

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

ESTIMATED PROJECTION

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

Upon calling for a vote for approval of an ordinance adopting the City of Farmers Branch 2021-22 Fiscal Year Budget, the members of the City Council voted as follows: [To Be Determined]

City Council	Aye	Nay
Robert C. Dye, Mayor (In event of an absence)		
Cristal Retana, Mayor Pro Tem - District 1		
Michael Driskill, Deputy Mayor Pro Tem - District 2		
Traci Williams, Councilmember - District 3		
Terry Lynne, Councilmember - District 4		
David Merritt, Councilmember - District 5		

The municipal property tax rates for the preceding four fiscal years, and each municipal property tax rate that has been proposed, adopted or calculated for the current fiscal year, include: [Current Year Pending Calculations and Vote]

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

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

Type of Debt	Total Outstanding Debt	Current Year Debt
Property Tax Supported	\$ 61,444,691.27	\$ 4,685,600.00
Self-Supporting	\$ 5,370,402.50	\$ 1,786,400.00
Total Debt	\$ 66,815,093.77	\$ 6,472,000.00

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



**FARMERS
BRANCH**

CITY OF FARMERS BRANCH, TEXAS PROPOSED FISCAL YEAR 2021-22 BUDGET

City Council

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

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



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

City Manager
Charles S. Cox

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

CITY OF FARMERS BRANCH, TEXAS

LIST OF PRINCIPAL OFFICIALS

City Council

City Council	Position	District	First Elected	Term Expires
Robert C. Dye	Mayor	N/A	2017	2023
Cristal Retana	Mayor Pro Tem	District 1	2019	2022
Michael Driskill	Deputy Mayor Pro Tem	District 2	2020	2023
Traci Williams	District 3	District 3	2021	2024
Terry Lynne	District 4	District 4	2016	2022
David Merritt	District 5	District 5	2021	2024

Appointed Officials

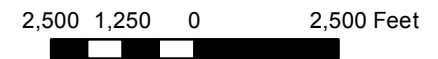
Charles S. Cox	City Manager
John Land	Deputy City Manager
Ben Williamson	Assistant City Manager
Terry Carnes	City Judge
Amy Piukana	City Secretary
Jeff L. Brady	Communications Director
Allison Cook	Economic Development, Tourism & Planning Director
Sherrelle Evans-Jones	Finance Director
Gabriel Vargas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

Council District Boundaries

FB Council District Boundary

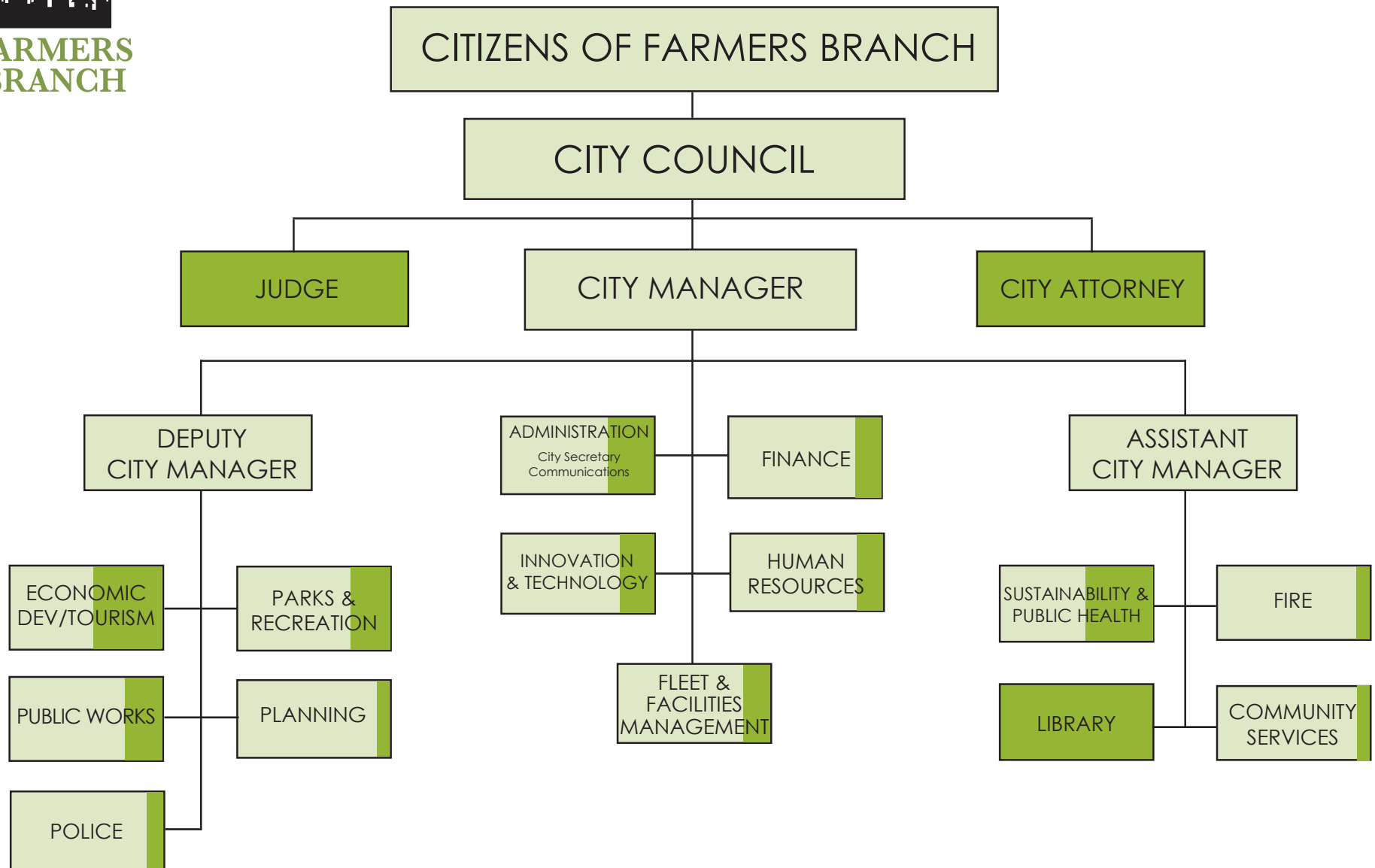
REP

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





CITY OF FARMERS BRANCH FY 2021-22 ORGANIZATION CHART



 Outsourced Services

CITY OF FARMERS BRANCH, TEXAS
PROPOSED FISCAL YEAR 2021-22 BUDGET
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**FARMERS
BRANCH**

GENERAL GOVERNMENT CITY SECRETARY'S OFFICE

Who we are:

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

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Amy Piukana, Officer of the City

OUR MISSION

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

OUR VISION

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

OUR CORE VALUES

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Excellence

Continually striving to be the very best.

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Displaying kindness and concern.

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Being transparent, honest and truthful.

GENERAL ADMINISTRATION CITY MANAGER'S OFFICE

Who we are:

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Charles Cox, City Manager

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COMMUNICATIONS

Who we are:

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

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Jeff Brady, Director

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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.

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Allison Cook, Director

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HUMAN RESOURCES

Who we are:

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Brian Beasley, Director

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FINANCE

Who we are:

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

Key Processes:

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

Strategic Initiatives:

- Management of the 2021-22 budget includes the development of a sound budget, tracking performance against goals throughout the year, communicating status, and amending the budget during the Year-End Process.
- Conduct the Annual Audit.
- Utility Billing ERP Integration - Finance team is expected to conclude a 12-month implementation of Utility Billing (Tyler) software in Jan 2022. Manage this process successfully, ensuring seamless delivery to residents and customers and proper financial transition to the new software.
- Continue to work with the Finance/Court team to take steps to improve scores on Employee Engagement methods.

Key Performance Measures:

- Property tax rate
- TMRS funding ratio
- Bond rating

Sherrelle Evans-Jones, Director

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INNOVATION & TECHNOLOGY

Who we are:

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Mark Samuels, Director

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COMMUNITY SERVICES

Who we are:

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

Key Processes

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

Strategic Initiatives

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

Key Performance Measures

Permit & Plan Review

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

Code Enforcement

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

Building Inspections

- Total number of inspections
- Inspection by type

Ben Williamson, Assistant City Manager

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PLANNING

Who we are:

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

Key Processes:

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

Our Strategic Initiatives:

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

Key Performance Measures:

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

Allison Cook, Director

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PUBLIC WORKS

Who we are:

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

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Marc Bentley, Director

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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.

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

- Average daily dog/cat population
- Dog/cat number of days in shelter
- Live release rate
- Total visitors at the animal adoption center
- Participation rate in the recycling program
- Bulk collection tons collected
- Brush diversion

Shane Davis, Director

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POLICE

Who we are:

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

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

Key Processes:

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

Strategic Initiatives:

- Provide for 3000 hours of TCOLE approved in-service training to officers and non-sworn staff.
- Complete reimbursement for the Bullet Proof Vest Grant Program.
- Provide engagement opportunities to enhance and improve police community relations with an emphasis on engaging members of our community that may feel marginalized.
- After adjusting for population growth, maintain violent crimes (homicide, rape, robbery and aggravated assault and property crimes (vehicle burglary, auto theft, and residential/commercial burglary) below the 5-year average.
- Continue to provide mental health resources to police officers through various training and connections to mental health services.
- Engage with other community stake holders in roundtables and other educational opportunities to learn more about addressing these issues. Review and apply the data from the Meadows Mental Health Study to help provide direction for future outreach.
- Equip two additional intersection with fixed license plate reader technology.
- Review policies to account for the Texas Legislature meeting in 2021, and legislation was passed that impacts police department policy.
- Utilize 2021 Gallup Q12 employee survey data to increase employee engagement.

Key Performance Measures:

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

David Hale, Police Chief

OUR MISSION

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

OUR VISION

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

OUR CORE VALUES

Respect

Value everyone's opinion and acknowledge their perspective.

Excellence

Continually striving to be the very best.

Accountability

Taking ownership for what you do.

Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

FIRE

Who we are:

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Gabriel Vargas, Fire Chief

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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.

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

- Playground inspection rate
- Branch Connection, Aquatics Center, and Recreation Center number of scans
- Cost-recovery at the Recreation Center and Margaret Young Natatorium
- Net Promoter Score of 80 or greater at the Recreation Center, Margaret Young Natatorium, Historical Park, and Branch Connection
- Special event attendance

Michael Mashburn, Director

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LIBRARY

Who we are:

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Denise Wallace, Director

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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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Kevin Muenchow, Director

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GENERAL FUND

GENERAL GOVERNMENT

GENERAL GOVERNMENT

General Government
General Contracts
Legal
Non-Departmental

GENERAL ADMINISTRATION

COMMUNICATIONS

ECONOMIC DEVELOPMENT & TOURISM

HUMAN RESOURCES

FINANCE

Finance Administration
Accounting
Purchasing
Municipal Court

INNOVATION & TECHNOLOGY

COMMUNITY SERVICES & PLANNING

Planning
Community Services Admin
Building Inspection

PUBLIC WORKS

PUBLIC WORKS

Public Works Administration
Street Maintenance

SUSTAINABILITY &
PUBLIC HEALTH

Sustainability & Solid Waste
Collection

Animal Services

Environmental Services

PUBLIC SAFETY

POLICE

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

FIRE

Fire Administration
Fire Prevention
Fire Operations

CULTURE & RECREATION

PARKS & RECREATION

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

LIBRARY

ENTERPRISE FUND

PUBLIC WORKS

PUBLIC WORKS

Water & Sewer Administration
Water & Sewer Operations
Stormwater Utilities

INTERNAL SERVICE FUNDS

INTERNAL SERVICES

FLEET & FACILITIES
MANAGEMENT

Facilities Management
Fleet Management

WCF

WORKERS'
COMPENSATION
FUND

HCF

HEALTH
CLAIMS
FUND

HOTEL/MOTEL FUND

CULTURE & RECREATION

PARKS & RECREATION
Historical Preservation

ECONOMIC DEVELOPMENT
& TOURISM

Promotion of Tourism
Convention Center

GENERAL FUND REVENUE SUMMARY

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	AMENDED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
TAXES								
PROPERTY TAXES	\$ 30,369,563	\$ 32,530,000	\$ 32,530,000	\$ 33,180,135	102.00%	\$ 33,210,000	\$ 36,420,000	50.98%
SALES & USE	17,109,821	16,330,000	16,330,000	12,961,186	79.37%	17,600,000	17,850,000	24.99%
MIXED BEVERAGE	54,882	80,000	80,000	44,952	56.19%	57,000	80,000	0.11%
BINGO TAX	4	0	0	0	0.00%	0	0	0.00%
FRANCHISE FEES	3,876,524	4,200,000	4,200,000	2,911,533	69.32%	3,817,100	4,084,000	5.72%
PENALTIES & INTEREST	110,462	100,000	100,000	132,719	132.72%	150,000	100,000	0.14%
SUB-TOTAL	51,521,255	53,240,000	53,240,000	49,230,526	92.47%	54,834,100	58,534,000	81.94%
LICENSES & PERMITS								
HEALTH	42,895	40,000	40,000	18,910	47.28%	26,000	40,000	0.06%
BUILDING	2,307,168	2,122,000	2,122,000	2,156,669	101.63%	2,767,600	1,572,000	2.20%
PLUMBING	150,968	201,000	201,000	154,936	77.08%	210,000	93,000	0.13%
ELECTRICAL	195,649	250,000	250,000	163,551	65.42%	233,000	97,000	0.14%
HVAC	100,124	150,000	150,000	139,781	93.19%	190,000	150,000	0.21%
MULTI-FAMILY INSPECTION	86,479	100,000	100,000	122,550	122.55%	125,000	100,000	0.14%
SUB-TOTAL	2,883,284	2,863,000	2,863,000	2,756,399	96.28%	3,551,600	2,052,000	2.87%
CHARGES FOR SERVICES								
ZONING	34,113	33,000	33,000	11,939	36.18%	15,400	12,000	0.02%
PRINTING & DUPLICATING	7,943	6,500	6,500	5,862	90.18%	7,400	6,000	0.01%
POLICE SERVICES	174,878	178,500	178,500	137,647	77.11%	166,200	178,500	0.25%
EMERGENCY SERVICES	1,513,572	1,260,000	1,260,000	809,730	64.26%	1,065,000	1,060,000	1.48%
FIRE SERVICES	140,398	110,000	110,000	80,157	72.87%	101,000	103,500	0.14%
REFUSE SERVICES	4,255,136	4,560,000	4,560,000	2,768,890	60.72%	4,291,500	5,360,000	7.50%
HEALTH & INSPECTION FEE	36,078	36,000	36,000	42,605	118.35%	52,000	45,000	0.06%
ANIMAL CONTROL & SHELTER	35,701	25,000	25,000	31,620	126.48%	39,000	25,000	0.03%
AQUATIC CENTER FEES	197,856	351,200	351,200	238,269	67.84%	482,700	550,000	0.77%
SENIOR CENTER FEES	47,775	20,000	20,000	13,040	65.20%	26,000	85,000	0.12%
PARKS & REC CONCESSIONS	127,815	100,000	100,000	30,571	30.57%	65,000	160,000	0.22%
BUILDING USE FEES	448,163	450,000	450,000	386,111	85.80%	715,000	750,000	1.05%
EVENTS	36,877	38,800	38,800	14,890	38.38%	47,000	60,000	0.08%
SUB-TOTAL	7,056,303	7,169,000	7,169,000	4,571,330	63.77%	7,073,200	8,395,000	11.75%
FINES, FORFEITS & ASSESSMENTS								
COURT	1,548,701	1,798,000	1,798,000	1,049,132	58.35%	1,368,000	1,798,000	2.52%
LIBRARY	11,895	25,000	25,000	2,713	10.85%	4,100	25,000	0.03%
SUB-TOTAL	1,560,596	1,823,000	1,823,000	1,051,845	57.70%	1,372,100	1,823,000	2.55%
INTEREST/RENTS/CONTRIBUTIONS								
INTEREST	563,458	600,000	600,000	189,265	31.54%	222,000	300,000	0.42%
RENTS	367,066	320,000	320,000	190,587	59.56%	253,900	285,000	0.40%
SUB-TOTAL	930,524	920,000	920,000	379,852	41.29%	475,900	585,000	0.82%
MISCELLANEOUS								
MISC CUSTOMER SERVICE	11	0	0	695	0.00%	0	0	0.00%
PAY PHONE COMMISSIONS	1,360	0	0	961	0.00%	1,600	0	0.00%
RECYCLING	9,296	5,000	5,000	3,657	73.14%	4,000	5,000	0.01%
MISCELLANEOUS	42,071	40,500	40,500	18,372	45.36%	24,200	40,500	0.06%
SALE OF ASSETS	10,962	0	0	10,816	0.00%	18,100	0	0.00%
INSURANCE RECOVERY	44,185	0	0	2,092	0.00%	4,700	0	0.00%
SUB-TOTAL	107,885	45,500	45,500	36,593	80.42%	52,600	45,500	0.06%
GRAND TOTAL	\$ 64,059,848	\$ 66,060,500	\$ 66,060,500	\$ 58,026,546	87.84%	\$ 67,359,500	\$ 71,434,500	100.00%

ENTERPRISE FUNDS REVENUE SUMMARY

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	AMENDED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
<u>WATER & SEWER FUND</u>								
<u>INTEREST/RENTS/CONTRIBUTIONS</u>								
INTEREST	\$ 94,498	\$ 15,000	\$ 15,000	\$ 41,658	277.72%	\$ 50,400	\$ 15,000	0.06%
SUB-TOTAL	94,498	15,000	15,000	41,658	277.72%	50,400	15,000	0.06%
<u>MISCELLANEOUS</u>								
MISCELLANEOUS	8,442	6,500	6,500	704	10.83%	800	6,500	0.02%
SALE OF ASSETS	574	1,000	1,000	0	0.00%	0	1,000	0.00%
INSURANCE RECOVERY	2,298	0	0	0	0.00%	0	0	0.00%
SUB-TOTAL	11,314	7,500	7,500	704	9.39%	800	7,500	0.03%
<u>CHARGES FOR SERVICES</u>								
WATER SERVICE	17,319,592	16,027,700	16,027,700	11,922,360	74.39%	16,897,300	16,147,700	59.35%
SEWER SERVICE	8,518,817	8,884,100	8,884,100	6,623,969	74.56%	9,064,100	8,884,100	32.65%
ADDISON SEWER	62,370	68,400	68,400	51,801	75.73%	68,400	68,400	0.25%
TAPPING FEES	1,750	2,000	2,000	20,586	1029.30%	20,800	2,000	0.01%
RECONNECTS/SERVICE CHARGE	37,700	40,000	40,000	32,150	80.38%	41,500	40,000	0.15%
LATE FEES	226,369	225,000	225,000	190,883	84.84%	245,000	225,000	0.83%
INSPECTIONS	78,159	125,000	125,000	63,214	50.57%	95,000	125,000	0.46%
BACKFLOW PROGRAM	67,570	35,000	35,000	44,705	127.73%	60,700	35,000	0.13%
SUB-TOTAL	26,312,327	25,407,200	25,407,200	18,949,668	74.58%	26,492,800	25,527,200	93.83%
TOTAL WATER & SEWER FUND	\$ 26,418,139	\$ 25,429,700	\$ 25,429,700	\$ 18,992,030	74.68%	\$ 26,544,000	\$ 25,549,700	93.91%
<u>STORMWATER UTILITY FUND</u>								
<u>INTEREST/RENTS/CONTRIBUTIONS</u>								
INTEREST	\$ 69,706	\$ 30,000	\$ 30,000	\$ 22,371	74.57%	\$ 25,000	\$ 30,000	0.11%
SUB-TOTAL	69,706	30,000	30,000	22,371	74.57%	25,000	30,000	0.11%
<u>MISCELLANEOUS</u>								
INTERFUND TRANSFERS	500,000	500,000	500,000	370,833	74.17%	500,000	0	0.00%
SUB-TOTAL	500,000	500,000	500,000	370,833	74.17%	500,000	0	0.00%
<u>CHARGES FOR SERVICES</u>								
STORMWATER	1,701,023	1,627,000	1,627,000	1,296,687	79.70%	1,728,900	1,627,000	5.98%
SUB-TOTAL	1,701,023	1,627,000	1,627,000	1,296,687	79.70%	1,728,900	1,627,000	5.98%
TOTAL STORMWATER UTILITY FUND	\$ 2,270,729	\$ 2,157,000	\$ 2,157,000	\$ 1,689,891	78.34%	\$ 2,253,900	\$ 1,657,000	6.09%
GRAND TOTAL	\$ 28,688,868	\$ 27,586,700	\$ 27,586,700	\$ 20,681,921	74.97%	\$ 28,797,900	\$ 27,206,700	100.00%

INTERNAL SERVICE FUNDS REVENUE SUMMARY

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	AMENDED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
<u>FLEET & FACILITIES MANAGEMENT FUND</u>								
<u>CHARGES FOR SERVICES</u>								
FLEET SERVICES	\$ 2,857,527	\$ 2,864,300	\$ 2,864,300	\$ 2,076,416	72.49%	\$ 3,219,300	\$ 3,338,700	33.27%
FACILITIES SERVICES	1,982,825	2,269,900	2,269,900	1,702,456	75.00%	2,269,900	2,359,900	23.52%
SUB-TOTAL	4,840,352	5,134,200	5,134,200	3,778,872	68.84%	5,489,200	5,698,600	56.79%
<u>MISCELLANEOUS</u>								
SALE OF ASSETS	3,450	0	0	0	0.00%	0	0	0.00%
INTERFUND TRANSFERS	7,872,617	0	0	0	0.00%	0	0	0.00%
SUB-TOTAL	7,876,067	0	0	0	0.00%	0	0	0.00%
TOTAL FLEET & FACILITIES MGMT FUND	\$ 12,716,419	\$ 5,134,200	\$ 5,134,200	\$ 3,778,872	73.60%	\$ 5,489,200	\$ 5,698,600	56.79%
<u>WORKERS' COMPENSATION FUND</u>								
<u>MISCELLANEOUS</u>								
MISCELLANEOUS	\$ 52,395	\$ 60,000	\$ 60,000	\$ 57,177	95.29%	\$ 60,000	\$ 60,000	0.60%
INTERFUND TRANSFERS	324,500	340,000	340,000	246,708	72.56%	340,000	340,000	3.39%
TOTAL WORKERS' COMPENSATION FUND	\$ 376,895	\$ 400,000	\$ 400,000	\$ 303,885	75.97%	\$ 400,000	\$ 400,000	3.99%
<u>HEALTH CLAIMS FUND</u>								
<u>INTEREST/RENTS/CONTRIBUTIONS</u>								
MEDICAL CONTRIBUTIONS	\$ 4,313,043	\$ 3,935,600	\$ 3,935,600	\$ 3,367,594	85.57%	\$ 4,091,800	\$ 3,935,600	39.22%
TOTAL HEALTH CLAIMS FUND	\$ 4,313,043	\$ 3,935,600	\$ 3,935,600	\$ 3,367,594	85.57%	\$ 4,091,800	\$ 3,935,600	39.22%
GRAND TOTAL	\$ 17,406,358	\$ 9,469,800	\$ 9,469,800	\$ 7,450,352	78.67%	\$ 9,981,000	\$ 10,034,200	100.00%

