3,479,000</u>	<u>\$ 4,419,800</u>	<u>100.00%</u>
TOTAL STORMWATER UTILITY FUND	<u>\$ 2,535,000</u>	<u>\$ 1,494,369</u>	<u>\$ 3,479,000</u>	<u>\$ 3,479,000</u>	<u>\$ 1,922,677</u>	<u>55.27%</u>	<u>\$ 3,479,000</u>	<u>\$ 4,419,800</u>	<u>100.00%</u>
GRAND TOTAL	<u>\$ 24,774,300</u>	<u>\$ 23,580,924</u>	<u>\$ 27,601,000</u>	<u>\$ 27,601,000</u>	<u>\$ 23,693,070</u>	<u>85.84%</u>	<u>\$ 26,202,900</u>	<u>\$ 31,525,500</u>	<u>100.00%</u>

INTERNAL SERVICE FUNDS EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21	PERCENT OF BUDGET
<u>FLEET & FACILITIES MANAGEMENT FUND</u>									
<u>FLEET & FACILITIES MANAGEMENT</u>									
FACILITIES MANAGEMENT	\$ 1,816,700	\$ 1,735,542	\$ 2,018,100	\$ 2,001,425	\$ 1,901,030	94.20%	\$ 2,001,425	\$ 2,269,900	44.21%
FLEET MANAGEMENT	<u>2,629,200</u>	<u>2,517,087</u>	<u>2,859,200</u>	<u>2,705,875</u>	<u>2,513,959</u>	<u>87.93%</u>	<u>2,919,775</u>	<u>2,864,300</u>	<u>55.79%</u>
TOTAL FLEET & FACILITIES MGMT FUND	<u>\$ 4,445,900</u>	<u>\$ 4,252,629</u>	<u>\$ 4,877,300</u>	<u>\$ 4,707,300</u>	<u>\$ 4,414,988</u>	<u>90.52%</u>	<u>\$ 4,921,200</u>	<u>\$ 5,134,200</u>	<u>100.00%</u>
<u>WORKERS' COMPENSATION FUND</u>									
<u>INTERNAL SERVICE</u>									
WORKERS' COMPENSATION	<u>\$ 400,000</u>	<u>\$ 241,560</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 146,755</u>	<u>36.69%</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>100.00%</u>
TOTAL WORKERS' COMPENSATION FUND	<u>\$ 400,000</u>	<u>\$ 241,560</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 146,755</u>	<u>36.69%</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>100.00%</u>
<u>HEALTH CLAIMS FUND</u>									
<u>INTERNAL SERVICE</u>									
HEALTH CLAIMS	<u>\$ 3,855,800</u>	<u>\$ 3,684,366</u>	<u>\$ 3,855,800</u>	<u>\$ 3,855,800</u>	<u>\$ 3,383,704</u>	<u>87.76%</u>	<u>\$ 3,855,800</u>	<u>\$ 3,855,800</u>	<u>100.00%</u>
TOTAL HEALTH CLAIMS FUND	<u>\$ 3,855,800</u>	<u>\$ 3,684,366</u>	<u>\$ 3,855,800</u>	<u>\$ 3,855,800</u>	<u>\$ 3,383,704</u>	<u>87.76%</u>	<u>\$ 3,855,800</u>	<u>\$ 3,855,800</u>	<u>100.00%</u>
GRAND TOTAL	<u><u>\$ 8,701,700</u></u>	<u><u>\$ 8,178,555</u></u>	<u><u>\$ 9,133,100</u></u>	<u><u>\$ 8,963,100</u></u>	<u><u>\$ 7,945,447</u></u>	<u><u>87.00%</u></u>	<u><u>\$ 9,177,000</u></u>	<u><u>\$ 9,390,000</u></u>	<u><u>100.00%</u></u>

HOTEL/MOTEL FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21	PERCENT OF BUDGET
<u>PARKS & RECREATION</u>									
HISTORICAL PRESERVATION	\$ 1,437,500	\$ 1,304,285	\$ 1,467,000	\$ 1,467,000	\$ 1,073,848	73.20%	\$ 1,275,900	\$ 1,311,600	61.22%
SUB-TOTAL	<u>1,437,500</u>	<u>1,304,285</u>	<u>1,467,000</u>	<u>1,467,000</u>	<u>1,073,848</u>	<u>73.20%</u>	<u>1,275,900</u>	<u>1,311,600</u>	<u>61.22%</u>
<u>ECONOMIC DEVELOPMENT & TOURISM</u>									
PROMOTION OF TOURISM	\$ 1,431,900	\$ 1,159,978	\$ 1,461,700	\$ 1,468,800	\$ 1,220,523	83.50%	\$ 1,013,200	\$ 811,700	37.89%
CONVENTION CENTER	19,000	0	19,000	11,900	8,815	46.39%	11,900	19,000	0.89%
SUB-TOTAL	<u>1,450,900</u>	<u>1,159,978</u>	<u>1,480,700</u>	<u>1,480,700</u>	<u>1,229,338</u>	<u>83.02%</u>	<u>1,025,100</u>	<u>830,700</u>	<u>38.78%</u>
GRAND TOTAL	<u>\$ 2,888,400</u>	<u>\$ 2,464,263</u>	<u>\$ 2,947,700</u>	<u>\$ 2,947,700</u>	<u>\$ 2,303,187</u>	<u>78.14%</u>	<u>\$ 2,301,000</u>	<u>\$ 2,142,300</u>	<u>100.00%</u>

SPECIAL REVENUE FUNDS EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21	PERCENT OF BUDGET
POLICE FORFEITURE FUND	\$ 201,500	\$ 36,823	\$ 161,000	\$ 161,000	\$ 34,881	21.66%	\$ 161,000	\$ 161,000	3.43%
DONATIONS FUND	128,660	73,092	75,360	80,660	20,097	26.67%	110,600	75,400	1.60%
YOUTH SCHOLARSHIP FUND	6,000	700	6,000	6,000	0	0.00%	6,000	6,000	0.13%
GRANTS FUND	58,100	44,857	162,987	2,912,345	1,050,613	644.60%	3,108,390	405,000	8.62%
BUILDING SECURITY FUND	45,900	35,086	38,600	38,600	22,748	58.93%	37,100	38,600	0.82%
COURT TECHNOLOGY FUND	55,600	54,462	55,600	55,600	46,809	84.19%	51,600	0	0.00%
LANDFILL CLOSURE/POST-CLOSURE FUND	1,056,500	586,390	1,228,000	1,228,000	178,568	14.54%	1,228,000	1,228,000	26.12%
PHOTOGRAPHIC LIGHT SYSTEM FUND	600,200	400,185	777,312	777,312	516,376	66.43%	527,400	431,000	9.17%
PEG ACCESS CHANNEL FUND	60,000	50,070	75,000	75,000	59,093	78.79%	75,000	75,000	1.60%
JOINT FIRE TRAINING FACILITY FUND	65,300	65,287	78,100	78,100	53,977	69.11%	78,100	70,700	1.50%
TIRZ DISTRICT #3 FUND	83,400	49,892	88,200	88,200	78,292	88.77%	93,000	759,900	16.17%
RESIDENTIAL REVITALIZATION BOND FUND	700,000	695,759	104,500	3,148,800	1,404,220	1343.75%	1,547,300	1,450,000	30.85%
GRAND TOTAL	<u>\$ 3,061,160</u>	<u>\$ 2,092,603</u>	<u>\$ 2,850,659</u>	<u>\$ 8,649,617</u>	<u>\$ 3,465,675</u>	<u>121.57%</u>	<u>\$ 7,023,490</u>	<u>\$ 4,700,600</u>	<u>100.00%</u>



**FARMERS
BRANCH**

GENERAL FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21	PERCENT OF BUDGET
<u>GENERAL GOVERNMENT</u>									
GENERAL GOVERNMENT	\$ 246,200	\$ 217,686	\$ 250,800	\$ 239,700	\$ 146,862	58.56%	\$ 239,700	\$ 240,100	0.35%
GENERAL CONTRACTS	400,000	400,000	400,000	400,000	392,500	98.13%	400,000	305,000	0.44%
LEGAL	445,400	389,881	470,400	470,400	304,563	64.75%	470,400	380,400	0.55%
NON-DEPARTMENTAL	1,031,376	595,139	987,100	1,751,200	150,577	15.25%	2,039,200	321,200	0.47%
GENERAL ADMINISTRATION	1,075,300	1,091,384	1,106,500	1,140,400	1,008,214	91.12%	1,140,400	1,149,600	1.67%
COMMUNICATIONS	746,400	685,826	770,500	760,800	640,547	83.13%	760,800	846,700	1.23%
ECONOMIC DEVELOPMENT	451,400	423,860	460,500	3,465,700	3,395,455	737.34%	3,465,700	466,800	0.68%
HUMAN RESOURCES	1,074,800	922,690	1,008,900	1,000,800	813,248	80.61%	1,000,800	1,154,300	1.68%
FINANCE ADMINISTRATION	810,100	771,732	819,600	814,800	725,261	88.49%	814,800	883,000	1.28%
ACCOUNTING	894,100	858,803	683,200	723,200	655,042	95.88%	723,200	713,800	1.04%
PURCHASING	135,000	128,024	135,800	138,800	118,530	87.28%	138,800	140,900	0.20%
MUNICIPAL COURT	629,200	619,053	637,500	641,900	559,646	87.79%	641,900	901,000	1.31%
INNOVATION & TECHNOLOGY	2,746,300	2,632,214	2,655,500	2,704,900	2,524,376	95.06%	2,704,900	3,132,000	4.55%
PLANNING	617,100	517,103	787,400	767,600	676,446	85.91%	767,600	645,300	0.94%
COMMUNITY SERVICES ADMIN.	397,500	380,319	375,100	488,200	362,456	96.63%	488,200	396,600	0.58%
BUILDING INSPECTION	1,257,400	1,228,633	1,416,700	1,324,700	991,432	69.98%	1,324,700	1,409,800	2.05%
TOTAL GENERAL GOV'T	<u>\$ 12,957,576</u>	<u>\$ 11,862,347</u>	<u>\$ 12,965,500</u>	<u>\$ 16,833,100</u>	<u>\$ 13,465,154</u>	<u>103.85%</u>	<u>\$ 17,121,100</u>	<u>\$ 13,086,500</u>	<u>19.02%</u>
<u>PUBLIC WORKS</u>									
PUBLIC WORKS ADMIN.	\$ 722,800	\$ 691,619	\$ 776,800	\$ 763,300	\$ 634,377	81.67%	\$ 763,300	\$ 733,200	1.07%
SUSTAINABILITY/SOLID WASTE	3,728,600	3,597,784	4,012,300	4,007,000	3,663,169	91.30%	4,007,000	4,344,700	6.31%
STREET MAINTENANCE	4,092,700	3,760,401	4,149,000	4,167,600	3,604,816	86.88%	4,167,600	4,506,700	6.55%
ANIMAL SERVICES	709,800	658,776	811,800	815,500	564,819	69.58%	678,700	769,000	1.12%
ENVIRONMENTAL SERVICES	412,100	390,611	566,000	667,200	538,490	95.14%	667,200	251,000	0.36%
TOTAL PUBLIC WORKS	<u>\$ 9,666,000</u>	<u>\$ 9,099,190</u>	<u>\$ 10,315,900</u>	<u>\$ 10,420,600</u>	<u>\$ 9,005,670</u>	<u>87.30%</u>	<u>\$ 10,283,800</u>	<u>\$ 10,604,600</u>	<u>15.41%</u>
<u>PUBLIC SAFETY</u>									
POLICE ADMINISTRATION	\$ 1,734,100	\$ 1,665,685	\$ 1,807,600	\$ 1,815,300	\$ 1,559,152	86.26%	\$ 1,815,300	\$ 1,776,900	2.58%
POLICE INVESTIGATIONS	2,212,400	2,174,952	2,152,200	2,254,500	1,990,512	92.49%	2,178,400	2,238,800	3.25%
POLICE PATROL	7,166,900	6,922,291	7,786,000	7,949,700	6,774,374	87.01%	7,661,000	8,197,900	11.91%
POLICE DETENTION	1,261,000	1,204,283	1,359,600	1,338,600	1,183,742	87.07%	1,338,600	1,398,600	2.03%
POLICE COMMUNICATIONS	1,801,600	1,743,581	2,100,700	2,075,100	2,054,175	97.79%	2,075,100	1,382,400	2.01%
POLICE TRAINING	161,600	156,077	160,500	215,500	173,507	108.10%	215,500	164,300	0.24%
FIRE ADMINISTRATION	1,390,324	1,361,980	1,153,900	1,204,400	1,073,207	93.01%	1,204,400	1,481,000	2.15%
FIRE PREVENTION	612,400	604,812	618,700	596,100	539,553	87.21%	596,100	552,800	0.80%
FIRE OPERATIONS	10,451,900	10,397,323	11,167,100	11,588,000	10,507,719	94.10%	11,527,000	11,531,000	16.76%
TOTAL PUBLIC SAFETY	<u>\$ 26,792,224</u>	<u>\$ 26,230,984</u>	<u>\$ 28,306,300</u>	<u>\$ 29,037,200</u>	<u>\$ 25,855,942</u>	<u>91.34%</u>	<u>\$ 28,611,400</u>	<u>\$ 28,723,700</u>	<u>41.75%</u>

**GENERAL FUND
EXPENDITURE SUMMARY
Summarized by Function**

	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21	PERCENT OF BUDGET
CULTURE & RECREATION									
PARKS & RECREATION ADMIN.	\$ 662,100	\$ 642,770	\$ 526,700	\$ 523,100	\$ 447,321	84.93%	\$ 523,100	\$ 554,300	0.81%
PARK MAINTENANCE	5,567,000	5,289,833	6,061,100	6,057,100	5,128,723	84.62%	6,057,100	6,178,000	8.98%
RECREATION	2,176,300	2,042,623	2,229,800	1,983,800	1,757,537	78.82%	1,983,800	2,361,700	3.43%
AQUATICS CENTER	1,027,000	977,534	1,092,400	1,032,600	841,299	77.01%	1,032,600	1,074,600	1.56%
SENIOR CENTER	807,100	747,897	806,600	760,700	630,648	78.19%	760,700	790,400	1.15%
PARK BOARD	4,800	3,355	4,800	4,800	1,925	40.11%	4,800	4,800	0.01%
SENIOR ADVISORY BOARD	4,800	3,483	4,800	4,800	2,970	61.87%	4,800	4,800	0.01%
EVENTS	945,400	894,680	874,800	817,900	702,366	80.29%	817,900	896,300	1.30%
LIBRARY	1,885,000	1,870,568	2,297,400	2,297,400	2,187,173	95.20%	2,297,400	4,525,700	6.58%
TOTAL CULTURE & PARKS	<u>\$ 13,079,500</u>	<u>\$ 12,472,742</u>	<u>\$ 13,898,400</u>	<u>\$ 13,482,200</u>	<u>\$ 11,699,961</u>	<u>84.18%</u>	<u>\$ 13,482,200</u>	<u>\$ 16,390,600</u>	<u>23.82%</u>
GRAND TOTAL	<u>\$ 62,495,300</u>	<u>\$ 59,665,264</u>	<u>\$ 65,486,100</u>	<u>\$ 69,773,100</u>	<u>\$ 60,026,727</u>	<u>91.66%</u>	<u>\$ 69,498,500</u>	<u>\$ 68,805,400</u>	<u>100.00%</u>

GENERAL FUND EXPENDITURE SUMMARY

EXPENDITURES BY TYPE	ACTUAL 2018-19		AMENDED BUDGET 2019-20		ACTUAL Y-T-D 08/31/2020		YEAR-END PROPOSED BUDGET 2019-20		PROPOSED BUDGET 2020-21	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Personal Services/Benefits										
Full-Time	\$ 25,695,347	43.07%	\$ 27,364,900	39.22%	\$ 24,267,323	40.43%	\$ 26,916,600	38.73%	\$ 27,717,800	40.28%
Part-Time	1,091,453	1.83%	1,074,400	1.54%	851,631	1.42%	1,074,400	1.55%	1,163,200	1.69%
Overtime	826,731	1.39%	960,800	1.38%	717,126	1.19%	960,800	1.38%	966,300	1.40%
Life & Health	3,452,846	5.79%	3,704,200	5.31%	3,211,407	5.35%	3,672,100	5.28%	3,810,800	5.54%
TMRS	5,049,719	8.46%	5,478,000	7.85%	4,836,213	8.06%	5,410,300	7.78%	5,627,600	8.18%
Medicare	369,451	0.62%	399,800	0.57%	326,230	0.54%	385,300	0.55%	415,500	0.60%
Workers' Compensation	256,500	0.43%	256,500	0.37%	235,126	0.39%	256,500	0.37%	256,500	0.37%
Car Allowance	95,320	0.16%	98,300	0.14%	87,070	0.15%	98,300	0.14%	105,700	0.15%
Transfers (Personnel Related)	(1,528,700)	-2.56%	(1,763,700)	-2.53%	(734,875)	-1.22%	(1,763,700)	-2.54%	(1,469,600)	-2.14%
Sub-total	<u>35,308,666</u>	<u>59.18%</u>	<u>37,573,200</u>	<u>53.85%</u>	<u>33,797,252</u>	<u>56.30%</u>	<u>37,010,600</u>	<u>53.25%</u>	<u>38,593,800</u>	<u>56.09%</u>
Purchased Prof & Tech Services	3,633,509	6.09%	4,090,400	5.86%	3,679,037	6.13%	4,090,400	5.89%	4,275,500	6.21%
Supplies	1,679,314	2.81%	2,175,200	3.12%	1,678,500	2.80%	2,175,200	3.13%	2,131,900	3.10%
Repairs & Maintenance	6,313,273	10.58%	7,192,600	10.31%	6,465,542	10.77%	7,192,600	10.35%	7,744,900	11.26%
Services	7,218,044	12.10%	8,572,400	12.29%	7,175,437	11.95%	8,572,400	12.33%	7,840,100	11.39%
Production & Disposal	35,027	0.06%	47,500	0.07%	22,409	0.04%	47,500	0.07%	44,500	0.06%
Contracts	400,000	0.67%	400,000	0.57%	392,500	0.65%	400,000	0.58%	305,000	0.44%
Events	368,244	0.62%	305,400	0.44%	266,703	0.44%	305,400	0.44%	338,200	0.49%
Other Objects	807,887	1.35%	5,370,800	7.70%	4,038,973	6.73%	5,370,800	7.73%	1,772,300	2.58%
Transfers	3,901,300	6.54%	4,045,600	5.80%	2,510,375	4.18%	4,333,600	6.24%	5,759,200	8.37%
Sub-total	<u>24,356,597</u>	<u>40.82%</u>	<u>32,199,900</u>	<u>46.15%</u>	<u>26,229,475</u>	<u>43.70%</u>	<u>32,487,900</u>	<u>46.75%</u>	<u>30,211,600</u>	<u>43.91%</u>
Total Appropriations	<u>\$ 59,665,264</u>	<u>100.00%</u>	<u>\$ 69,773,100</u>	<u>100.00%</u>	<u>\$ 60,026,727</u>	<u>100.00%</u>	<u>\$ 69,498,500</u>	<u>100.00%</u>	<u>\$ 68,805,400</u>	<u>100.00%</u>

SUMMARY BUDGET CATEGORIES

General Fund

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
GENERAL GOVERNMENT								
Supplies	\$ 9,400	\$ 5,898	\$ 10,600	\$ 10,600	\$ 4,968	46.87%	\$ 10,600	\$ 9,100
Services	236,800	211,788	240,200	229,100	141,894	59.07%	229,100	231,000
Total Budget	<u>\$ 246,200</u>	<u>\$ 217,686</u>	<u>\$ 250,800</u>	<u>\$ 239,700</u>	<u>\$ 146,862</u>	<u>58.56%</u>	<u>\$ 239,700</u>	<u>\$ 240,100</u>
GENERAL CONTRACTS								
Contracts	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 392,500	98.13%	\$ 400,000	\$ 305,000
Total Budget	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 392,500</u>	<u>98.13%</u>	<u>\$ 400,000</u>	<u>\$ 305,000</u>
LEGAL								
Purchased Prof & Tech Services	\$ 445,400	\$ 389,881	\$ 470,400	\$ 470,400	\$ 304,563	64.75%	\$ 470,400	\$ 380,400
Total Budget	<u>\$ 445,400</u>	<u>\$ 389,881</u>	<u>\$ 470,400</u>	<u>\$ 470,400</u>	<u>\$ 304,563</u>	<u>64.75%</u>	<u>\$ 470,400</u>	<u>\$ 380,400</u>
NON-DEPARTMENTAL								
Repairs & Maintenance	\$ 383,100	\$ 383,100	\$ 404,700	\$ 404,700	\$ 370,975	91.67%	\$ 404,700	\$ 517,400
Services	239,800	218,452	241,700	241,700	176,037	72.83%	241,700	141,700
Other Objects	1,222,776	807,887	2,492,200	2,370,800	1,038,973	41.69%	2,370,800	1,662,300
Transfers	(814,300)	(814,300)	(2,151,500)	(1,266,000)	(1,435,408)	66.72%	(978,000)	(2,000,200)
Total Budget	<u>\$ 1,031,376</u>	<u>\$ 595,139</u>	<u>\$ 987,100</u>	<u>\$ 1,751,200</u>	<u>\$ 150,577</u>	<u>15.25%</u>	<u>\$ 2,039,200</u>	<u>\$ 321,200</u>
GENERAL ADMINISTRATION								
Personal Services/Benefits	\$ 978,600	\$ 982,418	\$ 1,013,500	\$ 1,048,100	\$ 952,484	93.98%	\$ 1,048,100	\$ 1,048,700
Supplies	20,200	17,195	23,300	22,600	13,785	59.16%	22,600	23,100
Repairs & Maintenance	4,300	25,700	4,500	4,500	1,788	39.72%	4,500	2,600
Services	72,200	66,071	65,200	65,200	40,157	61.59%	65,200	75,200
Total Budget	<u>\$ 1,075,300</u>	<u>\$ 1,091,384</u>	<u>\$ 1,106,500</u>	<u>\$ 1,140,400</u>	<u>\$ 1,008,214</u>	<u>91.12%</u>	<u>\$ 1,140,400</u>	<u>\$ 1,149,600</u>
COMMUNICATIONS								
Personal Services/Benefits	\$ 230,900	\$ 231,864	\$ 235,000	\$ 241,900	\$ 219,038	93.21%	\$ 241,900	\$ 303,300
Purchased Prof & Tech Services	189,000	152,234	192,000	192,000	180,687	94.11%	192,000	192,000
Supplies	12,500	12,033	7,500	7,500	7,294	97.26%	7,500	7,500
Repairs & Maintenance	29,900	29,854	30,900	31,900	24,717	79.99%	31,900	41,700
Services	284,100	259,841	305,100	287,500	208,811	68.44%	287,500	302,200
Total Budget	<u>\$ 746,400</u>	<u>\$ 685,826</u>	<u>\$ 770,500</u>	<u>\$ 760,800</u>	<u>\$ 640,547</u>	<u>83.13%</u>	<u>\$ 760,800</u>	<u>\$ 846,700</u>
ECONOMIC DEVELOPMENT								
Personal Services/Benefits	\$ 217,100	\$ 216,237	\$ 219,000	\$ 224,200	\$ 205,181	93.69%	\$ 224,200	\$ 225,300
Purchased Prof & Tech Services	61,900	60,334	65,500	65,500	63,600	97.10%	65,500	65,500
Supplies	9,300	5,395	6,400	6,400	4,788	74.82%	6,400	6,400
Services	163,100	141,894	169,600	169,600	121,885	71.87%	169,600	169,600
Other Objects	0	0	0	3,000,000	3,000,000	0.00%	3,000,000	0
Total Budget	<u>\$ 451,400</u>	<u>\$ 423,860</u>	<u>\$ 460,500</u>	<u>\$ 3,465,700</u>	<u>\$ 3,395,455</u>	<u>737.34%</u>	<u>\$ 3,465,700</u>	<u>\$ 466,800</u>

SUMMARY BUDGET CATEGORIES

General Fund

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
HUMAN RESOURCES								
Personal Services/Benefits	\$ 767,700	\$ 716,916	\$ 695,200	\$ 688,100	\$ 626,416	90.11%	\$ 688,100	\$ 730,600
Purchased Prof & Tech Services	20,000	3,238	20,000	26,000	0	0.00%	26,000	20,000
Supplies	26,100	17,117	26,100	26,100	12,321	47.21%	26,100	26,100
Repairs & Maintenance	6,200	581	6,200	6,200	468	7.55%	6,200	6,200
Services	254,800	184,839	261,400	254,400	174,044	66.58%	254,400	261,400
Other Objects	0	0	0	0	0	0.00%	0	110,000
Total Budget	<u>\$ 1,074,800</u>	<u>\$ 922,690</u>	<u>\$ 1,008,900</u>	<u>\$ 1,000,800</u>	<u>\$ 813,248</u>	<u>80.61%</u>	<u>\$ 1,000,800</u>	<u>\$ 1,154,300</u>
FINANCE ADMINISTRATION								
Personal Services/Benefits	\$ 412,800	\$ 403,024	\$ 402,200	\$ 420,400	\$ 382,019	94.98%	\$ 420,400	\$ 426,700
Purchased Prof & Tech Services	350,400	337,818	341,600	341,600	315,204	92.27%	341,600	379,900
Supplies	17,100	7,223	17,100	17,100	5,080	29.71%	17,100	17,100
Services	29,800	23,667	58,700	35,700	22,958	39.11%	35,700	59,300
Total Budget	<u>\$ 810,100</u>	<u>\$ 771,732</u>	<u>\$ 819,600</u>	<u>\$ 814,800</u>	<u>\$ 725,261</u>	<u>88.49%</u>	<u>\$ 814,800</u>	<u>\$ 883,000</u>
ACCOUNTING								
Personal Services/Benefits	\$ 524,100	\$ 519,949	\$ 571,800	\$ 529,700	\$ 483,678	84.59%	\$ 529,700	\$ 585,900
Supplies	15,000	9,238	15,000	15,000	10,817	72.12%	15,000	15,000
Repairs & Maintenance	1,200	0	1,200	1,200	0	0.00%	1,200	1,200
Services	153,800	129,615	95,200	177,300	160,546	168.64%	177,300	111,700
Transfers	200,000	200,000	0	0	0	0.00%	0	0
Total Budget	<u>\$ 894,100</u>	<u>\$ 858,803</u>	<u>\$ 683,200</u>	<u>\$ 723,200</u>	<u>\$ 655,042</u>	<u>95.88%</u>	<u>\$ 723,200</u>	<u>\$ 713,800</u>
PURCHASING								
Personal Services/Benefits	\$ 127,500	\$ 126,592	\$ 128,100	\$ 131,100	\$ 117,648	91.84%	\$ 131,100	\$ 133,200
Supplies	2,600	492	2,600	2,600	128	4.93%	2,600	2,600
Services	4,900	941	5,100	5,100	754	14.79%	5,100	5,100
Total Budget	<u>\$ 135,000</u>	<u>\$ 128,024</u>	<u>\$ 135,800</u>	<u>\$ 138,800</u>	<u>\$ 118,530</u>	<u>87.28%</u>	<u>\$ 138,800</u>	<u>\$ 140,900</u>
MUNICIPAL COURT								
Personal Services/Benefits	\$ 565,400	\$ 573,475	\$ 571,500	\$ 584,600	\$ 513,665	89.88%	\$ 584,600	\$ 642,400
Purchased Prof & Tech Services	4,000	3,330	4,000	2,900	2,059	51.47%	2,900	104,000
Supplies	21,100	17,970	35,500	30,900	23,926	67.40%	30,900	35,600
Repairs & Maintenance	21,400	12,215	13,000	13,000	10,121	77.85%	13,000	59,800
Services	17,300	12,064	13,500	10,500	9,876	73.16%	10,500	13,600
Transfers	0	0	0	0	0	0.00%	0	45,600
Total Budget	<u>\$ 629,200</u>	<u>\$ 619,053</u>	<u>\$ 637,500</u>	<u>\$ 641,900</u>	<u>\$ 559,646</u>	<u>87.79%</u>	<u>\$ 641,900</u>	<u>\$ 901,000</u>
INNOVATION & TECHNOLOGY								
Personal Services/Benefits	\$ 1,266,200	\$ 1,233,390	\$ 1,377,100	\$ 1,447,900	\$ 1,270,305	92.24%	\$ 1,447,900	\$ 1,481,700
Purchased Prof & Tech Services	168,700	103,232	170,800	170,800	170,759	99.98%	170,800	146,900
Supplies	212,600	203,757	182,300	184,100	184,090	100.98%	184,100	95,800
Repairs & Maintenance	706,000	703,229	742,800	752,300	750,584	101.05%	752,300	911,400
Services	138,300	134,105	145,500	142,800	126,721	87.09%	142,800	166,200
Transfers	254,500	254,500	37,000	7,000	21,917	59.23%	7,000	330,000
Total Budget	<u>\$ 2,746,300</u>	<u>\$ 2,632,214</u>	<u>\$ 2,655,500</u>	<u>\$ 2,704,900</u>	<u>\$ 2,524,376</u>	<u>95.06%</u>	<u>\$ 2,704,900</u>	<u>\$ 3,132,000</u>