HOTEL/MOTEL FUND REVENUE SUMMARY

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	AMENDED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
<u>TAXES</u>								
HOTEL/MOTEL TAX	\$ 1,794,067	\$ 1,560,000	\$ 1,560,000	\$ 996,216	63.86%	\$ 1,560,000	\$ 2,000,000	94.72%
SUB-TOTAL	<u>1,794,067</u>	<u>1,560,000</u>	<u>1,560,000</u>	<u>996,216</u>	<u>63.86%</u>	<u>1,560,000</u>	<u>2,000,000</u>	<u>94.72%</u>
<u>CHARGES FOR SERVICES</u>								
EVENTS	65,936	42,500	42,500	50,369	118.51%	58,000	53,500	2.53%
SUB-TOTAL	<u>65,936</u>	<u>42,500</u>	<u>42,500</u>	<u>50,369</u>	<u>118.51%</u>	<u>58,000</u>	<u>53,500</u>	<u>2.53%</u>
<u>INTEREST/RENTS/CONTRIBUTIONS</u>								
INTEREST	39,361	20,000	20,000	13,002	65.01%	13,800	20,000	0.95%
SUB-TOTAL	<u>39,361</u>	<u>20,000</u>	<u>20,000</u>	<u>13,002</u>	<u>65.01%</u>	<u>13,800</u>	<u>20,000</u>	<u>0.95%</u>
<u>MISCELLANEOUS</u>								
MISCELLANEOUS	1,561	500	500	420	84.06%	800	2,500	0.12%
HISTORICAL PARK RENTALS	13,476	5,000	5,000	22,601	452.01%	28,200	30,000	1.42%
HISTORICAL PARK TEAS	5,430	1,000	1,000	0	0.00%	100	5,500	0.26%
SUB-TOTAL	<u>20,467</u>	<u>6,500</u>	<u>6,500</u>	<u>23,021</u>	<u>354.17%</u>	<u>29,100</u>	<u>38,000</u>	<u>1.80%</u>
 GRAND TOTAL	 <u>\$ 1,919,831</u>	 <u>\$ 1,629,000</u>	 <u>\$ 1,629,000</u>	 <u>\$ 1,082,608</u>	 <u>66.46%</u>	 <u>\$ 1,660,900</u>	 <u>\$ 2,111,500</u>	 <u>100.00%</u>

SPECIAL REVENUE FUNDS REVENUE SUMMARY

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	AMENDED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
POLICE FORFEITURE FUND	\$ 69,263	\$ 45,000	\$ 45,000	\$ 56,475	125.50%	\$ 190,400	\$ 45,000	0.48%
DONATIONS FUND	74,484	34,400	34,400	24,623	71.58%	37,700	36,300	0.39%
LOCAL TRUANCY PREVENTION FUND	17,662	15,600	15,600	23,649	151.59%	30,100	15,600	0.17%
YOUTH SCHOLARSHIP FUND	353	200	200	721	360.68%	800	200	0.00%
GRANTS FUND	1,972,942	405,000	405,000	1,156,154	285.47%	1,460,953	6,275,438	67.42%
BUILDING SECURITY FUND	31,600	32,800	32,800	24,382	74.34%	31,300	26,800	0.29%
COURT TECHNOLOGY FUND	32,524	36,000	36,000	21,371	59.36%	27,100	27,000	0.29%
MUNICIPAL JURY FUND	235	600	600	473	78.76%	600	600	0.01%
LANDFILL CLOSURE/POST-CLOSURE FUND	1,196,448	662,000	662,000	19,523	2.95%	622,000	1,662,000	17.86%
CEMETERY FUND	1,353	1,400	1,400	1,254	89.61%	1,300	1,400	0.02%
PHOTOGRAPHIC LIGHT SYSTEM FUND	5,871	0	0	0	0.00%	0	0	0.00%
PEG ACCESS CHANNEL FUND	66,804	62,000	62,000	40,048	64.59%	59,300	62,000	0.67%
JOINT FIRE TRAINING FACILITY FUND	78,758	71,100	71,100	69,659	97.97%	71,000	101,000	1.09%
TIRZ DISTRICT #3 FUND	105,830	763,900	763,900	667,715	87.41%	753,500	1,054,100	11.33%
RESIDENTIAL REVITALIZATION BOND FUND	3,070,255	5,000	5,000	8,342	166.85%	8,700	0	0.00%
GRAND TOTAL	\$ 6,724,381	\$ 2,135,000	\$ 2,135,000	\$ 2,114,388	99.03%	\$ 3,294,753	\$ 9,307,438	100.00%

GENERAL FUND EXPENDITURE SUMMARY

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	ADJUSTED BUDGET 2020- 21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
<u>GENERAL GOVERNMENT</u>								
GENERAL GOVERNMENT	\$ 146,396	\$ 240,100	\$ 250,000	\$ 162,390	67.63%	\$ 250,000	\$ 271,300	0.38%
GENERAL CONTRACTS	392,500	305,000	294,900	305,000	100.00%	294,900	301,600	0.42%
LEGAL	343,138	380,400	280,400	170,340	44.78%	280,400	343,300	0.48%
NON-DEPARTMENTAL	734,524	321,200	1,677,673	(442,027)	-137.62%	1,677,673	2,659,600	3.72%
SUB-TOTAL	1,616,558	1,246,700	2,502,973	195,703	15.70%	2,502,973	3,575,800	5.00%
<u>GENERAL ADMINISTRATION</u>								
GENERAL ADMINISTRATION	1,095,453	1,149,600	1,129,671	836,444	72.76%	1,129,671	1,188,900	1.66%
SUB-TOTAL	1,095,453	1,149,600	1,129,671	836,444	72.76%	1,129,671	1,188,900	1.66%
<u>COMMUNICATIONS</u>								
COMMUNICATIONS	644,311	846,700	847,700	638,452	75.40%	847,700	831,800	1.16%
SUB-TOTAL	644,311	846,700	847,700	638,452	75.40%	847,700	831,800	1.16%
<u>ECONOMIC DEVELOPMENT & TOURISM</u>								
ECONOMIC DEVELOPMENT	3,301,715	466,800	466,500	294,978	63.19%	466,500	467,900	0.65%
SUB-TOTAL	3,301,715	466,800	466,500	294,978	63.19%	466,500	467,900	0.65%
<u>HUMAN RESOURCES</u>								
HUMAN RESOURCES	872,094	1,154,300	1,150,300	755,536	65.45%	1,150,300	1,147,100	1.61%
SUB-TOTAL	872,094	1,154,300	1,150,300	755,536	65.45%	1,150,300	1,147,100	1.61%
<u>FINANCE</u>								
FINANCE ADMINISTRATION	771,669	883,000	922,900	651,662	73.80%	922,900	1,028,700	1.44%
ACCOUNTING	711,171	713,800	713,800	479,152	67.13%	713,800	770,400	1.08%
PURCHASING	132,672	140,900	140,900	93,809	66.58%	140,900	138,500	0.19%
MUNICIPAL COURT	613,767	901,000	808,200	670,864	74.46%	808,200	933,100	1.31%
SUB-TOTAL	2,229,279	2,638,700	2,585,800	1,895,486	71.83%	2,585,800	2,870,700	4.02%
<u>INNOVATION & TECHNOLOGY</u>								
INNOVATION & TECHNOLOGY	2,617,352	3,132,000	3,163,000	2,408,980	76.92%	3,163,000	3,612,600	5.05%
SUB-TOTAL	2,617,352	3,132,000	3,163,000	2,408,980	76.92%	3,163,000	3,612,600	5.05%
<u>COMMUNITY SERVICES</u>								
PLANNING	645,128	645,300	646,100	403,679	62.56%	646,100	993,000	1.39%
COMMUNITY SERVICES ADMIN	393,704	396,600	381,000	226,883	57.21%	381,000	272,100	0.38%
BUILDING INSPECTION	1,058,156	1,409,800	1,438,000	871,037	61.78%	1,438,000	1,469,200	2.06%
SUB-TOTAL	2,096,988	2,451,700	2,465,100	1,501,599	61.25%	2,465,100	2,734,300	3.83%
<u>PUBLIC WORKS</u>								
PUBLIC WORKS ADMINISTRATION	689,219	733,200	736,700	515,985	70.37%	736,700	749,300	1.05%
STREET MAINTENANCE	3,781,714	4,506,700	4,513,400	3,093,178	68.64%	4,513,400	4,758,300	6.66%
SUB-TOTAL	4,470,933	5,239,900	5,250,100	3,609,163	68.88%	5,250,100	5,507,600	7.71%

GENERAL FUND EXPENDITURE SUMMARY

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	ADJUSTED BUDGET 2020- 21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
<u>SUSTAINABILITY & PUBLIC HEALTH</u>								
SUSTAINABILITY/SOLID WASTE	4,167,631	4,344,700	4,644,060	3,079,132	70.87%	4,644,060	5,422,600	7.59%
ANIMAL SERVICES	609,668	769,000	768,600	496,631	64.58%	768,600	803,100	1.12%
ENVIRONMENTAL SERVICES	463,472	251,000	251,600	190,245	75.80%	251,600	280,200	0.39%
SUB-TOTAL	5,240,771	5,364,700	5,664,260	3,766,009	70.20%	5,664,260	6,505,900	9.10%
<u>POLICE</u>								
POLICE ADMINISTRATION	1,687,109	1,776,900	1,778,200	1,265,165	71.20%	1,778,200	1,831,400	2.56%
POLICE INVESTIGATIONS	2,189,349	2,238,800	2,223,800	1,573,531	70.28%	2,223,800	2,205,800	3.09%
POLICE PATROL	7,450,619	8,197,900	7,442,209	5,150,963	62.83%	7,442,209	8,689,100	12.16%
POLICE DETENTION	1,286,134	1,398,600	1,257,600	894,234	63.94%	1,257,600	1,394,100	1.95%
POLICE COMMUNICATIONS	2,070,681	1,382,400	1,367,100	1,319,870	95.48%	1,367,100	1,745,600	2.44%
POLICE TRAINING	179,076	164,300	162,600	93,793	57.09%	162,600	195,100	0.27%
SUB-TOTAL	14,862,968	15,158,900	14,231,509	10,297,556	67.93%	14,231,509	16,061,100	22.47%
<u>FIRE</u>								
FIRE ADMINISTRATION	1,142,600	1,481,000	1,443,072	1,039,123	70.16%	1,443,072	1,200,600	1.68%
FIRE PREVENTION	585,516	552,800	561,300	401,693	72.67%	561,300	683,400	0.96%
FIRE OPERATIONS	11,392,510	11,531,000	11,386,600	8,234,678	71.41%	11,386,600	11,327,200	15.85%
SUB-TOTAL	13,120,626	13,564,800	13,390,972	9,675,493	71.33%	13,390,972	13,211,200	18.49%
<u>PARKS & RECREATION</u>								
PARKS & RECREATION ADMIN	480,677	554,300	519,741	354,771	64.00%	519,741	555,800	0.78%
PARK MAINTENANCE	5,594,703	6,178,000	5,602,248	3,944,010	63.84%	5,602,248	5,931,900	8.30%
RECREATION	1,883,870	2,361,700	2,288,123	1,495,918	63.34%	2,288,123	2,079,300	2.91%
AQUATICS CENTER	916,084	1,074,600	968,600	633,321	58.94%	968,600	1,182,400	1.65%
BRANCH CONNECTION / SR CENTER	675,622	790,400	899,416	466,005	58.96%	899,416	815,300	1.14%
PARK BOARD	2,038	4,800	3,700	2,007	41.81%	3,700	4,800	0.01%
SENIOR ADVISORY BOARD	3,082	4,800	3,900	1,427	29.73%	3,900	4,600	0.01%
EVENTS	734,675	896,300	938,679	643,655	71.81%	938,679	907,000	1.27%
SUB-TOTAL	10,290,750	11,864,900	11,224,408	7,541,114	63.56%	11,224,408	11,481,100	16.06%
<u>LIBRARY</u>								
LIBRARY	2,277,195	4,525,700	4,718,300	3,716,647	82.12%	4,718,300	2,271,900	3.18%
SUB-TOTAL	2,277,195	4,525,700	4,718,300	3,716,647	82.12%	4,718,300	2,271,900	3.18%
GRAND TOTAL	\$ 64,736,995	\$ 68,805,400	\$ 68,790,593	\$ 47,133,161	68.50%	\$ 68,790,593	\$ 71,467,900	100.00%

ENTERPRISE FUNDS EXPENDITURE SUMMARY

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	ADJUSTED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
<u>WATER & SEWER FUND</u>								
<u>PUBLIC WORKS</u>								
WATER & SEWER ADMINISTRATION	\$ 4,977,740	\$ 5,219,200	\$ 5,280,200	\$ 3,937,670	75.45%	\$ 5,280,200	\$ 5,515,900	19.64%
WATER & SEWER OPERATIONS	<u>17,585,523</u>	<u>21,886,500</u>	<u>21,825,500</u>	<u>18,185,623</u>	<u>83.09%</u>	<u>21,825,500</u>	<u>22,569,900</u>	<u>80.36%</u>
TOTAL WATER & SEWER FUND	<u>\$ 22,563,263</u>	<u>\$ 27,105,700</u>	<u>\$ 27,105,700</u>	<u>\$ 22,123,293</u>	<u>81.62%</u>	<u>\$ 27,105,700</u>	<u>\$ 28,085,800</u>	<u>100.00%</u>
<u>STORMWATER UTILITY FUND</u>								
<u>PUBLIC WORKS</u>								
STORMWATER UTILITIES	<u>\$ 1,699,809</u>	<u>\$ 4,419,800</u>	<u>\$ 4,419,800</u>	<u>\$ 3,217,075</u>	<u>72.79%</u>	<u>\$ 4,419,800</u>	<u>\$ 2,114,800</u>	<u>100.00%</u>
TOTAL STORMWATER UTILITY FUND	<u>\$ 1,699,809</u>	<u>\$ 4,419,800</u>	<u>\$ 4,419,800</u>	<u>\$ 3,217,075</u>	<u>81.06%</u>	<u>\$ 4,419,800</u>	<u>\$ 2,114,800</u>	<u>100.00%</u>
GRAND TOTAL	<u><u>\$ 24,263,072</u></u>	<u><u>\$ 31,525,500</u></u>	<u><u>\$ 31,525,500</u></u>	<u><u>\$ 25,340,368</u></u>	<u><u>80.38%</u></u>	<u><u>\$ 31,525,500</u></u>	<u><u>\$ 30,200,600</u></u>	<u><u>100.00%</u></u>

INTERNAL SERVICE FUNDS EXPENDITURE SUMMARY

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	ADJUSTED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
<u>FLEET & FACILITIES MANAGEMENT FUND</u>								
<u>FLEET & FACILITIES MANAGEMENT</u>								
FACILITIES MANAGEMENT	\$ 2,008,061	\$ 2,269,900	\$ 2,186,100	\$ 1,878,805	82.77%	\$ 2,186,100	\$ 2,360,700	41.43%
FLEET MANAGEMENT	2,992,128	2,864,300	2,948,100	2,243,428	78.32%	3,303,100	3,337,900	58.57%
TOTAL FLEET & FACILITIES MGMT FUND	\$ 5,000,189	\$ 5,134,200	\$ 5,134,200	\$ 4,122,233	80.29%	\$ 5,489,200	\$ 5,698,600	100.00%
<u>WORKERS' COMPENSATION FUND</u>								
<u>INTERNAL SERVICE</u>								
WORKERS' COMPENSATION	\$ 61,865	\$ 400,000	\$ 400,000	\$ 116,540	29.14%	\$ 400,000	\$ 400,000	100.00%
TOTAL WORKERS' COMPENSATION FUND	\$ 61,865	\$ 400,000	\$ 400,000	\$ 116,540	29.14%	\$ 400,000	\$ 400,000	100.00%
<u>HEALTH CLAIMS FUND</u>								
<u>INTERNAL SERVICE</u>								
HEALTH CLAIMS	\$ 4,057,442	\$ 3,855,800	\$ 3,855,800	\$ 3,003,125	77.89%	\$ 3,855,800	\$ 4,310,800	100.00%
TOTAL HEALTH CLAIMS FUND	\$ 4,057,442	\$ 3,855,800	\$ 3,855,800	\$ 3,003,125	77.89%	\$ 3,855,800	\$ 4,310,800	100.00%
GRAND TOTAL	\$ 9,119,495	\$ 9,390,000	\$ 9,390,000	\$ 7,241,898	77.12%	\$ 9,745,000	\$ 10,409,400	100.00%

HOTEL/MOTEL FUND EXPENDITURE SUMMARY

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	ADJUSTED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
<u>PARKS & RECREATION</u>								
HISTORICAL PRESERVATION	\$ 1,123,365	\$ 1,311,600	\$ 1,447,483	\$ 745,938	56.87%	\$ 1,447,482	\$ 1,349,700	61.90%
SUB-TOTAL	<u>\$ 1,123,365</u>	<u>\$ 1,311,600</u>	<u>\$ 1,447,483</u>	<u>\$ 745,938</u>	<u>56.87%</u>	<u>\$ 1,447,482</u>	<u>\$ 1,349,700</u>	<u>61.90%</u>
<u>ECONOMIC DEVELOPMENT & TOURISM</u>								
PROMOTION OF TOURISM	\$ 758,238	\$ 811,700	\$ 818,700	\$ 530,987	65.42%	\$ 818,700	\$ 811,700	37.23%
CONVENTION CENTER	8,815	19,000	12,000	0	0.00%	12,000	19,000	0.87%
SUB-TOTAL	<u>\$ 767,053</u>	<u>\$ 830,700</u>	<u>\$ 830,700</u>	<u>\$ 530,987</u>	<u>63.92%</u>	<u>\$ 830,700</u>	<u>\$ 830,700</u>	<u>38.10%</u>
 GRAND TOTAL	 <u><u>\$ 1,890,419</u></u>	 <u><u>\$ 2,142,300</u></u>	 <u><u>\$ 2,278,183</u></u>	 <u><u>\$ 1,276,926</u></u>	 <u><u>59.61%</u></u>	 <u><u>\$ 2,278,182</u></u>	 <u><u>\$ 2,180,400</u></u>	 <u><u>100.00%</u></u>

SPECIAL REVENUE FUNDS EXPENDITURE SUMMARY

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	ADJUSTED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
POLICE FORFEITURE FUND	\$ 35,552	\$ 161,000	\$ 161,000	\$ 52,487	32.60%	\$ 161,000	\$ 166,000	1.80%
DONATIONS FUND	18,772	75,400	75,400	6,660	8.83%	63,500	75,975	0.82%
YOUTH SCHOLARSHIP FUND	0	6,000	6,000	0	0.00%	6,000	6,000	0.06%
GRANTS FUND	1,301,311	405,000	1,345,690	1,096,292	270.69%	1,460,953	6,275,438	67.90%
BUILDING SECURITY FUND	24,474	38,600	38,600	10,336	26.78%	14,300	11,400	0.12%
COURT TECHNOLOGY FUND	46,811	0	0	0	0.00%	0	0	0.00%
LANDFILL CLOSURE/POST-CLOSURE FUND	300,000	1,228,000	1,228,000	530,368	43.19%	1,228,000	1,228,000	13.29%
PHOTOGRAPHIC LIGHT SYSTEM FUND	516,532	431,000	431,000	178,306	41.37%	179,000	253,000	2.74%
PEG ACCESS CHANNEL FUND	66,145	75,000	75,000	3,316	4.42%	75,000	75,000	0.81%
JOINT FIRE TRAINING FACILITY FUND	56,847	70,700	90,700	69,706	98.59%	90,700	100,600	1.09%
TIRZ DISTRICT #3 FUND	73,801	759,900	759,900	707,159	93.06%	759,900	1,050,100	11.36%
RESIDENTIAL REVITALIZATION BOND FUND	806,491	1,450,000	1,450,000	854,960	58.96%	1,450,000	0	0.00%
GRAND TOTAL	\$ 3,246,737	\$ 4,700,600	\$ 5,661,290	\$ 3,509,589	74.66%	\$ 5,488,353	\$ 9,241,513	100.00%

GENERAL FUND EXPENDITURE SUMMARY Summarized by Function

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	ADJUSTED BUDGET 2020- 21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
<u>GENERAL GOVERNMENT</u>								
GENERAL GOVERNMENT	\$ 146,396	\$ 240,100	\$ 250,000	\$ 162,390	67.63%	\$ 250,000	\$ 271,300	0.38%
GENERAL CONTRACTS	392,500	305,000	294,900	305,000	100.00%	294,900	301,600	0.42%
LEGAL	343,138	380,400	280,400	170,340	44.78%	280,400	343,300	0.48%
NON-DEPARTMENTAL	734,524	321,200	1,677,673	(442,027)	-137.62%	1,677,673	2,659,600	3.72%
GENERAL ADMINISTRATION	1,095,453	1,149,600	1,129,671	836,444	72.76%	1,129,671	1,188,900	1.66%
COMMUNICATIONS	644,311	846,700	847,700	638,452	75.40%	847,700	831,800	1.16%
ECONOMIC DEVELOPMENT	3,301,715	466,800	466,500	294,978	63.19%	466,500	467,900	0.65%
HUMAN RESOURCES	872,094	1,154,300	1,150,300	755,536	65.45%	1,150,300	1,147,100	1.61%
FINANCE ADMINISTRATION	771,669	883,000	922,900	651,662	73.80%	922,900	1,028,700	1.44%
ACCOUNTING	711,171	713,800	713,800	479,152	67.13%	713,800	770,400	1.08%
PURCHASING	132,672	140,900	140,900	93,809	66.58%	140,900	138,500	0.19%
MUNICIPAL COURT	613,767	901,000	808,200	670,864	74.46%	808,200	933,100	1.31%
INNOVATION & TECHNOLOGY	2,617,352	3,132,000	3,163,000	2,408,980	76.92%	3,163,000	3,612,600	5.05%
PLANNING	645,128	645,300	646,100	403,679	62.56%	646,100	993,000	1.39%
COMMUNITY SERVICES ADMIN	393,704	396,600	381,000	226,883	57.21%	381,000	272,100	0.38%
BUILDING INSPECTION	1,058,156	1,409,800	1,438,000	871,037	61.78%	1,438,000	1,469,200	2.06%
TOTAL GENERAL GOV'T	14,473,750	13,086,500	14,311,044	8,527,179	65.16%	14,311,044	16,429,100	22.99%
<u>PUBLIC WORKS</u>								
PUBLIC WORKS ADMINISTRATION	689,219	733,200	736,700	515,985	70.37%	736,700	749,300	1.05%
STREET MAINTENANCE	3,781,714	4,506,700	4,513,400	3,093,178	68.64%	4,513,400	4,758,300	6.66%
SUSTAINABILITY/SOLID WASTE	4,167,631	4,344,700	4,644,060	3,079,132	70.87%	4,644,060	5,422,600	7.59%
ANIMAL SERVICES	609,668	769,000	768,600	496,631	64.58%	768,600	803,100	1.12%
ENVIRONMENTAL SERVICES	463,472	251,000	251,600	190,245	75.80%	251,600	280,200	0.39%
TOTAL PUBLIC WORKS	9,711,705	10,604,600	10,914,360	7,375,172	69.55%	10,914,360	12,013,500	16.81%
<u>PUBLIC SAFETY</u>								
POLICE ADMINISTRATION	1,687,109	1,776,900	1,778,200	1,265,165	71.20%	1,778,200	1,831,400	2.56%
POLICE INVESTIGATIONS	2,189,349	2,238,800	2,223,800	1,573,531	70.28%	2,223,800	2,205,800	3.09%
POLICE PATROL	7,450,619	8,197,900	7,442,209	5,150,963	62.83%	7,442,209	8,689,100	12.16%
POLICE DETENTION	1,286,134	1,398,600	1,257,600	894,234	63.94%	1,257,600	1,394,100	1.95%
POLICE COMMUNICATIONS	2,070,681	1,382,400	1,367,100	1,319,870	95.48%	1,367,100	1,745,600	2.44%
POLICE TRAINING	179,076	164,300	162,600	93,793	57.09%	162,600	195,100	0.27%
FIRE ADMINISTRATION	1,142,600	1,481,000	1,443,072	1,039,123	70.16%	1,443,072	1,200,600	1.68%
FIRE PREVENTION	585,516	552,800	561,300	401,693	72.67%	561,300	683,400	0.96%
FIRE OPERATIONS	11,392,510	11,531,000	11,386,600	8,234,678	71.41%	11,386,600	11,327,200	15.85%
TOTAL PUBLIC SAFETY	27,983,594	28,723,700	27,622,481	19,973,049	69.54%	27,622,481	29,272,300	40.96%

GENERAL FUND EXPENDITURE SUMMARY Summarized by Function

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	ADJUSTED BUDGET 2020- 21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
<u>CULTURE & RECREATION</u>								
PARKS & RECREATION ADMIN	480,677	554,300	519,741	354,771	64.00%	519,741	555,800	0.78%
PARK MAINTENANCE	5,594,703	6,178,000	5,602,248	3,944,010	63.84%	5,602,248	5,931,900	8.30%
RECREATION	1,883,870	2,361,700	2,288,123	1,495,918	63.34%	2,288,123	2,079,300	2.91%
AQUATICS CENTER	916,084	1,074,600	968,600	633,321	58.94%	968,600	1,182,400	1.65%
BRANCH CONNECTION / SR CENTER	675,622	790,400	899,416	466,005	58.96%	899,416	815,300	1.14%
PARK BOARD	2,038	4,800	3,700	2,007	41.81%	3,700	4,800	0.01%
SENIOR ADVISORY BOARD	3,082	4,800	3,900	1,427	29.73%	3,900	4,600	0.01%
EVENTS	734,675	896,300	938,679	643,655	71.81%	938,679	907,000	1.27%
LIBRARY	2,277,195	4,525,700	4,718,300	3,716,647	82.12%	4,718,300	2,271,900	3.18%
TOTAL CULTURE & RECREATION	12,567,946	16,390,600	15,942,708	11,257,761	68.68%	15,942,708	13,753,000	19.24%
 GRAND TOTAL	 \$ 64,736,995	 \$ 68,805,400	 \$ 68,790,593	 \$ 47,133,161	 68.50%	 \$ 68,790,593	 \$ 71,467,900	 100.00%

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

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

SUMMARY BUDGET CATEGORIES

General Fund

DEPARTMENT/DIVISION	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	AMENDED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
GENERAL GOVERNMENT								
Supplies	\$ 3,657	\$ 9,100	\$ 9,100	\$ 6,073	66.73%	\$ 9,100	\$ 9,100	0.01%
Services	142,739	231,000	240,900	156,317	67.67%	240,900	262,200	0.37%
Total Budget	<u>\$ 146,396</u>	<u>\$ 240,100</u>	<u>\$ 250,000</u>	<u>\$ 162,390</u>	<u>67.63%</u>	<u>\$ 250,000</u>	<u>\$ 271,300</u>	<u>0.38%</u>
GENERAL CONTRACTS								
Contracts	\$ 392,500	\$ 305,000	\$ 294,900	\$ 305,000	100.00%	\$ 294,900	\$ 301,600	0.42%
Total Budget	<u>\$ 392,500</u>	<u>\$ 305,000</u>	<u>\$ 294,900</u>	<u>\$ 305,000</u>	<u>100.00%</u>	<u>\$ 294,900</u>	<u>\$ 301,600</u>	<u>0.42%</u>
LEGAL								
Purchased Prof & Tech Services	\$ 343,138	\$ 380,400	\$ 280,400	\$ 170,340	44.78%	\$ 280,400	\$ 343,300	0.48%
Total Budget	<u>\$ 343,138</u>	<u>\$ 380,400</u>	<u>\$ 280,400</u>	<u>\$ 170,340</u>	<u>44.78%</u>	<u>\$ 280,400</u>	<u>\$ 343,300</u>	<u>0.48%</u>
Note: Actuals for 2019-20 include approximately \$100,000 for prosecutor legal services. Beginning in 2020-21, these costs are included in the Municipal Court division.								
NON-DEPARTMENTAL								
Repairs & Maintenance	\$ 404,700	\$ 517,400	\$ 523,000	\$ 393,650	76.08%	\$ 523,000	\$ 532,600	0.75%
Services	194,660	141,700	141,700	73,027	51.54%	141,700	141,700	0.20%
Other Objects	1,113,164	1,662,300	2,253,173	595,613	35.83%	2,253,173	2,983,400	4.17%
Transfers	(978,000)	(2,000,200)	(1,240,200)	(1,504,317)	75.21%	(1,240,200)	(998,100)	-1.40%
Total Budget	<u>\$ 734,524</u>	<u>\$ 321,200</u>	<u>\$ 1,677,673</u>	<u>\$ (442,027)</u>	<u>137.62%</u>	<u>\$ 1,677,673</u>	<u>\$ 2,659,600</u>	<u>3.72%</u>
GENERAL ADMINISTRATION								
Personal Services/Benefits	\$ 1,039,062	\$ 1,048,700	\$ 1,048,700	\$ 783,359	74.70%	\$ 1,048,700	\$ 1,092,300	1.53%
Supplies	13,202	23,100	17,171	10,311	44.64%	17,171	18,100	0.03%
Repairs & Maintenance	1,950	2,600	2,600	1,520	58.44%	2,600	2,900	0.00%
Services	41,239	75,200	61,200	41,254	54.86%	61,200	75,600	0.11%
Total Budget	<u>\$ 1,095,453</u>	<u>\$ 1,149,600</u>	<u>\$ 1,129,671</u>	<u>\$ 836,444</u>	<u>72.76%</u>	<u>\$ 1,129,671</u>	<u>\$ 1,188,900</u>	<u>1.66%</u>
COMMUNICATIONS								
Personal Services/Benefits	\$ 240,608	\$ 303,300	\$ 327,600	\$ 257,327	84.84%	\$ 327,600	\$ 265,800	0.37%
Purchased Prof & Tech Services	185,121	192,000	194,500	181,328	94.44%	194,500	215,600	0.30%
Supplies	7,488	7,500	7,500	3,867	51.56%	7,500	7,500	0.01%
Repairs & Maintenance	24,877	41,700	41,700	38,337	91.93%	41,700	45,200	0.06%
Services	186,218	302,200	276,400	157,594	52.15%	276,400	297,700	0.42%
Total Budget	<u>\$ 644,311</u>	<u>\$ 846,700</u>	<u>\$ 847,700</u>	<u>\$ 638,452</u>	<u>75.40%</u>	<u>\$ 847,700</u>	<u>\$ 831,800</u>	<u>1.16%</u>
ECONOMIC DEVELOPMENT								
Personal Services/Benefits	\$ 224,547	\$ 225,300	\$ 225,300	\$ 163,532	72.58%	\$ 225,300	\$ 226,000	0.32%
Purchased Prof & Tech Services	63,600	65,500	65,500	63,600	97.10%	65,500	65,500	0.09%
Supplies	5,386	6,400	6,200	2,612	40.81%	6,200	6,400	0.01%
Services	120,244	169,600	169,500	65,234	38.46%	169,500	170,000	0.24%
Other Objects	2,887,938	0	0	0	0.00%	0	0	0.00%
Total Budget	<u>\$ 3,301,715</u>	<u>\$ 466,800</u>	<u>\$ 466,500</u>	<u>\$ 294,978</u>	<u>63.19%</u>	<u>\$ 466,500</u>	<u>\$ 467,900</u>	<u>0.65%</u>

SUMMARY BUDGET CATEGORIES

General Fund

DEPARTMENT/DIVISION	YEAR-END							
	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	AMENDED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
HUMAN RESOURCES								
Personal Services/Benefits	\$ 694,389	\$ 730,600	\$ 730,600	\$ 508,773	69.64%	\$ 730,600	\$ 762,400	1.07%
Purchased Prof & Tech Services	0	20,000	20,000	12,622	63.11%	20,000	20,000	0.03%
Supplies	12,787	26,100	26,100	17,510	67.09%	26,100	29,500	0.04%
Repairs & Maintenance	468	6,200	6,200	0	0.00%	6,200	10,100	0.01%
Services	164,451	261,400	262,400	192,177	73.52%	262,400	280,100	0.39%
Other Objects	0	110,000	105,000	24,454	22.23%	105,000	45,000	0.06%
Total Budget	<u>\$ 872,094</u>	<u>\$ 1,154,300</u>	<u>\$ 1,150,300</u>	<u>\$ 755,536</u>	<u>65.45%</u>	<u>\$ 1,150,300</u>	<u>\$ 1,147,100</u>	<u>1.61%</u>
FINANCE ADMINISTRATION								
Personal Services/Benefits	\$ 418,411	\$ 426,700	\$ 426,700	\$ 306,212	71.76%	\$ 426,700	\$ 537,400	0.75%
Purchased Prof & Tech Services	323,920	379,900	416,900	327,633	86.24%	416,900	410,000	0.57%
Supplies	5,924	17,100	17,100	3,566	20.86%	17,100	17,100	0.02%
Services	23,415	59,300	62,200	14,250	24.03%	62,200	64,200	0.09%
Total Budget	<u>\$ 771,669</u>	<u>\$ 883,000</u>	<u>\$ 922,900</u>	<u>\$ 651,662</u>	<u>73.80%</u>	<u>\$ 922,900</u>	<u>\$ 1,028,700</u>	<u>1.44%</u>
ACCOUNTING								
Personal Services/Benefits	\$ 545,688	\$ 585,900	\$ 522,900	\$ 372,970	63.66%	\$ 522,900	\$ 554,300	0.78%
Supplies	11,787	15,000	15,000	7,308	48.72%	15,000	15,000	0.02%
Repairs & Maintenance	0	1,200	1,200	0	0.00%	1,200	1,200	0.00%
Services	153,696	111,700	174,700	98,874	88.52%	174,700	141,500	0.20%
Transfers	0	0	0	0	0.00%	0	58,400	0.08%
Total Budget	<u>\$ 711,171</u>	<u>\$ 713,800</u>	<u>\$ 713,800</u>	<u>\$ 479,152</u>	<u>67.13%</u>	<u>\$ 713,800</u>	<u>\$ 770,400</u>	<u>1.08%</u>
PURCHASING								
Personal Services/Benefits	\$ 130,442	\$ 133,200	\$ 133,200	\$ 92,462	69.42%	\$ 133,200	\$ 130,800	0.18%
Supplies	1,494	2,600	2,600	539	20.72%	2,600	2,600	0.00%
Services	736	5,100	5,100	808	15.85%	5,100	5,100	0.01%
Total Budget	<u>\$ 132,672</u>	<u>\$ 140,900</u>	<u>\$ 140,900</u>	<u>\$ 93,809</u>	<u>66.58%</u>	<u>\$ 140,900</u>	<u>\$ 138,500</u>	<u>0.19%</u>
MUNICIPAL COURT								
Personal Services/Benefits	\$ 564,768	\$ 642,400	\$ 638,900	\$ 448,337	69.79%	\$ 638,900	\$ 681,500	0.95%
Purchased Prof & Tech Services	2,059	104,000	67,000	102,258	98.32%	67,000	108,800	0.15%
Supplies	26,879	35,600	33,600	18,758	52.69%	33,600	47,800	0.07%
Repairs & Maintenance	9,940	59,800	56,800	55,770	93.26%	56,800	62,100	0.09%
Services	10,122	13,600	11,900	8,541	62.80%	11,900	14,900	0.02%
Transfers	0	45,600	0	37,200	81.58%	0	18,000	0.03%
Total Budget	<u>\$ 613,767</u>	<u>\$ 901,000</u>	<u>\$ 808,200</u>	<u>\$ 670,864</u>	<u>74.46%</u>	<u>\$ 808,200</u>	<u>\$ 933,100</u>	<u>1.31%</u>
INNOVATION & TECHNOLOGY								
Personal Services/Benefits	\$ 1,401,563	\$ 1,481,700	\$ 1,501,700	\$ 1,079,975	72.89%	\$ 1,501,700	\$ 1,684,900	2.36%
Purchased Prof & Tech Services	190,192	146,900	135,900	92,924	63.26%	135,900	188,000	0.26%
Supplies	144,292	95,800	95,800	8,854	9.24%	95,800	210,100	0.29%
Repairs & Maintenance	747,111	911,400	911,400	855,525	93.87%	911,400	1,023,800	1.43%
Services	127,195	166,200	157,200	111,803	67.27%	157,200	179,300	0.25%
Transfers	7,000	330,000	361,000	259,900	78.76%	361,000	326,500	0.46%
Total Budget	<u>\$ 2,617,352</u>	<u>\$ 3,132,000</u>	<u>\$ 3,163,000</u>	<u>\$ 2,408,980</u>	<u>76.92%</u>	<u>\$ 3,163,000</u>	<u>\$ 3,612,600</u>	<u>5.05%</u>

SUMMARY BUDGET CATEGORIES

General Fund

DEPARTMENT/DIVISION	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	AMENDED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
PLANNING								
Personal Services/Benefits	\$ 435,446	\$ 444,700	\$ 444,700	\$ 322,462	72.51%	\$ 444,700	\$ 444,500	0.62%
Supplies	13,354	14,400	14,400	5,642	39.18%	14,400	14,400	0.02%
Repairs & Maintenance	352	800	800	0	0.00%	800	800	0.00%
Services	195,977	185,400	186,200	75,575	40.76%	186,200	533,300	0.75%
Total Budget	<u>\$ 645,128</u>	<u>\$ 645,300</u>	<u>\$ 646,100</u>	<u>\$ 403,679</u>	<u>62.56%</u>	<u>\$ 646,100</u>	<u>\$ 993,000</u>	<u>1.39%</u>
COMMUNITY SERVICES ADMINISTRATION								
Personal Services/Benefits	\$ 368,281	\$ 341,400	\$ 326,400	\$ 194,563	56.99%	\$ 326,400	\$ 222,700	0.31%
Supplies	4,218	28,400	28,400	16,127	56.78%	28,400	20,500	0.03%
Repairs & Maintenance	3,344	4,200	4,200	3,330	79.29%	4,200	4,200	0.01%
Services	17,860	22,600	22,000	12,863	56.92%	22,000	24,700	0.03%
Total Budget	<u>\$ 393,704</u>	<u>\$ 396,600</u>	<u>\$ 381,000</u>	<u>\$ 226,883</u>	<u>57.21%</u>	<u>\$ 381,000</u>	<u>\$ 272,100</u>	<u>0.38%</u>
BUILDING INSPECTION								
Personal Services/Benefits	\$ 813,460	\$ 1,114,600	\$ 1,114,600	\$ 666,754	59.82%	\$ 1,114,600	\$ 1,134,300	1.59%
Supplies	19,342	36,200	32,200	16,839	46.52%	32,200	27,900	0.04%
Repairs & Maintenance	26,400	25,700	25,700	19,275	75.00%	25,700	28,500	0.04%
Services	168,955	233,300	265,500	168,169	72.08%	265,500	278,500	0.39%
Transfers	30,000	0	0	0	0.00%	0	0	0.00%
Total Budget	<u>\$ 1,058,156</u>	<u>\$ 1,409,800</u>	<u>\$ 1,438,000</u>	<u>\$ 871,037</u>	<u>61.78%</u>	<u>\$ 1,438,000</u>	<u>\$ 1,469,200</u>	<u>2.06%</u>
PUBLIC WORKS ADMINISTRATION								
Personal Services/Benefits	\$ 645,092	\$ 669,500	\$ 669,500	\$ 485,467	72.51%	\$ 669,500	\$ 670,600	0.94%
Supplies	13,666	17,300	17,300	7,277	42.07%	17,300	24,800	0.03%
Repairs & Maintenance	1,494	4,100	4,100	901	21.98%	4,100	4,100	0.01%
Services	22,967	42,300	45,800	22,339	52.81%	45,800	46,300	0.06%
Transfers	6,000	0	0	0	0.00%	0	3,500	0.00%
Total Budget	<u>\$ 689,219</u>	<u>\$ 733,200</u>	<u>\$ 736,700</u>	<u>\$ 515,985</u>	<u>70.37%</u>	<u>\$ 736,700</u>	<u>\$ 749,300</u>	<u>1.05%</u>
STREET MAINTENANCE								
Personal Services/Benefits	\$ 1,377,262	\$ 1,490,900	\$ 1,490,900	\$ 988,429	66.30%	\$ 1,490,900	\$ 1,441,300	2.02%
Supplies	60,966	78,200	78,200	42,668	54.56%	78,200	85,200	0.12%
Repairs & Maintenance	1,852,065	2,137,500	2,137,500	1,546,687	72.36%	2,137,500	2,171,900	3.04%
Services	388,421	592,100	598,800	359,395	60.70%	598,800	599,900	0.84%
Transfers	103,000	208,000	208,000	156,000	75.00%	208,000	460,000	0.64%
Total Budget	<u>\$ 3,781,714</u>	<u>\$ 4,506,700</u>	<u>\$ 4,513,400</u>	<u>\$ 3,093,178</u>	<u>68.64%</u>	<u>\$ 4,513,400</u>	<u>\$ 4,758,300</u>	<u>6.66%</u>
SUSTAINABILITY/SOLID WASTE COLLECTION								
Personal Services/Benefits	\$ 740,473	\$ 894,600	\$ 914,100	\$ 514,378	57.50%	\$ 914,100	\$ 797,000	1.12%
Purchased Prof & Tech Services	1,371,403	1,458,200	1,451,200	1,299,857	89.14%	1,451,200	1,427,600	2.00%
Supplies	57,739	73,900	75,560	45,900	62.11%	75,560	93,700	0.13%
Repairs & Maintenance	235,038	289,900	287,400	191,015	65.89%	287,400	517,500	0.72%
Services	1,440,570	1,273,600	1,575,800	778,603	61.13%	1,575,800	1,242,300	1.74%
Production & Disposal	22,409	44,500	30,000	16,878	37.93%	30,000	44,500	0.06%
Transfers	300,000	310,000	310,000	232,500	75.00%	310,000	1,300,000	1.82%
Total Budget	<u>\$ 4,167,631</u>	<u>\$ 4,344,700</u>	<u>\$ 4,644,060</u>	<u>\$ 3,079,132</u>	<u>70.87%</u>	<u>\$ 4,644,060</u>	<u>\$ 5,422,600</u>	<u>7.59%</u>