SUMMARY BUDGET CATEGORIES

General Fund

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
PLANNING								
Personal Services/Benefits	\$ 415,500	\$ 385,866	\$ 437,300	\$ 438,100	\$ 395,812	90.51%	\$ 438,100	\$ 444,700
Supplies	14,400	8,838	17,400	17,400	13,036	74.92%	17,400	14,400
Repairs & Maintenance	800	408	800	800	352	43.94%	800	800
Services	186,400	121,992	331,900	311,300	267,247	80.52%	311,300	185,400
Total Budget	<u>\$ 617,100</u>	<u>\$ 517,103</u>	<u>\$ 787,400</u>	<u>\$ 767,600</u>	<u>\$ 676,446</u>	<u>85.91%</u>	<u>\$ 767,600</u>	<u>\$ 645,300</u>
COMMUNITY SERVICES ADMINISTRATION								
Personal Services/Benefits	\$ 345,600	\$ 343,433	\$ 319,900	\$ 439,000	\$ 337,755	105.58%	\$ 439,000	\$ 341,400
Supplies	22,200	10,318	28,400	23,400	5,967	21.01%	23,400	28,400
Repairs & Maintenance	3,300	2,639	4,200	4,200	3,464	82.46%	4,200	4,200
Services	26,400	23,930	22,600	21,600	15,271	67.57%	21,600	22,600
Total Budget	<u>\$ 397,500</u>	<u>\$ 380,319</u>	<u>\$ 375,100</u>	<u>\$ 488,200</u>	<u>\$ 362,456</u>	<u>96.63%</u>	<u>\$ 488,200</u>	<u>\$ 396,600</u>
BUILDING INSPECTION								
Personal Services/Benefits	\$ 1,099,900	\$ 1,078,762	\$ 1,142,600	\$ 1,060,200	\$ 760,135	66.53%	\$ 1,060,200	\$ 1,114,600
Supplies	27,300	23,243	43,400	34,800	23,877	55.02%	34,800	36,200
Repairs & Maintenance	24,800	24,801	26,400	26,400	24,200	91.67%	26,400	25,700
Services	105,400	101,827	174,300	173,300	155,720	89.34%	173,300	233,300
Transfers	0	0	30,000	30,000	27,500	91.67%	30,000	0
Total Budget	<u>\$ 1,257,400</u>	<u>\$ 1,228,633</u>	<u>\$ 1,416,700</u>	<u>\$ 1,324,700</u>	<u>\$ 991,432</u>	<u>69.98%</u>	<u>\$ 1,324,700</u>	<u>\$ 1,409,800</u>
PUBLIC WORKS ADMINISTRATION								
Personal Services/Benefits	\$ 659,000	\$ 655,646	\$ 672,100	\$ 658,600	\$ 586,706	87.29%	\$ 658,600	\$ 669,500
Supplies	17,300	10,748	17,300	17,300	10,763	62.21%	17,300	17,300
Repairs & Maintenance	4,100	1,478	4,100	4,100	1,483	36.18%	4,100	4,100
Services	42,400	23,746	77,300	77,300	29,924	38.71%	77,300	42,300
Transfers	0	0	6,000	6,000	5,500	91.67%	6,000	0
Total Budget	<u>\$ 722,800</u>	<u>\$ 691,619</u>	<u>\$ 776,800</u>	<u>\$ 763,300</u>	<u>\$ 634,377</u>	<u>81.67%</u>	<u>\$ 763,300</u>	<u>\$ 733,200</u>
STREET MAINTENANCE								
Personal Services/Benefits	\$ 1,477,378	\$ 1,367,128	\$ 1,513,800	\$ 1,476,800	\$ 1,274,644	84.20%	\$ 1,476,800	\$ 1,490,900
Purchased Prof & Tech Services	49,222	48,507	0	0	0	0.00%	0	0
Supplies	82,300	60,590	94,900	73,500	58,718	61.87%	73,500	78,200
Repairs & Maintenance	1,944,300	1,789,186	1,982,200	2,059,200	1,821,750	91.91%	2,059,200	2,137,500
Services	454,500	409,991	455,100	455,100	355,288	78.07%	455,100	592,100
Transfers	85,000	85,000	103,000	103,000	94,417	91.67%	103,000	208,000
Total Budget	<u>\$ 4,092,700</u>	<u>\$ 3,760,401</u>	<u>\$ 4,149,000</u>	<u>\$ 4,167,600</u>	<u>\$ 3,604,816</u>	<u>86.88%</u>	<u>\$ 4,167,600</u>	<u>\$ 4,506,700</u>
SUSTAINABILITY/SOLID WASTE COLLECTION								
Personal Services/Benefits	\$ 761,800	\$ 765,281	\$ 771,100	\$ 761,800	\$ 686,559	89.04%	\$ 761,800	\$ 894,600
Purchased Prof & Tech Services	1,282,700	1,175,123	1,358,900	1,352,900	1,272,904	93.67%	1,352,900	1,458,200
Supplies	83,300	64,492	116,400	73,400	47,900	41.15%	73,400	73,900
Repairs & Maintenance	200,200	199,840	217,700	240,700	209,613	96.29%	240,700	289,900
Services	1,259,100	1,258,022	1,200,700	1,230,700	1,148,783	95.68%	1,230,700	1,273,600
Production & Disposal	41,500	35,027	47,500	47,500	22,409	47.18%	47,500	44,500
Transfers	100,000	100,000	300,000	300,000	275,000	91.67%	300,000	310,000
Total Budget	<u>\$ 3,728,600</u>	<u>\$ 3,597,784</u>	<u>\$ 4,012,300</u>	<u>\$ 4,007,000</u>	<u>\$ 3,663,169</u>	<u>91.30%</u>	<u>\$ 4,007,000</u>	<u>\$ 4,344,700</u>

SUMMARY BUDGET CATEGORIES

General Fund

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
ANIMAL SERVICES								
Personal Services/Benefits	\$ 490,900	\$ 461,363	\$ 552,100	\$ 560,100	\$ 388,392	70.35%	\$ 423,300	\$ 512,900
Supplies	30,300	27,094	47,900	43,600	29,974	62.58%	43,600	40,400
Repairs & Maintenance	49,900	49,288	55,100	55,100	48,989	88.91%	55,100	74,000
Services	129,700	112,030	156,700	156,700	97,465	62.20%	156,700	141,700
Transfers	9,000	9,000	0	0	0	0.00%	0	0
Total Budget	<u>\$ 709,800</u>	<u>\$ 658,776</u>	<u>\$ 811,800</u>	<u>\$ 815,500</u>	<u>\$ 564,819</u>	<u>69.58%</u>	<u>\$ 678,700</u>	<u>\$ 769,000</u>
ENVIRONMENTAL SERVICES								
Personal Services/Benefits	\$ 290,700	\$ 281,048	\$ 296,800	\$ 408,500	\$ 359,705	121.19%	\$ 408,500	\$ 106,500
Purchased Prof & Tech Services	0	0	0	0	0	0.00%	0	25,000
Supplies	7,900	5,248	28,200	21,700	11,199	39.71%	21,700	11,000
Repairs & Maintenance	3,100	2,792	13,100	13,100	1,852	14.13%	13,100	6,000
Services	83,400	74,521	227,900	223,900	165,734	72.72%	223,900	102,500
Transfers	27,000	27,000	0	0	0	0.00%	0	0
Total Budget	<u>\$ 412,100</u>	<u>\$ 390,611</u>	<u>\$ 566,000</u>	<u>\$ 667,200</u>	<u>\$ 538,490</u>	<u>95.14%</u>	<u>\$ 667,200</u>	<u>\$ 251,000</u>
POLICE ADMINISTRATION								
Personal Services/Benefits	\$ 1,088,400	\$ 1,071,453	\$ 1,106,600	\$ 1,133,600	\$ 1,023,619	92.50%	\$ 1,133,600	\$ 1,146,800
Supplies	51,300	37,907	52,300	52,300	32,317	61.79%	52,300	43,700
Repairs & Maintenance	250,400	243,336	281,300	261,400	231,206	82.19%	261,400	274,400
Services	320,900	289,888	367,400	368,000	272,010	74.04%	368,000	312,000
Transfers	23,100	23,100	0	0	0	0.00%	0	0
Total Budget	<u>\$ 1,734,100</u>	<u>\$ 1,665,685</u>	<u>\$ 1,807,600</u>	<u>\$ 1,815,300</u>	<u>\$ 1,559,152</u>	<u>86.26%</u>	<u>\$ 1,815,300</u>	<u>\$ 1,776,900</u>
POLICE INVESTIGATIONS								
Personal Services/Benefits	\$ 1,975,600	\$ 1,942,042	\$ 1,997,500	\$ 2,092,600	\$ 1,853,720	92.80%	\$ 2,016,500	\$ 2,101,100
Supplies	32,000	29,901	38,500	30,700	23,153	60.14%	30,700	30,100
Repairs & Maintenance	48,300	48,078	51,300	51,300	46,658	90.95%	51,300	51,000
Services	31,500	29,932	64,900	79,900	66,981	103.21%	79,900	56,600
Transfers	125,000	125,000	0	0	0	0.00%	0	0
Total Budget	<u>\$ 2,212,400</u>	<u>\$ 2,174,952</u>	<u>\$ 2,152,200</u>	<u>\$ 2,254,500</u>	<u>\$ 1,990,512</u>	<u>92.49%</u>	<u>\$ 2,178,400</u>	<u>\$ 2,238,800</u>
POLICE PATROL								
Personal Services/Benefits	\$ 6,203,300	\$ 6,033,457	\$ 6,664,500	\$ 6,821,600	\$ 5,830,870	87.49%	\$ 6,532,900	\$ 7,097,600
Supplies	258,800	203,413	333,000	285,000	200,168	60.11%	285,000	285,000
Repairs & Maintenance	386,400	376,666	448,900	499,500	435,836	97.09%	499,500	409,200
Services	62,400	52,756	55,100	59,100	46,707	84.77%	59,100	134,100
Transfers	256,000	256,000	284,500	284,500	260,792	91.67%	284,500	272,000
Total Budget	<u>\$ 7,166,900</u>	<u>\$ 6,922,291</u>	<u>\$ 7,786,000</u>	<u>\$ 7,949,700</u>	<u>\$ 6,774,374</u>	<u>87.01%</u>	<u>\$ 7,661,000</u>	<u>\$ 8,197,900</u>
POLICE DETENTION								
Personal Services/Benefits	\$ 1,227,000	\$ 1,179,733	\$ 1,327,600	\$ 1,300,600	\$ 1,157,463	87.18%	\$ 1,300,600	\$ 1,371,600
Supplies	23,600	16,425	20,200	23,700	16,369	81.03%	23,700	20,200
Repairs & Maintenance	5,300	5,015	5,300	5,300	5,015	94.62%	5,300	5,300
Services	5,100	3,109	6,500	9,000	4,895	75.31%	9,000	1,500
Total Budget	<u>\$ 1,261,000</u>	<u>\$ 1,204,283</u>	<u>\$ 1,359,600</u>	<u>\$ 1,338,600</u>	<u>\$ 1,183,742</u>	<u>87.07%</u>	<u>\$ 1,338,600</u>	<u>\$ 1,398,600</u>

SUMMARY BUDGET CATEGORIES

General Fund

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
POLICE COMMUNICATIONS								
Repairs & Maintenance	\$ 103,900	\$ 68,997	\$ 89,200	\$ 85,700	\$ 75,884	85.07%	\$ 85,700	\$ 92,100
Services	1,697,700	1,674,584	2,011,500	1,989,400	1,978,291	98.35%	1,989,400	1,290,300
Total Budget	<u>\$ 1,801,600</u>	<u>\$ 1,743,581</u>	<u>\$ 2,100,700</u>	<u>\$ 2,075,100</u>	<u>\$ 2,054,175</u>	<u>97.79%</u>	<u>\$ 2,075,100</u>	<u>\$ 1,382,400</u>
POLICE TRAINING								
Personal Services/Benefits	\$ 152,600	\$ 147,392	\$ 152,500	\$ 207,500	\$ 171,157	112.23%	\$ 207,500	\$ 153,800
Supplies	3,500	3,361	3,500	3,500	150	4.29%	3,500	6,500
Services	5,500	5,325	4,500	4,500	2,200	48.88%	4,500	4,000
Total Budget	<u>\$ 161,600</u>	<u>\$ 156,077</u>	<u>\$ 160,500</u>	<u>\$ 215,500</u>	<u>\$ 173,507</u>	<u>108.10%</u>	<u>\$ 215,500</u>	<u>\$ 164,300</u>
FIRE ADMINISTRATION								
Personal Services/Benefits	\$ 867,300	\$ 859,849	\$ 815,800	\$ 887,700	\$ 796,563	97.64%	\$ 887,700	\$ 848,200
Supplies	53,424	52,270	34,100	34,100	29,678	87.03%	34,100	34,800
Repairs & Maintenance	368,300	365,245	212,500	197,100	180,703	85.04%	197,100	214,400
Services	101,300	84,616	91,500	85,500	66,263	72.42%	85,500	86,600
Transfers	0	0	0	0	0	0.00%	0	297,000
Total Budget	<u>\$ 1,390,324</u>	<u>\$ 1,361,980</u>	<u>\$ 1,153,900</u>	<u>\$ 1,204,400</u>	<u>\$ 1,073,207</u>	<u>93.01%</u>	<u>\$ 1,204,400</u>	<u>\$ 1,481,000</u>
FIRE PREVENTION								
Personal Services/Benefits	\$ 572,200	\$ 567,515	\$ 577,200	\$ 553,200	\$ 507,965	88.00%	\$ 553,200	\$ 515,600
Supplies	29,400	28,870	30,200	30,200	19,550	64.73%	30,200	27,100
Services	10,800	8,428	11,300	12,700	12,038	106.53%	12,700	10,100
Total Budget	<u>\$ 612,400</u>	<u>\$ 604,812</u>	<u>\$ 618,700</u>	<u>\$ 596,100</u>	<u>\$ 539,553</u>	<u>87.21%</u>	<u>\$ 596,100</u>	<u>\$ 552,800</u>
FIRE OPERATIONS								
Personal Services/Benefits	\$ 8,895,100	\$ 8,860,903	\$ 9,057,400	\$ 9,468,600	\$ 8,580,538	94.74%	\$ 9,407,600	\$ 9,556,000
Supplies	271,300	258,495	412,700	438,700	378,298	91.66%	438,700	412,700
Repairs & Maintenance	350,300	347,510	501,500	534,200	496,219	98.95%	534,200	520,200
Services	209,200	204,415	252,100	203,100	187,882	74.53%	203,100	249,900
Transfers	726,000	726,000	943,400	943,400	864,783	91.67%	943,400	792,200
Total Budget	<u>\$ 10,451,900</u>	<u>\$ 10,397,323</u>	<u>\$ 11,167,100</u>	<u>\$ 11,588,000</u>	<u>\$ 10,507,719</u>	<u>94.10%</u>	<u>\$ 11,527,000</u>	<u>\$ 11,531,000</u>
PARKS & RECREATION ADMINISTRATION								
Personal Services/Benefits	\$ 594,600	\$ 579,677	\$ 426,700	\$ 428,300	\$ 377,758	88.53%	\$ 428,300	\$ 449,300
Purchased Prof & Tech Services	0	0	50,000	38,000	30,260	60.52%	38,000	35,200
Supplies	21,600	17,987	17,700	17,100	11,281	63.74%	17,100	17,700
Repairs & Maintenance	3,500	3,234	3,500	3,500	3,077	87.91%	3,500	3,500
Services	42,400	41,872	28,800	36,200	24,946	86.62%	36,200	48,600
Total Budget	<u>\$ 662,100</u>	<u>\$ 642,770</u>	<u>\$ 526,700</u>	<u>\$ 523,100</u>	<u>\$ 447,321</u>	<u>84.93%</u>	<u>\$ 523,100</u>	<u>\$ 554,300</u>
PARK MAINTENANCE								
Personal Services/Benefits	\$ 3,084,800	\$ 3,002,964	\$ 3,164,200	\$ 3,232,300	\$ 2,849,649	90.06%	\$ 3,232,300	\$ 3,438,200
Purchased Prof & Tech Services	103,400	72,072	73,400	73,400	4,349	5.92%	73,400	73,400
Supplies	336,400	268,235	357,200	332,400	250,629	70.16%	332,400	345,000
Repairs & Maintenance	759,700	708,296	886,200	878,900	773,482	87.28%	878,900	983,800
Services	606,700	562,266	694,100	694,100	521,448	75.13%	694,100	730,100
Transfers	676,000	676,000	886,000	846,000	729,167	82.30%	846,000	607,500
Total Budget	<u>\$ 5,567,000</u>	<u>\$ 5,289,833</u>	<u>\$ 6,061,100</u>	<u>\$ 6,057,100</u>	<u>\$ 5,128,723</u>	<u>84.62%</u>	<u>\$ 6,057,100</u>	<u>\$ 6,178,000</u>

SUMMARY BUDGET CATEGORIES

General Fund

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
RECREATION								
Personal Services/Benefits	\$ 895,700	\$ 868,727	\$ 827,400	\$ 706,500	\$ 646,064	78.08%	\$ 706,500	\$ 776,600
Supplies	118,900	98,296	149,400	122,300	102,365	68.52%	122,300	148,500
Repairs & Maintenance	440,200	379,599	408,400	408,400	366,455	89.73%	408,400	446,000
Services	383,500	358,000	404,600	306,600	239,320	59.15%	306,600	354,600
Transfers	338,000	338,000	440,000	440,000	403,333	91.67%	440,000	636,000
Total Budget	<u>\$ 2,176,300</u>	<u>\$ 2,042,623</u>	<u>\$ 2,229,800</u>	<u>\$ 1,983,800</u>	<u>\$ 1,757,537</u>	<u>78.82%</u>	<u>\$ 1,983,800</u>	<u>\$ 2,361,700</u>
AQUATICS CENTER								
Personal Services/Benefits	\$ 629,700	\$ 595,662	\$ 657,700	\$ 601,100	\$ 481,032	73.14%	\$ 601,100	\$ 651,900
Supplies	76,400	65,464	60,100	67,000	62,745	104.40%	67,000	71,900
Repairs & Maintenance	131,900	125,654	170,800	170,800	152,177	89.10%	170,800	172,500
Services	189,000	190,755	203,800	193,700	145,345	71.32%	193,700	178,300
Total Budget	<u>\$ 1,027,000</u>	<u>\$ 977,534</u>	<u>\$ 1,092,400</u>	<u>\$ 1,032,600</u>	<u>\$ 841,299</u>	<u>77.01%</u>	<u>\$ 1,032,600</u>	<u>\$ 1,074,600</u>
SENIOR CENTER								
Personal Services/Benefits	\$ 416,500	\$ 414,534	\$ 403,800	\$ 406,000	\$ 347,103	85.96%	\$ 406,000	\$ 386,500
Supplies	85,800	61,449	100,800	73,100	50,189	49.79%	73,100	107,900
Repairs & Maintenance	171,800	160,132	190,400	190,400	163,760	86.01%	190,400	197,800
Services	92,200	70,983	111,600	91,200	69,595	62.36%	91,200	98,200
Transfers	40,800	40,800	0	0	0	0.00%	0	0
Total Budget	<u>\$ 807,100</u>	<u>\$ 747,897</u>	<u>\$ 806,600</u>	<u>\$ 760,700</u>	<u>\$ 630,648</u>	<u>78.19%</u>	<u>\$ 760,700</u>	<u>\$ 790,400</u>
PARK BOARD								
Services	\$ 4,800	\$ 3,355	\$ 4,800	\$ 4,800	\$ 1,925	40.11%	\$ 4,800	\$ 4,800
Total Budget	<u>\$ 4,800</u>	<u>\$ 3,355</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>	<u>\$ 1,925</u>	<u>40.11%</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>
SENIOR ADVISORY BOARD								
Services	\$ 4,800	\$ 3,483	\$ 4,800	\$ 4,800	\$ 2,970	61.87%	\$ 4,800	\$ 4,800
Total Budget	<u>\$ 4,800</u>	<u>\$ 3,483</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>	<u>\$ 2,970</u>	<u>61.87%</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>
EVENTS								
Personal Services/Benefits	\$ 389,900	\$ 371,068	\$ 444,100	\$ 378,200	\$ 348,488	78.47%	\$ 378,200	\$ 417,300
Purchased Prof & Tech Services	0	0	5,000	35,000	12,753	255.07%	35,000	35,000
Supplies	100	0	100	100	100	100.00%	100	100
Repairs & Maintenance	22,800	22,800	25,300	25,300	23,267	91.97%	25,300	31,800
Services	51,000	47,568	74,900	73,900	51,055	68.16%	73,900	73,900
Events	396,600	368,244	325,400	305,400	266,703	81.96%	305,400	338,200
Transfers	85,000	85,000	0	0	0	0.00%	0	0
Total Budget	<u>\$ 945,400</u>	<u>\$ 894,680</u>	<u>\$ 874,800</u>	<u>\$ 817,900</u>	<u>\$ 702,366</u>	<u>80.29%</u>	<u>\$ 817,900</u>	<u>\$ 896,300</u>
LIBRARY								
Purchased Prof & Tech Services	\$ 1,287,800	\$ 1,287,742	\$ 1,321,900	\$ 1,321,900	\$ 1,321,899	100.00%	\$ 1,321,900	\$ 1,360,000
Supplies	35,000	30,352	37,000	37,000	32,874	88.85%	37,000	42,600
Repairs & Maintenance	233,600	233,600	263,400	263,400	241,450	91.67%	263,400	260,400
Services	87,100	77,373	87,100	87,100	62,449	71.70%	87,100	71,200
Transfers	241,500	241,500	588,000	588,000	528,500	89.88%	588,000	2,791,500
Total Budget	<u>\$ 1,885,000</u>	<u>\$ 1,870,568</u>	<u>\$ 2,297,400</u>	<u>\$ 2,297,400</u>	<u>\$ 2,187,173</u>	<u>95.20%</u>	<u>\$ 2,297,400</u>	<u>\$ 4,525,700</u>
GRAND TOTAL	<u>\$ 62,495,300</u>	<u>\$ 59,665,264</u>	<u>\$ 65,486,100</u>	<u>\$ 69,773,100</u>	<u>\$ 60,026,727</u>	<u>91.66%</u>	<u>\$ 69,498,500</u>	<u>\$ 68,805,400</u>



**FARMERS
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SUMMARY BUDGET CATEGORIES

Enterprise Funds

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
WATER & SEWER ADMINISTRATION								
Personal Services/Benefits	\$ 109,800	\$ 106,938	\$ 110,600	\$ 121,400	\$ 108,523	98.12%	\$ 121,400	\$ 122,800
Purchased Prof & Tech Services	91,900	99,469	91,900	91,900	100,125	108.95%	91,900	91,900
Supplies	85,400	60,798	85,400	85,400	59,907	70.15%	85,400	75,400
Repairs & Maintenance	53,800	57,655	50,900	50,900	43,412	85.29%	50,900	51,500
Services	70,000	52,434	70,000	70,000	53,677	76.68%	70,000	70,000
Production & Disposal	69,600	62,778	89,500	89,500	68,623	76.67%	89,500	72,200
Other Objects	10,000	2,250	10,000	10,000	1,107	11.07%	10,000	10,000
Transfers	4,153,100	4,153,100	4,499,700	4,499,700	4,124,725	91.67%	4,499,700	4,725,400
Total Budget	<u>\$ 4,643,600</u>	<u>\$ 4,595,422</u>	<u>\$ 5,008,000</u>	<u>\$ 5,018,800</u>	<u>\$ 4,560,099</u>	<u>91.06%</u>	<u>\$ 5,018,800</u>	<u>\$ 5,219,200</u>
WATER & SEWER OPERATIONS								
Personal Services/Benefits	\$ 2,069,200	\$ 2,203,807	\$ 2,166,500	\$ 2,135,700	\$ 1,850,683	85.42%	\$ 2,108,800	\$ 2,206,600
Supplies	226,200	215,026	241,500	241,500	197,482	81.77%	241,500	228,700
Repairs & Maintenance	669,300	616,645	704,200	724,200	662,796	94.12%	724,200	702,700
Services	414,500	375,331	413,400	413,400	328,137	79.38%	413,400	413,600
Production & Disposal	9,826,500	9,884,202	10,933,400	10,933,400	9,949,880	91.00%	9,562,200	10,649,900
Other Objects	56,200	2,648,011	50,000	50,000	66	0.13%	50,000	50,000
Transfers	4,333,800	4,333,800	4,605,000	4,605,000	4,221,250	91.67%	4,605,000	7,635,000
Total Budget	<u>\$ 17,595,700</u>	<u>\$ 20,276,821</u>	<u>\$ 19,114,000</u>	<u>\$ 19,103,200</u>	<u>\$ 17,210,294</u>	<u>90.04%</u>	<u>\$ 17,705,100</u>	<u>\$ 21,886,500</u>
Total Water & Sewer Fund	<u>\$ 22,239,300</u>	<u>\$ 24,872,244</u>	<u>\$ 24,122,000</u>	<u>\$ 24,122,000</u>	<u>\$ 21,770,393</u>	<u>90.25%</u>	<u>\$ 22,723,900</u>	<u>\$ 27,105,700</u>
STORMWATER UTILITIES								
Purchased Prof & Tech Services	\$ 274,200	\$ 3,420	\$ 130,000	\$ 130,000	\$ 30,000	23.08%	\$ 130,000	\$ 35,000
Repairs & Maintenance	2,186,000	1,414,362	3,274,200	3,274,200	1,824,110	55.71%	3,274,200	0
Other Objects	0	68,819	0	0	0	0.00%	0	0
Transfers	74,800	74,800	74,800	74,800	68,567	91.67%	74,800	4,384,800
Total Budget	<u>\$ 2,535,000</u>	<u>\$ 1,561,402</u>	<u>\$ 3,479,000</u>	<u>\$ 3,479,000</u>	<u>\$ 1,922,677</u>	<u>55.27%</u>	<u>\$ 3,479,000</u>	<u>\$ 4,419,800</u>
Total Stormwater Fund	<u>\$ 2,535,000</u>	<u>\$ 1,561,402</u>	<u>\$ 3,479,000</u>	<u>\$ 3,479,000</u>	<u>\$ 1,922,677</u>	<u>55.27%</u>	<u>\$ 3,479,000</u>	<u>\$ 4,419,800</u>
GRAND TOTAL	<u>\$ 24,774,300</u>	<u>\$ 26,433,645</u>	<u>\$ 27,601,000</u>	<u>\$ 27,601,000</u>	<u>\$ 23,693,070</u>	<u>85.84%</u>	<u>\$ 26,202,900</u>	<u>\$ 31,525,500</u>



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SUMMARY BUDGET CATEGORIES

Internal Service Funds

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
FACILITIES MANAGEMENT								
Personal Services/Benefits	\$ 537,900	\$ 556,335	\$ 592,500	\$ 555,400	\$ 499,984	84.39%	\$ 555,400	\$ 577,400
Supplies	12,600	11,668	14,300	11,500	10,239	71.60%	11,500	19,400
Repairs & Maintenance	425,700	380,731	461,100	534,325	521,112	113.02%	534,325	713,500
Services	840,500	824,150	936,200	883,400	856,861	91.53%	883,400	959,600
Other Objects	0	44,497	0	2,800	0	0.00%	2,800	0
Transfers	0	0	14,000	14,000	12,833	91.67%	14,000	0
Total Budget	<u>\$ 1,816,700</u>	<u>\$ 1,817,381</u>	<u>\$ 2,018,100</u>	<u>\$ 2,001,425</u>	<u>\$ 1,901,030</u>	<u>94.20%</u>	<u>\$ 2,001,425</u>	<u>\$ 2,269,900</u>
FLEET MANAGEMENT								
Personal Services/Benefits	\$ 595,600	\$ 632,378	\$ 628,800	\$ 623,100	\$ 562,664	89.48%	\$ 623,100	\$ 624,500
Supplies	29,600	17,702	28,100	38,000	29,228	104.01%	38,000	26,600
Repairs & Maintenance	104,400	103,149	114,500	113,900	100,497	87.77%	113,900	203,700
Services	266,900	248,354	296,500	340,600	296,855	100.12%	340,600	353,000
Inventory Usage	1,626,200	1,574,677	1,791,300	1,590,275	1,524,715	85.12%	1,804,175	1,656,500
Other Objects	0	44,289	0	0	0	0.00%	0	0
Transfers	6,500	6,500	0	0	0	0.00%	0	0
Total Budget	<u>\$ 2,629,200</u>	<u>\$ 2,627,049</u>	<u>\$ 2,859,200</u>	<u>\$ 2,705,875</u>	<u>\$ 2,513,959</u>	<u>87.93%</u>	<u>\$ 2,919,775</u>	<u>\$ 2,864,300</u>
Total Fleet & Facilities Mgmt Fund	<u>\$ 4,445,900</u>	<u>\$ 4,444,431</u>	<u>\$ 4,877,300</u>	<u>\$ 4,707,300</u>	<u>\$ 4,414,988</u>	<u>90.52%</u>	<u>\$ 4,921,200</u>	<u>\$ 5,134,200</u>
WORKERS' COMPENSATION								
Purchased Prof & Tech Services	\$ 5,000	\$ 0	\$ 5,000	\$ 5,000	\$ 0	0.00%	\$ 5,000	\$ 5,000
Services	395,000	241,560	395,000	395,000	146,755	37.15%	395,000	395,000
Total Budget	<u>\$ 400,000</u>	<u>\$ 241,560</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 146,755</u>	<u>36.69%</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>
Total Workers' Compensation Fund	<u>\$ 400,000</u>	<u>\$ 241,560</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 146,755</u>	<u>36.69%</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>
HEALTH CLAIMS								
Claims Incurred	\$ 3,051,300	\$ 2,890,875	\$ 3,086,300	\$ 3,054,700	\$ 2,602,501	84.32%	\$ 3,054,700	\$ 3,086,300
Insurance Premiums	365,100	362,898	330,100	361,700	360,455	109.20%	361,700	330,100
Production & Disposal	239,400	230,594	239,400	239,400	220,747	92.21%	239,400	239,400
Transfers	200,000	200,000	200,000	200,000	200,000	100.00%	200,000	200,000
Total Budget	<u>\$ 3,855,800</u>	<u>\$ 3,684,366</u>	<u>\$ 3,855,800</u>	<u>\$ 3,855,800</u>	<u>\$ 3,383,704</u>	<u>87.76%</u>	<u>\$ 3,855,800</u>	<u>\$ 3,855,800</u>
Total Health Claims Fund	<u>\$ 3,855,800</u>	<u>\$ 3,684,366</u>	<u>\$ 3,855,800</u>	<u>\$ 3,855,800</u>	<u>\$ 3,383,704</u>	<u>87.76%</u>	<u>\$ 3,855,800</u>	<u>\$ 3,855,800</u>
GRAND TOTAL	<u>\$ 8,701,700</u>	<u>\$ 8,370,357</u>	<u>\$ 9,133,100</u>	<u>\$ 8,963,100</u>	<u>\$ 7,945,447</u>	<u>87.00%</u>	<u>\$ 9,177,000</u>	<u>\$ 9,390,000</u>



**FARMERS
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SUMMARY BUDGET CATEGORIES

Hotel/Motel Fund

DEPARTMENT/DIVISION	YEAR-END AMENDED BUDGET 2018-19	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	ACTUAL Y-T-D 08/31/2020	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
HISTORICAL PRESERVATION/SPECIAL EVENTS								
Personal Services/Benefits	\$ 512,700	\$ 506,754	\$ 549,600	\$ 577,900	\$ 507,583	92.35%	\$ 577,900	\$ 522,300
Purchased Prof & Tech Services	62,300	55,069	70,000	15,700	14,368	20.53%	15,700	60,000
Supplies	48,800	40,272	56,000	36,600	31,143	55.61%	36,600	44,200
Repairs & Maintenance	247,500	232,415	249,500	189,400	90,868	36.42%	184,500	236,700
Services	171,800	143,207	146,900	127,200	107,663	73.29%	122,200	139,300
Other Fixed Assets	400	400	8,000	0	0	0.00%	0	5,000
Special Events	307,000	239,168	322,000	322,000	262,641	81.57%	274,000	304,100
Other Objects	0	0	0	133,200	0	0.00%	0	0
Transfers	87,000	87,000	65,000	65,000	59,583	91.67%	65,000	0
Total Budget	<u>\$ 1,437,500</u>	<u>\$ 1,304,285</u>	<u>\$ 1,467,000</u>	<u>\$ 1,467,000</u>	<u>\$ 1,073,848</u>	<u>73.20%</u>	<u>\$ 1,275,900</u>	<u>\$ 1,311,600</u>
PROMOTION OF TOURISM								
Purchased Prof & Tech Services	25,600	25,600	35,600	35,600	35,600	100.00%	35,600	35,600
Supplies	8,000	4,271	8,000	7,500	3,907	48.83%	7,500	1,000
Services	8,800	6,331	13,800	5,600	4,132	29.95%	5,600	13,800
Marketing	828,300	562,576	828,300	676,500	648,884	78.34%	676,500	473,300
Other Objects	0	0	0	167,600	0	0.00%	0	0
Transfers	561,200	561,200	576,000	576,000	528,000	91.67%	288,000	288,000
Total Budget	<u>\$ 1,431,900</u>	<u>\$ 1,159,978</u>	<u>\$ 1,461,700</u>	<u>\$ 1,468,800</u>	<u>\$ 1,220,523</u>	<u>83.50%</u>	<u>\$ 1,013,200</u>	<u>\$ 811,700</u>
CONVENTION								
Supplies	1,000	0	1,000	1,000	0	0.00%	1,000	1,000
Repairs & Maintenance	2,000	0	2,000	2,000	0	0.00%	2,000	2,000
Services	16,000	0	16,000	8,900	8,815	55.09%	8,900	16,000
Total Budget	<u>\$ 19,000</u>	<u>\$ 0</u>	<u>\$ 19,000</u>	<u>\$ 11,900</u>	<u>\$ 8,815</u>	<u>46.39%</u>	<u>\$ 11,900</u>	<u>\$ 19,000</u>
GRAND TOTAL	<u>\$ 2,888,400</u>	<u>\$ 2,464,263</u>	<u>\$ 2,947,700</u>	<u>\$ 2,947,700</u>	<u>\$ 2,303,187</u>	<u>78.14%</u>	<u>\$ 2,301,000</u>	<u>\$ 2,142,300</u>



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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 \$3,320,000 bonds outstanding. These bonds are issued as serial certificates maturing on February 15 in the years 2010 through 2020 and as term certificates maturing February 15, 2022 and February 15, 2024.

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

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

There are currently \$3,230,000 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 \$960,000 bonds outstanding. These bonds are issued as term certificates maturing on May 1 in the years 2014 through 2023.

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

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

There are currently \$4,730,000 bonds outstanding. These bonds will be fully matured and paid on November 1, 2032.
\$13,920,000 General Obligation Bonds – Series 2014

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

There are currently \$8,425,000 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 \$820,000 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 \$2,120,000 bonds outstanding. These bonds will be fully matured and paid on May 1, 2036.

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

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

There are currently \$13,315,000 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 \$5,150,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2038.

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

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

There are currently \$3,295,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2023.

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

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

There are currently \$2,895,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2030.

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

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

There are currently \$9,410,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2039.

DEBT SERVICE FUND

SUMMARY OF REVENUES AND EXPENDITURES

PROPERTY TAX SUPPORTED DEBT

<i>FUND BALANCE 9/30/2019</i>			\$ 867,644
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 [1]	(4,383,000)	
2019-20	DEBT ISSUANCE COSTS	(90,400)	
<i>INCREASE (DECREASE) IN FUND BALANCE</i>			<u>(187,300)</u>
<i>ESTIMATED FUND BALANCE 9/30/2020</i>			\$ 680,344
2020-21	ESTIMATED PROPERTY TAX REVENUES	\$ 4,542,200	
2020-21	ESTIMATED PRIOR YEAR TAX, PENALTY AND INTEREST	20,000	
2020-21	DEBT SERVICE REQUIREMENTS [2]	(4,542,200)	
<i>INCREASE (DECREASE) IN FUND BALANCE</i>			<u>20,000</u>
<i>ESTIMATED FUND BALANCE 9/30/2021</i>			<u><u>\$ 700,344</u></u>

SELF-SUPPORTING DEBT

<i>FUND BALANCE 9/30/2019</i>			\$ 1,931,473
2019-20	COMMERCIAL RENT	\$ 600,000	
2019-20	LANDFILL REVENUE	1,181,000	
2019-20	DEBT SERVICE REQUIREMENTS [3]	(1,786,600)	
<i>INCREASE (DECREASE) IN FUND BALANCE</i>			<u>(5,600)</u>
<i>ESTIMATED FUND BALANCE 9/30/2020</i>			\$ 1,925,873
2020-21	COMMERCIAL RENT	\$ 600,000	
2020-21	LANDFILL REVENUE	1,181,000	
2020-21	DEBT SERVICE REQUIREMENTS [3]	(1,791,000)	
<i>INCREASE (DECREASE) IN FUND BALANCE</i>			<u>(10,000)</u>
<i>ESTIMATED FUND BALANCE 9/30/2021</i>			<u><u>\$ 1,915,873</u></u>

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

[2] Includes approximately \$20,000 for paying agent fees and arbitrage calculation services.

[3] Includes approximately \$3,000 for paying agent fees and arbitrage calculation services.

**SUMMARY
PROPERTY TAX SUPPORTED DEBT
PRINCIPAL & INTEREST REQUIREMENTS**

YEAR	PRINCIPAL	INTEREST	TOTAL
2020-21	\$ 2,760,000.00	\$ 1,762,106.78	\$ 4,522,106.78
2021-22	3,025,000.00	1,640,563.28	4,665,563.28
2022-23	3,155,000.00	1,508,659.28	4,663,659.28
2023-24	3,005,000.00	1,377,359.78	4,382,359.78
2024-25	2,695,000.00	1,267,450.28	3,962,450.28
2025-26	2,795,000.00	1,167,700.28	3,962,700.28
2026-27	2,895,000.00	1,064,250.28	3,959,250.28
2027-28	3,000,000.00	958,034.78	3,958,034.78
2028-29	3,110,000.00	847,943.78	3,957,943.78
2029-30	3,235,000.00	733,256.53	3,968,256.53
2030-31	2,980,000.00	624,328.15	3,604,328.15
2031-32	3,090,000.00	519,881.77	3,609,881.77
2032-33	3,190,000.00	417,569.27	3,607,569.27
2033-34	2,845,000.00	325,200.02	3,170,200.02
2034-35	2,160,000.00	249,956.27	2,409,956.27
2035-36	2,225,000.00	184,759.39	2,409,759.39
2036-37	2,130,000.00	116,259.38	2,246,259.38
2037-38	2,195,000.00	49,150.00	2,244,150.00
2038-39	655,000.00	7,368.75	662,368.75
Total	<u>\$ 51,145,000.00</u>	<u>\$ 14,821,798.05</u>	<u>\$ 65,966,798.05</u>

Note: This schedule reflects the anticipated issuance of Series 2020 Combination Tax & Revenue Certificates of Obligation to be used for the purpose of renovating the Farmers Branch Manske Library. The anticipated principal and interest requirements for the anticipated Series 2020 issuance is also included as a separate schedule (See Scheduled Labeled "Preliminary Anticipated Debt Issuance").

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
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	<u>\$ 3,320,000.00</u>	<u>\$ 356,233.50</u>	<u>\$ 3,676,233.50</u>

Interest Rates:

2020-24 - 4.970%

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2020-21	\$ 0	\$ 0	\$ 0
2021-22	0	0	0
2022-23	0	0	0
2023-24	0	0	0
2024-25	0	0	0
2025-26	0	0	0
2026-27	0	0	0
2027-28	0	0	0
2028-29	0	0	0
2029-30	0	0	0
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Interest Rates:

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

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

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

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

YEAR	PRINCIPAL	INTEREST	TOTAL
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	<u>\$ 960,000.00</u>	<u>\$ 32,617.00</u>	<u>\$ 992,617.00</u>

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
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	<u>\$ 4,730,000.00</u>	<u>\$ 955,187.50</u>	<u>\$ 5,685,187.50</u>

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

YEAR	PRINCIPAL	INTEREST	TOTAL
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	<u>\$ 8,425,000.00</u>	<u>\$ 2,165,619.00</u>	<u>\$ 10,590,619.00</u>

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
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	<u>\$ 820,000.00</u>	<u>\$ 79,600.00</u>	<u>\$ 899,600.00</u>

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
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	<u>\$ 2,120,000.00</u>	<u>\$ 552,275.00</u>	<u>\$ 2,672,275.00</u>

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

YEAR	PRINCIPAL	INTEREST	TOTAL
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	<u>\$ 13,315,000.00</u>	<u>\$ 5,412,465.78</u>	<u>\$ 18,727,465.78</u>

Interest Rates:

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

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

YEAR	PRINCIPAL	INTEREST	TOTAL
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	<u>\$ 5,150,000.00</u>	<u>\$ 1,929,296.99</u>	<u>\$ 7,079,296.99</u>

Interest Rates:

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

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

**GENERAL OBLIGATION
REFUNDING BONDS
SERIES 2020
AMOUNT OF ISSUE: \$2,895,000 (1)
PRINCIPAL & INTEREST REQUIREMENTS
Property Tax Supported Debt**

YEAR	PRINCIPAL	INTEREST	TOTAL
2020-21	\$ 235,000.00	\$ 111,100.00	\$ 346,100.00
2021-22	250,000.00	101,400.00	351,400.00
2022-23	260,000.00	91,200.00	351,200.00
2023-24	275,000.00	80,500.00	355,500.00
2024-25	280,000.00	69,400.00	349,400.00
2025-26	295,000.00	57,900.00	352,900.00
2026-27	305,000.00	45,900.00	350,900.00
2027-28	315,000.00	33,500.00	348,500.00
2028-29	330,000.00	20,600.00	350,600.00
2029-30	350,000.00	7,000.00	357,000.00
Total	<u>\$ 2,895,000.00</u>	<u>\$ 618,500.00</u>	<u>\$ 3,513,500.00</u>

Interest Rates:

2019 -2030 - 4.000%

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

GENERAL OBLIGATION BONDS
IMPROVEMENT BONDS
SERIES 2020
AMOUNT OF ISSUE: \$9,410,000
PRINCIPAL & INTEREST REQUIREMENTS
Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2020-21	\$ 130,000.00	\$ 281,293.76	\$ 411,293.76
2021-22	275,000.00	273,193.76	548,193.76
2022-23	285,000.00	261,993.76	546,993.76
2023-24	415,000.00	247,993.76	662,993.76
2024-25	435,000.00	230,993.76	665,993.76
2025-26	450,000.00	213,293.76	663,293.76
2026-27	470,000.00	194,893.76	664,893.76
2027-28	490,000.00	175,693.76	665,693.76
2028-29	510,000.00	155,693.76	665,693.76
2029-30	530,000.00	134,893.76	664,893.76
2030-31	545,000.00	116,118.76	661,118.76
2031-32	565,000.00	99,468.76	664,468.76
2032-33	580,000.00	85,193.76	665,193.76
2033-34	590,000.00	73,493.76	663,493.76
2034-35	600,000.00	61,593.76	661,593.76
2035-36	615,000.00	49,059.38	664,059.38
2036-37	630,000.00	35,831.25	665,831.25
2037-38	640,000.00	21,937.50	661,937.50
2038-39	655,000.00	7,368.75	662,368.75
Total	<u>\$ 9,410,000.00</u>	<u>\$ 2,720,003.28</u>	<u>\$ 12,130,003.28</u>

Interest Rates:

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

SUMMARY
SELF-SUPPORTING DEBT
PRINCIPAL & INTEREST REQUIREMENTS

YEAR	PRINCIPAL	INTEREST	TOTAL
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	<u>\$ 6,525,000.00</u>	<u>\$ 633,383.75</u>	<u>\$ 7,158,383.75</u>

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

YEAR	PRINCIPAL	INTEREST	TOTAL
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	<u>\$ 3,230,000.00</u>	<u>\$ 380,758.75</u>	<u>\$ 3,610,758.75</u>

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
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	<u>1,155,000.00</u>	<u>28,875.00</u>	<u>1,183,875.00</u>
Total	<u>\$ 3,295,000.00</u>	<u>\$ 252,625.00</u>	<u>\$ 3,547,625.00</u>

Interest Rates:

2018-19 thru 2022-23 - 5.000%

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



**FARMERS
BRANCH**

ECONOMIC DEVELOPMENT FUND

Proposed Budget 2020-21

	YEAR-END AMENDED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE - ASSIGNED TO ECONOMIC DEVELOPMENT</i>	\$ 97,902	\$ 850,502
BUDGETED REVENUES		
Sale of Capital Assets - Soccer Complex (2019-20), Carrick (2020-21)	2,407,800	2,000,000
Economic Development - Land Sales	500,000	
Transfer from General Fund	1,500,000	1,000,000
TOTAL BUDGETED REVENUES	4,407,800	3,000,000
BUDGETED EXPENDITURES		
Economic Development Agreements (Façade and Tax Incentives)	1,505,200	1,500,000
Economic Development Land Purchases (Station Area \$600,000; Other \$1,200,000)	1,800,000	500,000
Redevelopment Operations - Commercial Façade Grant Program	312,000	350,000
Transfer to Non-Bond CIP (Wooded Creek Wall Project)	38,000	
TOTAL BUDGETED EXPENDITURES	3,655,200	2,350,000
<i>PROJECTED ENDING FUND BALANCE</i>	\$ 850,502	\$ 1,500,502

SPECIAL REVENUE FUNDS

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

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

Donations - to account for voluntary contributions for community improvement.

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

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

Grants - to account for grant revenues and expenditures.

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

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

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

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

Cemetery – to account for grounds maintenance of Keenan Cemetery.

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

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

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

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

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

SPECIAL REVENUE FUND

PROPOSED BUDGET 2020-21

Police Forfeiture Funds

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 318,290	\$ 206,490
 BUDGETED REVENUES		
Court Ordered Forfeitures	1,000	40,000
Federal Equitable Sharing	42,500	0
Interest Allocation	5,700	5,000
 TOTAL BUDGETED REVENUES	<u>49,200</u>	<u>45,000</u>
 BUDGETED EXPENDITURES		
Operating	50,000	50,000
Training	8,000	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	8,000	8,000
Other	8,000	8,000
Services - Federal	10,000	10,000
Services - State	25,000	25,000
Vehicle Maintenance	8,000	8,000
 TOTAL BUDGETED EXPENDITURES	<u>161,000</u>	<u>161,000</u>
 <i>PROJECTED ENDING FUND BALANCE</i>	 <u><u>\$ 206,490</u></u>	 <u><u>\$ 90,490</u></u>

SPECIAL REVENUE FUND

PROPOSED BUDGET 2020-21

Donations Fund

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 325,661	\$ 294,761
BUDGETED REVENUES		
Animal Care & Adoption Center	10,000	10,000
Employee Wellness	31,300	0
Fire	6,000	6,000
Historical Park	100	100
Interest Allocation	6,000	5,000
Jurors - Animal Adoptions	1,200	1,000
Library	400	300
Parks	5,000	5,000
Police	16,900	5,000
Senior Center	2,800	2,000
	<hr/>	<hr/>
TOTAL BUDGETED REVENUES	79,700	34,400
BUDGETED EXPENDITURES		
Animal Adoption - Juror Donations	1,000	1,000
Animal Care - General	40,000	40,000
Animal Care - Spay and Neuter	5,300	5,300
Fire - General	5,000	5,000
Fire Prevention	1,000	1,000
Historical Park	0	1,400
Library Materials	5,000	5,000
Park Maintenance	5,300	2,000
Police Training Aids and Equipment	6,400	6,400
Senior Center	9,400	7,400
Wellness Program	32,200	900
	<hr/>	<hr/>
TOTAL BUDGETED EXPENDITURES	110,600	75,400
	<hr/>	<hr/>
<i>PROJECTED ENDING FUND BALANCE</i>	\$ 294,761	\$ 253,761

NOTE:

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

Animal Care - Glenda Sue Moore Endowment	\$ 146,127	\$ 116,127
Animal Care/Spay Neuter	455	(4,845)
Farmers Branch Community Foundation	12,491	12,491
Fire	531	531
Fishin' Fun	2,875	2,875
Flexible Spending Refunds - Medical Reimbursement	3,159	2,259
Historical Park - Victorian House	3,440	2,140
Interest Allocation	6,000	11,000
Library	14,690	9,990
Park Improvements	35,487	38,487
Police/Safety	34,805	33,405
Senior Center	34,700	29,300
	<u>\$ 294,761</u>	<u>\$ 253,761</u>

SPECIAL REVENUE FUND

PROPOSED BUDGET 2020-21

Local Truancy Prevention Fund

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 0	\$ 11,900
BUDGETED REVENUES		
Youth Scholarship	11,900	15,600
TOTAL BUDGETED REVENUES	<u>11,900</u>	<u>15,600</u>
BUDGETED EXPENDITURES		
TOTAL BUDGETED EXPENDITURES	<u>0</u>	<u>0</u>
<i>PROJECTED ENDING FUND BALANCE</i>	<u>\$ 11,900</u>	<u>\$ 27,500</u>

SPECIAL REVENUE FUND
PROPOSED BUDGET 2020-21

Youth Scholarship Fund

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 17,622	\$ 11,922
BUDGETED REVENUES		
Interest Allocation	300	200
TOTAL BUDGETED REVENUES	<u>300</u>	<u>200</u>
BUDGETED EXPENDITURES		
Parks & Recreation	6,000	6,000
TOTAL BUDGETED EXPENDITURES	<u>6,000</u>	<u>6,000</u>
<i>PROJECTED ENDING FUND BALANCE</i>	<u>\$ 11,922</u>	<u>\$ 6,122</u>