SUMMARY BUDGET CATEGORIES

General Fund

DEPARTMENT/DIVISION	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	AMENDED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
ANIMAL SERVICES								
Personal Services/Benefits	\$ 424,406	\$ 512,900	\$ 512,900	\$ 338,853	66.07%	\$ 512,900	\$ 527,700	0.74%
Supplies	25,107	40,400	41,400	26,740	66.19%	41,400	51,400	0.07%
Repairs & Maintenance	53,430	74,000	74,000	54,471	73.61%	74,000	78,600	0.11%
Services	106,724	141,700	140,300	76,568	54.04%	140,300	137,900	0.19%
Transfers	0	0	0	0	0.00%	0	7,500	0.01%
Total Budget	<u>\$ 609,668</u>	<u>\$ 769,000</u>	<u>\$ 768,600</u>	<u>\$ 496,631</u>	<u>64.58%</u>	<u>\$ 768,600</u>	<u>\$ 803,100</u>	<u>1.12%</u>
ENVIRONMENTAL SERVICES								
Personal Services/Benefits	\$ 380,713	\$ 106,500	\$ 106,500	\$ 132,137	124.07%	\$ 106,500	\$ 112,500	0.16%
Purchased Prof & Tech Services	0	25,000	30,000	25,000	100.00%	30,000	33,800	0.05%
Supplies	11,371	11,000	11,000	3,140	28.54%	11,000	12,200	0.02%
Repairs & Maintenance	2,010	6,000	6,000	1,350	22.50%	6,000	7,000	0.01%
Services	69,379	102,500	98,100	28,619	27.92%	98,100	114,700	0.16%
Total Budget	<u>\$ 463,472</u>	<u>\$ 251,000</u>	<u>\$ 251,600</u>	<u>\$ 190,245</u>	<u>75.80%</u>	<u>\$ 251,600</u>	<u>\$ 280,200</u>	<u>0.39%</u>
POLICE ADMINISTRATION								
Personal Services/Benefits	\$ 1,119,625	\$ 1,146,800	\$ 1,125,800	\$ 815,980	71.15%	\$ 1,125,800	\$ 1,144,300	1.60%
Supplies	34,706	43,700	43,700	24,006	54.93%	43,700	49,700	0.07%
Repairs & Maintenance	246,045	274,400	274,400	204,795	74.63%	274,400	280,800	0.39%
Services	286,734	312,000	334,300	220,384	70.64%	334,300	356,600	0.50%
Total Budget	<u>\$ 1,687,109</u>	<u>\$ 1,776,900</u>	<u>\$ 1,778,200</u>	<u>\$ 1,265,165</u>	<u>71.20%</u>	<u>\$ 1,778,200</u>	<u>\$ 1,831,400</u>	<u>2.56%</u>
POLICE INVESTIGATIONS								
Personal Services/Benefits	\$ 2,035,376	\$ 2,101,100	\$ 2,071,100	\$ 1,459,714	69.47%	\$ 2,071,100	\$ 2,021,000	2.83%
Supplies	23,997	30,100	30,100	20,321	67.51%	30,100	44,200	0.06%
Repairs & Maintenance	50,900	51,000	51,000	37,950	74.41%	51,000	53,700	0.08%
Services	79,076	56,600	71,600	55,547	98.14%	71,600	86,900	0.12%
Total Budget	<u>\$ 2,189,349</u>	<u>\$ 2,238,800</u>	<u>\$ 2,223,800</u>	<u>\$ 1,573,531</u>	<u>70.28%</u>	<u>\$ 2,223,800</u>	<u>\$ 2,205,800</u>	<u>3.09%</u>
POLICE PATROL								
Personal Services/Benefits	\$ 6,408,704	\$ 7,097,600	\$ 6,411,900	\$ 4,472,929	63.02%	\$ 6,411,900	\$ 7,463,000	10.44%
Supplies	215,174	285,000	245,009	150,819	52.92%	245,009	309,500	0.43%
Repairs & Maintenance	495,400	409,200	409,200	299,840	73.27%	409,200	452,000	0.63%
Services	46,842	134,100	104,100	23,375	17.43%	104,100	147,600	0.21%
Transfers	284,500	272,000	272,000	204,000	75.00%	272,000	317,000	0.44%
Total Budget	<u>\$ 7,450,619</u>	<u>\$ 8,197,900</u>	<u>\$ 7,442,209</u>	<u>\$ 5,150,963</u>	<u>62.83%</u>	<u>\$ 7,442,209</u>	<u>\$ 8,689,100</u>	<u>12.16%</u>
POLICE DETENTION								
Personal Services/Benefits	\$ 1,263,494	\$ 1,371,600	\$ 1,230,600	\$ 879,581	64.13%	\$ 1,230,600	\$ 1,356,400	1.90%
Supplies	12,690	20,200	16,200	7,503	37.14%	16,200	22,400	0.03%
Repairs & Maintenance	5,015	5,300	5,300	5,015	94.62%	5,300	5,300	0.01%
Services	4,935	1,500	5,500	2,135	142.33%	5,500	10,000	0.01%
Total Budget	<u>\$ 1,286,134</u>	<u>\$ 1,398,600</u>	<u>\$ 1,257,600</u>	<u>\$ 894,234</u>	<u>63.94%</u>	<u>\$ 1,257,600</u>	<u>\$ 1,394,100</u>	<u>1.95%</u>

SUMMARY BUDGET CATEGORIES

General Fund

						YEAR-END		
	ACTUAL	ADOPTED	AMENDED	ACTUAL	ACTUAL	PROPOSED	PROPOSED	PERCENT
DEPARTMENT/DIVISION	2019-20	BUDGET	BUDGET	Y-T-D	Y-T-D %	BUDGET	BUDGET	OF BUDGET
		2020-21	2020-21	06/30/2021		2020-21	2021-22	
POLICE COMMUNICATIONS								
Repairs & Maintenance	\$ 89,443	\$ 92,100	\$ 92,100	\$ 71,779	77.94%	\$ 92,100	\$ 91,000	0.13%
Services	1,981,238	1,290,300	1,275,000	1,248,092	96.73%	1,275,000	1,654,600	2.32%
Total Budget	<u>\$ 2,070,681</u>	<u>\$ 1,382,400</u>	<u>\$ 1,367,100</u>	<u>\$ 1,319,870</u>	<u>95.48%</u>	<u>\$ 1,367,100</u>	<u>\$ 1,745,600</u>	<u>2.44%</u>
POLICE TRAINING								
Personal Services/Benefits	\$ 176,726	\$ 153,800	\$ 151,800	\$ 88,255	57.38%	\$ 151,800	\$ 167,500	0.23%
Supplies	150	6,500	6,500	3,892	59.88%	6,500	14,100	0.02%
Services	2,200	4,000	4,300	1,645	41.13%	4,300	4,500	0.01%
Transfers	0	0	0	0	0.00%	0	9,000	0.01%
Total Budget	<u>\$ 179,076</u>	<u>\$ 164,300</u>	<u>\$ 162,600</u>	<u>\$ 93,793</u>	<u>57.09%</u>	<u>\$ 162,600</u>	<u>\$ 195,100</u>	<u>0.27%</u>
FIRE ADMINISTRATION								
Personal Services/Benefits	\$ 848,518	\$ 848,200	\$ 799,700	\$ 567,640	66.92%	\$ 799,700	\$ 804,300	1.13%
Supplies	29,293	34,800	34,786	28,441	81.73%	34,786	40,600	0.06%
Repairs & Maintenance	195,480	214,400	214,400	160,775	74.99%	214,400	240,200	0.34%
Services	69,308	86,600	97,186	59,517	68.73%	97,186	95,500	0.13%
Transfers	0	297,000	297,000	222,750	75.00%	297,000	20,000	0.03%
Total Budget	<u>\$ 1,142,600</u>	<u>\$ 1,481,000</u>	<u>\$ 1,443,072</u>	<u>\$ 1,039,123</u>	<u>70.16%</u>	<u>\$ 1,443,072</u>	<u>\$ 1,200,600</u>	<u>1.68%</u>
FIRE PREVENTION								
Personal Services/Benefits	\$ 552,557	\$ 515,600	\$ 528,400	\$ 377,219	73.16%	\$ 528,400	\$ 642,700	0.90%
Supplies	20,761	27,100	23,900	17,041	62.88%	23,900	28,500	0.04%
Services	12,198	10,100	9,000	7,433	73.60%	9,000	12,200	0.02%
Total Budget	<u>\$ 585,516</u>	<u>\$ 552,800</u>	<u>\$ 561,300</u>	<u>\$ 401,693</u>	<u>72.67%</u>	<u>\$ 561,300</u>	<u>\$ 683,400</u>	<u>0.96%</u>
FIRE OPERATIONS								
Personal Services/Benefits	\$ 9,361,851	\$ 9,556,000	\$ 9,457,300	\$ 6,750,484	70.64%	\$ 9,457,300	\$ 9,641,600	13.49%
Supplies	374,650	412,700	391,875	315,226	76.38%	391,875	396,600	0.55%
Repairs & Maintenance	513,380	520,200	519,525	409,191	78.66%	519,525	570,400	0.80%
Services	199,229	249,900	225,700	165,627	66.28%	225,700	262,300	0.37%
Transfers	943,400	792,200	792,200	594,150	75.00%	792,200	456,300	0.64%
Total Budget	<u>\$ 11,392,510</u>	<u>\$ 11,531,000</u>	<u>\$ 11,386,600</u>	<u>\$ 8,234,678</u>	<u>71.41%</u>	<u>\$ 11,386,600</u>	<u>\$ 11,327,200</u>	<u>15.85%</u>
PARKS & RECREATION ADMINISTRATION								
Personal Services/Benefits	\$ 412,245	\$ 449,300	\$ 422,100	\$ 298,107	66.35%	\$ 422,100	\$ 428,400	0.60%
Purchased Prof & Tech Services	30,260	35,200	35,200	19,914	56.57%	35,200	40,000	0.06%
Supplies	8,153	17,700	14,741	11,857	66.99%	14,741	16,700	0.02%
Repairs & Maintenance	3,077	3,500	3,500	2,473	70.66%	3,500	3,500	0.00%
Services	26,942	48,600	44,200	22,420	46.13%	44,200	56,200	0.08%
Transfers	0	0	0	0	0.00%	0	11,000	0.02%
Total Budget	<u>\$ 480,677</u>	<u>\$ 554,300</u>	<u>\$ 519,741</u>	<u>\$ 354,771</u>	<u>64.00%</u>	<u>\$ 519,741</u>	<u>\$ 555,800</u>	<u>0.78%</u>
PARK MAINTENANCE								
Personal Services/Benefits	\$ 3,129,342	\$ 3,438,200	\$ 3,131,700	\$ 2,205,247	64.14%	\$ 3,131,700	\$ 3,320,500	4.65%
Purchased Prof & Tech Services	3,703	73,400	42,754	17,918	24.41%	42,754	73,400	0.10%
Supplies	274,415	345,000	301,277	220,946	64.04%	301,277	354,900	0.50%
Repairs & Maintenance	741,408	983,800	910,538	721,846	73.37%	910,538	1,033,400	1.45%
Services	599,835	730,100	608,479	322,428	44.16%	608,479	704,500	0.99%
Transfers	846,000	607,500	607,500	455,625	75.00%	607,500	445,200	0.62%
Total Budget	<u>\$ 5,594,703</u>	<u>\$ 6,178,000</u>	<u>\$ 5,602,248</u>	<u>\$ 3,944,010</u>	<u>63.84%</u>	<u>\$ 5,602,248</u>	<u>\$ 5,931,900</u>	<u>8.30%</u>

SUMMARY BUDGET CATEGORIES

General Fund

DEPARTMENT/DIVISION	YEAR-END							
	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	AMENDED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
RECREATION								
Personal Services/Benefits	\$ 708,343	\$ 776,600	\$ 794,825	\$ 536,427	69.07%	\$ 794,825	\$ 916,100	1.28%
Supplies	85,407	148,500	268,100	87,397	58.85%	268,100	134,500	0.19%
Repairs & Maintenance	398,655	446,000	397,500	296,951	66.58%	397,500	483,500	0.68%
Services	251,464	354,600	191,698	98,144	27.68%	191,698	365,200	0.51%
Transfers	440,000	636,000	636,000	477,000	75.00%	636,000	180,000	0.25%
Total Budget	<u>\$ 1,883,870</u>	<u>\$ 2,361,700</u>	<u>\$ 2,288,123</u>	<u>\$ 1,495,918</u>	<u>63.34%</u>	<u>\$ 2,288,123</u>	<u>\$ 2,079,300</u>	<u>2.91%</u>
AQUATICS CENTER								
Personal Services/Benefits	\$ 522,877	\$ 651,900	\$ 584,500	\$ 352,807	54.12%	\$ 584,500	\$ 713,400	1.00%
Supplies	71,701	71,900	73,400	55,214	76.79%	73,400	84,700	0.12%
Repairs & Maintenance	162,941	172,500	171,000	135,030	78.28%	171,000	178,700	0.25%
Services	158,565	178,300	139,700	90,270	50.63%	139,700	205,600	0.29%
Total Budget	<u>\$ 916,084</u>	<u>\$ 1,074,600</u>	<u>\$ 968,600</u>	<u>\$ 633,321</u>	<u>58.94%</u>	<u>\$ 968,600</u>	<u>\$ 1,182,400</u>	<u>1.65%</u>
SENIOR CENTER								
Personal Services/Benefits	\$ 370,658	\$ 386,500	\$ 319,000	\$ 236,330	61.15%	\$ 319,000	\$ 350,500	0.49%
Supplies	53,654	107,900	106,616	47,711	44.22%	106,616	104,100	0.15%
Repairs & Maintenance	177,771	197,800	197,800	139,413	70.48%	197,800	234,500	0.33%
Services	74,005	98,200	96,000	42,550	43.33%	96,000	126,200	0.18%
Transfers	0	0	180,000	0	0.00%	180,000	0	0.00%
Total Budget	<u>\$ 676,087</u>	<u>\$ 790,400</u>	<u>\$ 899,416</u>	<u>\$ 466,005</u>	<u>58.96%</u>	<u>\$ 899,416</u>	<u>\$ 815,300</u>	<u>1.14%</u>
PARK BOARD								
Services	\$ 2,038	\$ 4,800	\$ 3,700	\$ 2,007	41.81%	\$ 3,700	\$ 4,800	0.01%
Total Budget	<u>\$ 2,038</u>	<u>\$ 4,800</u>	<u>\$ 3,700</u>	<u>\$ 2,007</u>	<u>41.81%</u>	<u>\$ 3,700</u>	<u>\$ 4,800</u>	<u>0.01%</u>
SENIOR ADVISORY BOARD								
Services	\$ 3,082	\$ 4,800	\$ 3,900	\$ 1,427	29.73%	\$ 3,900	\$ 4,600	0.01%
Total Budget	<u>\$ 3,082</u>	<u>\$ 4,800</u>	<u>\$ 3,900</u>	<u>\$ 1,427</u>	<u>29.73%</u>	<u>\$ 3,900</u>	<u>\$ 4,600</u>	<u>0.01%</u>
EVENTS								
Personal Services/Benefits	\$ 380,664	\$ 417,300	\$ 367,875	\$ 267,964	64.21%	\$ 367,875	\$ 374,500	0.52%
Purchased Prof & Tech Services	12,753	35,000	0	0	0.00%	0	35,000	0.05%
Supplies	100	100	100	0	0.00%	100	100	0.00%
Repairs & Maintenance	25,376	31,800	31,800	23,850	75.00%	31,800	23,800	0.03%
Services	49,921	73,900	56,023	37,749	51.08%	56,023	77,400	0.11%
Events	265,862	338,200	482,881	314,092	92.87%	482,881	396,200	0.55%
Total Budget	<u>\$ 734,675</u>	<u>\$ 896,300</u>	<u>\$ 938,679</u>	<u>\$ 643,655</u>	<u>71.81%</u>	<u>\$ 938,679</u>	<u>\$ 907,000</u>	<u>1.27%</u>
LIBRARY								
Purchased Prof & Tech Services	\$ 1,321,899	\$ 1,360,000	\$ 1,360,000	\$ 1,359,911	99.99%	\$ 1,360,000	\$ 1,403,800	1.96%
Supplies	33,355	42,600	46,600	33,922	79.63%	46,600	34,800	0.05%
Repairs & Maintenance	263,400	260,400	260,400	195,300	75.00%	260,400	268,100	0.38%
Services	70,541	71,200	59,800	33,890	47.60%	59,800	63,700	0.09%
Transfers	588,000	2,791,500	2,991,500	2,093,625	75.00%	2,991,500	501,500	0.70%
Total Budget	<u>\$ 2,277,195</u>	<u>\$ 4,525,700</u>	<u>\$ 4,718,300</u>	<u>\$ 3,716,647</u>	<u>82.12%</u>	<u>\$ 4,718,300</u>	<u>\$ 2,271,900</u>	<u>3.18%</u>
GRAND TOTAL	<u>\$ 64,737,460</u>	<u>\$ 68,805,400</u>	<u>\$ 68,790,593</u>	<u>\$ 47,133,161</u>	<u>68.50%</u>	<u>\$ 68,790,593</u>	<u>\$ 71,467,900</u>	<u>100.00%</u>



**FARMERS
BRANCH**

SUMMARY BUDGET CATEGORIES

Enterprise Funds

DEPARTMENT/DIVISION	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	AMENDED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
WATER & SEWER ADMINISTRATION								
Personal Services/Benefits	\$ 134,349	\$ 122,800	\$ 122,800	\$ 88,096	71.74%	\$ 122,800	\$ 123,700	0.44%
Purchased Prof & Tech Services	124,671	91,900	161,900	93,111	101.32%	161,900	148,900	0.53%
Supplies	50,189	75,400	75,400	71,723	95.12%	75,400	82,900	0.30%
Repairs & Maintenance	45,362	51,500	51,500	43,308	84.09%	51,500	65,300	0.23%
Services	53,740	70,000	61,000	50,444	72.06%	61,000	69,900	0.25%
Production & Disposal	68,623	72,200	72,200	46,663	64.63%	72,200	80,100	0.29%
Other Objects	1,107	10,000	10,000	275	2.75%	10,000	10,000	0.04%
Transfers	4,499,700	4,725,400	4,725,400	3,544,050	75.00%	4,725,400	4,935,100	17.57%
Total Budget	<u>\$ 4,977,740</u>	<u>\$ 5,219,200</u>	<u>\$ 5,280,200</u>	<u>\$ 3,937,670</u>	<u>75.45%</u>	<u>\$ 5,280,200</u>	<u>\$ 5,515,900</u>	<u>19.64%</u>
WATER & SEWER OPERATIONS								
Personal Services/Benefits	\$ 2,050,838	\$ 2,206,600	\$ 2,206,600	\$ 1,426,438	64.64%	\$ 2,206,600	\$ 2,163,000	7.70%
Supplies	205,853	228,700	228,700	161,518	70.62%	228,700	245,400	0.87%
Repairs & Maintenance	671,889	702,700	702,700	451,419	64.24%	702,700	751,700	2.68%
Services	365,668	413,600	413,600	174,851	42.28%	413,600	422,000	1.50%
Production & Disposal	9,642,340	10,649,900	10,402,900	10,239,916	96.15%	10,402,900	11,381,300	40.52%
Other Objects	43,936	50,000	218,000	5,231	10.46%	218,000	50,000	0.18%
Transfers	4,605,000	7,635,000	7,653,000	5,726,250	75.00%	7,653,000	7,556,500	26.91%
Total Budget	<u>\$ 17,585,523</u>	<u>\$ 21,886,500</u>	<u>\$ 21,825,500</u>	<u>\$ 18,185,623</u>	<u>83.09%</u>	<u>\$ 21,825,500</u>	<u>\$ 22,569,900</u>	<u>80.36%</u>
Total Water & Sewer Fund	<u>\$ 22,563,263</u>	<u>\$ 27,105,700</u>	<u>\$ 27,105,700</u>	<u>\$ 22,123,293</u>	<u>81.62%</u>	<u>\$ 27,105,700</u>	<u>\$ 28,085,800</u>	<u>100.00%</u>
STORMWATER UTILITIES								
Purchased Prof & Tech Services	\$ 14,522	\$ 35,000	\$ 35,000	\$ 0	0.00%	\$ 35,000	\$ 30,000	1.42%
Repairs & Maintenance	1,605,088	0	0	(71,525)	0.00%	0	0	0.00%
Other Objects	5,399	0	0	0	0.00%	0	0	0.00%
Transfers	74,800	4,384,800	4,384,800	3,288,600	75.00%	4,384,800	2,084,800	98.58%
Total Budget	<u>\$ 1,699,809</u>	<u>\$ 4,419,800</u>	<u>\$ 4,419,800</u>	<u>\$ 3,217,075</u>	<u>72.79%</u>	<u>\$ 4,419,800</u>	<u>\$ 2,114,800</u>	<u>100.00%</u>
Total Stormwater Fund	<u>\$ 1,699,809</u>	<u>\$ 4,419,800</u>	<u>\$ 4,419,800</u>	<u>\$ 3,217,075</u>	<u>72.79%</u>	<u>\$ 4,419,800</u>	<u>\$ 2,114,800</u>	<u>100.00%</u>
GRAND TOTAL	<u>\$ 24,263,072</u>	<u>\$ 31,525,500</u>	<u>\$ 31,525,500</u>	<u>\$ 25,340,368</u>	<u>80.38%</u>	<u>\$ 31,525,500</u>	<u>\$ 30,200,600</u>	<u>100.00%</u>