SPECIAL REVENUE FUND

PROPOSED BUDGET 2020-21

Grants Fund

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 0	\$ 0
 BUDGETED REVENUES		
Economic Development - State Grant Dallas County CARES	2,648,690	0
COVID CESF Program	44,500	0
Fire - State HHS CARES	12,700	0
Fire - State NCT Trauma	5,000	5,000
Fire - Federal SAFER	363,600	375,000
Innovation & Technology - E-Rate Internet	9,100	0
Police - Federal Police Uniform	24,800	25,000
 TOTAL BUDGETED REVENUES	<u>3,108,390</u>	<u>405,000</u>
 BUDGETED EXPENDITURES		
Economic Development - Dallas County CARES	2,648,690	0
Direct Assistance - Administration	225,000	0
Direct Assistance - CARES Act	2,423,690	0
Fire - NCT Trauma	5,000	5,000
Fire - SAFER	363,600	375,000
Fire - Full-Time	299,600	292,800
Fire - Life & Health	29,700	24,200
Fire - TMRS	31,800	53,900
Fire - Medicare	2,500	4,100
Fire - HHS CARES	12,700	0
Fire - Consulting	1,400	0
Fire - Supplies (Fixed Assets)	11,300	0
Fire - COVID CESF	44,500	0
Innovation & Technology - Internet Grant	9,100	0
Police - State Criminal Justice Grant	24,800	25,000
Police Training Uniforms	24,800	25,000
 TOTAL BUDGETED EXPENDITURES	<u>3,108,390</u>	<u>405,000</u>
 <i>PROJECTED ENDING FUND BALANCE</i>	 <u><u>\$ 0</u></u>	 <u><u>\$ 0</u></u>

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

SPECIAL REVENUE FUND

PROPOSED BUDGET 2020-21

Building Security Fund

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 24,142	\$ 17,842
 BUDGETED REVENUES		
Building Security	30,000	32,000
Interest Allocation	800	800
TOTAL BUDGETED REVENUES	<u>30,800</u>	<u>32,800</u>
 BUDGETED EXPENDITURES		
Court Security	25,200	25,200
Equipment Repairs & Maintenance	8,400	8,400
Supplies	3,500	5,000
TOTAL BUDGETED EXPENDITURES	<u>37,100</u>	<u>38,600</u>
 <i>PROJECTED ENDING FUND BALANCE</i>	<u><u>\$ 17,842</u></u>	<u><u>\$ 12,042</u></u>

SPECIAL REVENUE FUND

PROPOSED BUDGET 2020-21

Court Technology Fund

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 19,258	\$ 3,158
 BUDGETED REVENUES		
Court Fines	35,000	35,000
Interest Allocation	500	1,000
TOTAL BUDGETED REVENUES	<u>35,500</u>	<u>36,000</u>
 BUDGETED EXPENDITURES		
Court Technology	7,500	0
Equipment - Office	44,100	0
TOTAL BUDGETED EXPENDITURES	<u>51,600</u>	<u>0</u>
 <i>PROJECTED ENDING FUND BALANCE</i>	<u><u>\$ 3,158</u></u>	<u><u>\$ 39,158</u></u>

SPECIAL REVENUE FUND

PROPOSED BUDGET 2020-21

Municipal Jury Fund

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 0	\$ 100
BUDGETED REVENUES		
Municipal Jury Receipts	100	600
TOTAL BUDGETED REVENUES	<u>100</u>	<u>600</u>
BUDGETED EXPENDITURES		
TOTAL BUDGETED EXPENDITURES	<u>0</u>	<u>0</u>
<i>PROJECTED ENDING FUND BALANCE</i>	<u>\$ 100</u>	<u>\$ 700</u>

SPECIAL REVENUE FUND

PROPOSED BUDGET 2020-21

Landfill Closure/Post-Closure Fund & Huffines Extension Fund

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 2,744,127	\$ 2,715,527
Landfill Closure/Post-Closure Fund	\$ 2,008,414	\$ 1,966,314
Huffines Extension Fund	\$ 735,713	\$ 749,213
 BUDGETED REVENUES		
Landfill Closure/Post-Closure Fund		
Interest Allocation	50,000	50,000
Sale of Asset	535,900	0
Transfer from Huffines Extension Fund	300,000	300,000
Huffines Extension Fund		
Developer's Contributions	300,000	300,000
Interest Allocation	13,500	12,000
 TOTAL BUDGETED REVENUES	<u>1,199,400</u>	<u>662,000</u>
 BUDGETED EXPENDITURES		
Landfill Closure/Post-Closure Fund		
Landfill Gas Collection System Expansion	928,000	928,000
Huffines Extension Fund		
Transfer to Landfill Closure/Post-Closure Fund	300,000	300,000
 TOTAL BUDGETED EXPENDITURES	<u>1,228,000</u>	<u>1,228,000</u>
 <i>PROJECTED ENDING FUND BALANCE</i>		
Landfill Closure/Post-Closure Fund	\$ 1,966,314	\$ 1,388,314
Huffines Extension Fund	<u>\$ 749,213</u>	<u>\$ 761,213</u>
	<u>\$ 2,715,527</u>	<u>\$ 2,149,527</u>

SPECIAL REVENUE FUND

PROPOSED BUDGET 2020-21

Cemetery Fund

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 6,917	\$ 8,317
BUDGETED REVENUES		
Interest Allocation	200	200
Johnston Family Perpetual Trust for Maintenance Fees	1,200	1,200
TOTAL BUDGETED REVENUES	<u>1,400</u>	<u>1,400</u>
BUDGETED EXPENDITURES		
TOTAL BUDGETED EXPENDITURES	<u>0</u>	<u>0</u>
<i>PROJECTED ENDING FUND BALANCE</i>	<u><u>\$ 8,317</u></u>	<u><u>\$ 9,717</u></u>

SPECIAL REVENUE FUND

PROPOSED BUDGET 2020-21

Photographic Light System Fund

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 953,096	\$ 431,596
BUDGETED REVENUES		
Red Light Enforcement	5,900	0
TOTAL BUDGETED REVENUES	<u>5,900</u>	<u>0</u>
BUDGETED EXPENDITURES		
Operating *	6,400	181,000
Supplies	521,000	250,000
TOTAL BUDGETED EXPENDITURES	<u>527,400</u>	<u>431,000</u>
<i>PROJECTED ENDING FUND BALANCE</i>	<u>\$ 431,596</u>	<u>\$ 596</u>

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

SPECIAL REVENUE FUND

PROPOSED BUDGET 2020-21

PEG Access Channel Fund

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 169,683	\$ 157,383
 BUDGETED REVENUES		
Cable Franchise - Access Channel Fee	60,000	60,000
Interest Allocation	2,700	2,000
TOTAL BUDGETED REVENUES	<u>62,700</u>	<u>62,000</u>
 BUDGETED EXPENDITURES		
Contingency for Equipment Failures, Upgrades and Additional Costs	75,000	75,000
TOTAL BUDGETED EXPENDITURES	<u>75,000</u>	<u>75,000</u>
 <i>PROJECTED ENDING FUND BALANCE</i>	<u><u>\$ 157,383</u></u>	<u><u>\$ 144,383</u></u>

SPECIAL REVENUE FUND

PROPOSED BUDGET 2020-21

Joint Fire Training Facility Fund

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 766	\$ 1,266
BUDGETED REVENUES		
Interest Allocation	500	400
Local Shared Revenue	78,100	70,700
TOTAL BUDGETED REVENUES	78,600	71,100
BUDGETED EXPENDITURES		
Fire Training - All Cities	78,100	70,700
TOTAL BUDGETED EXPENDITURES	78,100	70,700
<i>PROJECTED ENDING FUND BALANCE</i>	\$ 1,266	\$ 1,666

SPECIAL REVENUE FUND

PROPOSED BUDGET 2020-21

TIRZ District #3 Fund

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
PROJECTED BEGINNING FUND BALANCE	\$ 226,291	\$ 239,291
BUDGETED REVENUES		
Interest Allocation	13,000	4,000
Tax Increment Financing	8,100	675,000
TIRZ - Administrative Contribution	84,900	84,900
TOTAL BUDGETED REVENUES	106,000	763,900
BUDGETED EXPENDITURES		
Property Owner Assessment Rebate	8,100	675,000
Special Administrative Services	84,900	84,900
TOTAL BUDGETED EXPENDITURES	93,000	759,900
PROJECTED ENDING FUND BALANCE	\$ 239,291	\$ 243,291

SPECIAL REVENUE FUND

PROPOSED BUDGET 2020-21

Residential Revitalization Bond Fund

	YEAR-END PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ (44,997)	\$ 1,457,103
BUDGETED REVENUES		
Interest Allocation	5,100	5,000
Bonds Issued	2,823,000	0
Premiums on Bonds Issued	221,300	0
TOTAL BUDGETED REVENUES	3,049,400	5,000
BUDGETED EXPENDITURES		
Inventory/Land Purchase	750,000	750,000
Residential Demo/Rebuild	750,000	700,000
Debt Issuance Costs	47,300	0
TOTAL BUDGETED EXPENDITURES	1,547,300	1,450,000
<i>PROJECTED ENDING FUND BALANCE</i>	\$ 1,457,103	\$ 12,103

FIXED ASSET FUND SUMMARY

	YEAR-END AMENDED BUDGET 2018-19	ADOPTED BUDGET 2019-20	AMENDED BUDGET 2019-20	PROPOSED BUDGET 2020-21
BEGINNING FUND BALANCE	\$ 2,041,885	\$ 1,357,989	\$ 1,754,472	\$ 1,774,448
ESTIMATED TRANSFER FROM OPERATING FUNDS	3,398,000	3,460,900	2,991,900	5,807,800
CREDIT OF PRIOR YEAR ASSIGNMENTS & RESERVES	-	1,392,688	1,392,688	461,098
ESTIMATED FIXED ASSET PURCHASES	(1,919,209)	(5,039,590)	(4,493,514)	(6,314,900)
ASSIGNED FOR FUTURE PURCHASES	(1,392,688)	(383,998)	(461,098)	46,002
PRIOR YEAR PURCHASE ORDERS CARRIED FORWARD	1,500	-	-	-
RESERVE FOR ENCUMBRANCES	(512,338)	-	-	-
PRIOR YEAR PURCHASE ORDER(S) CLOSED	20,824	-	-	-
INSURANCE RECOVERY	6,246	-	26,000	-
PROCEEDS FROM AUCTIONS/SALE OF ASSETS (1)	110,252	545,000	564,000	100,000
ESTIMATED ENDING FUND BALANCE	<u>\$ 1,754,472</u>	<u>\$ 1,332,989</u>	<u>\$ 1,774,448</u>	<u>\$ 1,874,448</u>
ASSIGNED FOR FUTURE PURCHASES, PROVIDED (USED):				
	YEAR-END AMENDED BUDGET 2018-19 ASSIGNMENTS	ADOPTED BUDGET 2019-20 ASSIGNMENTS	YEAR-END AMENDED BUDGET 2019-20 ASSIGNMENTS	PROPOSED BUDGET 2020-21 ASSIGNMENTS
ACCOUNTING - SOFTWARE	\$ 82,926	\$ 114,650	\$ (5,350)	\$ (5,350)
FIRE - FUNDING RESERVES	700,000			
FIRE EQUIPMENT	22,467	22,467	22,467	22,467
HISTORICAL PRESERVATION - SOFTWARE	33,231	41,162	11,162	11,162
INNOVATION & TECHNOLOGY RESERVES				50,000
LIBRARY ROOF REPLACEMENT			377,100	
NON-DEPT'L - FACILITIES IMPROVEMENTS	76,000			
RECREATION FITNESS EQUIPMENT (REIMBURSEMENT DUE 2022)				(180,000)
RECREATION RENOVATION	312,000			
WATER & SEWER OPERATIONS - SOFTWARE	166,064	205,719	55,719	55,719
TOTAL ASSIGNMENTS / FUNDS DUE	<u>\$ 1,392,688</u>	<u>\$ 383,998</u>	<u>\$ 461,098</u>	<u>\$ (46,002)</u>

Note: The Year-End Amended Budget 2018-19 column reflects 10/1/2018 beginning fund balance. The ending fund balance in this column, when added to the total assignments, reflects the ending fund balance per the City's audited financial statements for the period ending 9/30/2019.

(1) The Adopted Budget 2019-20 includes anticipated sales proceeds for the sale of land (previous Fire Station No. 2 site - estimated fair market value of \$320,000) and fire equipment (estimated \$200,000).

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	ADOPTED BUDGET		ADOPTED BUDGET		YEAR-END AMENDED BUDGET		YEAR-END AMENDED BUDGET		PROPOSED BUDGET	
		TRANSFERS	2019-20	PURCHASES	2019-20	TRANSFERS	2019-20	PURCHASES	2019-20	TRANSFERS	2020-21
Non-Departmental	Transfer In	\$	129,000	\$		\$	90,000	\$		\$	98,000
	Transfer Out								76,000		
	Building/Infrastructure				205,000				90,000		98,000
	City Hall Fountain Control System Vault Subpump									18,000	18,000
	Facility Repairs & Improvements Reserve		105,000		181,000		66,000		66,000		
	Halon Fire System Replacement in Server Rm									80,000	80,000
	Monument Signs		24,000		24,000		24,000		24,000		
	Sub-Total		<u>129,000</u>		<u>205,000</u>		<u>90,000</u>		<u>166,000</u>		<u>98,000</u>
Accounting	Transfer In										
	Computer				168,276				288,300		
	Software (Finance/HR ERP)	[1]			168,276				288,300		
	Sub-Total				<u>168,276</u>				<u>288,300</u>		
Municipal Court	Transfer In									45,600	
	Other Fixed Assets										45,600
	Cameras									45,600	45,600
	Sub-Total									<u>45,600</u>	<u>45,600</u>
Innovation & Technology	Transfer In		37,000				7,000			330,000	
	Computer										250,000
	City Hall Data Center - SAN Replacement									250,000	250,000
	Future Purchase Reserves									50,000	
	Equipment				7,000				7,000		
	Firewall Security/Disaster Recovery		7,000		7,000		7,000		7,000		
	Other Fixed Assets				30,000						30,000
	Laserfiche Forms		30,000		30,000					30,000	30,000
Building Inspections	Sub-Total		<u>37,000</u>		<u>37,000</u>		<u>7,000</u>		<u>7,000</u>	<u>330,000</u>	<u>280,000</u>
	Transfer In		30,000				30,000				
	Vehicle				30,000				37,900		
	Vehicle(s)		30,000		30,000		30,000		37,900		
Public Works Administration	Sub-Total		<u>30,000</u>		<u>30,000</u>		<u>30,000</u>		<u>37,900</u>		
	Transfer In		6,000				6,000				
	Other Fixed Assets				6,000				6,000		
	Copier Replacement (split with Water/Sewer)	[2]	6,000		6,000		6,000		6,000		
	Sub-Total		<u>6,000</u>		<u>6,000</u>		<u>6,000</u>		<u>6,000</u>		

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	ADOPTED	ADOPTED	YEAR-END	YEAR-END		
		BUDGET	BUDGET	AMENDED	AMENDED	PROPOSED	PROPOSED
		TRANSFERS	PURCHASES	TRANSFERS	PURCHASES	TRANSFERS	PURCHASES
		2019-20	2019-20	2019-20	2019-20	2020-21	2020-21
Sustainability/Solid Waste	Transfer In	200,000		200,000		210,000	
	Vehicle		200,000		192,100		210,000
	Roll-off Truck	200,000	200,000	200,000	192,100	210,000	210,000
	Sub-Total	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>192,100</u>	<u>210,000</u>	<u>210,000</u>
Street Maintenance	Transfer In	103,000		103,000		208,000	
	Equipment		78,000		78,000	78,000	78,000
	Traffic Signal Cabinets	78,000	78,000		78,000		78,000
	Vehicle		25,000		25,000	130,000	130,000
	Vehicle(s)	25,000	25,000		25,000		130,000
	Sub-Total	<u>103,000</u>	<u>103,000</u>	<u>103,000</u>	<u>103,000</u>	<u>208,000</u>	<u>208,000</u>
Police Patrol	Transfer In	284,500		284,500		272,000	
	Vehicle		284,500		284,500	272,000	272,000
	Vehicle(s)	[3] 284,500	284,500	284,500	284,500		272,000
	Sub-Total	<u>284,500</u>	<u>284,500</u>	<u>284,500</u>	<u>284,500</u>	<u>272,000</u>	<u>272,000</u>
Fire Administration	Transfer In					297,000	
	Building/Infrastructure						297,000
	HVAC						297,000
	Sub-Total	<u></u>	<u></u>	<u></u>	<u></u>	<u>297,000</u>	<u>297,000</u>
Fire Operations	Transfer In	943,400		943,400		792,200	
	Building/Infrastructure		193,100		193,100		
	Landscaping Fire Station No. 2	173,100	193,100	173,100	193,100		
	Equipment		6,800		6,800		
	Hurst Electric Rescue Equipment	6,800	6,800	6,800	6,800		
	Vehicle		1,463,500		1,463,500	780,000	780,000
	Ambulance	223,000	223,000	223,000	223,000		
	Fire Engine	480,000	1,180,000	480,000	1,180,000		780,000
	Vehicles	60,500	60,500	60,500	60,500		
	Other Fixed Assets						12,200
	Combination Tool					12,200	12,200
	Sub-Total	<u>943,400</u>	<u>1,663,400</u>	<u>943,400</u>	<u>1,663,400</u>	<u>792,200</u>	<u>792,200</u>

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	ADOPTED	ADOPTED	YEAR-END	YEAR-END	PROPOSED	PROPOSED
		BUDGET	BUDGET	AMENDED	AMENDED		
		TRANSFERS	PURCHASES	TRANSFERS	PURCHASES	TRANSFERS	PURCHASES
		2019-20	2019-20	2019-20	2019-20	2020-21	2020-21
Park Maintenance	Transfer In	116,000		116,000		32,500	
	Equipment					32,500	32,500
	Ball Field Drag						23,000
	Mower						9,500
	Vehicle		116,000		116,000		
	Replacement Vehicles	116,000	116,000	116,000	116,000		
	Sub-Total	<u>116,000</u>	<u>116,000</u>	<u>116,000</u>	<u>116,000</u>	<u>32,500</u>	<u>32,500</u>
Recreation	Transfer In	440,000		40,000		196,000	
	Transfer Out		-		312,000		
	Building/Infrastructure		712,000				
	Renovation	400,000	712,000				
	Other Fixed Assets		40,000		40,000		376,000
	Children's Playground Sunshade					16,000	16,000
	Fitness Equipment	[4] 40,000	40,000	40,000	40,000	180,000	360,000
	Sub-Total	<u>440,000</u>	<u>752,000</u>	<u>40,000</u>	<u>352,000</u>	<u>196,000</u>	<u>376,000</u>
Library	Transfer In	588,000		588,000		2,791,500	
	Building/Infrastructure		506,500		129,400		2,927,100
	HVAC Replacement	121,500	121,500	121,500	121,500		
	Library Improvements					2,550,000	2,550,000
	Roof Replacement	35,000	385,000	35,000	7,900		377,100
	Other Fixed Assets		431,500		431,500		241,500
	Library Materials	241,500	241,500	241,500	241,500	241,500	241,500
	Parking Lot Repairs/Replacement	190,000	190,000	190,000	190,000		
	Sub-Total	<u>588,000</u>	<u>938,000</u>	<u>588,000</u>	<u>560,900</u>	<u>2,791,500</u>	<u>3,168,600</u>
Water & Sewer Operations	Transfer In	505,000		505,000		535,000	
	Computer		210,345		360,345		
	Software (Finance/HR ERP)	[1] 250,000	210,345		360,345		
	Equipment		214,000		224,000		200,000
	Hydrant Kit	14,000	14,000	14,000	14,000		
	Large Water Meters	200,000	200,000	200,000	200,000		200,000
	Vehicle		35,000		25,000		335,000
	Dump Truck						130,000
	Flatbed Trailer	10,000	10,000	10,000	10,000		
	Sewer Jet Truck						140,000
	Vehicles	25,000	25,000	25,000	25,000		65,000
	Other Fixed Assets		6,000		6,000		
	Copier Replacement (split with Public Works)	[2] 6,000	6,000	6,000	6,000		
	Sub-Total	<u>505,000</u>	<u>465,345</u>	<u>505,000</u>	<u>615,345</u>	<u>535,000</u>	<u>535,000</u>

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	ADOPTED	ADOPTED	YEAR-END	YEAR-END		
		BUDGET	BUDGET	AMENDED	AMENDED	PROPOSED	PROPOSED
		TRANSFERS	PURCHASES	TRANSFERS	PURCHASES	TRANSFERS	PURCHASES
		2019-20	2019-20	2019-20	2019-20	2020-21	2020-21
Facilities Management	Transfer In	14,000		14,000			
	Other Fixed Assets		14,000		14,000		
	Ice Machine	14,000	14,000	14,000	14,000		
	Sub-Total	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>		
Historical Preservation	Transfer In	65,000		65,000			
	Computer		42,069		72,069		
	Software (Finance/HR ERP)	[1] 50,000	42,069	50,000	72,069		
	Equipment		15,000		15,000		
	Security Camera	15,000	15,000	15,000	15,000		
	Sub-Total	<u>65,000</u>	<u>57,069</u>	<u>65,000</u>	<u>87,069</u>		
GRAND TOTAL		<u>\$ 3,460,900</u>	<u>\$ 5,039,590</u>	<u>\$ 2,991,900</u>	<u>\$ 4,493,514</u>	<u>\$ 5,807,800</u>	<u>\$ 6,314,900</u>
Totals by Fund:							
	General Fund	\$ 2,876,900	\$ 4,503,176	\$ 2,407,900	\$ 3,777,100	\$ 5,272,800	\$ 5,779,900
	Enterprise Funds	505,000	465,345	505,000	615,345	535,000	535,000
	Internal Service Funds	14,000	14,000	14,000	14,000		
	Hotel/Motel Fund	65,000	57,069	65,000	87,069		
		<u>\$ 3,460,900</u>	<u>\$ 5,039,590</u>	<u>\$ 2,991,900</u>	<u>\$ 4,493,514</u>	<u>\$ 5,807,800</u>	<u>\$ 6,314,900</u>

Footnotes for Transfers and Purchases:

[1] Funding for Finance/HR ERP software.

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

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

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



**FARMERS
BRANCH**

CAPITAL IMPROVEMENT PROGRAM BUDGET

PROPOSED FISCAL YEAR BUDGET 2020-2021

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

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

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

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

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

Tax Increment Finance District #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.


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

Fire Station #2 Relocation/Landfill Bond Fund: The revenues consist primarily of bond proceeds. 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.

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


City of Farmers Branch, Texas
Capital Improvement Program

Project: Street Revitalization			Responsible Dept: Public Works						
Projected Financial Plan	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	\$ 3,252,231	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 16,752,231
Description:									
Residential Street Overlay Program									
<div><div></div><div><div>Estimated Project Cost:</div><div>Design\$ 500,000</div><div>Construction\$ 16,252,231</div><div>Total\$ 16,752,231</div></div><div><div>Project Schedule:</div><div>Design:</div><div>Bid Award:</div><div>Construction:</div></div><div><div>Funding Source(s):</div><div>General Fund</div></div></div>									
Project Listing:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	\$ 3,252,231	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 16,752,231
Total:	\$ 3,252,231	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 16,752,231
Operating Budget Impact:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	\$ -	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (303,511)


City of Farmers Branch, Texas
Capital Improvement Program

Project: Park Field Light Replacement				Responsible Dept: Parks And Recreation						
Projected Financial Plan	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total	
	\$ 1,194,837	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 2,769,837	
Description: Athletic field lighting structure upgrade and replacement.										
				<u>Estimated Project Cost:</u>						
				Design						\$ 200,000
				Construction						\$ 2,569,837
				Total						<div></div> \$ 2,769,837
				<u>Project Schedule:</u>						
				Design:						
				Bid Award:						
				Construction:						
				<u>Funding Source(s):</u>						
				General Fund						
<u>Project Listing:</u>	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total	
1	\$ 1,194,837	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 2,769,837	
Total:	\$ 1,194,837	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 2,769,837	
Operating Budget Impact:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	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	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 550,000
Description: Ongoing improvements to John F. Burke Nature Preserve.									
<div><div></div><div><div>Estimated Project Cost:</div><div>Design\$ 50,000</div><div>Construction\$ 500,000</div><div>Total\$ 550,000</div><div>Project Schedule:</div><div>Design:</div><div>Bid Award:</div><div>Construction:</div><div>Funding Source(s):</div><div>General Fund</div></div></div>									
Project Listing:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
1	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 550,000
Total:	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 550,000
Operating Budget Impact:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	\$ (30,000)	\$ (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	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	\$ 250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 600,000
Description: Playground renovations and enhancements.									
<div><div></div><div><div>Estimated Project Cost:</div><div>Design<div>\$50,000</div></div><div>Construction<div>\$550,000</div></div><div>Total<div>\$600,000</div></div></div><div><div>Project Schedule:</div><div>Design:</div><div>Bid Award:</div><div>Construction:</div></div><div><div>Funding Source(s):</div><div>General Fund</div></div></div>									
Project Listing:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
1	\$ 250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 600,000
Total:	\$ 250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 600,000
Operating Budget Impact:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	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	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	\$ 3,022,500	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,722,500
Description: Trail improvements based on recommendations and priorities in adopted Trail Master Plan.									
<div><div></div><div><div>Estimated Project Cost:</div><div>Design\$ 50,000</div><div>Construction\$ 3,672,500</div><div>Total\$ 3,722,500</div><div>Project Schedule:</div><div>Design:</div><div>Bid Award:</div><div>Construction:</div><div>Funding Source(s):</div><div>General Fund & Hotel Motel Fund</div></div></div>									
Project Listing:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
1	\$ 3,022,500	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,722,500
Total:	\$ 3,022,500	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,722,500
Operating Budget Impact:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	Potential for future cost savings due to reduction of maintenance needed on older trails.								\$ -


City of Farmers Branch, Texas
Capital Improvement Program

Project: Utility Replacement & Improvement				Responsible Dept: Public Works																																													
Projected Financial Plan	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total																																								
	\$ 19,992,390	\$ 3,100,000	\$ 2,400,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 3,250,000	\$ 3,250,000	\$ 39,492,390																																								
Description: This project funds the rehabilitation and replacement of water and sanitary sewer lines throughout the city.																																																	
<div><div></div><div><div>Estimated Project Cost:</div><div>Design<div>\$-</div></div><div>Construction<div>\$34,492,390</div></div><div>ROW/Easements/Land<div>\$-</div></div><div>Other<div>\$-</div></div><div>Total<div>\$34,492,390</div></div></div></div> <div><div>Funding Source(s):</div><div>Water and Sewer Fund</div></div>																																																	
<table><tr><th>Project Listing:</th><th>Prior Yrs</th><th>20/21</th><th>21/22</th><th>22/23</th><th>23/24</th><th>24/25</th><th>25/26</th><th>26/27</th><th>Total</th></tr><tr><td>Water and sewer line improvements</td><td>\$ 19,992,390</td><td>\$ 3,100,000</td><td>\$ 2,400,000</td><td>\$ 2,500,000</td><td>\$ 2,500,000</td><td>\$ 2,500,000</td><td>\$ 3,250,000</td><td>\$ 3,250,000</td><td>\$ 39,492,390</td></tr><tr><td></td><td>\$ -</td><td>\$ -</td><td>\$ -</td><td>\$ -</td><td>\$ -</td><td>\$ -</td><td></td><td></td><td>\$ -</td></tr><tr><td>Total:</td><td>\$ 19,992,390</td><td>\$ 3,100,000</td><td>\$ 2,400,000</td><td>\$ 2,500,000</td><td>\$ 2,500,000</td><td>\$ 2,500,000</td><td>\$ 3,250,000</td><td>\$ 3,250,000</td><td>\$ 39,492,390</td></tr></table>										Project Listing:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total	Water and sewer line improvements	\$ 19,992,390	\$ 3,100,000	\$ 2,400,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 3,250,000	\$ 3,250,000	\$ 39,492,390		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	Total:	\$ 19,992,390	\$ 3,100,000	\$ 2,400,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 3,250,000	\$ 3,250,000	\$ 39,492,390
Project Listing:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total																																								
Water and sewer line improvements	\$ 19,992,390	\$ 3,100,000	\$ 2,400,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 3,250,000	\$ 3,250,000	\$ 39,492,390																																								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -																																								
Total:	\$ 19,992,390	\$ 3,100,000	\$ 2,400,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 3,250,000	\$ 3,250,000	\$ 39,492,390																																								
<table><tr><th rowspan="2">Operating Budget Impact:</th><th>Prior Yrs</th><th>20/21</th><th>21/22</th><th>22/23</th><th>23/24</th><th>24/25</th><th>25/26</th><th>26/27</th><th>Total</th></tr><tr><td colspan="8">Cost savings due to reduction of treatment of water are dependent on size of pipe, precipitation and usage.</td><td>\$ -</td></tr></table>										Operating Budget Impact:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total	Cost savings due to reduction of treatment of water are dependent on size of pipe, precipitation and usage.								\$ -																					
Operating Budget Impact:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	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	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total	
	\$ 4,428,187	\$ 3,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 15,528,187	
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	\$								15,528,187
	ROW/Easements/Land	\$								-
	Other	\$								-
	Total	\$								15,528,187
	Funding Source(s):									
Water and Sewer Fund										
Project Listing:										
1. Completed Projects	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total	
	\$ 4,428,187	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 4,428,187	
2. Future year projects		\$ 3,300,000	\$ 1,600,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 11,400,000	
Total:	\$ 4,428,187	\$ 3,300,000	\$ 1,600,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 15,828,187	
Operating Budget Impact:	Prior Yr	20/21	21/22	22/23	23/24	24/25	25/26	26/27	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	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total										
	\$ 8,590,500	\$ 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.																			
<div><div></div><div><div>Estimated Project Cost:</div><table><tr><td>Design</td><td>\$ 40,500</td></tr><tr><td>Construction</td><td>\$ 10,810,500</td></tr><tr><td>ROW/Easements/Land</td><td>\$ 89,500</td></tr><tr><td>Other</td><td>\$ -</td></tr><tr><td>Total</td><td>\$ 10,940,500</td></tr></table><div>Funding Source(s): Water and Sewer Fund</div></div></div>										Design	\$ 40,500	Construction	\$ 10,810,500	ROW/Easements/Land	\$ 89,500	Other	\$ -	Total	\$ 10,940,500
Design	\$ 40,500																		
Construction	\$ 10,810,500																		
ROW/Easements/Land	\$ 89,500																		
Other	\$ -																		
Total	\$ 10,940,500																		
Project Listing:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total										
Design	\$ 40,500	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 40,500										
ROW/Easements/Land	\$ 89,500	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 89,500										
Construction	\$ 8,460,500	\$ 700,000	\$ 550,000	\$ 600,000	\$ 500,000	\$ -			\$ 10,810,500										
Total:	\$ 8,590,500	\$ 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	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total										
	\$ -	\$ 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	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	\$ 2,462,402	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 2,952,402
<div><div><div>Description:</div><div>This project will rehabilitate and/or replace major components of the water distribution system. The improvements focus on improving system reliability by lowering maintenance costs, reducing power outages, increasing efficiency, and extending the useful lives of equipment and facilities.</div></div><div><div><div><div></div><div><div>Estimated Project Cost:</div><div><div>Design</div><div>\$ -</div></div><div><div>Construction</div><div>\$ 2,952,402</div></div><div><div>ROW/Easements/Land</div><div>\$ -</div></div><div><div>Other</div><div>\$ -</div></div><div><div>Total</div><div>\$ 2,952,402</div></div></div><div><div>Funding Source(s):</div><div>Water and Sewer Fund</div></div></div></div></div></div>									
Project Listing:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
1. Prior Years	\$ 874,166	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 874,166
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:	\$ 2,462,402	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 2,952,402
Operating Budget Impact:	Prior Yr	20/21	21/22	22/23	23/24	24/25	25/26	26/27	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	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	\$ 1,902,303	\$ 497,697	\$ -	\$ -					\$ 2,400,000
Description: Developer incentive reimbursements for public improvements (Mustang Station).									
<div><div></div><div><div>Estimated Project Cost:</div><div><div>Design</div><div>Construction</div><div>ROW/Easements/Land</div><div>Other</div><div>Total</div></div><div><div>\$ -</div><div>\$ -</div><div>\$ -</div><div>\$ 2,400,000</div><div>\$ 2,400,000</div></div></div></div> <div><div>Funding Source(s):</div><div>TIF No. 2 Funds</div></div>									
Project Listing:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
Developer's Reimbursement	\$ 1,902,303	\$ 497,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
Total:	\$ 1,902,303	\$ 497,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
Operating Budget Impact:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26		Total
	No impact. Developers reimbursement if required.								\$ -

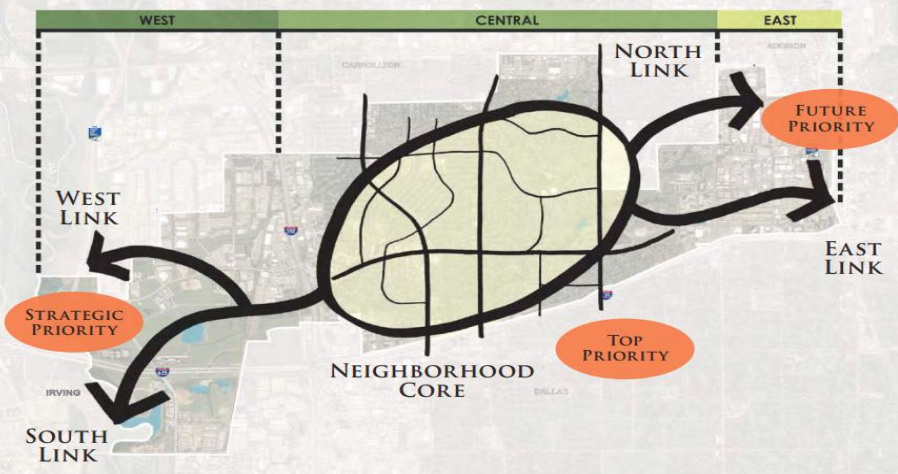
City of Farmers Branch, Texas
Capital Improvement Program

Project: Street Improvements			Responsible Dept: Public Works						
Projected Financial Plan	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	\$ 21,418,984	\$ 1,266,000	\$ 1,898,950	\$ -	\$ -	\$ -			\$ 24,583,934
Description: This project is for the improvement of streets and Marsh Lane bridge over a four-year period. A total of \$23.5 million in bonds were authorized by voters.									
<div><div></div><div><div>Estimated Project Cost:</div><div><div>Street Improvements</div><div>Marsh Lane Bridge (south bound)</div><div>Bond Issuance costs</div><div>Other</div><div>Total</div></div><div><div>\$ 22,871,666</div><div>\$ 1,295,339</div><div>\$ 328,110</div><div>\$ 88,819</div><div>\$ 24,583,934</div></div></div></div> <div><div>Project Schedule:</div><div>Design:</div><div>Bid Award:</div><div>Construction:</div></div> <div><div>Funding Source(s):</div><div>Bond proceeds</div></div>									
Project Listing:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
Street Improvements	\$ 19,706,716	\$ 1,266,000	\$ 1,898,950	\$ -	\$ -	\$ -			\$ 22,871,666
Marsh Lane Bridge	\$ 1,295,339	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 1,295,339
Public Way Improvements	\$ 88,819	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 88,819
Bond Issuance Cost	\$ 328,110	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 328,110
Total:	\$ 21,418,984	\$ 1,266,000	\$ 1,898,950	\$ -	\$ -	\$ -			\$ 24,583,934
Operating Budget Impact:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	Potential reduction in maintenance costs and improved efficiency.								\$ -


City of Farmers Branch, Texas
Capital Improvement Program

Project: Landfill		Responsible Dept: Sustainability and Solid Waste							
Projected Financial Plan	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	\$ 5,598,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 5,500,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000
Permitting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other (Bond issuance costs)	\$ 98,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,717
Total:	\$ 5,598,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,598,717
Operating Budget Impact:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	\$ 2,220,000	\$ 1,082,000	\$ 1,135,000	\$ 1,190,000	\$ 1,248,000	\$ 1,309,000	\$ 1,309,000	\$ 1,309,000	\$ 10,802,000

City of Farmers Branch, Texas
Capital Improvement Program

Project: Trail Improvements					Responsible Dept: Parks And Recreation				
Projected Financial Plan	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	\$ 4,066,251	\$ 3,157,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,223,907
Description: Improve the availability and quality of sidewalks in the central part of the City and to further implement the John F. Burke Nature Preserve Master Plan with trails and amenities for groups and wildlife observation.									
					Estimated Project Cost: Design \$ 50,725 Construction \$ 7,106,931 Bond Issuance costs \$ 66,251 Total \$ 7,223,907 Project Schedule: Design: Bid Award: Construction: Funding Source(s): Bond Proceeds				
Project Listing:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
Design	\$ 50,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,725
Construction	\$ 3,949,275	\$ 3,157,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,106,931
Bond Issuance Costs	\$ 66,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,251
Total:	\$ 4,066,251	\$ 3,157,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,223,907
Operating Budget Impact:	Prior Yrs	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

Pike Street/Station Improvements				Responsible Dept: Economic Development/Sustainability					
Projected Financial Plan	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
	\$ -	\$ 4,062,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,062,791
Description: Designing, developing, constructing, improving, extending, and expanding streets in the City's light rail station area including sidewalks, street lighting, parking and streetscaping, and related storm drainage improvements; and acquiring rights-of-way in connection therewith.									
				Estimated Project Cost: Pike Street \$ 1,500,000 Station Area Betterments \$ 2,500,000 Bond Issuance costs \$ 62,791 Total \$ 4,062,791					
				Project Schedule: Design: Bid Award: Construction:					
				Funding Source(s): Bond Proceeds					
Project Listing:	Prior Yrs	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Total
Pike Street	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Station Area Betterments	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Bond Issuance Costs	\$ -	\$ 62,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,791
Total:	\$ -	\$ 4,062,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,062,791
Operating Budget Impact:	Prior Yrs	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 2020-21**

			PRIOR							
			YEARS	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
REVENUES										
Non-Bond CIP	\$	109,640,197	91,911,403	3,175,194	2,425,600	2,425,600	2,425,600	2,425,600	2,425,600	2,425,600
Hotel/Motel CIP	\$	6,177,408	6,177,408							
Non-Bond Utility	\$	85,210,548	51,543,205	7,123,199	4,423,431	4,423,665	4,423,901	4,424,140	4,424,382	4,424,626
Stormwater CIP	\$	16,480,000		4,330,000	2,030,000	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000
DART LAP	\$	25,483,587	25,483,587							
Tax Increment Finance District #1	\$	42,099,189	42,099,189							
Tax Increment Finance District #2	\$	7,733,152	7,101,633	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	\$	3,113,126	3,113,126							
Aquatics Center Bond	\$	8,907,703	8,907,703							
Consolidated Dispatch Bond	\$	2,063,362	2,063,362							
Street Improvement Bond	\$	24,583,935	24,533,935	25,000	25,000					
Justice Center Security Upgrades Bond	\$	2,724,208	2,724,208							
Fire Station # 2 Relocation	\$	11,595,581	11,595,581							
Trail Improvements	\$	7,223,907	7,223,407	500						
Pike Street	\$	4,065,791	4,062,791	2,000	1,000					
TOTAL REVENUES	\$	370,905,574	302,344,418	15,287,411	8,905,031	8,879,265	8,879,501	8,879,740	8,864,982	8,865,226
EXPENDITURES										
Non-Bond CIP	\$	109,492,811	91,523,674	3,419,137	2,425,000	2,425,000	2,425,000	2,425,000	2,425,000	2,425,000
Hotel/Motel CIP	\$	6,166,232	6,166,232							
Non-Bond Utility	\$	84,923,352	51,183,352	7,170,000	4,620,000	4,470,000	4,370,000	3,870,000	4,620,000	4,620,000
Stormwater CIP	\$	16,480,000		4,300,000	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000
DART LAP	\$	25,474,256	25,474,256							
Tax Increment Finance District #1	\$	42,059,975	42,059,975							
Tax Increment Finance District #2	\$	7,733,149	5,945,219	1,787,930						
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	\$	3,026,720	3,026,720							
Aquatics Center Bond	\$	8,905,887	8,905,887							
Consolidated Dispatch Bond	\$	2,044,796	2,044,796							
Street Improvement Bond	\$	24,583,934	21,418,984	1,266,000	1,898,950					
Justice Center Security Upgrades Bond	\$	2,678,561	2,678,561							
Fire Station #2 Relocation	\$	11,595,578	11,297,433	298,145						
Trail Improvements	\$	7,223,907	4,066,251	3,157,656						
Pike Street	\$	4,062,791	62,791	4,000,000						
TOTAL EXPENDITURES	\$	370,258,952	289,661,134	25,398,868	10,973,950	8,925,000	8,825,000	8,325,000	9,075,000	9,075,000

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND CIP FUND
PROPOSED FISCAL YEAR YEAR BUDGET 2020-21

REVENUE SOURCES:

	PROJECT BUDGET	PRIOR YEARS	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<i>Miscellaneous Revenues</i>									
Prior Year Revenue	\$ 4,240,303	4,240,303							
North Texas Toll way Authority	\$ 150,000	150,000							
Interest	\$ 8,631,945	8,627,745	600	600	600	600	600	600	600
Developer Contributions	\$ 1,956,819	1,956,819							
Dallas County	\$ 1,524,705	965,111	559,594						
Public Improvement District [1]	\$ 3,568,918	3,568,918							
Las Campanas Wall Assessment	\$ 105,127	105,127							
Hotel/Motel Fund Transfer	\$ 1,466,200	1,466,200							
DART Signal Reimbursement	\$ 97,467	97,467							
TxDOT (LBJ Express)	\$ 974,570	974,570							
TxDOT RTR (NCTCOG)	\$ 658,145	658,145							
CDBG Funds	\$ 1,388,637	1,388,637							
<i>Subtotal Revenues Excluding Transfers</i>	<i>\$ 24,762,836</i>	<i>24,199,042</i>	<i>560,194</i>	<i>600</i>	<i>600</i>	<i>600</i>	<i>600</i>	<i>600</i>	<i>600</i>
<i>Transfer of General Fund Balance</i>									
Prior Year Revenue	\$ 19,441,000	19,441,000							
<i>Subtotal Transfer of General Fund Balance</i>	<i>\$ 19,441,000</i>	<i>19,441,000</i>							
<i>General Fund Transfers</i>									
Prior Year Revenue	\$ 8,388,000	8,388,000							
Street Revitalization	\$ 17,000,000	3,500,000	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Fire Station #2 Relocation	\$ 400,000	400,000							
Street Program Transfer	\$ 15,018,000	15,018,000							
Farmers Branch Creek Well Transfer	\$ 800,000	800,000							
Creek Improvements	\$ 828,000	828,000							
Trails Program Transfer	\$ 550,000	550,000							
Future Infrastructure	\$ 76,000	76,000							
Solar Upgrades	\$ 1,287,000	1,287,000							
Farmers Market Grove at Mustang Crossing	\$ 435,000	435,000							
<i>Subtotal General Fund Transfers</i>	<i>\$ 44,782,000</i>	<i>31,282,000</i>	<i>1,500,000</i>	<i>2,000,000</i>	<i>2,000,000</i>	<i>2,000,000</i>	<i>2,000,000</i>	<i>2,000,000</i>	<i>2,000,000</i>
<i>Departmental Transfers</i>									
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	\$ 600,000	300,000	300,000						
Park Maintenance/Sustainability	\$ 5,419,300	2,494,300	375,000	425,000	425,000	425,000	425,000	425,000	425,000
Park Maintenance Rec Center Renovation	\$ 1,228,000	788,000	440,000						
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	161,562							
<i>Subtotal Departmental Transfers</i>	<i>\$ 20,654,362</i>	<i>\$ 16,989,362</i>	<i>1,115,000</i>	<i>425,000</i>	<i>425,000</i>	<i>425,000</i>	<i>425,000</i>	<i>425,000</i>	<i>425,000</i>
TOTAL REVENUES:	\$ 109,640,197	91,911,403	3,175,194	2,425,600	2,425,600	2,425,600	2,425,600	2,425,600	2,425,600

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND CIP FUND
PROPOSED FISCAL YEAR YEAR BUDGET 2020-21

PROJECTED EXPENDITURES

Completed Projects

	PROJECT BUDGET	PRIOR YEARS	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Prior Years [2]	\$ 66,407,646	66,407,646							
Liberty Plaza	\$ 429,858	429,858							
Screen Wall Assistance	\$ 185,196	185,196							
City Entryway Enhancements	\$ 48,878	48,878							
Field of Blue Statue	\$ 24,500	24,500							
CDBG Project 2008-10	\$ 136,693	136,693							
Railroad Crossing Signal Controllers (DART)	\$ 97,767	97,767							
Current and Future Projects									
Playground/Park Renovations (*13-'14 Lighting Study)	\$ 629,386	629,386							
Parks Maintenance (VV Soccer Complex)	\$ 105,000	105,000							
Parks Maintenance (Dog Park)	\$ 236,000	236,000							
Park Field Light Replacement	\$ 2,769,837	1,194,837	225,000	225,000	225,000	225,000	225,000	225,000	225,000
Burke Nature Preserve Improvements	\$ 550,000	200,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Playground Equipment Replacement	\$ 600,000	250,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Trail Improvements [4]	\$ 3,722,500	3,022,500	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							
Oakbrook Street Revitalization	\$ 1,150,000	1,150,000							
Farmers Branch Creek Well	\$ 800,000	800,000							
Redevelopment Program	\$ 2,816,584	2,816,584							
-Monument Signs (LBJ/Josey, Webb Chapel)	\$ 50,000	50,000							
CDBG Project 2018-19 Havenhurst Water & Sewer Improvements	\$ 230,212	230,212							
CDBG Project 2020-21 Bee/Springvale Water & Sewer Improvements	\$ 227,300		227,300						
CDBG Project 2020-21 CARES Dennis Lane Sewer	\$ 350,000		350,000						
Traffic Signals Rehabilitation	\$ 120,385	120,385							
Creek Projects	\$ 1,240,000	1,240,000							
Wooded Creek Wall	\$ 63,000	63,000							
Street Revitalization [3]	\$ 16,752,231	3,252,231	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Traffic Counts	\$ 26,283	26,283							
Parks Recreation Center Renovation	\$ 1,925,000	1,193,163	731,837						
Quiet Zones	\$ 110,000	110,000							
Streetscape Enhancements	\$ 75,000	75,000							
Solar Upgrades	\$ 1,287,000	1,287,000							
Farmers Branch Station Streets/Transit Center	\$ 267,336	267,336							
TOTAL PLANNED EXPENDITURES:	\$ 104,011,622	86,042,485	3,419,137	2,425,000	2,425,000	2,425,000	2,425,000	2,425,000	2,425,000
Transfers	\$ 5,481,189	5,481,189							
TOTAL EXPENDITURES:	\$ 109,492,811	91,523,674	3,419,137	2,425,000	2,425,000	2,425,000	2,425,000	2,425,000	2,425,000
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:									
	\$ 147,386	387,729	143,786	144,386	144,986	145,586	146,186	146,786	147,386

[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
PROPOSED FISCAL YEAR YEAR BUDGET 2020-21

REVENUE SOURCES:

Appropriated Fund Balance	\$ 200,199	200,199
Interest	\$ 325,809	325,809
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:

\$ 6,177,408	6,177,408
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PROJECTED EXPENDITURES

Completed Projects

Prior Years [1]	\$ 4,051,632	4,051,632
Stars Center Upgrades	\$ 986,000	986,000
Barn	\$ 25,000	25,000
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:

\$ 6,166,232	6,166,232
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RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

\$ 11,177	11,177
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[1] A list of completed projects is available upon request.

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND UTILITY FUND
PROPOSED FISCAL YEAR YEAR BUDGET 2020-21

REVENUE SOURCES:

	PROJECT BUDGET	PRIOR YEARS	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Transfer from Water & Sewer Fund Operations [1]	\$ 72,749,346	39,249,346	7,100,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
Transfer from Water & Sewer Fund - Fund Balance	\$ 6,200,000	6,200,000							
Transfer from Sewer Interceptor Fund	\$ 1,495,069	1,495,069							
Transfer from Fixed Asset Fund	\$ 213,166	213,166							
Developer Contribution	\$ 83,643	83,643							
Interest	\$ 3,771,154	3,603,811	23,199	23,431	23,665	23,901	24,140	24,382	24,626
TML Reimbursements	\$ 415,864	415,864							
CDBG	\$ 282,305	282,305							
TOTAL REVENUES:	\$ 85,210,548	51,543,205	7,123,199	4,423,431	4,423,665	4,423,901	4,424,140	4,424,382	4,424,626

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	\$ 39,492,390	19,992,390	3,100,000	2,400,000	2,500,000	2,500,000	2,500,000	3,250,000	3,250,000
I & I Repairs	\$ 15,828,187	4,428,187	3,300,000	1,600,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Service Center Improvements	\$ 10,940,500	8,590,500	700,000	550,000	600,000	500,000			
Motor/Pump/Tank Improvements	\$ 2,952,402	2,462,402	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:

Transfers	\$ 81,752,827	48,012,827	7,170,000	4,620,000	4,470,000	4,370,000	3,870,000	4,620,000	4,620,000
	\$ 3,170,525	3,170,525							

TOTAL EXPENDITURES:

	\$ 84,923,352	51,183,352	7,170,000	4,620,000	4,470,000	4,370,000	3,870,000	4,620,000	4,620,000
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RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

	\$ 287,196	359,853	313,052	116,482	70,147	124,048	678,189	482,571	287,196
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[1] Transfer from Water & Sewer Operations. This is a planned use of fund balance for capital improvements.

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

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
STORMWATER CIP
PROPOSED FISCAL YEAR YEAR BUDGET 2020-21

REVENUE SOURCES:

General Fund Transfers

Payments

Interest

TOTAL REVENUES:

PROJECTED EXPENDITURES

Current and Future Projects

Drainage Projects (public)

Reserved for Future Projects

TOTAL PLANNED EXPENDITURES:

Transfers

TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES:

PROJECT BUDGET	PRIOR YEARS	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
\$ 3,500,000		500,000	500,000	500,000	500,000	500,000	500,000	500,000
\$ 12,800,000		3,800,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
\$ 180,000		30,000	30,000	30,000	30,000	30,000	15,000	15,000
\$ 16,480,000		4,330,000	2,030,000	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000
\$ 16,480,000		4,300,000	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000
\$								
\$ 16,480,000		4,300,000	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000
\$								
\$ 16,480,000		4,300,000	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000
0	0	30,000	30,000	30,000	30,000	30,000	15,000	0

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TAX INCREMENT FINANCE DISTRICT #1 FUND
PROPOSED FISCAL YEAR YEAR BUDGET 2020-21**

REVENUE SOURCES:

CFBISD (100%)	\$ 21,514,794	21,514,794
City of Farmers Branch (35%)	\$ 3,955,877	3,955,877
Dallas County Hospital District (34%)	\$ 1,925,502	1,925,502
Dallas County (34%)	\$ 1,525,984	1,525,984
Dallas County Community College District (35%)	\$ 204,912	204,912
Valwood Improvement Authority (50% - M&O Rate)	\$ 353,061	353,061
Dallas Independent School District (35%)	\$ 258,600	258,600
Developer Advance [1]	\$ 11,601,824	11,601,824
Interest	\$ 758,635	758,635
TOTAL REVENUES:	\$ 42,099,189	42,099,189

PROJECTED EXPENDITURES

Completed Projects

Prior Years [2]	\$ 3,245,649	3,245,649
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Current and Future Projects

City and School Administrative Fees	\$ 247,602	247,602
Developer Reimbursement [3]	\$ 13,936,284	13,936,284
Zone School Project Costs (CFBISD) [4]	\$ 13,991,208	13,991,208
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:

Transfers	\$ 41,734,431	41,734,431
	\$ 325,544	325,544
TOTAL EXPENDITURES	\$ 42,059,975	42,059,975

RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

	\$ 39,214	39,214
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[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.