**FARMERS
BRANCH**

SUMMARY BUDGET CATEGORIES

Internal Service Funds

DEPARTMENT/DIVISION	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	AMENDED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
FACILITIES MANAGEMENT								
Personal Services/Benefits	\$ 588,982	\$ 577,400	\$ 328,600	\$ 215,531	37.33%	\$ 328,600	\$ 598,400	10.50%
Supplies	11,350	19,400	19,400	5,178	26.69%	19,400	15,200	0.27%
Repairs & Maintenance	537,627	713,500	878,500	704,847	98.79%	878,500	729,800	12.81%
Services	856,102	959,600	959,600	953,249	99.34%	959,600	1,017,300	17.85%
Total Budget	<u>\$ 2,008,061</u>	<u>\$ 2,269,900</u>	<u>\$ 2,186,100</u>	<u>\$ 1,878,805</u>	<u>82.77%</u>	<u>\$ 2,186,100</u>	<u>\$ 2,360,700</u>	<u>41.43%</u>
FLEET MANAGEMENT								
Personal Services/Benefits	\$ 757,575	\$ 624,500	\$ 708,300	\$ 538,615	86.25%	\$ 708,300	\$ 644,400	11.31%
Supplies	32,031	26,600	26,600	14,949	56.20%	26,600	26,600	0.47%
Repairs & Maintenance	107,154	203,700	203,700	156,781	76.97%	203,700	211,300	3.71%
Services	336,057	353,000	359,400	249,514	70.68%	359,400	350,200	6.15%
Inventory Usage	1,759,310	1,656,500	1,650,100	1,283,570	77.49%	2,005,100	2,105,400	36.95%
Total Budget	<u>\$ 2,992,128</u>	<u>\$ 2,864,300</u>	<u>\$ 2,948,100</u>	<u>\$ 2,243,428</u>	<u>78.32%</u>	<u>\$ 3,303,100</u>	<u>\$ 3,337,900</u>	<u>58.57%</u>
Total Fleet & Facilities Mgmt Fund	<u>\$ 5,000,189</u>	<u>\$ 5,134,200</u>	<u>\$ 5,134,200</u>	<u>\$ 4,122,233</u>	<u>80.29%</u>	<u>\$ 5,489,200</u>	<u>\$ 5,698,600</u>	<u>100.00%</u>
WORKERS' COMPENSATION								
Purchased Prof & Tech Services	\$ 0	\$ 5,000	\$ 5,000	\$ 0	0.00%	\$ 5,000	\$ 5,000	1.25%
Services	61,865	395,000	395,000	116,540	29.50%	395,000	395,000	98.75%
Total Budget	<u>\$ 61,865</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 116,540</u>	<u>29.14%</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>100.00%</u>
Total Workers' Compensation Fund	<u>\$ 61,865</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 116,540</u>	<u>29.14%</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>100.00%</u>
HEALTH CLAIMS								
Claims Incurred	\$ 3,276,604	\$ 3,086,300	\$ 3,111,300	\$ 2,530,959	82.01%	\$ 3,111,300	\$ 3,509,000	81.40%
Insurance Premiums	360,455	330,100	255,100	61,208	18.54%	255,100	331,800	7.70%
Production & Disposal	220,383	239,400	289,400	210,958	88.12%	289,400	270,000	6.26%
Transfers	200,000	200,000	200,000	200,000	100.00%	200,000	200,000	4.64%
Total Budget	<u>\$ 4,057,442</u>	<u>\$ 3,855,800</u>	<u>\$ 3,855,800</u>	<u>\$ 3,003,125</u>	<u>77.89%</u>	<u>\$ 3,855,800</u>	<u>\$ 4,310,800</u>	<u>100.00%</u>
Total Health Claims Fund	<u>\$ 4,057,442</u>	<u>\$ 3,855,800</u>	<u>\$ 3,855,800</u>	<u>\$ 3,003,125</u>	<u>77.89%</u>	<u>\$ 3,855,800</u>	<u>\$ 4,310,800</u>	<u>100.00%</u>
GRAND TOTAL	<u>\$ 9,119,495</u>	<u>\$ 9,390,000</u>	<u>\$ 9,390,000</u>	<u>\$ 7,241,898</u>	<u>77.12%</u>	<u>\$ 9,745,000</u>	<u>\$ 10,409,400</u>	<u>100.00%</u>



**FARMERS
BRANCH**

SUMMARY BUDGET CATEGORIES

Hotel/Motel Fund

DEPARTMENT/DIVISION	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	AMENDED BUDGET 2020-21	ACTUAL Y-T-D 06/30/2021	ACTUAL Y-T-D %	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22	PERCENT OF BUDGET
HISTORICAL PRESERVATION/SPECIAL EVENTS								
Personal Services/Benefits	\$ 546,909	\$ 522,300	\$ 450,400	\$ 284,815	54.53%	\$ 450,400	\$ 526,500	24.15%
Purchased Prof & Tech Services	10,008	60,000	7,000	8,900	14.83%	7,000	60,000	2.75%
Supplies	30,253	44,200	25,011	14,411	32.60%	25,011	38,300	1.76%
Repairs & Maintenance	92,090	236,700	155,652	84,393	35.65%	155,652	257,300	11.80%
Services	112,697	139,300	90,094	56,567	40.61%	90,094	147,900	6.78%
Other Fixed Assets	0	5,000	0	0	0.00%	0	1,000	0.05%
Special Events	266,408	304,100	299,100	205,519	67.58%	299,100	304,100	13.95%
Other Objects	0	0	283,226	0	0.00%	283,226	0	0.00%
Transfers	65,000	0	137,000	91,333	0.00%	137,000	14,600	0.67%
Total Budget	<u>\$ 1,123,365</u>	<u>\$ 1,311,600</u>	<u>\$ 1,447,482</u>	<u>\$ 745,938</u>	<u>56.87%</u>	<u>\$ 1,447,482</u>	<u>\$ 1,349,700</u>	<u>61.90%</u>
PROMOTION OF TOURISM								
Purchased Prof & Tech Services	\$ 35,592	\$ 35,600	\$ 35,600	\$ 35,600	100.00%	\$ 35,600	\$ 35,600	1.63%
Supplies	4,514	1,000	8,000	245	24.55%	8,000	1,000	0.05%
Services	4,419	13,800	13,800	1,329	9.63%	13,800	13,800	0.63%
Marketing	425,714	473,300	473,300	277,812	58.70%	473,300	473,300	21.71%
Transfers	288,000	288,000	288,000	216,000	75.00%	288,000	288,000	13.21%
Total Budget	<u>\$ 758,238</u>	<u>\$ 811,700</u>	<u>\$ 818,700</u>	<u>\$ 530,987</u>	<u>65.42%</u>	<u>\$ 818,700</u>	<u>\$ 811,700</u>	<u>37.23%</u>
CONVENTION								
Supplies	\$ 0	\$ 1,000	\$ 1,000	\$ 0	0.00%	\$ 1,000	\$ 1,000	0.05%
Repairs & Maintenance	0	2,000	2,000	0	0.00%	2,000	2,000	0.09%
Services	8,815	16,000	9,000	0	0.00%	9,000	16,000	0.73%
Total Budget	<u>\$ 8,815</u>	<u>\$ 19,000</u>	<u>\$ 12,000</u>	<u>\$ 0</u>	<u>0.00%</u>	<u>\$ 12,000</u>	<u>\$ 19,000</u>	<u>0.87%</u>
GRAND TOTAL	<u>\$ 1,890,419</u>	<u>\$ 2,142,300</u>	<u>\$ 2,278,182</u>	<u>\$ 1,276,926</u>	<u>59.61%</u>	<u>\$ 2,278,182</u>	<u>\$ 2,180,400</u>	<u>100.00%</u>



**FARMERS
BRANCH**

DEBT SERVICE FUND

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

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

The City has the following outstanding debt issues:

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

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

There are currently \$2,555,000 bonds outstanding. These bonds are issued as serial certificates maturing on February 15 in the years 2010 through 2020 and as term certificates maturing February 15, 2022 and February 15, 2024.

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

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

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

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

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

There are currently \$645,000 bonds outstanding. These bonds are issued as term certificates maturing on May 1 in the years 2014 through 2023.

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

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

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

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

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

There are currently \$7,960,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2034.

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

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

There are currently \$630,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2024.

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

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

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

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

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

There are currently \$13,165,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2038.

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

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

There are currently \$5,050,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2038.

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

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

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

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

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

There are currently \$2,660,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2030.

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

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

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

DEBT SERVICE FUND SUMMARY OF REVENUES AND EXPENDITURES

PROPERTY TAX SUPPORTED DEBT

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

SELF-SUPPORTING DEBT

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

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

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

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

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2021-22	\$ 3,025,000.00	\$ 1,640,563.28	\$ 4,665,563.28
2022-23	3,155,000.00	1,508,659.28	4,663,659.28
2023-24	3,005,000.00	1,377,359.78	4,382,359.78
2024-25	2,695,000.00	1,267,450.28	3,962,450.28
2025-26	2,795,000.00	1,167,700.28	3,962,700.28
2026-27	2,895,000.00	1,064,250.28	3,959,250.28
2027-28	3,000,000.00	958,034.78	3,958,034.78
2028-29	3,110,000.00	847,943.78	3,957,943.78
2029-30	3,235,000.00	733,256.53	3,968,256.53
2030-31	2,980,000.00	624,328.15	3,604,328.15
2031-32	3,090,000.00	519,881.77	3,609,881.77
2032-33	3,190,000.00	417,569.27	3,607,569.27
2033-34	2,845,000.00	325,200.02	3,170,200.02
2034-35	2,160,000.00	249,956.27	2,409,956.27
2035-36	2,225,000.00	184,759.39	2,409,759.39
2036-37	2,130,000.00	116,259.38	2,246,259.38
2037-38	2,195,000.00	49,150.00	2,244,150.00
2038-39	655,000.00	7,368.75	662,368.75
Total	\$ 48,385,000.00	\$ 13,059,691.27	\$ 61,444,691.27

**COMBINATION TAX and REVENUE
CERTIFICATES OF OBLIGATION
TAXABLE SERIES 2009
AMOUNT OF ISSUE: \$10,000,000
PRINCIPAL & INTEREST REQUIREMENTS
Property Tax Supported Debt**

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

Interest Rates:

2020-24 - 4.970%

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

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

Interest Rates:

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

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

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

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

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

**COMBINATION TAX and REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2013
AMOUNT OF ISSUE: \$6,500,000
PRINCIPAL & INTEREST REQUIREMENTS
Property Tax Supported Debt**

YEAR	PRINCIPAL	INTEREST	TOTAL
2021-22	\$ 310,000.00	\$ 125,150.00	\$ 435,150.00
2022-23	325,000.00	111,675.00	436,675.00
2023-24	335,000.00	100,987.50	435,987.50
2024-25	345,000.00	92,487.50	437,487.50
2025-26	355,000.00	83,737.50	438,737.50
2026-27	365,000.00	74,737.50	439,737.50
2027-28	370,000.00	65,550.00	435,550.00
2028-29	380,000.00	55,700.00	435,700.00
2029-30	395,000.00	45,043.75	440,043.75
2030-31	405,000.00	33,537.50	438,537.50
2031-32	415,000.00	20,718.75	435,718.75
2032-33	430,000.00	6,987.50	436,987.50
Total	\$ 4,430,000.00	\$ 816,312.50	\$ 5,246,312.50

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2021-22	\$ 490,000.00	\$ 265,519.00	\$ 755,519.00
2022-23	515,000.00	240,394.00	755,394.00
2023-24	535,000.00	219,494.00	754,494.00
2024-25	555,000.00	203,144.00	758,144.00
2025-26	570,000.00	186,269.00	756,269.00
2026-27	590,000.00	168,869.00	758,869.00
2027-28	605,000.00	150,566.00	755,566.00
2028-29	630,000.00	130,875.00	760,875.00
2029-30	650,000.00	109,669.00	759,669.00
2030-31	670,000.00	86,975.00	756,975.00
2031-32	695,000.00	63,088.00	758,088.00
2032-33	715,000.00	38,413.00	753,413.00
2033-34	740,000.00	12,950.00	752,950.00
Total	\$ 7,960,000.00	\$ 1,876,225.00	\$ 9,836,225.00

**COMBINATION TAX and REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2014
AMOUNT OF ISSUE: \$1,890,000
PRINCIPAL & INTEREST REQUIREMENTS
Property Tax Supported Debt**

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

**COMBINATION TAX and REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2016
AMOUNT OF ISSUE: \$2,545,000
PRINCIPAL & INTEREST REQUIREMENTS
Property Tax Supported Debt**

YEAR	PRINCIPAL	INTEREST	TOTAL
2021-22	\$ 110,000.00	\$ 55,000.00	\$ 165,000.00
2022-23	115,000.00	52,800.00	167,800.00
2023-24	115,000.00	50,500.00	165,500.00
2024-25	120,000.00	47,625.00	167,625.00
2025-26	120,000.00	44,625.00	164,625.00
2026-27	125,000.00	41,625.00	166,625.00
2027-28	130,000.00	38,500.00	168,500.00
2028-29	130,000.00	35,250.00	165,250.00
2029-30	135,000.00	31,350.00	166,350.00
2030-31	140,000.00	27,300.00	167,300.00
2031-32	145,000.00	23,100.00	168,100.00
2032-33	150,000.00	18,750.00	168,750.00
2033-34	155,000.00	14,250.00	169,250.00
2034-35	160,000.00	9,600.00	169,600.00
2035-36	160,000.00	4,800.00	164,800.00
Total	\$ 2,010,000.00	\$ 495,075.00	\$ 2,505,075.00

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2021-22	\$ 110,000.00	\$ 485,818.76	\$ 595,818.76
2022-23	115,000.00	481,318.76	596,318.76
2023-24	125,000.00	476,518.76	601,518.76
2024-25	705,000.00	459,918.76	1,164,918.76
2025-26	735,000.00	431,118.76	1,166,118.76
2026-27	760,000.00	401,218.76	1,161,218.76
2027-28	795,000.00	370,118.76	1,165,118.76
2028-29	825,000.00	337,718.76	1,162,718.76
2029-30	860,000.00	304,018.76	1,164,018.76
2030-31	895,000.00	268,918.76	1,163,918.76
2031-32	930,000.00	232,418.76	1,162,418.76
2032-33	965,000.00	198,137.51	1,163,137.51
2033-34	1,000,000.00	165,956.26	1,165,956.26
2034-35	1,030,000.00	132,075.01	1,162,075.01
2035-36	1,065,000.00	96,721.88	1,161,721.88
2036-37	1,105,000.00	59,412.50	1,164,412.50
2037-38	1,145,000.00	20,037.50	1,165,037.50
Total	\$ 13,165,000.00	\$ 4,921,447.02	\$ 18,086,447.02

Interest Rates:

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

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2021-22	\$ 150,000.00	\$ 186,256.26	\$ 336,256.26
2022-23	155,000.00	178,631.26	333,631.26
2023-24	90,000.00	172,506.26	262,506.26
2024-25	255,000.00	163,881.26	418,881.26
2025-26	270,000.00	150,756.26	420,756.26
2026-27	280,000.00	137,006.26	417,006.26
2027-28	295,000.00	124,106.26	419,106.26
2028-29	305,000.00	112,106.26	417,106.26
2029-30	315,000.00	101,281.26	416,281.26
2030-31	325,000.00	91,478.13	416,478.13
2031-32	340,000.00	81,087.50	421,087.50
2032-33	350,000.00	70,087.50	420,087.50
2033-34	360,000.00	58,550.00	418,550.00
2034-35	370,000.00	46,687.50	416,687.50
2035-36	385,000.00	34,178.13	419,178.13
2036-37	395,000.00	21,015.63	416,015.63
2037-38	410,000.00	7,175.00	417,175.00
Total	\$ 5,050,000.00	\$ 1,736,790.73	\$ 6,786,790.73

Interest Rates:

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

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

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2021-22	\$ 250,000.00	\$ 101,400.00	\$ 351,400.00
2022-23	260,000.00	91,200.00	351,200.00
2023-24	275,000.00	80,500.00	355,500.00
2024-25	280,000.00	69,400.00	349,400.00
2025-26	295,000.00	57,900.00	352,900.00
2026-27	305,000.00	45,900.00	350,900.00
2027-28	315,000.00	33,500.00	348,500.00
2028-29	330,000.00	20,600.00	350,600.00
2029-30	350,000.00	7,000.00	357,000.00
Total	\$ 2,660,000.00	\$ 507,400.00	\$ 3,167,400.00

Interest Rates:

2019 -2030 - 4.000%

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

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2021-22	\$ 275,000.00	\$ 273,193.76	\$ 548,193.76
2022-23	285,000.00	261,993.76	546,993.76
2023-24	415,000.00	247,993.76	662,993.76
2024-25	435,000.00	230,993.76	665,993.76
2025-26	450,000.00	213,293.76	663,293.76
2026-27	470,000.00	194,893.76	664,893.76
2027-28	490,000.00	175,693.76	665,693.76
2028-29	510,000.00	155,693.76	665,693.76
2029-30	530,000.00	134,893.76	664,893.76
2030-31	545,000.00	116,118.76	661,118.76
2031-32	565,000.00	99,468.76	664,468.76
2032-33	580,000.00	85,193.76	665,193.76
2033-34	590,000.00	73,493.76	663,493.76
2034-35	600,000.00	61,593.76	661,593.76
2035-36	615,000.00	49,059.38	664,059.38
2036-37	630,000.00	35,831.25	665,831.25
2037-38	640,000.00	21,937.50	661,937.50
2038-39	655,000.00	7,368.75	662,368.75
Total	\$ 9,280,000.00	\$ 2,438,709.52	\$ 11,718,709.52

Interest Rates:

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

**SUMMARY
SELF-SUPPORTING DEBT
PRINCIPAL & INTEREST REQUIREMENTS**

YEAR	PRINCIPAL	INTEREST	TOTAL
2021-22	\$ 1,605,000.00	\$ 178,270.00	\$ 1,783,270.00
2022-23	1,680,000.00	104,286.25	1,784,286.25
2023-24	545,000.00	56,146.25	601,146.25
2024-25	565,000.00	34,900.00	599,900.00
2025-26	590,000.00	11,800.00	601,800.00
Total	\$ 4,985,000.00	\$ 385,402.50	\$ 5,370,402.50

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2021-22	\$ 510,000.00	\$ 93,145.00	\$ 603,145.00
2022-23	525,000.00	75,411.25	600,411.25
2023-24	545,000.00	56,146.25	601,146.25
2024-25	565,000.00	34,900.00	599,900.00
2025-26	590,000.00	11,800.00	601,800.00
Total	\$ 2,735,000.00	\$ 271,402.50	\$ 3,006,402.50

Interest Rates:

2016-26 - 5.800%

Series refunding Taxable Series 2004 Certificates of Obligation.

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

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

Interest Rates:

2018-19 thru 2022-23 - 5.000%

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



**FARMERS
BRANCH**

ECONOMIC DEVELOPMENT FUND

Proposed Budget 2021-22

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

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 2021-22

Police Forfeiture Funds

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

SPECIAL REVENUE FUND

PROPOSED BUDGET 2021-22

Donations Fund

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

NOTE:

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

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

SPECIAL REVENUE FUND

PROPOSED BUDGET 2021-22

Local Truancy Prevention Fund

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

SPECIAL REVENUE FUND
PROPOSED BUDGET 2021-22

Youth Scholarship Fund

	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 18,035	\$ 12,835
BUDGETED REVENUES		
Youth Scholarship	600	0
Interest Allocation	200	200
TOTAL BUDGETED REVENUES	<u>800</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><u>\$ 12,835</u></u>	 <u><u>\$ 7,035</u></u>

SPECIAL REVENUE FUND

PROPOSED BUDGET 2021-22

Grants Fund

	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 654,217	\$ (0)
Adjustment for Purchases Carried-Forward	(654,217)	
BUDGETED REVENUES		
American Rescue Plan Act (ARPA)	0	5,966,438
Economic Development - State Grant Dallas County CARES	940,690	0
FEMA - February 2021 Winter Storm	30,000	0
Fire - State NCT Trauma	11,950	5,000
Fire - Federal SAFER	444,300	281,500
Historical Park - Keenan Cemetery	0	7,500
Innovation & Technology - E-Rate Internet	9,013	0
Police - Federal Police Uniform	25,000	15,000
TOTAL BUDGETED REVENUES	1,460,953	6,275,438
BUDGETED EXPENDITURES		
American Rescue Plan Act (ARPA) [1]		
Transfer to Non-Bond CIP for Justice Center Renovation	0	1,500,000
Transfer to Non-Bond CIP for Recreation Center Renovation Phase 2	0	978,000
Transfer to Non-Bond CIP for Signature Park - Phase I	0	2,000,000
Transfer to Non-Bond CIP for Mercer Park (City Portion) *	0	1,000,000
Metrocrest Services Center Building	0	110,000
NTECC Computer-Aided Dispatch (CAD) Upgrade	0	322,000
Residential Repair Program	0	50,000
Contingencies	0	6,438
Economic Development - Dallas County CARES		
Direct Assistance - CARES Act	334,164	0
Public Safety - Fire Salaries	254,543	0
Public Safety - Fire TMRS	48,720	0
Public Safety - Police Salaries	254,544	0
Public Safety - Police TMRS	48,720	0
FEMA Winter Storm	30,000	0
Fire - NCT Trauma	11,950	5,000
Fire - SAFER		
Fire - Full-Time	339,801	205,400
Fire - Life & Health	34,401	30,700
Fire - TMRS	65,400	42,400
Fire - Medicare	4,700	3,000
Historical Park - Keenan Cemetery	0	7,500
Innovation & Technology - Internet Grant	9,013	0
Police - State Criminal Justice Grant		
Police Training Uniforms	25,000	15,000
TOTAL BUDGETED EXPENDITURES	1,460,953	6,275,438
PROJECTED ENDING FUND BALANCE	\$ (0)	\$ (0)

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

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

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

SPECIAL REVENUE FUND

PROPOSED BUDGET 2021-22

Building Security Fund

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

SPECIAL REVENUE FUND

PROPOSED BUDGET 2021-22

Court Technology Fund

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

SPECIAL REVENUE FUND

PROPOSED BUDGET 2021-22

Municipal Jury Fund

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

SPECIAL REVENUE FUND

PROPOSED BUDGET 2021-22

Landfill Closure/Post-Closure Fund & Huffines Extension Fund

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

SPECIAL REVENUE FUND

PROPOSED BUDGET 2021-22

Cemetery Fund

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

SPECIAL REVENUE FUND

PROPOSED BUDGET 2021-22

Photographic Light System Fund

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

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

SPECIAL REVENUE FUND

PROPOSED BUDGET 2021-22

PEG Access Channel Fund

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

SPECIAL REVENUE FUND

PROPOSED BUDGET 2021-22

Joint Fire Training Facility Fund

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

SPECIAL REVENUE FUND

PROPOSED BUDGET 2021-22

TIRZ District #3 Fund

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

LBJ FREEWAY (Interstate 635)

SPECIAL REVENUE FUND

PROPOSED BUDGET 2021-22

Residential Revitalization Bond Fund

	YEAR-END PROPOSED BUDGET 2020-21	PROPOSED BUDGET 2021-22
PROJECTED BEGINNING FUND BALANCE	\$ 1,651,100	\$ 209,800
 BUDGETED REVENUES		
Interest Allocation	8,700	0
TOTAL BUDGETED REVENUES	<u>8,700</u>	<u>0</u>
 BUDGETED EXPENDITURES		
Inventory/Land Purchase	750,000	0
Residential Demo/Rebuild	700,000	0
TOTAL BUDGETED EXPENDITURES	<u>1,450,000</u>	<u>0</u>
 PROJECTED ENDING FUND BALANCE	 <u><u>\$ 209,800</u></u>	 <u><u>\$ 209,800</u></u>

FIXED ASSET FUND SUMMARY

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

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

FIXED ASSETS

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

FIXED ASSETS

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

FIXED ASSETS

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

FIXED ASSETS

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

FIXED ASSETS

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

FIXED ASSETS

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

Footnotes for Transfers and Purchases:

[1] Funding for Finance/HR ERP software.