34% up to \$4.5MM
100% up to \$129,805,190
50% of O&M rate only
35% up to \$4,145,043
35%
34% up to \$4.5MM
35%

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TAX INCREMENT FINANCE DISTRICT #2 FUND
PROPOSED FISCAL YEAR YEAR BUDGET 2020-21

REVENUE SOURCES:

	PROJECT BUDGET	PRIOR YEARS	2020-21	2021-22
CFBISD (100%)	\$ 4,106,355	4,106,355		
City of Farmers Branch (100%)	\$ 2,234,247	1,813,715	420,531	
Dallas County Hospital District (55%)	\$ 577,187	469,444	107,743	
Dallas County (55%)	\$ 478,257	384,513	93,745	
Dallas County Community College District (100%)	\$ 53,258	53,258		
Non-Bond CIP Fund Advance	\$ 200,000	200,000		
Interest [1]	\$ 83,849	74,349	9,500	
TOTAL REVENUES:	\$ 7,733,152	7,101,633	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]	\$ 1,218,647	1,218,647		
City and School Administrative Fees	\$ 69,933	69,933		
Bee Street Development	\$ 1,600,000	1,600,000		
Station Area Art, Betterments and Infrastructure	\$ 1,290,233		1,290,233	
Farmers Branch Station Streets	\$ 644,394	644,394		
K. Hovnanian	\$ 150,000	150,000		
Western Securities [4]	\$ 2,400,000	1,902,303	497,697	
TOTAL PLANNED EXPENDITURES:	\$ 7,533,149	5,745,219	1,787,930	

Transfers	\$ 200,000	200,000		
TOTAL EXPENDITURES	\$ 7,733,149	5,945,219	1,787,930	

RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

\$ 3	1,156,414	3	3
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[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

55% up to \$1.7MM
100% up to \$23,895,858
100%
55% up to \$1.7MM
100%

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
STREET IMPROVEMENT BOND FUND
PROPOSED FISCAL YEAR YEAR BUDGET 2020-21

REVENUE SOURCES:

Bond Proceeds	\$ 23,204,286	23,204,286		
Bond Premium	\$ 623,530	623,530		
Interest	\$ 756,119	706,119	25,000	25,000
TOTAL REVENUES:	\$ 24,583,935	24,533,935	25,000	25,000

PROJECTED EXPENDITURES

Current and Future Projects

Street Improvements	\$ 22,871,666	19,706,716	1,266,000	1,898,950
Marsh Lane Bridge (south bound) [1]	\$ 1,295,339	1,295,339		
Public Way Improvements [2]	\$ 88,819	88,819		
Bond Issuance Costs	\$ 328,110	328,110		
TOTAL PLANNED EXPENDITURES:	\$ 24,583,934	21,418,984	1,266,000	1,898,950
Transfers	\$			
TOTAL EXPENDITURES	\$ 24,583,934	21,418,984	1,266,000	1,898,950
RESERVED FOR CONTINGENCIES:	\$ 1	3,114,951	1,873,951	1

[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
FIRE STATION #2 RELOCATION/LANDFILL
PROPOSED FISCAL YEAR YEAR BUDGET 2020-21**

REVENUE SOURCES:

Bond Proceeds	\$ 10,515,000	10,515,000
Bond Premium	\$ 665,013	665,013
Interest	\$ 415,568	415,568
TOTAL REVENUES:	\$ 11,595,581	11,595,581

PROJECTED EXPENDITURES

Current and Future Projects

Fire Station #2 Relocation	\$	5,898,145	5,600,000	298,145
Landfill	\$	5,500,000	5,500,000	
Bond Issuance Costs	\$	197,433	197,433	

TOTAL PLANNED EXPENDITURES:

Transfers	\$	
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TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES:	3	298,148
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RESERVED FOR CONTINGENCIES:

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TRAIL IMPROVEMENTS
PROPOSED FISCAL YEAR YEAR BUDGET 2020-21

REVENUE SOURCES:

Bond Proceeds	\$	6,868,571	6,868,571	
Bond Premium	\$	192,085	192,085	
Transfers	\$	13,238	13,238	
Interest	\$	150,013	149,513	500
TOTAL REVENUES:	\$	7,223,907	7,223,407	500

PROJECTED EXPENDITURES

Current and Future Projects

Trails/Sidewalks Construction	\$	7,157,656	4,000,000	3,157,656
Trails/Sidewalks Construction - 2020 Bond				
Bond Issuance Costs	\$	66,251	66,251	
TOTAL PLANNED EXPENDITURES:	\$	7,223,907	4,066,251	3,157,656
Transfers	\$			
TOTAL EXPENDITURES	\$	7,223,907	4,066,251	3,157,656
RESERVED FOR CONTINGENCIES:		0	3,157,156	0

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
PIKE STREET STATION
PROPOSED FISCAL YEAR YEAR BUDGET 2020-21

REVENUE SOURCES:

Bond Proceeds	\$ 4,000,000	4,000,000		
Bond Premium	\$ 59,000	59,000		
Transfers	\$ -			
Interest	\$ 6,791	3,791	2,000	1,000
TOTAL REVENUES:	\$ 4,065,791	4,062,791	2,000	1,000

PROJECTED EXPENDITURES

Current and Future Projects

Pike Street	\$ 1,500,000		1,500,000	
Station Area Betterments	\$ 2,500,000		2,500,000	
Bond Issuance Costs	\$ 62,791	62,791		
TOTAL PLANNED EXPENDITURES:	\$ 4,062,791	62,791	4,000,000	
Transfers	\$			
TOTAL EXPENDITURES	\$ 4,062,791	62,791	4,000,000	
RESERVED FOR CONTINGENCIES:	3,000	4,000,000	2,000	3,000

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

PROPOSED FISCAL YEAR BUDGET 2020-21

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUND	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2019	[1]	\$ 17,828,977	\$ 1,754,472	\$ 1,829,045	\$ 1,450,778
2019-20 ESTIMATED REVENUES		65,094,900	3,581,900	26,503,200	2,151,300
2019-20 ESTIMATED EXPENDITURES		69,498,500 [2]	4,493,514	22,723,900	2,301,000
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		(4,403,600)	(911,614)	3,779,300	(149,700)
SPECIAL EXPENDITURES					
CREDIT OF PRIOR YEAR ASSIGNMENTS ASSIGNED FOR FUTURE PURCHASES			1,392,688 (461,098)		
ADDITION TO (USE OF) FUND BALANCE		(4,403,600)	19,976	3,779,300	(149,700)
ESTIMATED FUND BALANCE 9/30/2020		\$ 13,425,377 [2]	\$ 1,774,448 [3]	\$ 5,608,345	\$ 1,301,078
2020-21 ESTIMATED REVENUES		66,060,500	5,907,800	25,429,700	1,629,000
2020-21 ESTIMATED EXPENDITURES		68,805,400	6,314,900	27,105,700	2,142,300
ADDITION TO FUND BALANCE SUB-TOTAL		(2,744,900)	(407,100)	(1,676,000)	(513,300)
SPECIAL EXPENDITURES					
CREDIT OF PRIOR YEAR ASSIGNMENTS ASSIGNED FOR FUTURE PURCHASES			461,098 46,002		
ADDITION TO FUND BALANCE SUB-TOTAL		(2,744,900)	100,000	(1,676,000)	(513,300)
ESTIMATED FUND BALANCE 9/30/2021		\$ 10,680,477	\$ 1,874,448 [3]	\$ 3,932,345	\$ 787,778
TARGET BALANCES	High	\$ 12,706,520 [4]	\$ 300,000	\$ 2,000,000	\$ 300,000
	Low	\$ 9,529,890 [4]			

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 9/30/19 Comprehensive Annual Financial Report. Fixed Asset Fund Balance has been adjusted for prior year assignments.

[2] Estimated 2019-20 Expenditures and the Ending Fund Balance for 9/30/2020 reflect a budget amendment of \$1,287,000 for the installation of solar panels at the Library, Fire Station No. 2, and the Recreation Center per Ordinance 3460. Additionally, an adjustment of \$3,000,000 is included in these estimates for Station Area property acquisition [an additional \$600,000 related to the Station Area property acquisition is included in the Economic Development Fund].

[3] The Estimated Ending Fund Balance for 9/30/2020 reflects an adjustment for the assignment of future purchases totaling \$1,392,688 and the Estimated Ending Fund Balance for 9/30/2021 reflects an adjustment for the assignment of future purchases totaling (-\$46,002) due to an advance that is not due to be reimbursed until Fiscal Year 2021-22. (See Fixed Asset Fund for details.)

[4] The General Fund target balance has been adjusted for \$5,272,800 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 2020-21**

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUNDS	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2019	[1]	\$ 17,828,977	\$ 1,754,472	\$ 1,829,045	\$ 1,450,778
2019-20 ESTIMATED REVENUES		65,094,900	3,581,900	26,503,200	2,151,300
2019-20 ESTIMATED EXPENDITURES		69,198,500	4,493,514	22,623,900	2,226,000
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		(4,103,600)	(911,614)	3,879,300	(74,700)
SPECIAL EXPENDITURES					
CREDIT OF PRIOR YEAR ASSIGNMENTS ASSIGNED FOR FUTURE PURCHASES			1,392,688 (461,098)		
ADDITION TO (USE OF) FUND BALANCE		(4,103,600)	19,976	3,879,300	(74,700)
ESTIMATED FUND BALANCE 9/30/2020		\$ 13,725,377	\$ 1,774,448 [3]	\$ 5,708,345	\$ 1,376,078
2020-21 ESTIMATED REVENUES		66,060,500	5,907,800	25,429,700	1,629,000
2020-21 ESTIMATED EXPENDITURES		68,505,400	6,314,900	27,005,700	2,067,300
ADDITION TO FUND BALANCE SUB-TOTAL		(2,444,900)	(407,100)	(1,576,000)	(438,300)
SPECIAL EXPENDITURES					
CREDIT OF PRIOR YEAR ASSIGNMENTS ASSIGNED FOR FUTURE PURCHASES			461,098 46,002		
ADDITION TO FUND BALANCE SUB-TOTAL		(2,444,900)	100,000	(1,576,000)	(438,300)
ESTIMATED FUND BALANCE 9/30/2021		\$ 11,280,477	\$ 1,874,448 [2]	\$ 4,132,345	\$ 937,778
TARGET BALANCES	High	\$ 12,646,520 [3]	\$ 300,000	\$ 2,000,000	\$ 300,000
	Low	\$ 9,484,890 [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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[4] The General Fund target balance has been adjusted for \$5,272,800 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.

Notice About 2020 Tax Rates

(current year)

Property Tax Rates in _____ the City of Farmers Branch
(taxing unit's name)

This notice concerns the 2020 property tax rates for _____ the City of Farmers Branch
(current year) (taxing unit's name)

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

Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.

This year's no-new-revenue tax rate \$ 0.649066/\$100

This year's voter-approval tax rate \$ 0.705433/\$100

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

Unencumbered Fund Balances

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

Type of Fund	Balance
General Fund	\$ 13,440,377.00
Debt Service Fund	787,244.00

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
Series 2009 Combination Tax & Revenue CO's	\$ 765,000.00	\$ 152,200.00	\$	\$ 917,200.00
Series 2012 Combination Tax & Revenue CO's	315,000.00	16,300.00		331,300.00
Series 2013 Combination Tax & Revenue CO's	300,000.00	138,900.00		438,900.00
Series 2014 General Obligation Bonds	465,000.00	289,400.00		754,400.00
Series 2014 Combination Tax & Revenue CO's	190,000.00	32,400.00		222,400.00
Series 2016 Combination Tax & Revenue CO's	110,000.00	57,200.00		167,200.00
Series 2018 General Obligation Bonds	150,000.00	491,100.00		641,100.00
Series 2018 Combination Tax & Revenue CO's	100,000.00	192,600.00		292,600.00
Series 2020 General Obligation Bonds	235,000.00	111,100.00		346,100.00
Series 2020 GO Improvement Bonds	130,000.00	281,300.00		411,300.00
Series 2020 Anticipated Debt		314,100.00	19,700.00	333,800.00

Notice of Tax Rates

Form 50-212

Total required for <u>2020</u> debt service.	\$ <u>4,856,300.00</u>
(current year)	
– Amount (if any) paid from funds listed in unencumbered funds	\$ <u>0.00</u>
– Amount (if any) paid from other resources	\$ <u>0.00</u>
– Excess collections last year	\$ <u>0.00</u>
 = Total to be paid from taxes in <u>2020</u>	\$ <u>4,856,300.00</u>
(current year)	
+ Amount added in anticipation that the taxing unit will collect	
only <u>100</u> % of its taxes in <u>2020</u>	\$ <u>0.00</u>
(collection rate) (current year)	
= Total Debt Levy	\$ <u>4,856,300.00</u>

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by John R. Ames, Tax Assessor Collector on August 1, 2020

NOTICE OF MEETING TO VOTE ON TAX RATE

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

PROPOSED TAX RATE	<u>\$0.589000 per \$100</u>
NO-NEW-REVENUE TAX RATE	<u>\$0.649066 per \$100</u>
VOTER-APPROVAL TAX RATE	<u>\$0.705433 per \$100</u>

The no-new-revenue tax rate is the tax rate for the **2020** tax year that will raise the same amount of property tax revenue for **the City of Farmers Branch** from the same properties in both the **2019** tax year and the **2020** tax year.

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

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that **the City of Farmers Branch** is not proposing to increase property taxes for the **2020** tax year.

A public meeting to vote on the proposed tax rate will be held on **September 21, 2020** at **6:00 pm** at **City of Farmers Branch, City Hall, 13000 William Dodson Pkwy, Farmers Branch, TX 75234**.

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

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

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

The members of the governing body voted on the proposed tax rate as follows:

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

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

	2019	2020	Change
Total tax rate (per \$100 of value)	\$0.599507	\$0.589000	Decrease of -\$0.010507 or 1.7526%
Average homestead taxable value	\$181,508	\$200,117	Increase of 10.25%
Tax on average homestead	\$1,088.15	\$1,178.69	Increase of \$90.54 or 8.32%
Total tax levy on all properties	\$36,513,970	\$34,546,366	Decrease of -\$1,967,604 or -5.39%

For assistance with tax calculations, please contact the tax assessor for **the City of Farmers Branch** at **214.653.7811** or **TNTHelp@dallascounty.org**, or visit **www.dallascounty.org/tax** for more information.

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

2020 City of Farmers Branch

972.919.2521

Taxing Unit Name

Phone (area code and number)

13000 William Dodson Pkwy, Farmers Branch, TX, 75234

www.farmersbranchtx.gov

Taxing Unit Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

Water districts as defined under Water Code Section 49.001(1) do use this form but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed water District Voter-Approval Tax Rate Worksheet*.

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

STEP 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).	\$5,796,300,989
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step	\$0
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$5,796,300,989
4.	2019 total adopted tax rate	\$.599507
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value:	
	A. Original 2019 ARB values:	\$958,976,510
	B. 2019 values resulting from final court decisions:	\$880,954,400
	C. 2019 value loss. Subtract B from A.[3]	\$78,022,110

Line	No-New-Revenue Rate Activity	Amount/Rate
6.	2019 taxable value subject to appear under Chapter 42, as of July 25.	
	A. 2019 ARB certified value	394,290,330
	B. 2019 disputed value:	234,679,627
	C. 2019 undisputed value Subtract B from A	159,610,703
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	237,632,813
8.	2019 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 7	\$6,033,933,802
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[4]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$754,463
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$56,218,553
	C. Value loss. Add A and B.	\$56,973,016
11.	2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. Use 2019 market value:	\$0
	B. 2020 productivity or special appraised value:	\$0
	C. Value loss. Subtract B from A.	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$56,973,016
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$5,976,960,786
14.	Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100	\$35,832,298
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. [8]	\$340,115
16.	Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.	\$1,892,901
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.	\$34,279,512
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.	
	A. Certified values	\$4,941,716,126
	B. Counties Include railroad rolling stock values certified by the Comptroller's office	\$0
	C. Pollution control and energy storage system exemption Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property	\$0
	D. Tax increment financing Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes	\$198,494,322

Line	No-New-Revenue Rate Activity	Amount/Rate
	will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.	
	E. Total 2020 value Add A and B, then subtract C and D	\$4,743,221,804
19.	Total value of properties under protest or not included on certified appraisal roll.	
	A. 2020 taxable value of properties under protest The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.	\$1,122,035,694
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.	\$0
	C. Total value under protest or not certified. Add A and B.	\$1,122,035,694
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.	\$0
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.	\$5,865,257,498
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.	\$583,902,254
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$583,902,254
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$5,281,355,244
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.	\$.649066 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate	

- [1]Tex. Tax Code Section

[2]Tex. Tax Code Section
- [3]Tex. Tax Code Section

[4]Tex. Tax Code Section
- [5]Tex. Tax Code Section

[6]Tex. Tax Code Section
- [7]Tex. Tax Code Section

[8]Tex. Tax Code Section
- [9]Tex. Tax Code Section

[10]Tex. Tax Code Section
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[12]Tex. Tax Code Section
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[14]Tex. Tax Code Section
- [15]Tex. Tax Code Section

[16]Tex. Tax Code Section
- [17]Tex. Tax Code Section

[18]Tex. Tax Code Section
- [19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 2: Voter-Approval Tax Rate

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

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.527348
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	6,033,933,802
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	31,819,829
31.	Adjusted 2019 levy for calculating NNR M&O rate. Add Line 31E to Line 30.	30,447,854
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	0
	B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019	293,090
	C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0	1,665,065
	D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	-1,371,975
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	5,281,355,244
33.	2020 NNR M&O rate (unadjusted) Divide Line 31 by Line 32 and multiply by \$100.	0.576515
34.	Rate adjustment for state criminal justice mandate. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
	A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	0
	B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	0

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
35.	Rate adjustment for indigent health care expenditures Enter the rate calculated in C. If not applicable, enter 0	0.000000
	A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
36.	Rate adjustment for county indigent defense compensation Enter the lessor of C and D. If not applicable, enter 0	0.000000
	A. 2020 indigent defense compensation expenditures Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	0.000000
37.	Rate adjustment for county hospital expenditures. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0
	A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020	0
	B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.000000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34, 35, 36, and 37	0.576515
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.622636
40.	Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	

Line	Voter Approval Tax Rate Activity	Amount/Rate
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount	4,856,300
	B. Subtract unencumbered fund amount used to reduce total debt.	0
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	0
	D. Subtract amount paid from other resource	0
	E. Adjusted debt Subtract B, C and D from A	4,856,300
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	0
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	4,856,300
43.	2020 anticipated collection rate. . If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%	100.00
	A. Enter the 2020 anticipated collection rate certified by the collector	100.00
	B. Enter the 2019 actual collection rate	99.50
	C. Enter the 2018 actual collection rate	98.73
	D. Enter the 2017 actual collection rate	98.63
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43.	4,856,300
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	5,865,257,498
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.082797
47.	2020 voter-approval tax rate	0.705433
48.	COUNTIES ONLY	
STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales tAx to Reduce Property Taxes		

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	0
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95[3] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> ..	5,865,257,498
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.000000
53.	2020 NNR tax rate, unadjusted for sales tax. [35] Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.649066
54.	2020 NNR tax rate, adjusted for sales tax. Subtract Line 52 from Line 53.	\$.649066
55.	2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from	0.705433

Exhibit II

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Line	Additional Sales and Use Tax Worksheet	Amount/Rate
	Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	0.705433
[37]Tex. Tax Code Section	[38]Tex. Tax Code Section	

STEP 4: Additional Rollback Protection for Pollution Control

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

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

Line	Activity	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). [6] Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor collector with a copy of the letter.[7]	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	\$5,865,257,498
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.000000
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.705433
[37]Tex. Tax Code Section		[38]Tex. Tax Code Section

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.[39] In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero. Consult with legal counsel to ensure appropriate calculation of the unused increment rate.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

Line	Activity	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2028 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.000000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	0.000000

STEP 6: De Minimis Rate

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

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.576515
67.	2020 total taxable value Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	5,865,257,498
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.008524
69.	2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i>	0.082797
70.	De minimis rate Add Lines 66, 68 and 69.	0.667836

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.649066
Voter-Approval Tax Rate	0.705433
De minimis rate	0.667836

STEP 8: Taxing Unit Representative Name and Signature

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

Financial Condition Analysis

This document is presented as of September 30, 2019 (a fiscal year-end) incorporating data from the adopted budget for the year then ended. Current 2020 events such as the COVID-19 pandemic and its anticipated economic impact on property tax, sales tax and Hotel/Motel tax are not reflected in this analysis since the actual effects of the pandemic cannot be reported until the end of fiscal year 2020. Management has closely analyzed the financial impact of COVID-19 on actual financial results for fiscal year 2020 and incorporated such anticipated results into the Annual Operating and Capital Budget for fiscal year 2021.

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

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

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

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

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

BACKGROUND

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

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

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

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

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

Financial Condition Analysis

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

Although the national economic recession 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.

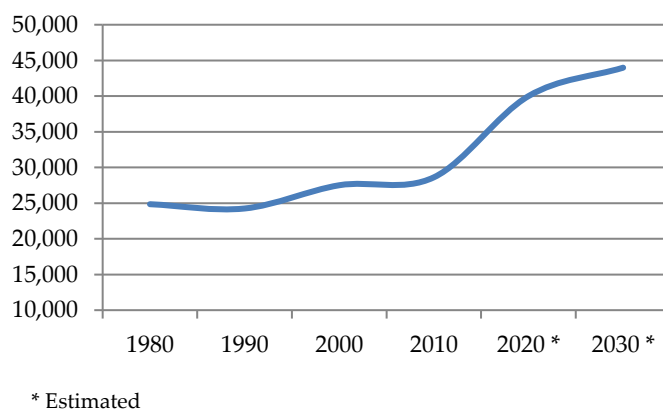
Demographics help to measure a community's needs and resources. As populations grow, shrink or change in composition, the government's role also changes. For example, a community with a growing population of children may need to increase recreation services or a community with a high unemployment rate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

Population by Decade



Financial Condition Analysis

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

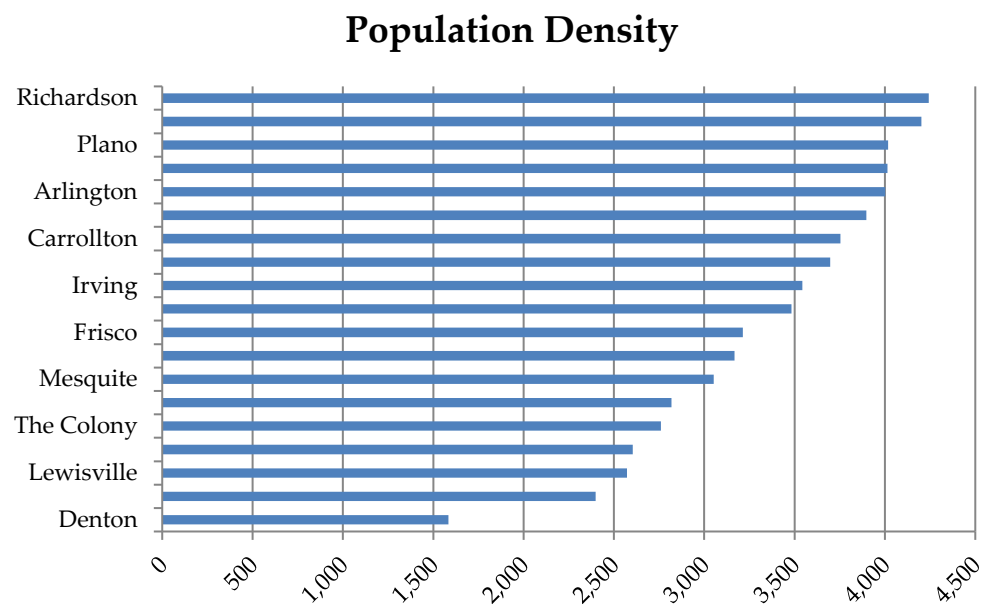
the North Central Texas Council of Governments (NCTCOG) – 2030 Demographic Forecast and is based on current housing inventories for cities in the NCTCOG region with populations of 1,000 or more. (Regional, state and national data is obtained from entity financial reports.) The City also measures its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

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

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

Population Density (Population per Square Mile)

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



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

Financial Condition Analysis

Warning Signs: Decreasing population density.

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

Population by Age

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

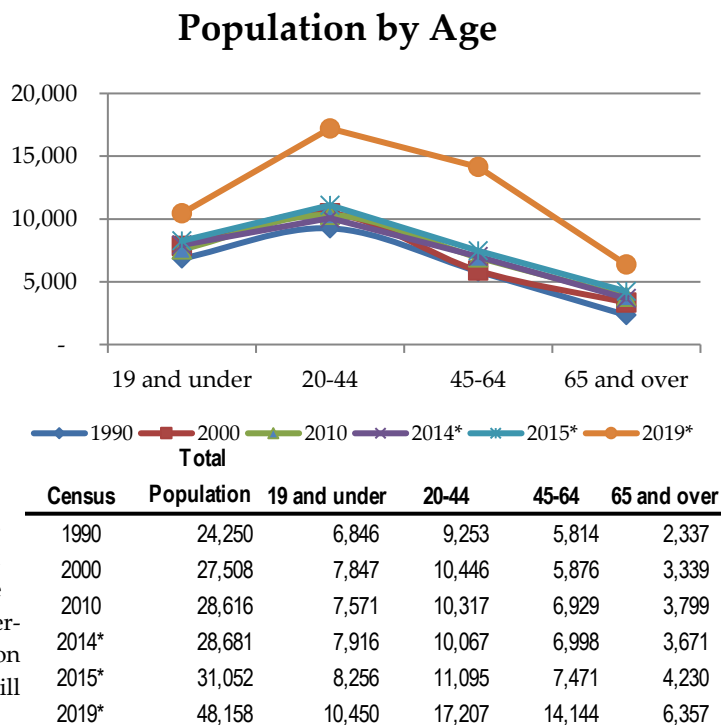
Measurement: Population levels divided by population.

(Source: US Census Bureau)

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

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

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



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

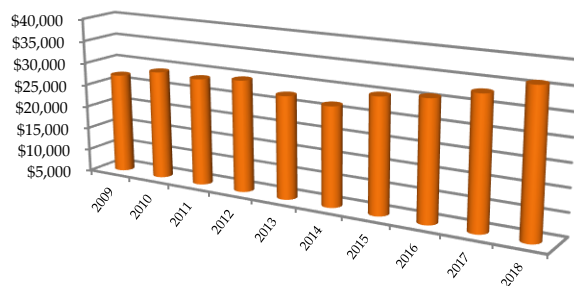
How much do families have to spend? Personal income per capita is an important variable to measure because it gives an indication of how much money residents will be able to spend in the community. If income is going down, for example, sales tax is also likely to decline. Generally, the higher the per 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.

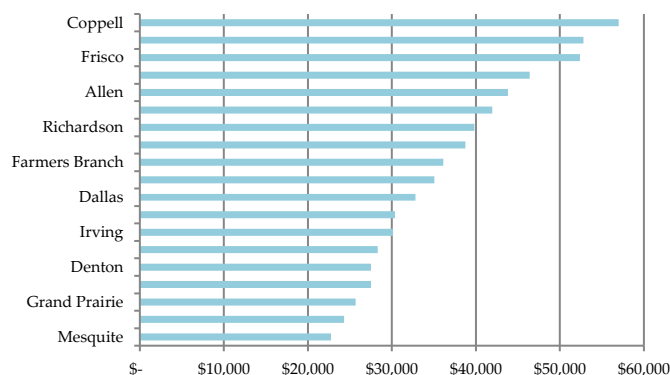
Financial Condition Analysis

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 2018



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Farmers Branch	\$ 27,153	\$ 29,073	\$ 28,715	\$ 29,623	\$ 27,545	\$ 26,703	\$ 30,054	\$ 30,993	\$ 33,214	\$ 36,110
Dallas County	26,399	25,680	25,670	25,816	25,878	26,816	27,605	28,552	29,810	31,219
Texas	24,709	24,541	24,671	24,966	25,268	26,019	26,999	27,828	28,985	30,143
United States	27,466	27,100	26,942	27,158	27,385	28,155	28,555	29,829	31,177	32,621

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

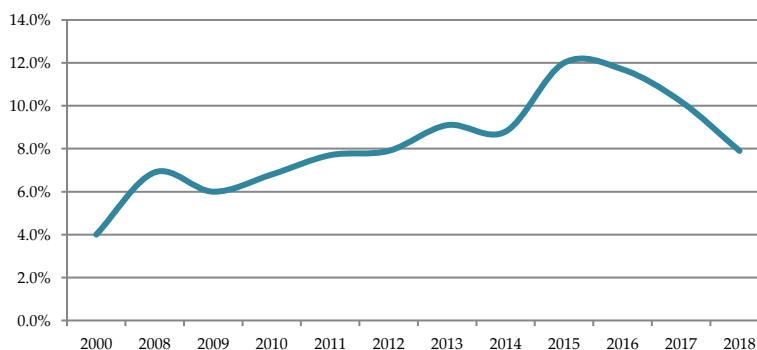
Analysis: Positive Trend. At \$36,110, the City's per capita income is slightly higher than national, state and county. Income indicators are important for the City because of their relationship to sales tax, one of the City's largest single sources of revenue. Current median household income is \$71,032.

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.

Percent of Families Below Poverty Level



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

Financial Condition Analysis

Analysis: Positive Trend. The City

has very few families below the poverty line when compared to regional, state and national levels, the effect of the economic downturn is slowly abating. The

percent of families below poverty in the community peaked in 2015 to 12% but still below national and state levels falling to 7.9% in 2018. 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.

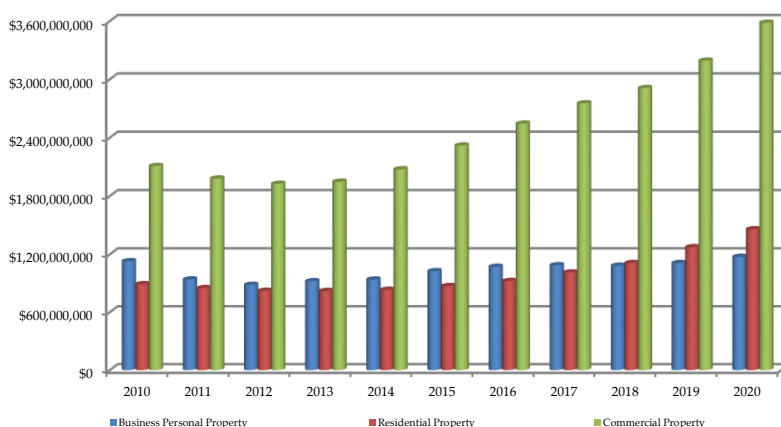
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Farmers Branch	6.9%	6.0%	6.8%	7.7%	7.9%	9.1%	8.8%	12.0%	11.7%	10.2%	7.9%
Dallas County	13.6%	13.9%	14.7%	14.8%	15.5%	15.9%	16.4%	17.9%	16.3%	17.7%	14.2%
Texas	13.3%	12.8%	12.9%	13.2%	13.8%	14.1%	13.6%	15.9%	15.6%	16.0%	14.9%
United States	9.8%	9.6%	9.9%	10.5%	11.1%	11.6%	11.6%	13.5%	14.0%	14.6%	11.8%

Taxable Assessed Valuation Per Capita

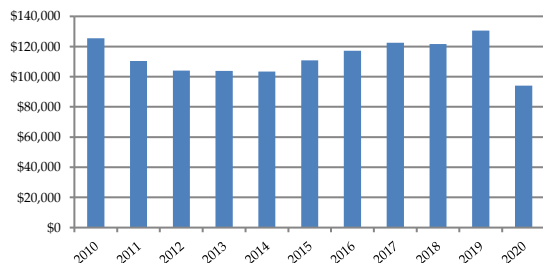
(Constant Dollars) *How much is Farmers*

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 2019, property tax made up 43.23% of the City's General Fund revenues. If property assessments dip, the government feels the effects in the budget. Property value is an important indicator of the health of the local economy and reflects the overall strength of a community's real estate market. This market, in turn, reflects the strength of a city as a whole.

Real & Business Personal Property Values



Assessed Valuation Per Capita **(Constant Dollars)**



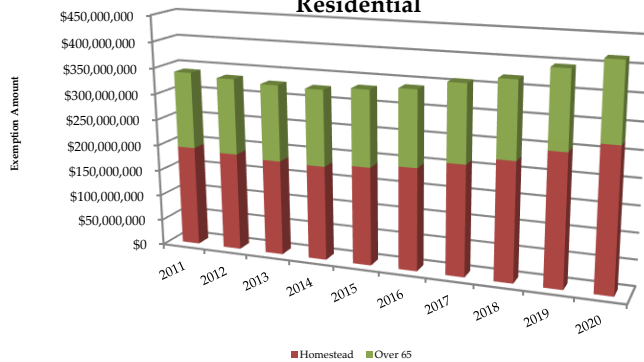
Property values are also an important indicator of a community's ability to generate resources for core municipal services such as police and streets. Positive changes (growth) in the assessed value of a municipality indicate that property values in the community are continuing to increase and is also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

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

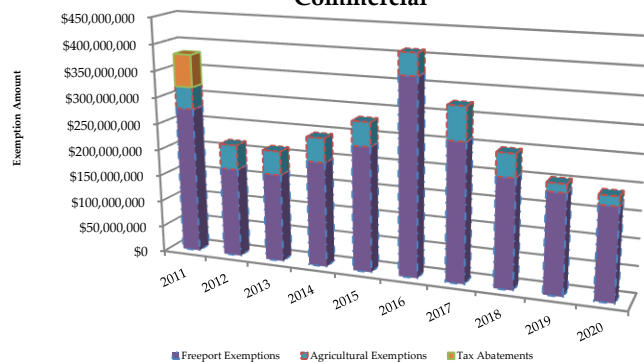
Warning Signs: A plateau or drop in the taxable assessed value tends to indicate a lowering of demand for real estate located in the City. Such a decline in property value is a warning trend, as it is most likely a symptom of other underlying problems. This would be a prime indicator of economic and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

Financial Condition Analysis

Property Tax Exemptions Residential



Property Tax Exemptions Commercial



Analysis: Monitor Trend. Assessed valuation per capita, in constant dollars, is slowly beginning to improve. Values began decreasing in fiscal year 2005 due to a Business Personal Property tax exemption added in 2004 for freeport inventory items. (Freeport property includes various types of property that are detained in Texas for a short period of time (175 days or less) to be transported out of Texas.) Values remained relatively stable from 2005 to 2009¹, before rising in 2010 due to a large reduction in tax abatement exemptions, but the trend was quickly reversed in 2011 as a result of the collapse of the real estate market, the slowdown in the economy, and the impact of agricultural exemptions that more than doubled from the prior year (\$18,051,564 in 2010 to \$41,730,053 in 2011). Farmers Branch remains a desirable place to live and operate a business, but the economic headwinds from 2007 to 2010 continue to have an impact on property values in the community. ¹Note: 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 2021
UNAUDITED

TAXPAYER	NATURE OF PROPERTY	TAXABLE VALUE	PERCENTAGE OF TOTAL CERTIFIED TAXABLE VALUE
Southern Glazers Wine and Spirits	Spirit and Wine Distribution	\$ 123,785,030	1.992%
Dallas International Parkway	Office Tower - Class A	102,150,000	1.644%
Royal Tx Partners LLC	Real Estate - Office/Show room	102,000,000	1.642%
EOS Properties at Providence Towers	Office Tower - Class A	91,595,000	1.474%
Garden Centura LP	Office Tower - Class A	84,900,000	1.366%
Mercer Acquisition LLC	Apartment Complex	79,700,000	1.283%
5005 LBJ Tower LLC	Office Tower - Class A	77,872,530	1.253%
Lakeview at Parkside	Apartment Complex	71,625,000	1.153%
GPIF International Plaza III LLC	Office Tower - Class A	62,450,000	1.005%
Park West Holdco LLC	Real Estate - Office/Show room	58,600,000	0.943%
		<u>\$ 854,677,560</u>	<u>13.755%</u>

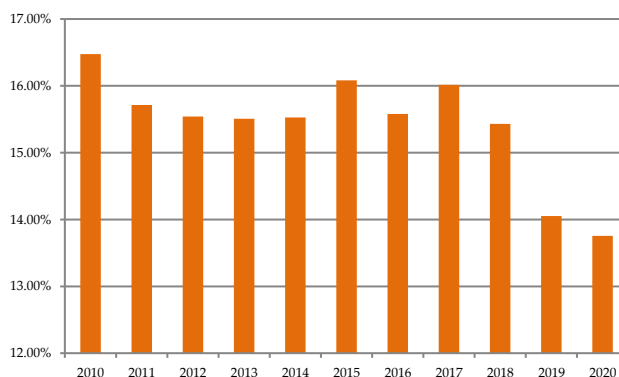
Financial Condition Analysis

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

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

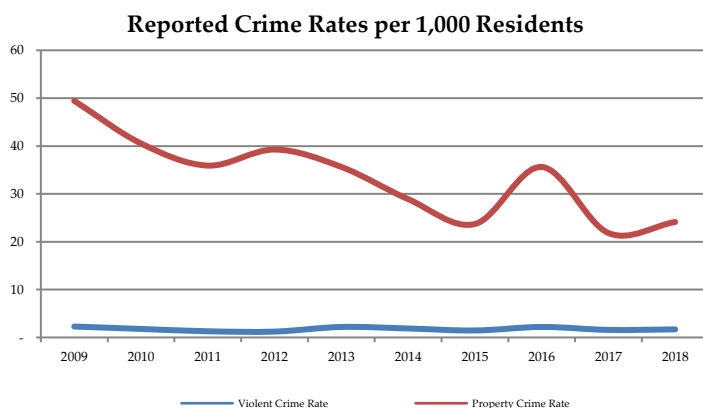
Warning Signs: High percentage or increasing percentage of overall assessed valuation owned by a few taxpayers. It is often cause for concern if the top five taxpayers of a city hold more than 20% of the community's total valuation.

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



Analysis: Positive Trend. The City publishes its top ten taxpayers in its annual audited financials. The current top ten taxpayers represent 13.76% of the total certified taxable assessed valuation; the top five taxpayers represent 8.12%. 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: Monitor Trend. In 2018, the City's violent crime rate per 1,000 residents, 1.69, is less than the state rate of 4.11 and national rate of 3.81. However the City's property crime rate of 24.13 is more than the state's at 23.67, and more than national at 21.99, but is comparable to surrounding cities. Violent crime rates are very low, representing approximately one-third the state and national levels. Low crime rates are an indicator of the overall social and economic health of the community.

Financial Condition Analysis

Unemployment Rate

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

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

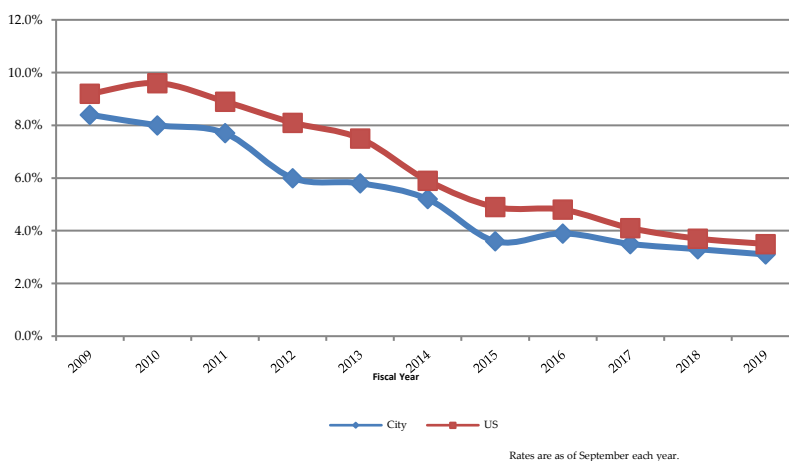
revenues. Rising unemployment can lead to a greater need for services and a migration in population. Conversely, lower unemployment rates can bring a population influx, reduce the need for services and bring an increase in revenues. Credit rating agencies consider the employment base the primary measure 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.

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

Unemployment Rate



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 3.1% in 2018-2019. The current unemployment rate of 3.1% is lower than regional and national averages (3.3% and 3.5% respectively) and illustrates that economic conditions are improving. However, residents have been affected by the economic turbulence of the last few years. Reducing the unemployment rate will increase the health of the community and the financial condition of the City, because people will be more able to buy homes and will have more expendable income, which will help generate additional property and sales tax revenues for the City.

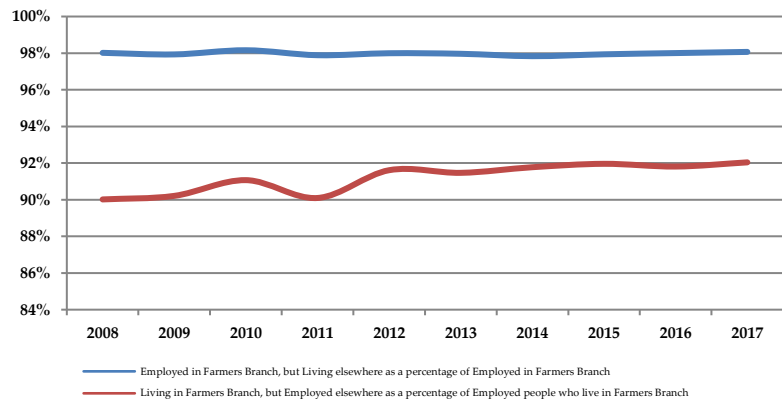
Financial Condition Analysis

Employment Inflow and Outflow

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

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

Employment Inflow & Outflow



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

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

Analysis: Monitor Trend. Farmers Branch has a high level of commuters, with many people commuting into Farmers Branch to work, and many commuting out of Farmers Branch to other cities. As the graph indicates, 98% of people who work in Farmers Branch do not live in Farmers Branch. This rate has remained stable since 2002, with the majority of the City's workforce commuting into town. This high percentage is a concern because people who work here are not choosing to live here. However, this also shows that there is a relatively large population the City can market to as new housing subdivisions and/or multi-family housing is developed and new housing opportunities emerge. The percentage of people living in Farmers Branch and commuting out of the community is also high, with 92% of Farmers Branch workers commuting out.

Business Activity

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

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

Financial Condition Analysis

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

Analysis: Positive Trend. Retail sales, in constant dollars, have increased from \$0.990 million in 2010 to \$1.287 million in 2019. The average annual retail sales also increased (after the effect of inflation is removed) of less than 1%. In 2010, retail sales were still feeling the 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 2019, there was a 19.10% increase from 2018 in business activity (current dollars) in the City.

Business Activity
(Current & Constant Dollars)



Construction Value

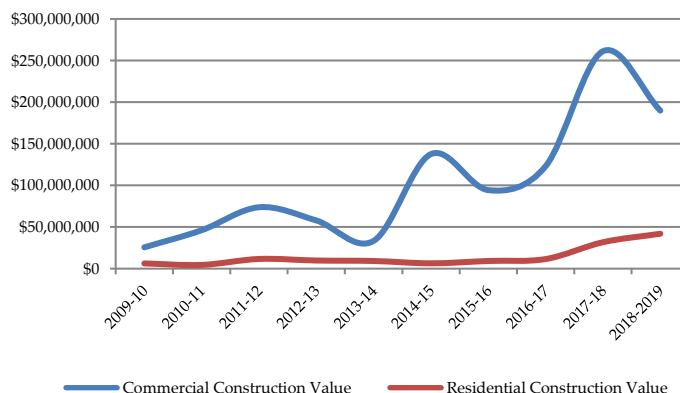
Is Farmers Branch growing? Construction value is an important measure of, and leading indicator for, economic activity. If commercial and residential growths are occurring, other revenue sources will grow positively as well.

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. The new commercial construction market dramatically rebounded in 2014-15, resulting from a surge in mixed-use and multi-family developments, while residential construction represented a slight decline in activity. The 2017-18 was first full year of a permit fee increase. Decrease in commercial construction in 2018-2019 signaled the completion of Mustang Station. And while 2018-2019 was a decrease the overall average remained positive for both residential and commercial.

Construction Value
(Constant Dollars)



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.

Financial Condition Analysis

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.

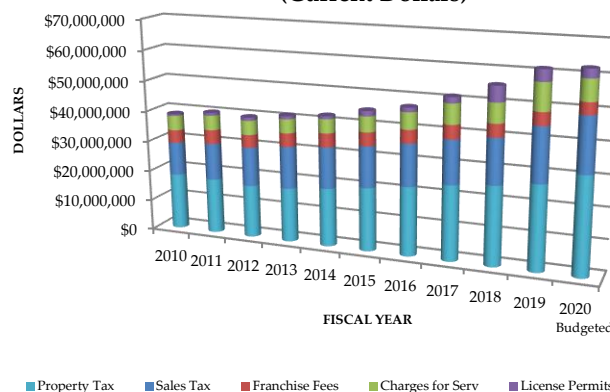
Measurement: Governmental Fund revenues are detailed in the statistical section of the City's Comprehensive Annual Financial Report. Major revenue sources are displayed both in current and constant, inflation adjusted, dollars.

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

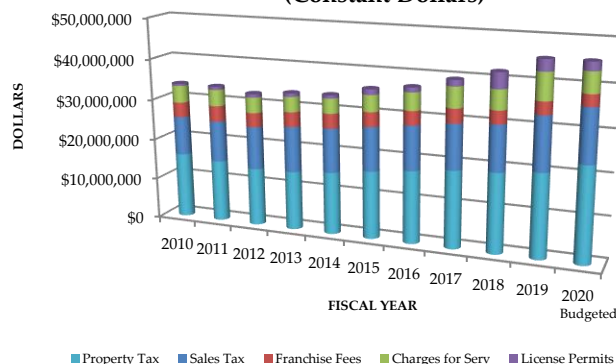
Analysis: Positive Trend. The City strives to maintain a diversification of revenue sources, balancing elastic and inelastic revenue sources, particularly in the General Fund, while recognizing that cyclical, sectorial and population shifts could impact revenue diversification. Although Farmers Branch 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.

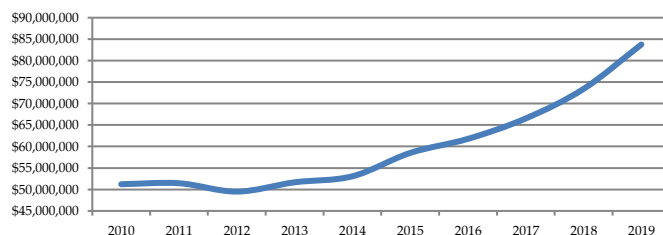
Revenues by Source
Governmental Funds
Major Revenue Sources - General Fund
(Current Dollars)



Major Revenue Sources - General Fund
(Constant Dollars)



Total Revenues
Governmental Funds



Financial Condition Analysis

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

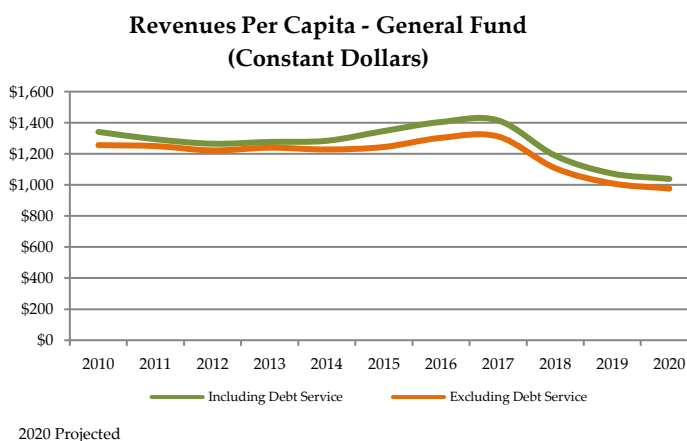
Are revenues changing in accordance with the population? Revenues per capita measures the change in General Fund operating revenues, both including and excluding property tax revenue allocated to fund debt service, relative to changes in population size over time. Theoretically, as the population increases, 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 decreased since 2010, from approximately \$1,256 per resident to approximately \$976 per resident in 2020 (in the 2020 revenue estimate). When including debt service the revenue per capita (constant dollars) decreased from \$1,341 in 2010 to \$1,038.28 in 2020. When measuring current dollars, average overall revenues have been decreased since 2017 when both including and excluding debt service.



Although total City revenues have increased from 2010 to 2020, 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 2010 as the City's receipt of elastic revenues, especially sales tax, has been significantly reduced when compared to the late 1990's and early 2000's. An overall flattening of revenues over the past several years is a trend that requires close monitoring.

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

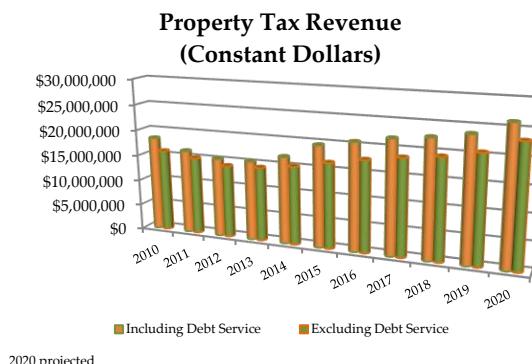
How healthy is Farmers Branch's local economy? Measuring property tax revenue provides an indicator of the expansion in the City's resource base and its ability to maintain or improve upon the services it provides to residents. In addition, this statistic provides information about the City's ability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

Measurement: This ratio is measured by summing General Fund and Debt Service Fund property tax revenue for the past eleven years and adjusting to reflect constant, inflation adjusted, dollars. (Source: City of Farmers Branch Comprehensive Annual Financial

Financial Condition Analysis

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 2020. 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

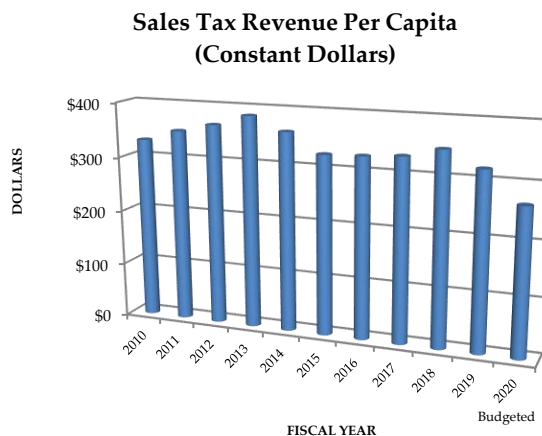
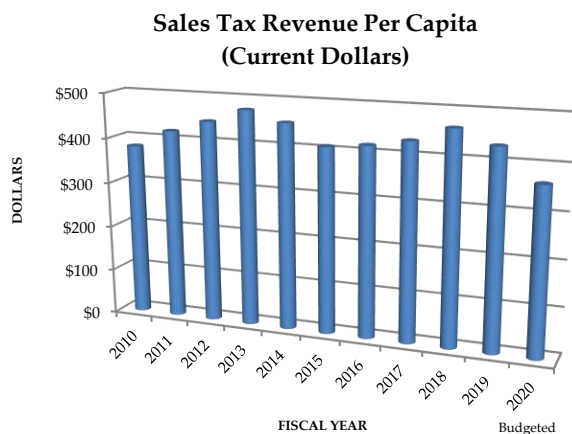
How healthy is Farmers Branch's local economy? Changes in economic conditions are evident in terms of changes in sales tax collections. When consumer confidence is high, people spend more on goods and services, and local governments benefit through increases in sales tax collections. Prior to the recession, 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 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 decrease in 2020. 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



Financial Condition Analysis

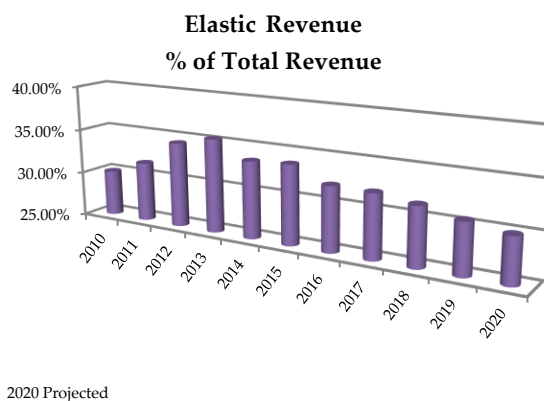
increasing population base. Sales tax is a key factor to watch moving forward because it is representative of the health of the local economy.

Elastic Revenues as a Percentage of Total Revenues, General Fund

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

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

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



Analysis: Positive Trend. Elastic revenues as a percent of total revenues began declining in 2014 due to a receding economy, but began increasing in 2011 as economic conditions began to show signs of improvement. With increasing property tax revenue elastic revenue percentages began to shrink in 2017. Elastic revenues currently (2020) comprise approximately 30% of net operating revenues. An average rating for this ratio is appropriate as the City has maintained a relatively stable range of 36% to 30% from 2010 through 2020 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.

Financial Condition Analysis

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

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

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

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

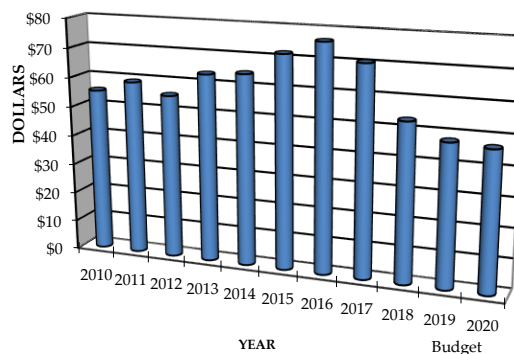
Analysis: Monitor Trend. In the years following the recession, both state and local governments saw plummeting tax revenues from almost all sources. Most cities planned for the 2011 fiscal year conservatively, rather than relying on a rebounding local economy. However, in 2011 sales tax revenue was up 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 decrease slightly in 2020¹ after showing a slight decrease for fiscal 2017 and 2018. ¹ Note: While the Hotel/Motel tax budgeted for 2019-2020 year decreased it does not factor in impact from COVID19 pandemic.

User Charges by Operating Expenses, Enterprise Funds

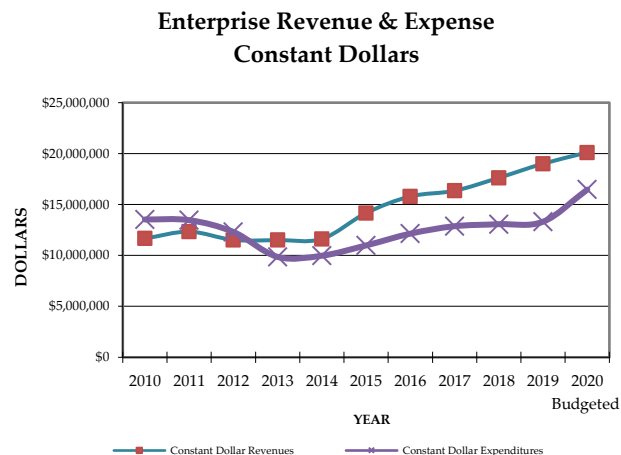
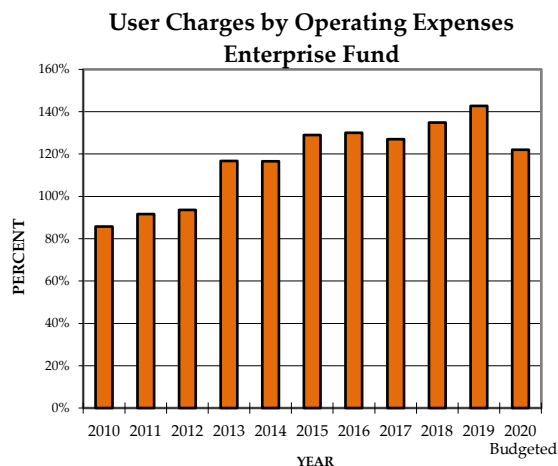
Is the City's Water & Sewer Fund self-sufficient? Enterprise activities generate revenues by providing services to citizens, either directly or through another agency, and are intended to operate more like a business than a public entity supported by taxes. User fees and charges are established in enterprise 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.