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

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

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



**FARMERS
BRANCH**

THE CIP PROCESS AND ITS RELATIONSHIP TO OPERATION BUDGETS

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

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

The Capital Improvement Program can significantly impact the operating budget. The City relies heavily on General Fund and Water & Sewer Fund transfers in order to fund the CIP. Revenue growth and conservative spending patterns have allowed the City to make these transfers in the past and departments have the ability to fund day-to-day operations of the improvements through their existing operating budgets. In many instances, operating costs have actually been reduced by these improvements. For example, rebuilding older roadways reduces maintenance costs and the replacement of old water and sewer lines has reduced leakage and inflow/infiltration problems. Further detail related to the operating cost impact of new capital improvement projects can be found in the project descriptions located at the beginning of this section. A “minimal” operating budget impact is defined as \$20,000 or less in operating cost.

CAPITAL IMPROVEMENT PROGRAM BUDGET

PROPOSED FISCAL YEAR BUDGET 2021-2022

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

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

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

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

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

Tax Increment Finance District #2 Fund: The Old Farmers Branch TIF district 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.

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

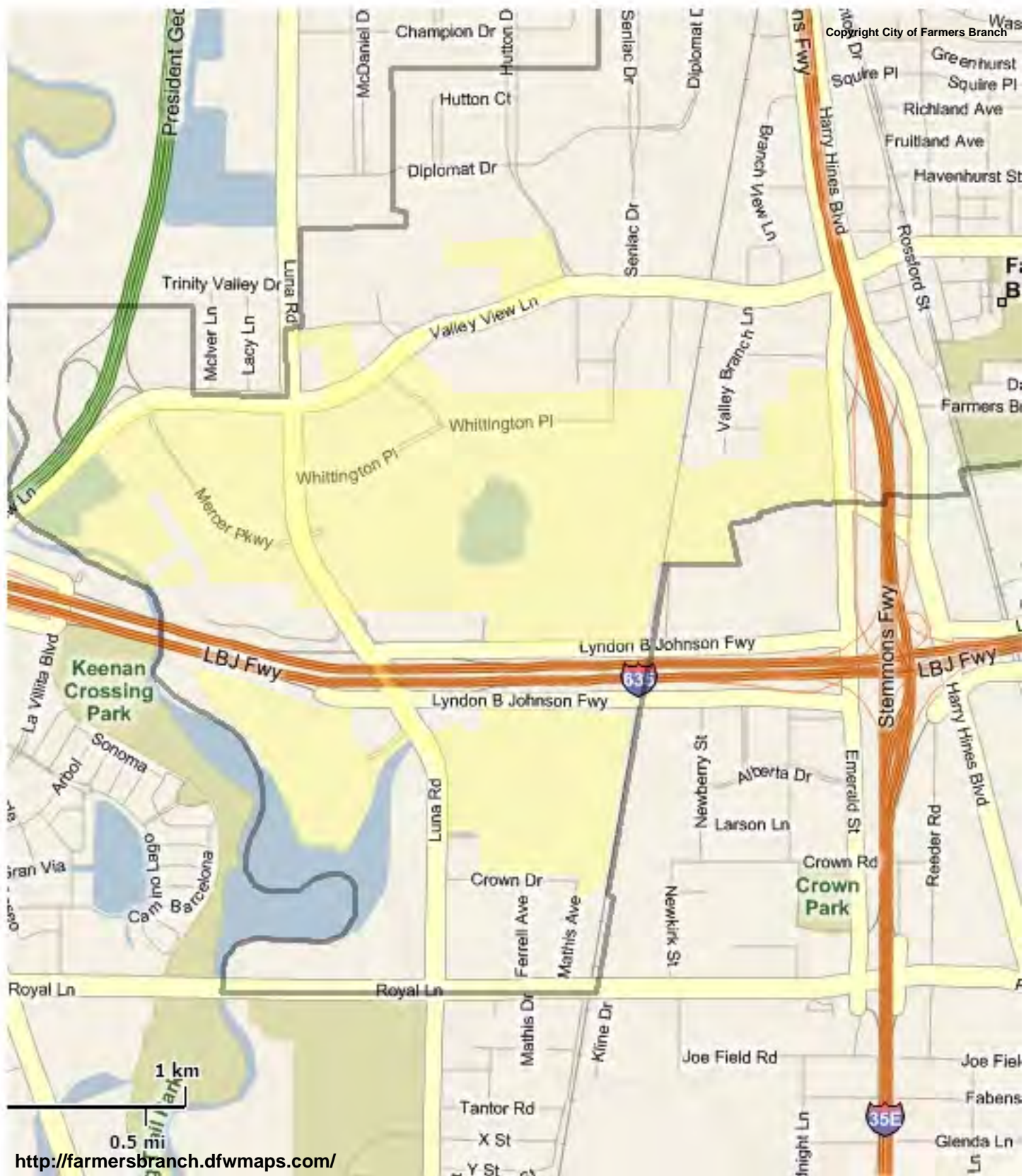
Street Improvement Bond Fund: Voter approved General Obligation bonds issued for \$13.92 million (plus premium) in 2014. These funds are to be used in addition to non-bond funds having \$5 million for residential streets. Major street renovations expenses estimated at \$13.12 million. South bound Marsh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

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

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

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

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




TIF No 1

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


DISCLAIMER

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


City of Farmers Branch, Texas
Capital Improvement Program

Project: Street Revitalization		Responsible Dept: Public Works							
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 4,985,802	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 23,185,802
<u>Description:</u> Residential Street Overlay Program									
<div><div></div><div><div><u>Estimated Project Cost:</u> Design\$ 500,000 Construction\$ 22,685,802 Total\$ 23,185,802</div><div><u>Project Schedule:</u> Design: Bid Award: Construction:</div><div><u>Funding Source(s):</u> General Fund</div></div></div>									
<u>Project Listing:</u>	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 4,985,802	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 23,185,802
Total:	\$ 4,985,802	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 23,185,802
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ (163,429)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (326,858)


City of Farmers Branch, Texas
Capital Improvement Program

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


City of Farmers Branch, Texas
Capital Improvement Program

Project: Park Field Light Replacement		Responsible Dept: Parks And Recreation							
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 1,194,837	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 2,769,837
<u>Description:</u>									
Athletic field lighting structure upgrade and replacement.									
<div><div></div><div><div><u>Estimated Project Cost:</u></div><div>Design\$ 200,000</div><div>Construction\$ 2,569,837</div><div>Total\$ 2,769,837</div><div><u>Project Schedule:</u></div><div>Design:</div><div>Bid Award:</div><div>Construction:</div><div><u>Funding Source(s):</u></div><div>General Fund</div></div></div>									
<u>Project Listing:</u>	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
1	\$ 1,194,837	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 2,769,837
Total:	\$ 1,194,837	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 2,769,837
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	Negligible impact. Upgrades are to lighting structures to prevent future failure								\$ -


City of Farmers Branch, Texas
Capital Improvement Program

Project: Parks Master Plan		Responsible Dept: Parks And Recreation							
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 4,200,000
<u>Description:</u> General improvement of City parks									
<div><div></div><div><div><u>Estimated Project Cost:</u></div><div>Design<div>\$-</div></div><div>Construction<div>\$4,200,000</div></div><div>Total<div>\$4,200,000</div></div></div><div><div><u>Funding Source(s):</u></div><div>General Fund</div></div></div>									
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
1	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 4,800,000
Total:	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 4,800,000
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	Negligible impact. New equipment requires same maintenance.								\$ -


City of Farmers Branch, Texas
Capital Improvement Program

Project: Trail Improvements			Responsible Dept: Parks And Recreation						
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 2,900,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,600,000
Description: Trail improvements based on recommendations and priorities in adopted Trail Master Plan.									
<div><div></div><div><div>Estimated Project Cost:</div><div>Design\$ 50,000</div><div>Construction\$ 3,550,000</div><div>Total\$ 3,600,000</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	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
1	\$ 2,900,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,600,000
Total:	\$ 2,900,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,600,000
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	Potential for future cost savings due to reduction of maintenance needed on older trails.								\$ -


City of Farmers Branch, Texas
Capital Improvement Program

Project: Utility Replacement & Improvement				Responsible Dept: Public Works					
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 23,092,390	\$ 3,100,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 43,442,390
Description: This project funds the rehabilitation and replacement of water and sanitary sewer lines throughout the city.									
	Estimated Project Cost:								
	Design								\$ -
	Construction								\$ 43,442,390
	ROW/Easements/Land								\$ -
	Other								\$ -
	Total								\$ 43,442,390
Funding Source(s): Water and Sewer Fund									
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
Water and sewer line improvements	\$ 23,092,390	\$ 3,100,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 43,442,390
	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
Total:	\$ 23,092,390	\$ 3,100,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 43,442,390
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	Cost savings due to reduction of treatment of water are dependent on size of pipe, precipitation and usage.								\$ -


City of Farmers Branch, Texas
Capital Improvement Program

Project: I & I Repairs			Responsible Dept: Public Works																
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total										
	\$ 7,728,187	\$ 3,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 18,828,187										
<p><u>Description:</u></p> <p>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.</p>																			
<div><div></div><div><p><u>Estimated Project Cost:</u></p><table><tr><td>Design</td><td>\$ -</td></tr><tr><td>Construction</td><td>\$ 18,828,187</td></tr><tr><td>ROW/Easements/Land</td><td>\$ -</td></tr><tr><td>Other</td><td>\$ -</td></tr><tr><td>Total</td><td>\$ 18,828,187</td></tr></table><p><u>Funding Source(s):</u></p><p>Water and Sewer Fund</p></div></div>										Design	\$ -	Construction	\$ 18,828,187	ROW/Easements/Land	\$ -	Other	\$ -	Total	\$ 18,828,187
Design	\$ -																		
Construction	\$ 18,828,187																		
ROW/Easements/Land	\$ -																		
Other	\$ -																		
Total	\$ 18,828,187																		
<u>Project Listing:</u>	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total										
1. Completed Projects	\$ 7,728,187	\$ -	\$ -	\$ -	\$ -				\$ 7,728,187										
2. Future year projects		\$ 3,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 11,100,000										
Total:	\$ 7,728,187	\$ 3,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 18,828,187										
Operating Budget Impact:	Prior Yr	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total										
	Potential reduction in maintenance and repair costs dependent upon usage.								\$ -										

City of Farmers Branch, Texas
Capital Improvement Program

Project: Service Center Improvements				Responsible Dept: Public Works																				
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total															
	\$ 9,290,500	\$ 700,000	\$ 600,000	\$ 500,000					\$ 11,090,500															
<div>Description:</div> <div>This budget provides for the acquisition of land and master planning costs associated with relocating the Service Center.</div>																								
<div><div></div><div><div>Estimated Project Cost:</div><table><tr><td>Design</td><td>\$</td><td>40,500</td></tr><tr><td>Construction</td><td>\$</td><td>10,960,500</td></tr><tr><td>ROW/Easements/Land</td><td>\$</td><td>89,500</td></tr><tr><td>Other</td><td>\$</td><td>-</td></tr><tr><td>Total</td><td>\$</td><td>11,090,500</td></tr></table><div>Funding Source(s):</div><div>Water and Sewer Fund</div></div></div>										Design	\$	40,500	Construction	\$	10,960,500	ROW/Easements/Land	\$	89,500	Other	\$	-	Total	\$	11,090,500
Design	\$	40,500																						
Construction	\$	10,960,500																						
ROW/Easements/Land	\$	89,500																						
Other	\$	-																						
Total	\$	11,090,500																						
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total															
Design	\$ 40,500	\$ -	\$ -	\$ -	\$ -				\$ 40,500															
ROW/Easements/Land	\$ 89,500	\$ -	\$ -	\$ -	\$ -				\$ 89,500															
Construction	\$ 9,160,500	\$ 700,000	\$ 600,000	\$ 500,000	\$ -				\$ 10,960,500															
Total:	\$ 9,290,500	\$ 700,000	\$ 600,000	\$ 500,000	\$ -				\$ 11,090,500															
For years when both centers will need utilities and maintenance.																								
Operating Budget Impact:	Prior Yr	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total															
	\$ -	\$ 18,950	\$ 18,950	\$ 18,950					\$ 132,650															

City of Farmers Branch, Texas
Capital Improvement Program

Project: Motor/Tank/Pump Improvements			Responsible Dept: Public Works																					
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total															
	\$ 2,532,402	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 3,022,402															
<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>Estimated Project Cost:</div><table><tr><td>Design</td><td>\$</td><td>-</td></tr><tr><td>Construction</td><td>\$</td><td>3,022,402</td></tr><tr><td>ROW/Easements/Land</td><td>\$</td><td>-</td></tr><tr><td>Other</td><td>\$</td><td>-</td></tr><tr><td>Total</td><td>\$</td><td>3,022,402</td></tr></table><div>Funding Source(s): Water and Sewer Fund</div></div></div></div>										Design	\$	-	Construction	\$	3,022,402	ROW/Easements/Land	\$	-	Other	\$	-	Total	\$	3,022,402
Design	\$	-																						
Construction	\$	3,022,402																						
ROW/Easements/Land	\$	-																						
Other	\$	-																						
Total	\$	3,022,402																						
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total															
1. Prior Years	\$ 944,166	\$ -	\$ -	\$ -	\$ -				\$ 944,166															
2. Rehab Wicker Tank	\$ 1,588,236	\$ -	\$ -	\$ -	\$ -				\$ 1,588,236															
3. Future projects	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 490,000															
Total:	\$ 2,532,402	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 3,022,402															
Operating Budget Impact:	Prior Yr	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total															
Potential reduction in maintenance costs and improved efficiency.									\$ -															

City of Farmers Branch, Texas
Capital Improvement Program

Project: Western Securities		Responsible Dept: Public Works							
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 1,870,496	\$ -	\$ -						\$ 1,870,496

Description:

Developer incentive reimbursements for public improvements (Mustang Station).



Estimated Project Cost:

Design	\$ -
Construction	\$ -
ROW/Easements/Land	\$ -
Other	\$ 1,870,496
Total	\$ 1,870,496


Funding Source(s):

TIF No. 2 Funds

<u>Project Listing:</u>	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
Developer's Reimbursement	\$ 1,870,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,870,496
Total:	\$ 1,870,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,870,496

Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	No impact. Developers reimbursement if required.								\$ -

City of Farmers Branch, Texas
Capital Improvement Program

Project: Street Improvements		Responsible Dept: Public Works																						
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total															
	\$ 22,684,984	\$ 1,984,950	\$ -	\$ -	\$ -				\$ 24,669,934															
<p><u>Description:</u> 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.</p>																								
				<p><u>Estimated Project Cost:</u></p> <table><tr><td>Street Improvements</td><td>\$</td><td>22,957,666</td></tr><tr><td>Marsh Lane Bridge (south bound)</td><td>\$</td><td>1,295,339</td></tr><tr><td>Bond Issuance costs</td><td>\$</td><td>328,110</td></tr><tr><td>Other</td><td>\$</td><td>88,819</td></tr><tr><td>Total</td><td>\$</td><td>24,669,934</td></tr></table> <p><u>Project Schedule:</u> Design: Bid Award: Construction:</p> <p><u>Funding Source(s):</u> Bond proceeds</p>						Street Improvements	\$	22,957,666	Marsh Lane Bridge (south bound)	\$	1,295,339	Bond Issuance costs	\$	328,110	Other	\$	88,819	Total	\$	24,669,934
Street Improvements	\$	22,957,666																						
Marsh Lane Bridge (south bound)	\$	1,295,339																						
Bond Issuance costs	\$	328,110																						
Other	\$	88,819																						
Total	\$	24,669,934																						
<u>Project Listing:</u>	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total															
Street Improvements	\$ 20,972,716	\$ 1,984,950	\$ -	\$ -	\$ -				\$ 22,957,666															
Marsh Lane Bridge	\$ 1,295,339	\$ -	\$ -	\$ -	\$ -				\$ 1,295,339															
Public Way Improvements	\$ 88,819	\$ -	\$ -	\$ -	\$ -				\$ 88,819															
Bond Issuance Cost	\$ 328,110	\$ -	\$ -	\$ -	\$ -				\$ 328,110															
Total:	\$ 22,684,984	\$ 1,984,950	\$ -	\$ -	\$ -				\$ 24,669,934															
<u>Operating Budget Impact:</u>	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total															
	Potential reduction in maintenance costs and improved efficiency.								\$ -															

City of Farmers Branch, Texas
Capital Improvement Program

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

Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 4,113,344	\$ 2,500,000	\$ 789,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,402,844

Description:

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



Estimated Project Cost:

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

Project Schedule:

Design:
Bid Award:
Construction:


Funding Source(s):

Bond Proceeds


Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
Design	\$ 50,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,725
Construction	\$ 3,949,275	\$ 2,500,000	\$ 789,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,238,775
Bond Issuance Costs	\$ 113,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,344
Total:	\$ 4,113,344	\$ 2,500,000	\$ 789,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,402,844

Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	Potential for future cost savings due to reduction of maintenance needed on older trails.								\$ -


City of Farmers Branch, Texas
Capital Improvement Program

Pike Street/Station Improvement:		Responsible Dept: Economic Development/Sustainability							
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 4,062,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,062,791
Description: Designing, developing, constructing, improving, extending, and expanding streets in the City's light rail station area including sidewalks, street lighting, parking and streetscaping, and related storm drainage improvements; and acquiring rights-of-way in connection therewith.									
		Estimated Project Cost: Pike Street \$ 1,500,000 Station Area Betterments \$ 2,500,000 Bond Issuance costs \$ 62,791 Total \$ 4,062,791							
		Project Schedule: Design: Bid Award: Construction:							
		Funding Source(s): Bond Proceeds							
Project Listing:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
Pike Street	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Station Area Betterments	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Bond Issuance Costs	\$ 62,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,791
Total:	\$ 4,062,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,062,791
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	Potential for future cost savings due to reduction of maintenance needed on older trails.								\$ -


City of Farmers Branch, Texas
Capital Improvement Program

Stormwater Capital Improvements		Responsible Dept: Public Works							
Projected Financial Plan	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	\$ 6,778,000	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,015,000	\$ 2,015,000	\$ 2,015,000	\$ 20,943,000
<u>Description:</u> Expenditures are for drainage improvements and creek maintenance.									
	<u>Estimated Project Cost:</u> Drainage Projects (Public) \$ 17,679,000 Private (\$2.4MM Grant Funded) \$ 3,264,000 Total \$ 20,943,000								
	<u>Funding Source(s):</u> General, Stormwater charges, Grant funds								
	<u>Project Listing:</u>								
	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
Drainage projects (public)	\$ 3,514,000	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,015,000	\$ 2,015,000	\$ 2,015,000	\$ 17,679,000
Private (\$2.4MM Grant Funded)	\$ 3,264,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,264,000
Total:	\$ 6,778,000	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,015,000	\$ 2,015,000	\$ 2,015,000	\$ 20,943,000
Operating Budget Impact:	Prior Yrs	21/22	22/23	23/24	24/25	25/26	26/27	27/28	Total
	Potential reduction in maintenance costs and improved efficiency.								\$ -

City of Farmers Branch, Texas
Capital Improvement Program

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

City of Farmers Branch, Texas
Capital Improvement Program

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

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
SUMMARY
PROPOSED FISCAL YEAR BUDGET 2021-22**