**Transient Occupancy Tax Revenue
Revenues Per Capita
(Constant Dollars)**



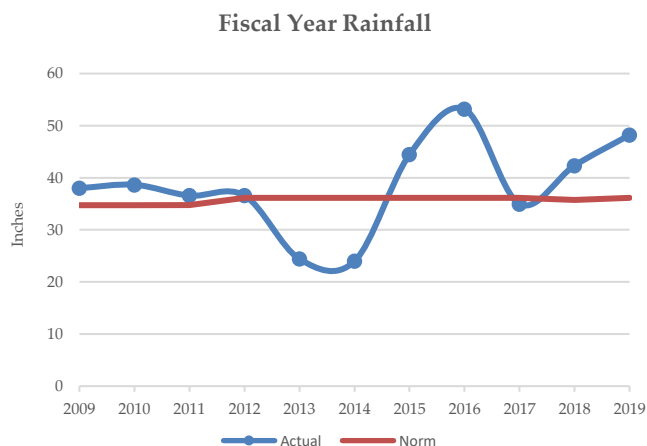
Financial Condition Analysis

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



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

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



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

The user charge ratio has improved since 2010 and exceeded 100% in both 2013 and 2014 due to drier than usual conditions. In 2015, 2016 and 2019 the City increased water and sewer rates by 12%, 15% and 6% respectively to offset increasing costs. However, the City spent slightly more than it generated in operating revenues in three of the ten years represented Fiscal years 2010, 2011 and 2012 saw higher than average rainfall reducing revenue. Fiscal year 2020 is projected to be over 100% coverage (factoring in a 5% rate increase effective 10/01/2019). The City operates this fund on a pay-as-you-go philosophy for maintenance and support expenses. This is achieved without issuance of debt through annual transfers from the General Fund. Fiscal year 2019 revenue

Financial Condition Analysis

increased approximately 9% to offset costs from water & sewer operating expenditures expected to increase due to the increased costs for purchased water due to legal proceedings with Sabine River Authority. Sabine River Authority's contract is in dispute and under appeal with the Public Utilities Commission. Until the dispute is resolved, higher costs have been implemented and must be passed on to customers as moderate and wet weather conditions over the past two years have sharply reduced revenues and eliminated fund balance reserves. During 2016-17, the City's waste water treatment through Trinity River Authority increased from 2.25 million gallons per month to approximately 5.0 million gallons per month due to increased meter accuracy.

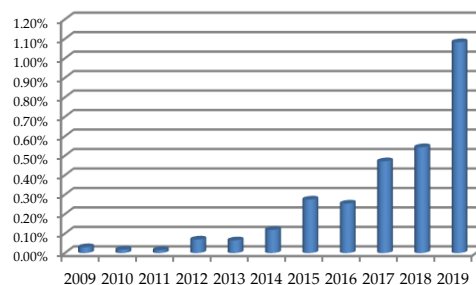
Uncollected Property Taxes as a Percentage of Adjusted Tax Levy

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

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

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

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



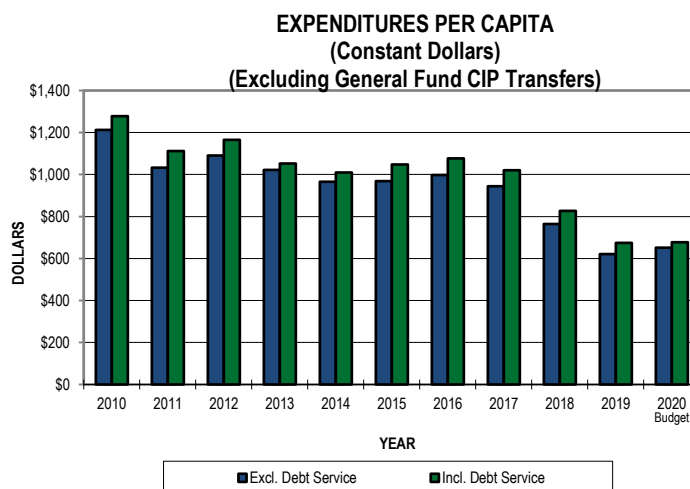
Warning Signs: Increasing amount of uncollected property tax as a percentage of taxes levied.

Analysis: Positive Trend. Uncollected property tax, as a percentage of the adjusted tax levy, remained relatively consistent throughout the review period at an average of 1%. The current year percentage is based on the original tax levy due to a one-year delay in reporting subsequent adjustments. The collection rate for the period 2010 through 2019 has averaged 99%, which is an excellent record. The City's ability to collect delinquent taxes is well within credit rating industry standards.

EXPENDITURE INDICATORS

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

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



Operating Expenditures Per Capita

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

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

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

Analysis: Positive Trend. Operating expenditures per capita, both including and excluding debt service and adjusted for inflation have, on average, declined from 2010 through 2019. Expenditures, excluding debt service, peaked in 2009 due to a substantial increase in road resurfacing and repair projects. Since 2010, 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 2010 to 2019. The City should continue to monitor expenditures per capita in the coming years. If this indicator begins to show growth (even gradually), this may evolve into a warning trend and steps to reverse the trend may have to be taken. Additionally, as the City's population ages, expenditures per capita may naturally increase, because older populations have a greater need for many City services. The City should start planning for how it will make up for this potential increase in expenditures now, so that it does not lead to unexpected financial strains in the future.

Financial Condition Analysis

Operating Expenditures by Function

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

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

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

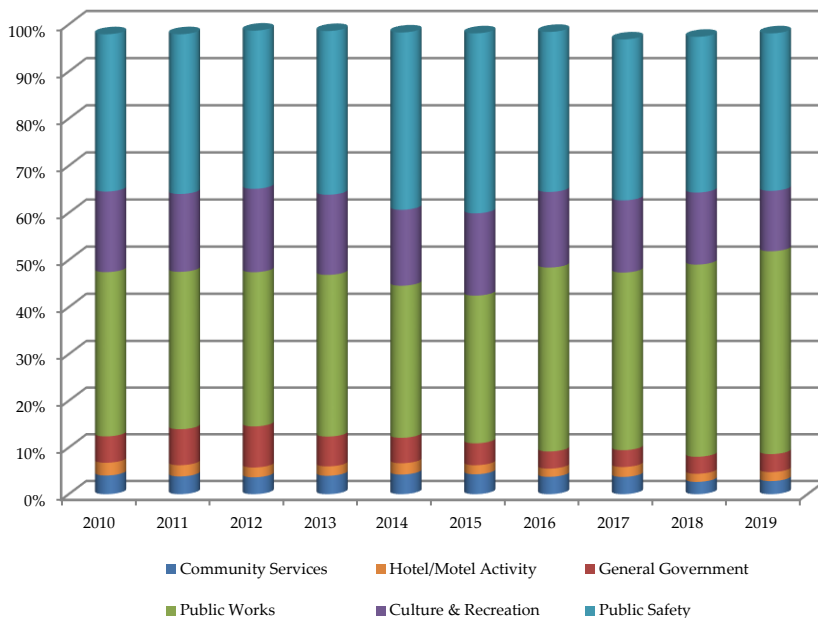
Analysis: Positive Trend. As clearly demonstrated in this chart, the City continuously expends the majority of its resources on public safety and public works (including Water & Sewer). This is an important indicator of the City's commitment to providing a high level of service to residents. General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

Employees Per Capita

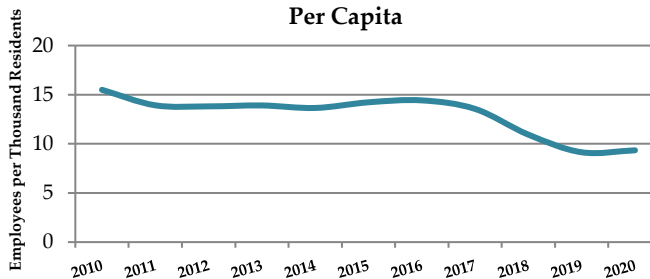
Is the City labor intensive? The employee's per capita statistic ratio is an important indicator of operating expenditures as personnel costs are generally the largest portion of a local government's operating budget. If employees per capita increase, this may indicate difficulty in balancing revenues 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)

Expenditures by Function



Full-Time Equivalent Employees Per Capita



Financial Condition Analysis

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 9.34 to 16.9 employees per 1,000 population for the entire period.

Fiscal Year	FTE's	Population	Full-Time Equivalents Per 1,000 Population
Ending			
2008	487.79	28,750	16.97
2009	455.63	31,100	14.65
2010	443.42	28,616	15.50
2011	398.13	28,600	13.92
2012	395.34	28,620	13.81
2013	400.49	28,800	13.91
2014	404.84	29,660	13.65
2015	431.78	30,350	14.23
2016	439.56	30,480	14.42
2017	427.73	31,560	13.55
2018	439.66	40,209	10.93
2019	440.13	48,158	9.14
2020	449.81	48,158	9.34

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.

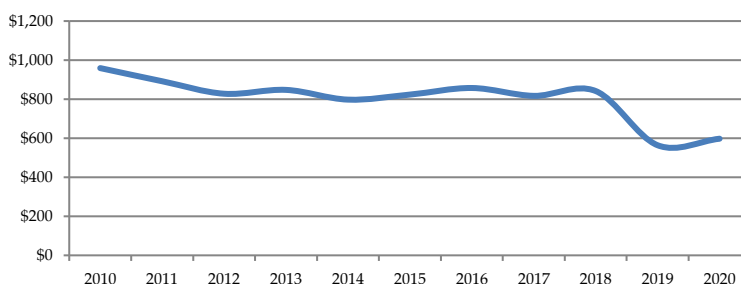
Considering this indicator, the City cannot simply view increasing employee costs as an inherently negative trend. An investment in employees can also indicate a commitment by the government to target problems. For example, if crime is an ongoing problem and the City increases its number of police officers,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

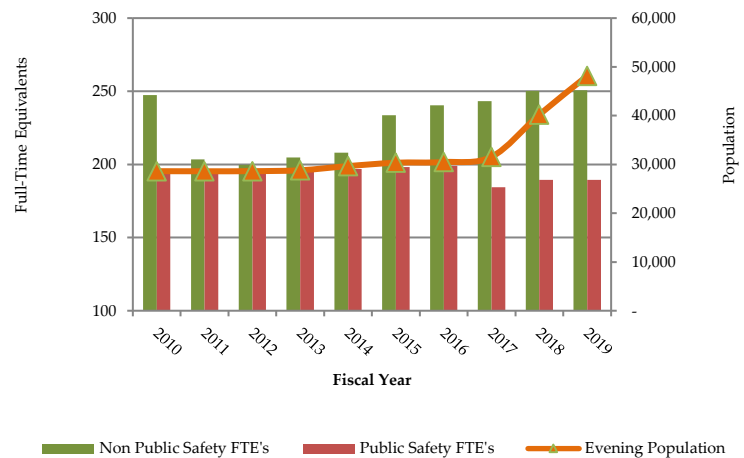
Employee Costs Per Capita - General Fund
Constant Dollars



Financial Condition Analysis

During the period of 2008 to 2012, the City eliminated almost 100 full-time equivalent positions thru the multi-phased staff reduction program, representing a 20% decrease for all positions or a 33% decrease when not including public safety positions. However, the City did not begin realizing expense savings until 2011 due to the initial costs involved in implementing the program. Ultimately, the cost cutting efforts positioned the City well to capitalize on an improving state and local economy. Increases in 2013 thru 2018 were due primarily to a pay structure adjustment for sworn personnel (recommended in a compensation study performed in 2015-16); reinstatement of merit-based pay increases, the addition of two full-time employees, and higher than expected health claims costs. This indicator should continue to be monitored so that growth in employee costs does not begin to greatly out-pace population growth. 2019 and 2020 indicators decreased due to the higher estimated population estimate generated by the U.S. Census Bureau.

Meeting Citizen Needs with Fewer Employees



OPERATING POSITION INDICATORS

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

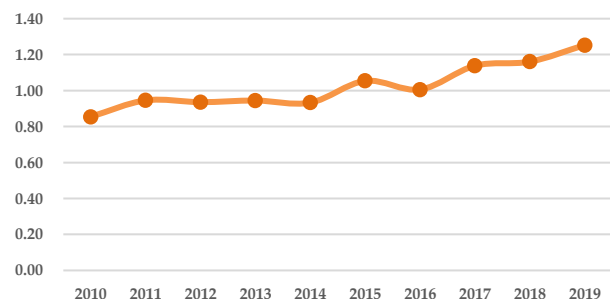
An analysis of operating position can help to identify the following situations:

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

Operating Ratio – Primary Government

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

Operating Ratio-
Primary Government



Financial Condition Analysis

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

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

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

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

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

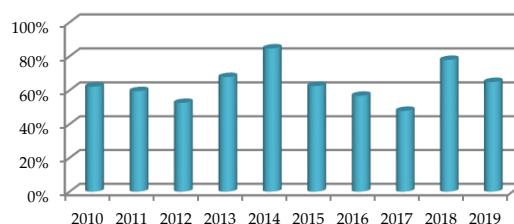
How does our budgetary carryover position look? This statistic measures the amount of resources available to meet City obligations in the Governmental Funds in comparison to annual revenues in these funds.

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

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

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

**Governmental Fund Balance
as a Percent of Revenues**

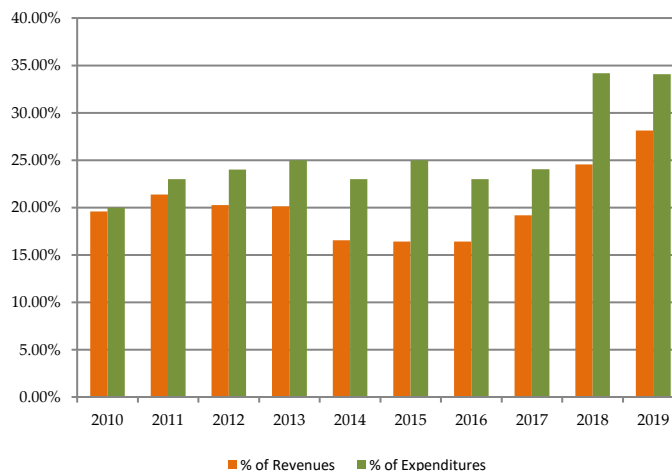


Unassigned Fund Balance as a Percentage of Revenues & Expenditures, General Fund

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

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

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



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

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

Analysis: Positive Trend. The General Fund unassigned fund balance dropped below policy level in 2009 as part of the City's approved financial plan to partially offset significant declines in revenues and soften the impact of an economic downturn on City programs and services. From 2008 to 2010, cost containment efforts (mainly personnel) were implemented in order to offset declining revenues. The City's General Fund unassigned fund balance over the last ten years has consistently been within recommended standards.

Liquidity – Primary Government

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

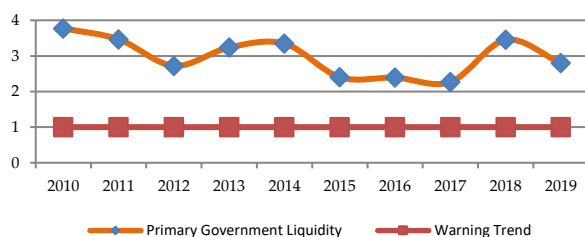
Financial Condition Analysis

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

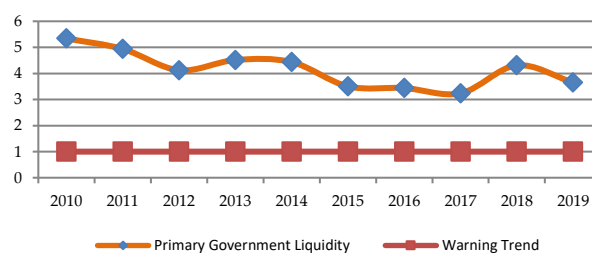
Warning Signs: A substantial decrease in one year or a trend of low or declining liquidity may indicate that the City has overextended itself in the long run and will have trouble meeting obligations in the future. A 1:1 ratio of cash and short-term investments to current liabilities means the City has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

Analysis: Monitor Trend. There was a steady decline in liquidity from 2010 to 2012. However, despite this decline, the City has a high level of liquidity and this is reflected by the City’s ability to meet current operating expenditures without having to resort to short-term borrowing. The City’s liquidity ratio has remained well above the warning ratios for the entire review period and is considered a healthy level. Utilizing the cash ratio, which is a narrower measure that compares only the most liquid assets of the government, primary government activities current assets for the year ending 2019 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 2019 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

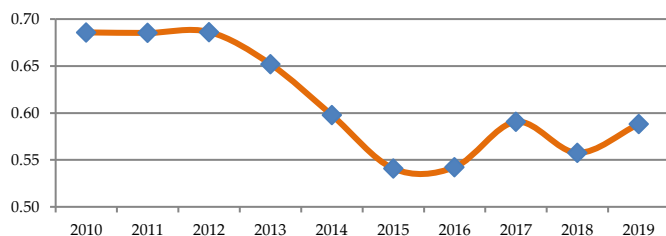
What is our future spending ability? Solvency and liquidity are both terms that refer to a state of financial health, but with some notable differences. Solvency refers to the capacity to meet long-term financial commitments. Liquidity refers to the ability to meet short-term obligations and refers to 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.

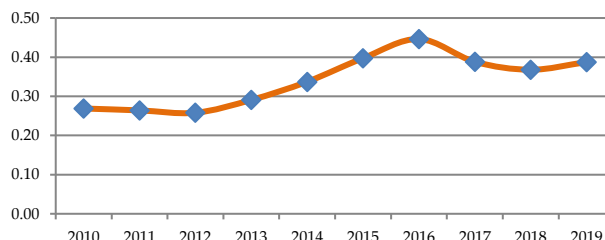
Measurement: This indicator is measured using the “net assets ratio” [net assets ÷ total assets] and “long-term liability ratio” [long-term liabilities ÷ total assets] for the City’s primary government. (Source: *Statement of Net Position – Primary Government, City of Farmers Branch Comprehensive Annual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

**Solvency - Primary Government
(Net Assets Ratio)**



**Solvency - Primary Government
(Long-Term Liability Ratio)**



and long-term liability ratios should maintain a negative relationship to each other. When combined, the total ratio should be near “1” with current liabilities making up the difference.]

Analysis: Monitor Trend. This ratio has declined from a high of 69 to 59 for the “net assets ratio” and has increased from a low of 22 to 39 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 2019 increased slightly. However net assets increased by \$28.6 million. This was offset by an increase of net position of \$25.2 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.

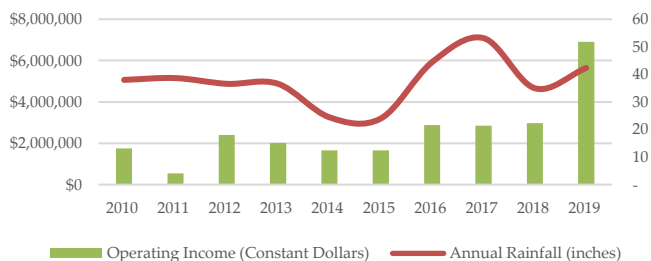
One of the many challenges in managing a Water & Sewer Fund is that water demand, and thus revenues, vary with weather patterns. Customer water use patterns and conservation efforts also have a very strong influence on revenues and, by extension, on financial performance. Managing the price-usage nexus 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

**Water and Sewer Operating Income
(Constant Dollars)**



Financial Condition Analysis

been at approximately the same level as in 2004). Increased revenue in 2015, 2016, 2017, 2018 and 2019 is the result of a rate increases to offset increased charges. As can be seen in the graph, higher levels of rainfall generally result in lower operating income, while lower levels of rainfall usually result in higher operating income. Despite the declines, the Water & Sewer Fund has continued to run on a surplus, with operating revenues exceeding operating expenditures. However, if the declining income trend continues a more thorough evaluation of the fund may be necessary. (See *User Charges by Operating Expenses, Enterprise Fund* for notation on Sabine River Authority dispute)

DEBT STRUCTURE INDICATORS

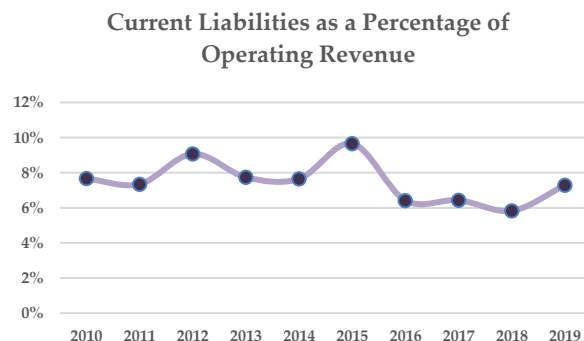
Debt is an effective way to finance capital improvements, and may even be used to stabilize short-term revenue fluctuations. Its misuse, however, can cause serious financial problems. Even a temporary inability to repay can result in loss of credit rating and increased cost of future borrowing. The most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

Current Liabilities as a Percentage of Net Operating Revenues

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

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

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



Analysis: Monitor Trend. This ratio decreased from 7.6% in 2010 to 7.29% in 2019. The current ratio 7.29% is more 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

Financial Condition Analysis

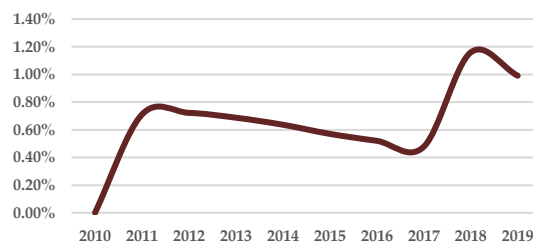
public infrastructure and capital facilities. Investment in the community enhances growth prospects for the community both in attracting residents and in attracting new businesses.

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

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

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

Long-Term Debt
as a Percentage of Assessed Valuation



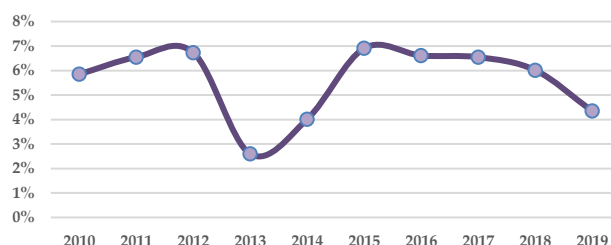
Debt Service

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

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.

Debt Service as a Percentage of
Operating Revenue



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

Overlapping & Overall Net Debt

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

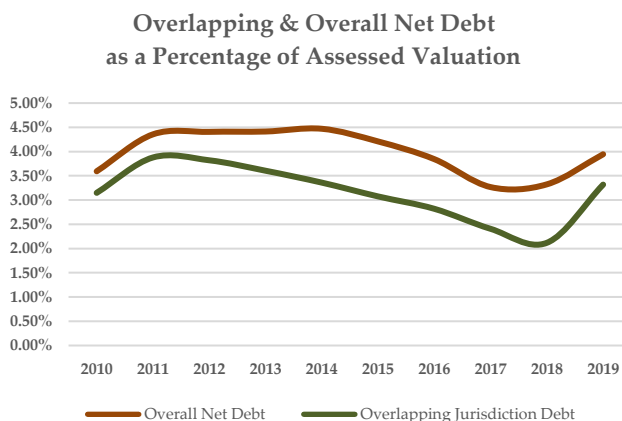
Financial Condition Analysis

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 3.98%, while overall net debt of the City has averaged 3.16% for the ten year review period, both of which are below credit industry benchmarks.



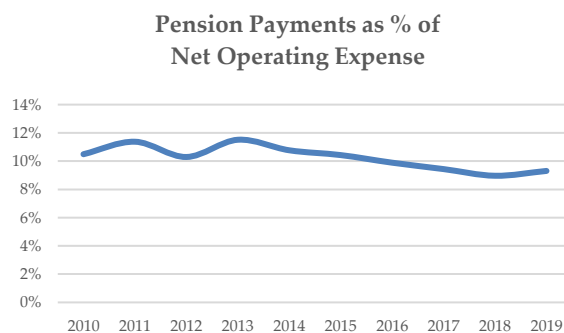
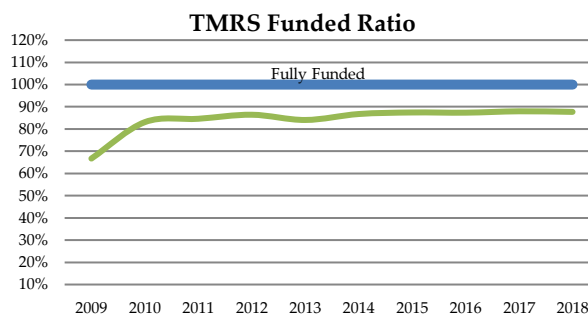
Other Long-Term Liabilities, Pensions

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

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



Financial Condition Analysis

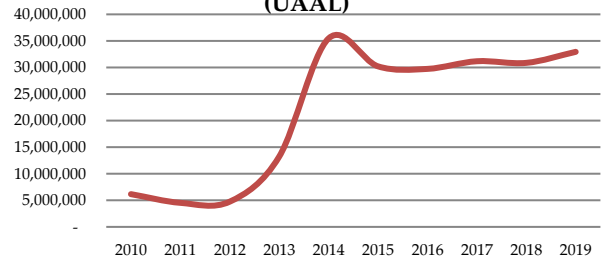
Other Long-Term Liabilities, Other Postemployment Benefits

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

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

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

Unfunded Actuarial Accrued Liability
(UAAL)



Other Long-Term Liabilities, Landfill

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

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

Analysis: Monitor Trend. From 2010 to 2016 trend shows increase in current dollars however when adjusted for inflation the liabilities associated with the Camelot landfill were flat. With the TCEQ more than doubling the landfills capacity, therefore reducing the liability, the trend is expected to stabilize from 2017 forward.

Long-Term Liabilities Landfill