			PRIOR						
			YEARS	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<u>REVENUES</u>									
Non-Bond CIP	\$	131,697,559	94,980,359	9,453,600	9,135,600	3,625,600	3,625,600	3,625,600	3,625,600
Hotel/Motel CIP	\$	6,316,058	6,315,808	250					
Non-Bond Utility	\$	92,390,453	58,721,436	7,123,431	4,423,665	4,423,901	4,424,140	4,424,382	4,424,626
Stormwater CIP	\$	20,943,000	6,778,000	2,030,000	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000
DART LAP	\$	25,483,587	25,483,587						
Tax Increment Finance District #1	\$	42,099,189	42,099,189						
Tax Increment Finance District #2	\$	9,188,522	8,591,920	596,602					
Street Improvement/Animal Shelter Bond	\$	8,170,849	8,170,849						
Fire Station 1 Relocation Bond	\$	5,633,031	5,633,031						
Radio System Bond	\$	3,117,412	3,117,412						
Aquatics Center Bond	\$	8,907,703	8,907,703						
Consolidated Dispatch Bond	\$	2,063,362	2,063,362						
Street Improvement Bond	\$	24,669,987	24,644,987	25,000					
Justice Center Security Upgrades Bond	\$	2,724,208	2,724,208						
Fire Station # 2 Relocation	\$	11,603,251	11,601,751	1,500					
Trail Improvements	\$	7,402,863	7,401,863	500	500				
Pike Street	\$	4,156,647	4,154,647	1,000	1,000				
TOTAL REVENUES	\$	406,567,681	321,390,112	19,231,882	15,590,765	10,079,501	10,079,740	10,064,982	10,065,226
<u>EXPENDITURES</u>									
Non-Bond CIP	\$	131,689,997	94,976,997	9,453,000	9,135,000	3,625,000	3,625,000	3,625,000	3,625,000
Hotel/Motel CIP	\$	6,303,232	6,303,232						
Non-Bond Utility	\$	92,093,352	58,353,352	7,170,000	4,470,000	4,370,000	3,870,000	4,620,000	4,620,000
Stormwater CIP	\$	20,943,000	6,778,000	2,030,000	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000
DART LAP	\$	25,474,256	25,474,256						
Tax Increment Finance District #1	\$	42,059,975	42,059,975						
Tax Increment Finance District #2	\$	6,924,525	6,924,525						
Street Improvement/Animal Shelter Bond	\$	8,170,850	8,170,850						
Fire Station 1 Relocation Bond	\$	5,636,153	5,636,153						
Radio System Bond	\$	3,117,337	2,939,337	178,000					
Aquatics Center Bond	\$	8,905,887	8,905,887						
Consolidated Dispatch Bond	\$	2,044,796	2,044,796						
Street Improvement Bond	\$	24,669,934	22,684,984	1,984,950					
Justice Center Security Upgrades Bond	\$	2,678,561	2,678,561						
Fire Station #2 Relocation	\$	10,825,965	10,822,965	3,000					
Trail Improvements	\$	7,402,844	4,113,344	2,500,000	789,500				
Pike Street	\$	4,062,791	4,062,791						
TOTAL EXPENDITURES	\$	403,003,455	312,930,005	23,318,950	16,424,500	10,025,000	9,525,000	10,260,000	10,260,000

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND CIP FUND
PROPOSED FISCAL YEAR YEAR BUDGET 2021-22

REVENUE SOURCES:

Miscellaneous Revenues

PROJECT BUDGET	PRIOR YEARS	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Prior Year Revenue	\$ 4,240,303	4,240,303						
North Texas Toll way Authority	\$ 150,000	150,000						
Interest	\$ 8,706,239	8,702,039	600	600	600	600	600	600
Developer Contributions	\$ 1,959,317	1,959,317						
Dallas County	\$ 1,874,705	1,524,705	350,000					
Public Improvement District [1]	\$ 3,568,918	3,568,918						
Las Campanas Wall Assessment	\$ 105,127	105,127						
Hotel/Motel Fund Transfer	\$ 1,466,200	1,466,200						
DART Signal Reimbursement	\$ 97,467	97,467						
TxDOT (LBJ Express)	\$ 974,570	974,570						
TxDOT RTR (NCTCOG)	\$ 696,746	696,746						
CDBG Funds	\$ 1,388,637	1,388,637						
<i>Subtotal Revenues Excluding Transfers</i>	<i>\$ 25,228,228</i>	<i>24,874,028</i>	<i>350,600</i>	<i>600</i>	<i>600</i>	<i>600</i>	<i>600</i>	<i>600</i>

Transfer of General Fund Balance

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

General Fund Transfers

Prior Year Revenue	\$ 19,376,000	8,388,000	5,478,000	5,510,000				
Street Revitalization	\$ 23,200,000	5,000,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Fire Station #2 Relocation	\$ 400,000	400,000						
Street Program Transfer	\$ 15,018,000	15,018,000						
Farmers Branch Creek Well Transfer	\$ 800,000	800,000						
Creek Improvements	\$ 828,000	828,000						
Trails Program Transfer	\$ 550,000	550,000						
Future Infrastructure	\$ 76,000	76,000						
Solar Upgrades	\$ 1,294,500	1,294,500						
Farmers Market Grove at Mustang Crossing	\$ 435,000	435,000						
<i>Subtotal General Fund Transfers</i>	<i>\$ 61,977,500</i>	<i>32,789,500</i>	<i>8,078,000</i>	<i>8,110,000</i>	<i>2,600,000</i>	<i>2,600,000</i>	<i>2,600,000</i>	<i>2,600,000</i>

Departmental Transfers

Prior Year Revenue	\$ 11,555,500	11,555,500						
Playground/Park Renovations ('13-'14 Lighting Study)	\$ 425,000	425,000						
Park Maintenance Rawhide Creek Lighting	\$ 170,000	170,000						
Park Maintenance General Improvements	\$ 860,000	860,000						
Park Maintenance/Sustainability	\$ 9,784,000	2,609,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000
Park Maintenance Rec Center Renovation	\$ 1,152,000	1,152,000						
Parks Maintenance (VV Soccer Complex)	\$ 105,000	105,000						
Parks Maintenance (Dog Park)	\$ 236,000	236,000						
Streets/Railroad Crossings	\$ 754,000	754,000						
DART	\$ 9,331	9,331						
<i>Subtotal Departmental Transfers</i>	<i>\$ 25,060,831</i>	<i>\$ 17,875,831</i>	<i>1,025,000</i>	<i>1,025,000</i>	<i>1,025,000</i>	<i>1,025,000</i>	<i>1,025,000</i>	<i>1,025,000</i>

TOTAL REVENUES:

	\$ 131,697,559	94,980,359	9,453,600	9,135,600	3,625,600	3,625,600	3,625,600	3,625,600
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CITY OF FARMERS BRANCH
 CAPITAL IMPROVEMENT PROGRAM
 NON-BOND CIP FUND
 PROPOSED FISCAL YEAR YEAR BUDGET 2021-22

PROJECTED EXPENDITURES

Completed Projects

	PROJECT BUDGET	PRIOR YEARS	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Prior Years [2]	\$ 66,407,646	66,407,646							
Liberty Plaza	\$ 429,858	429,858							
Screen Wall Assistance	\$ 185,196	185,196							
City Entryway Enhancements	\$ 48,878	48,878							
Field of Blue Statue	\$ 24,500	24,500							
CDBG Project 2008-10	\$ 136,693	136,693							
Railroad Crossing Signal Controllers (DART)	\$ 97,767	97,767							
Current and Future Projects									
Playground/Park Renovations (*13-*14 Lighting Study)	\$ 629,386	629,386							
Parks Maintenance (VV Soccer Complex)	\$ 105,000	105,000							
Parks Maintenance (Dog Park)	\$ 236,000	236,000							
Park Field Light Replacement	\$ 2,769,837	1,194,837	225,000	225,000	225,000	225,000	225,000	225,000	225,000
Burke Nature Preserve Improvements	\$ 288,452	288,452							
Playground Equipment Replacement	\$ 200,000	200,000							
Monument Signs	\$ 700,000		100,000	100,000	100,000	100,000	100,000	100,000	100,000
Trail Improvements	\$ 3,600,000	2,900,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Farmers Market - Grove at Mustang Crossing	\$ 323,550	323,550							
Rawhide Creek Lighting	\$ 170,000	170,000							
Parks Master Plan	\$ 4,200,000		600,000	600,000	600,000	600,000	600,000	600,000	600,000
Oakbrook Street Revitalization	\$ 1,150,000	1,150,000							
Farmers Branch Creek Well	\$ 822,500	822,500							
Redevelopment Program	\$ 2,816,584	2,816,584							
-Monument Signs (LBJ/Josey, Webb Chapel)	\$ 50,000	50,000							
CDBG Project 2018-19 Havenhurst Water & Sewer Improvements	\$ 230,212	230,212							
CDBG Project 2020-21 Bee/Springvale Water & Sewer Improvements	\$ 227,300	227,300							
CDBG Project 2020-21 CARES Dennis Lane Sewer	\$ 350,000	350,000							
CDBG Project 2021-22 CARES II Hollandale Water Line	\$ 350,000		350,000						
Traffic Signals Rehabilitation	\$ 120,385	120,385							
Creek Projects	\$ 1,240,000	1,240,000							
Wooded Creek Wall	\$ 63,000	63,000							
Street Revitalization	\$ 23,185,802	4,985,802	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Traffic Counts	\$ 26,283	26,283							
Parks Recreation Center Renovation	\$ 2,323,613	2,323,613							
Quiet Zones	\$ 110,000	110,000							
Streetscape Enhancements	\$ 75,000	75,000							
Solar Upgrades	\$ 1,287,000	1,287,000							
Farmers Branch Station Streets/Transit Center	\$ 267,336	267,336							
ARP - Justice Center Renovation	\$ 2,500,000		1,500,000	1,000,000					
ARP - Recreation Center Renovation (Phase 2)	\$ 978,000		978,000						
ARP - Branch Connection Renovation	\$ 2,500,000			2,500,000					
ARP - Signature Park (Phase 1)	\$ 4,010,000		2,000,000	2,010,000					
ARP - Mercer Park	\$ 1,000,000		1,000,000						
TOTAL PLANNED EXPENDITURES:	\$ 126,208,808	89,495,808	9,453,000	9,135,000	3,625,000	3,625,000	3,625,000	3,625,000	3,625,000
Transfers	\$ 5,481,189	5,481,189							
TOTAL EXPENDITURES:	\$ 131,689,997	94,976,997	9,453,000	9,135,000	3,625,000	3,625,000	3,625,000	3,625,000	3,625,000
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	\$ 7,562	3,362	3,962	4,562	5,162	5,762	6,362	6,962	7,562

[1] Funding is from savings resulting from the early payoff of public improvement district (PID) debt.

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

CITY OF FARMERS BRANCH
 CAPITAL IMPROVEMENT PROGRAM
 HOTEL/MOTEL CIP FUND
 PROPOSED FISCAL YEAR YEAR BUDGET 2021-22

REVENUE SOURCES:

Appropriated Fund Balance
 Interest
 Hotel/Motel Transfer from Non-Bond CIP
 Special Revenue Donations
 Hotel/Motel Transfers

PROJECT BUDGET	PRIOR YEARS	2021-2022
\$ 200,199	200,199	
\$ 327,459	327,209	250
\$ 360,400	360,400	
\$ 75,000	75,000	
\$ 5,353,000	5,353,000	

TOTAL REVENUES:

\$ 6,316,058	6,315,808	250
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PROJECTED EXPENDITURES

Completed Projects

Prior Years [1]
 Stars Center Upgrades
 Barn
 Historical Park Structure Repairs
 Historical Park Master plan
 Historical Park General Store
 Historical Park Lighting Study
 Historical Park Bridge & Pathways

\$ 4,051,632	4,051,632	
\$ 986,000	986,000	
\$ 162,000	162,000	
\$ 796,000	796,000	
\$ 28,500	28,500	
\$ 100,000	100,000	
\$ 25,000	25,000	
\$ 154,100	154,100	

TOTAL EXPENDITURES:

\$ 6,303,232	6,303,232	
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RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

\$ 12,827	12,577	12,827
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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 2021-22

	PROJECT BUDGET	PRIOR YEARS	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
REVENUE SOURCES:									
Transfer from Water & Sewer Fund Operations [1]	\$ 79,849,346	46,349,346	7,100,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
Transfer from Water & Sewer Fund - Fund Balance	\$ 6,200,000	6,200,000							
Transfer from Sewer Interceptor Fund	\$ 1,495,069	1,495,069							
Transfer from Fixed Asset Fund	\$ 213,166	213,166							
Developer Contribution	\$ 83,643	83,643							
Interest	\$ 3,851,060	3,682,043	23,431	23,665	23,901	24,140	24,382	24,626	24,872
TML Reimbursements	\$ 415,864	415,864							
CDBG	\$ 282,305	282,305							
TOTAL REVENUES:	\$ 92,390,453	58,721,436	7,123,431	4,423,665	4,423,901	4,424,140	4,424,382	4,424,626	4,424,872
PROJECTED EXPENDITURES									
Completed Projects									
Prior Years [2]	\$ 8,389,812	8,389,812							
Benchmark Water/SS Line	\$ 392,611	392,611							
Current and Future Projects									
Utility Replacement & Improvements	\$ 43,442,390	23,092,390	3,100,000	2,500,000	2,500,000	2,500,000	3,250,000	3,250,000	3,250,000
I & I Repairs	\$ 18,828,187	7,728,187	3,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Service Center Improvements	\$ 11,090,500	9,290,500	700,000	600,000	500,000				
Motor/Pump/Tank Improvements	\$ 3,022,402	2,532,402	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Technology/Security Improvements	\$ 1,707,166	1,707,166							
East Side Lift Station	\$ 1,216,688	1,216,688							
Farmers Branch Station Streets	\$ 833,071	833,071							
TOTAL PLANNED EXPENDITURES:	\$ 88,922,827	55,182,827	7,170,000	4,470,000	4,370,000	3,870,000	4,620,000	4,620,000	4,620,000
Transfers	\$ 3,170,525	3,170,525							
TOTAL EXPENDITURES:	\$ 92,093,352	58,353,352	7,170,000	4,470,000	4,370,000	3,870,000	4,620,000	4,620,000	4,620,000
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:									
	\$ 297,102	368,085	321,515	275,180	329,082	883,222	687,604	492,230	297,102

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

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

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
STORMWATER CIP
PROPOSED FISCAL YEAR YEAR BUDGET 2021-22

REVENUE SOURCES:

Transfers	\$ 18,300,000	4,300,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Grant	\$ 2,448,000	2,448,000							
Interest	\$ 195,000	30,000	30,000	30,000	30,000	30,000	15,000	15,000	15,000
TOTAL REVENUES:	\$ 20,943,000	6,778,000	2,030,000	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000

PROJECTED EXPENDITURES

Current and Future Projects

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

TOTAL PLANNED EXPENDITURES:

Transfers	\$	
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TOTAL EXPENDITURES

[illegible]

RESERVED FOR CONTINGENCIES:

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TAX INCREMENT FINANCE DISTRICT #2 FUND
PROPOSED FISCAL YEAR YEAR BUDGET 2021-22

REVENUE SOURCES:

CFBISD (100%)
City of Farmers Branch (100%)
Dallas County Hospital District (55%)
Dallas County (55%)
Dallas County Community College District (100%)
Non-Bond CIP Fund Advance
Interest [1]

TOTAL REVENUES:

PROJECTED EXPENDITURES

Completed Projects

Prior Years [2]
Phase One Public Imp./Enhancements

Current and Future Projects

Zone School Project Costs [3]
City and School Administrative Fees
Bee Street Development
Station Area Art, Betterments and Infrastructure
Farmers Branch Station Streets
K. Hovnanian
Western Securities [4]

TOTAL PLANNED EXPENDITURES:

Transfers

TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

PROJECT BUDGET		PRIOR YEARS	2021-22
\$	4,419,916	4,419,916	
\$	3,169,492	2,582,391	587,102
\$	656,757	656,757	
\$	550,381	550,381	
\$	53,258	53,258	
\$	200,000	200,000	
\$	138,718	129,218	9,500
\$	9,188,522	8,591,920	596,602
\$	14,943	14,943	
\$	144,999	144,999	
\$			
\$	1,312,716	1,312,716	
\$	71,744	71,744	
\$	1,600,000	1,600,000	
\$	1,290,233	1,290,233	
\$	269,394	269,394	
\$	150,000	150,000	
\$	1,870,496	1,870,496	
\$	6,724,525	6,724,525	
\$	200,000	200,000	
\$	6,924,525	6,924,525	
\$	2,263,997	1,667,395	2,263,997

[1] Includes bond premiums, interest income, and accrued interest

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

[3] Figures represent 30% of CFBISD revenue payment

[4] Contractual cap of \$2,400,000

Terms and Limits for Participation

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

CITY OF FARMERS BRANCH
 CAPITAL IMPROVEMENT PROGRAM
 STREET IMPROVEMENT BOND FUND
 PROPOSED FISCAL YEAR YEAR BUDGET 2021-22

REVENUE SOURCES:

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

PROJECTED EXPENDITURES

Current and Future Projects

Street Improvements	\$ 22,957,666	20,972,716	1,984,950
Marsh Lane Bridge (south bound) [1]	\$ 1,295,339	1,295,339	
Public Way Improvements [2]	\$ 88,819	88,819	
Bond Issuance Costs	\$ 328,110	328,110	

TOTAL PLANNED EXPENDITURES:	\$ 24,669,934	22,684,984	1,984,950
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Transfers	\$		
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TOTAL EXPENDITURES	\$ 24,669,934	22,684,984	1,984,950
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RESERVED FOR CONTINGENCIES:	\$ 53	1,960,003	53
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[1] Major Capital Improvement Plan with Dallas County . Dallas County match equals \$1.0MM. Total project cost - \$2.0MM

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

CITY OF FARMERS BRANCH
 CAPITAL IMPROVEMENT PROGRAM
 TRAIL IMPROVEMENTS
 PROPOSED FISCAL YEAR YEAR BUDGET 2021-22

REVENUE SOURCES:

Bond Proceeds
 Bond Premium
 Transfers
 Interest

TOTAL REVENUES:

PROJECTED EXPENDITURES

Current and Future Projects

Trails/Sidewalks Construction
 John Burke Nature Preserve
 Trails/Sidewalks Construction - 2020 Bond

Bond Issuance Costs

TOTAL PLANNED EXPENDITURES:

Transfers

TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES:

PROJECT BUDGET	PRIOR YEARS	2021-2022	2022-2023
\$ 6,691,571	6,691,571		
\$ 413,328	413,328		
\$ 13,238	13,238		
\$ 284,726	283,726	500	500
\$ 7,402,863	7,401,863	500	500
\$ 4,539,250	2,500,000	1,500,000	539,250
\$ 2,750,250	1,500,000	1,000,000	250,250
\$ -			
\$ -			
\$ 113,344	113,344		
\$ 7,402,844	4,113,344	2,500,000	789,500
\$			
\$ 7,402,844	4,113,344	2,500,000	789,500
19	3,288,519	789,019	19

REVENUE SOURCES:

TOTAL REVENUES:

Current and Future Projects

TOTAL PLANNED EXPENDITURES:

TOTAL EXPENDITURES

PROJECT BUDGET		PRIOR YEARS	2021-22	2022-23
\$	3,764,000	3,764,000		
\$	294,991	294,991		
\$	-			
\$	97,656	95,656	1,000	1,000
\$	4,156,647	4,154,647	1,000	1,000
\$	1,500,000	1,500,000		
\$	2,500,000	2,500,000		
\$	62,791	62,791		
\$	4,062,791	4,062,791		
\$				
\$	4,062,791	4,062,791		
	93,856	91,856	92,856	93,856

CITY OF FARMERS BRANCH
 CAPITAL IMPROVEMENT PROGRAM
 RADIO SYSTEM BOND FUND
 PROPOSED FISCAL YEAR YEAR BUDGET 2021-22

REVENUE SOURCES:

Bond Proceeds
 Revenue Recovery Harris
 Interest

TOTAL REVENUES:

PROJECTED EXPENDITURES

Current and Future Projects

Radio Upgrade Project/Radio System Improvements
 TRITECH Records Management System
 Justice Center Upgrades
 Bond Issuance Costs

TOTAL PLANNED EXPENDITURES:

Transfers

TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES:

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



**FARMERS
BRANCH**

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

PROPOSED FISCAL YEAR BUDGET 2021-22

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

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

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

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

[3] The General Fund target balance has been adjusted for \$2,848,700 of General Fund fixed asset transfers. A General Fund fund balance target is defined as a target range with a low end of 15% and a high end of 20% of the actual GAAP basis expenditures and other financing sources and uses.



**FARMERS
BRANCH**

**MOST REALISTIC
COMBINED SUMMARY OF ESTIMATED REVENUES,
EXPENDITURES AND FUND BALANCES - SELECT FUNDS
PROPOSED FISCAL YEAR BUDGET 2021-22**

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

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

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

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

[3] The General Fund target balance has been adjusted for \$2,848,700 of General Fund fixed asset transfers. A General Fund fund balance target is defined as a target range with a low end of 15% and a high end of 20% of the actual GAAP basis expenditures and other financing sources and uses.



**FARMERS
BRANCH**

NOTICE OF PUBLIC HEARING

ON TAX INCREASE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Unencumbered Fund Balance

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

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

Current Year Debt Service

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

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

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

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

2021 Tax Rate Calculation Worksheet

Date: 07/30/2021 12:52 PM

Taxing Units Other Than School Districts or Water Districts

City of Farmers Branch

972.247.3131

Taxing Unit Name

Phone (area code and number)

13000 William Dodson Pkwy, Farmers Branch TX 75234

www.farmersbranchtx.gov

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

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

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

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

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

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

SECTION 2: Voter-Approval Tax Rate

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

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

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

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

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

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

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

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

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

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

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

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

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

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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

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

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

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

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

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

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

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

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

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

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

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

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

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

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

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

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

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

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

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

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

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

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

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

Indicate the line number used: 26

Voter-Approval tax rate

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

Indicate the line number used: 67

De minimis rate

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

SECTION 9: Taxing Unit Representative Name and Signature

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

print here John R. Ames, PCC, CTA

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

8/6/21



**FARMERS
BRANCH**

Financial Condition Analysis

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

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

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

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

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

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

BACKGROUND

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

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

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

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

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

Financial Condition Analysis

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

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

COMMUNITY NEEDS AND RESOURCE INDICATORS

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

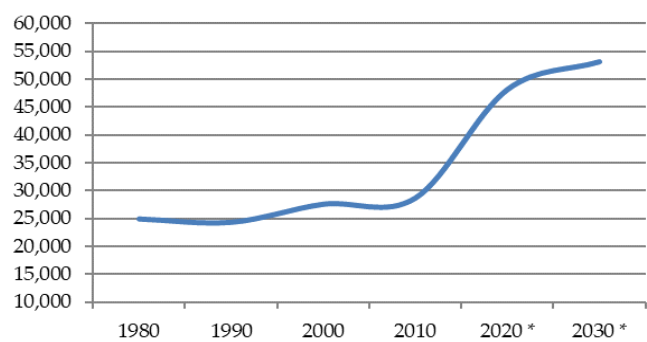
Demographics help to measure a community's needs and resources. As populations grow, shrink or change in composition, the government's role also changes. For example, a community with a growing population of children may need to increase recreation services or a community with a high unemployment rate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

Population Change by Decade, 1980-2030

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

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

Population by Decade



* Estimated

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

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

Financial Condition Analysis

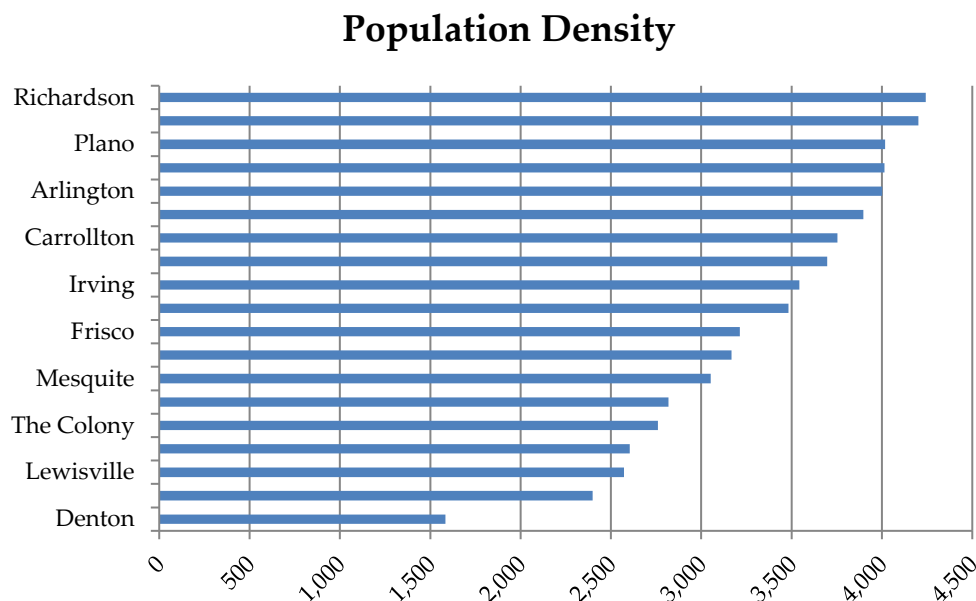
Council of Governments (NCTCOG) – 2030 Demographic Forecast and is based on current housing inventories for cities in the NCTCOG region with populations of 1,000 or more. (Regional, state and national data is obtained from entity financial reports.) The City also measures its daytime population, which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

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

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

Population Density (Population per Square Mile)

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



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

Warning Signs: Decreasing population density.

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

Financial Condition Analysis

Population by Age

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

Measurement: Population levels divided by population.

(Source: US Census Bureau)

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

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

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

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

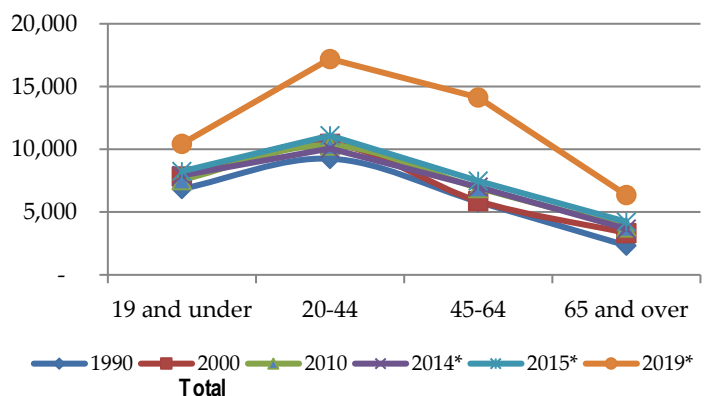
Personal Income Per Capita

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

Having a higher income will make Farmers Branch a more competitive location for attracting restaurants and retail businesses, and will come back to the City in higher property taxes (from people building, buying, and improving homes) and higher sales taxes (from people spending more within the City). As the City works to build its local economy and grow employment opportunities, it also needs to work to be a desirable location for families to live so that the City can attract and retain higher-income households. Services and capital infrastructure may need to be evaluated and upgraded and adequate housing stock must be available for middle-to-upper income households.

Measurement: Personal income per capita is provided by the U.S. Census Bureau's American Community Survey – 3 Year Estimates, with the exception of census years, which are based on the actual census.

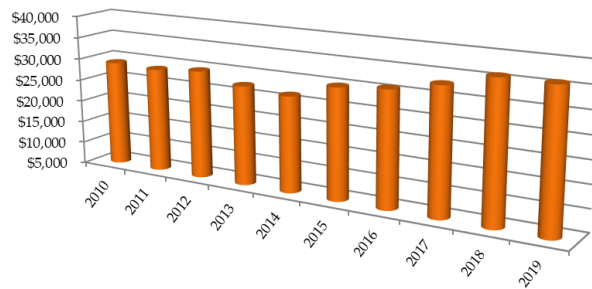
Population by Age



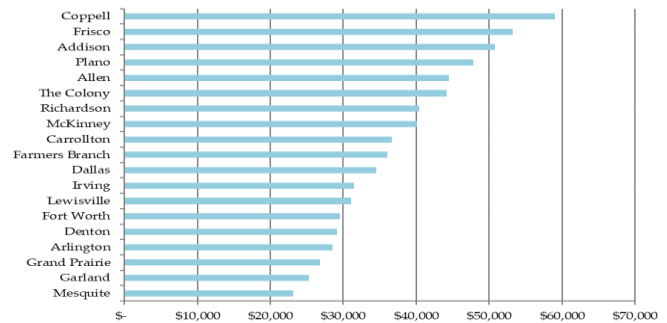
Census	Population	19 and under	20-44	45-64	65 and over
1990	24,250	6,846	9,253	5,814	2,337
2000	27,508	7,847	10,446	5,876	3,339
2010	28,616	7,571	10,317	6,929	3,799
2014*	28,681	7,916	10,067	6,998	3,671
2015*	31,052	8,256	11,095	7,471	4,230
2019*	48,158	10,450	17,207	14,144	6,357

Financial Condition Analysis

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



Area Cities - Personal Income Per Capita 2019



Source: American FactFinder US Census

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

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

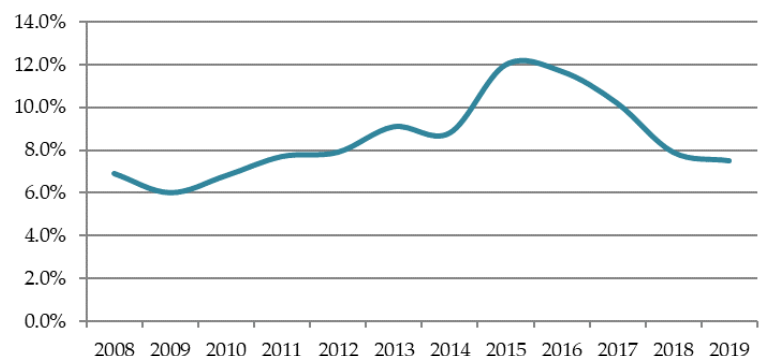
Analysis: Positive Trend. At \$36,058, the City's per capita income is slightly higher than national, state and county. Income indicators are important for the City because of their relationship to sales tax, one of the City's largest single sources of revenue. Current median household income is \$74,464.

Percent of Poverty Families, 2008-2019

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

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

Percent of Families Below Poverty Level



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

Financial Condition Analysis

Analysis: Positive Trend.

The City has very few families below the poverty line when compared to regional, state and national levels, the effect of the

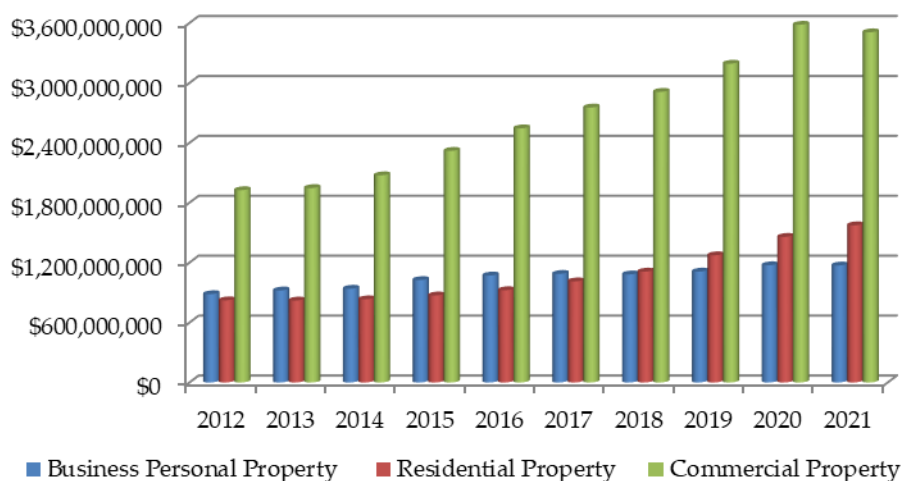
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Farmers Branch	6.0%	6.8%	7.7%	7.9%	9.1%	8.8%	12.0%	11.7%	10.2%	7.9%	7.5%
Dallas County	13.9%	14.7%	14.8%	15.5%	15.9%	16.4%	17.9%	16.3%	17.7%	14.2%	14.0%
Texas	12.8%	12.9%	13.2%	13.8%	14.1%	13.6%	15.9%	15.6%	16.0%	14.9%	13.6%
United States	9.6%	9.9%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

economic downturn is slowly abating. The percent of families below poverty in the community peaked in 2015 to 12% but still below national and state levels falling to 7.5% in 2019. As with measures of personal income, if the trend of more families below poverty continues to increase it could signal future increases in the level and demands for municipal services.

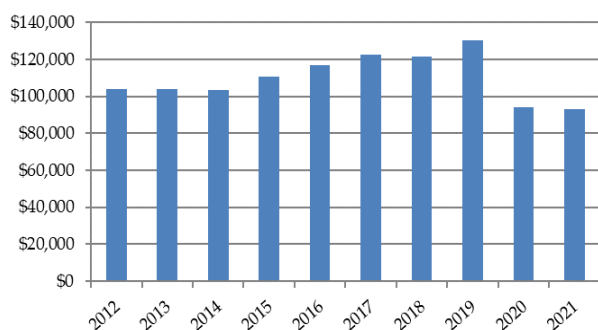
Taxable Assessed Valuation Per Capita (Constant Dollars)

How much is Farmers Branch's property worth? Changes in property value are important to track because local governments depend on property taxes for a substantial portion of revenue. For example in FY 2020, property tax made up 47.54% of the City's General Fund revenues. If property assessments dip, the government feels the effects in the budget. Property value is an important indicator of the health of the local economy and reflects the overall strength of a community's real estate market. This market, in turn, reflects the strength of a city as a whole.

Real & Business Personal Property Values



Assessed Valuation Per Capita (Constant Dollars)

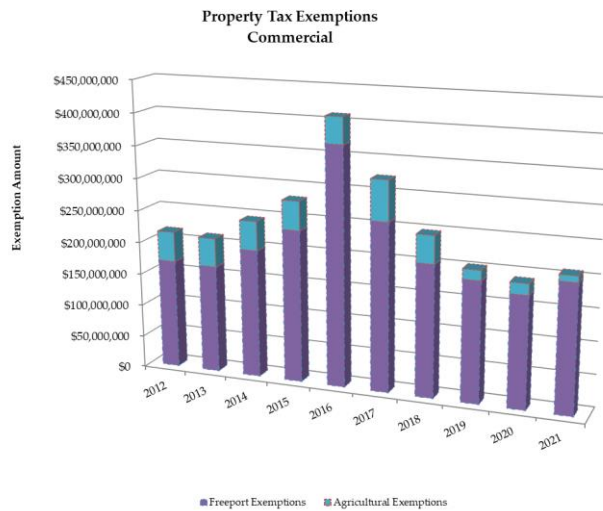


Property values are also an important indicator of a community's ability to generate resources for core municipal services such as police and streets. Positive changes (growth) in the assessed value of a municipality indicate that property values in the community are continuing to increase and is also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

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

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

Financial Condition Analysis



CITY OF FARMERS BRANCH, TEXAS

TEN LARGEST TAXPAYERS
FISCAL YEAR 2021
UNAUDITED

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

Analysis: Monitor Trend. Assessed valuation per capita, in constant dollars, is slowly beginning to improve. Values began decreasing in fiscal year 2005 due to a Business Personal Property tax exemption added in 2004 for freeport inventory items. (Freeport property includes various types of property that are detained in Texas for a short period of time (175 days or less) to be transported out of Texas.) Values remained relatively stable from 2005 to 2009¹, before rising in 2010 due to a large reduction in tax abatement exemptions, but the trend was quickly reversed in 2011 as a result of the collapse of the real estate market, the slowdown in the economy, and the impact of agricultural exemptions that more than doubled from the prior year (\$18,051,564 in 2010 to \$41,730,053 in 2011). Farmers Branch remains a desirable place to live and operate a business, but the economic headwinds from 2007 to 2010 continue to have an impact on property values in the community. ¹ Note: Results in 2009 are distorted due to an unusually high population estimate. When comparing the period to the population of 2010, the indicator would actually show slight growth in 2009.

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

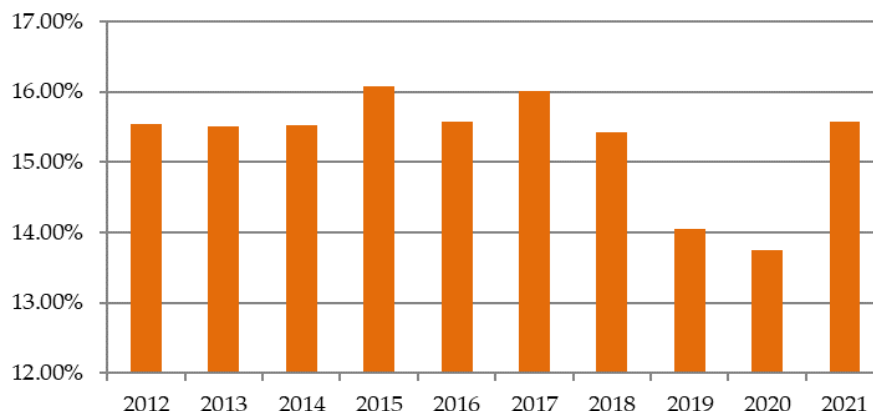
Top Ten Taxpayers

Financial Condition Analysis

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

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

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

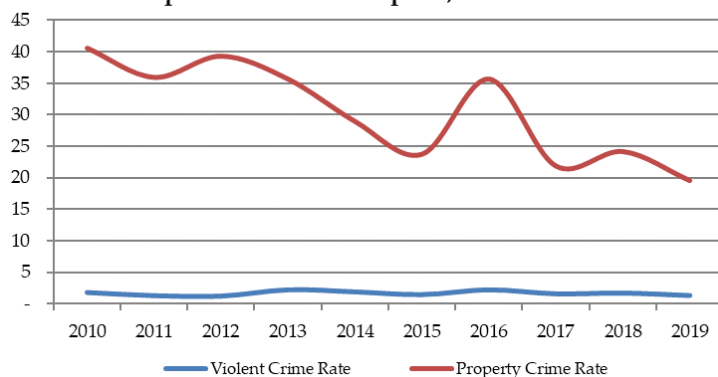


Warning Signs: High percentage or increasing percentage of overall assessed valuation owned by a few taxpayers. It is often cause for concern if the top five taxpayers of a city hold more than 20% of the community's total valuation.

Analysis: Positive Trend. The City publishes its top ten taxpayers in its annual audited financials. The current top ten taxpayers represent 15.58% of the total certified taxable assessed valuation; the top five taxpayers represent 9.13%. Historically, the City's top ten taxpayers have held less than 20% of the total assessed valuation. The reliance on one company (or only a few companies) is dangerous for cities because it makes a city vulnerable to any changes those taxpayers make. Farmers Branch has a relatively diversified tax base, which will help to give the City stability.

Crime Rate

Reported Crime Rates per 1,000 Residents



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

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

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

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

Financial Condition Analysis

Unemployment Rate

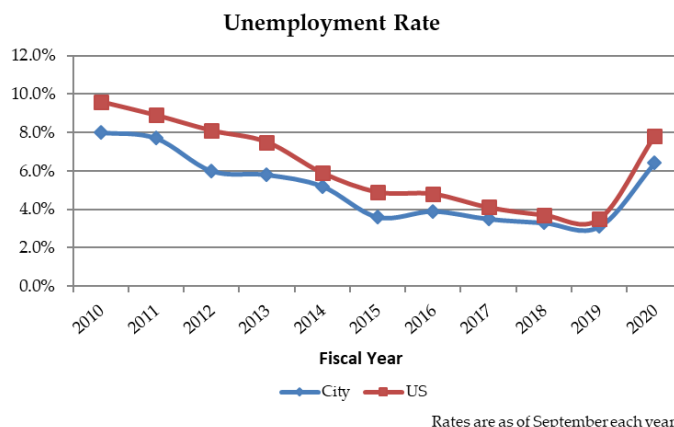
Can Farmers Branch residents find work? The unemployment rate in the community is a traditional indicator of the relative economic health of the community. Changes in unemployment impact personal income, and are consequently a measure of, and an influence on, the community's ability to support its business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

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

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

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

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



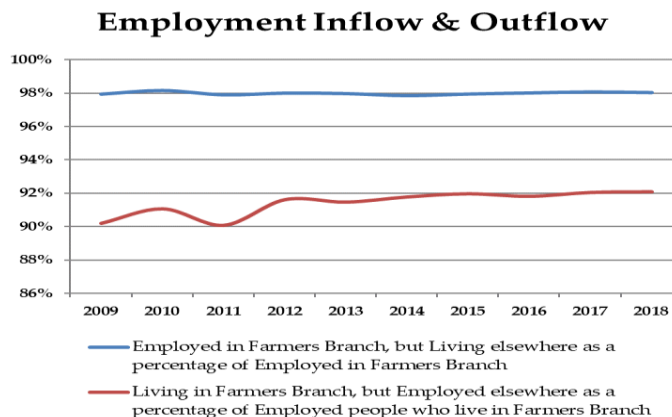
Analysis: Monitor Trend. While the unemployment rate in Farmers Branch has been improving over the past few years, the effects of the nationwide recession from the COVID19 pandemic saw unemployment climbing from 2019 to 2020, after seeing constant decline from 2010 up to 2019. The City's unemployment rate, in the 10-year period represented, reflects a high of 8.4% in 2008-09 to at or below 3.1% in 2018-2019. The current unemployment rate of 6.4% is lower than regional and national averages (8.0% and 7.8% respectively) and illustrates that economic conditions are improving. However, residents have been affected by the economic turbulence of the last few years. Reducing the unemployment rate will increase the health of the community and the financial condition of the City, because people will be more able to buy homes and will have more expendable income, which will help generate additional property and sales tax revenues for the City.

Financial Condition Analysis

Employment Inflow and Outflow

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

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



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

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

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

Business Activity

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

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

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

Financial Condition Analysis

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

Construction Value

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

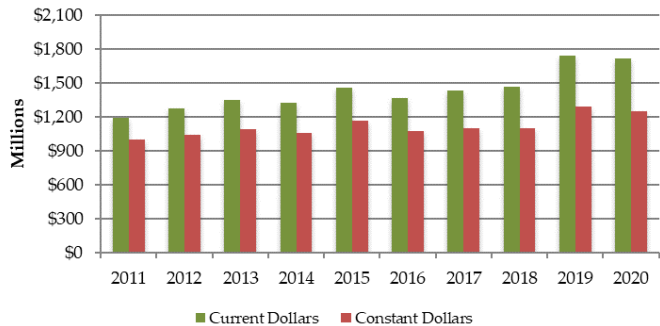
Measurement: Construction activity is measured by the City's Community Services Department.

Warning Signs: Declining constant dollar construction.

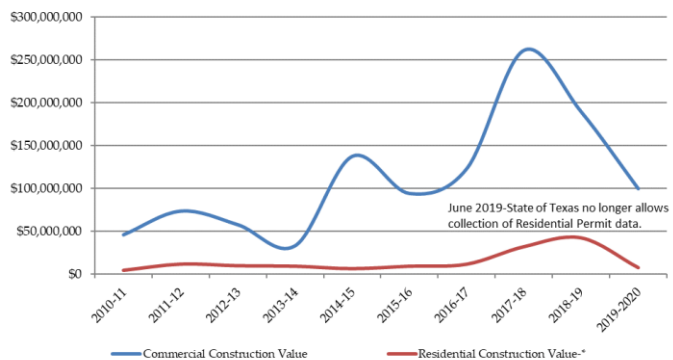
Analysis: Negative Trend. Residential and commercial new construction, in constant dollars, while erratic from year to year, does reveal a steady increase from 2009-10 through 2011-12. The new commercial construction market dramatically rebounded in 2014-15, resulting from a surge in mixed-use and multi-family developments, while residential construction represented a slight decline in activity. The 2017-18 was first full year of a permit fee increase. Decrease in commercial construction in 2018-2019 signaled the completion of Mustang Station. This declining trend was anticipated with the completion of the West-side expansion. Construction was adversely affected in 2019-2020 by the pandemic which will also effect 2020-2021 with shortage of construction supplies.

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

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



**Construction Value
(Constant Dollars)**



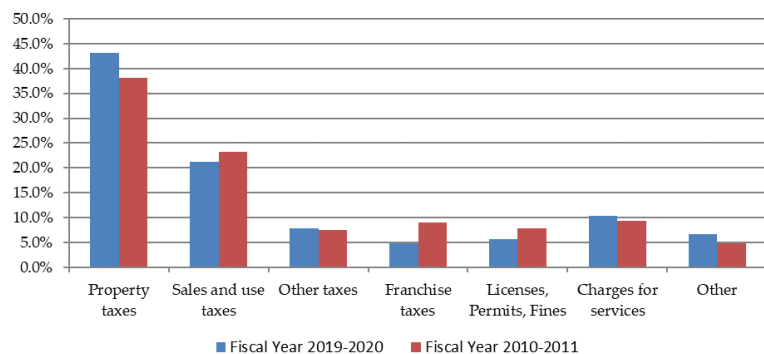
REVENUE INDICATORS

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.

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)

**Revenues by Source
Governmental Funds**



Financial Condition Analysis

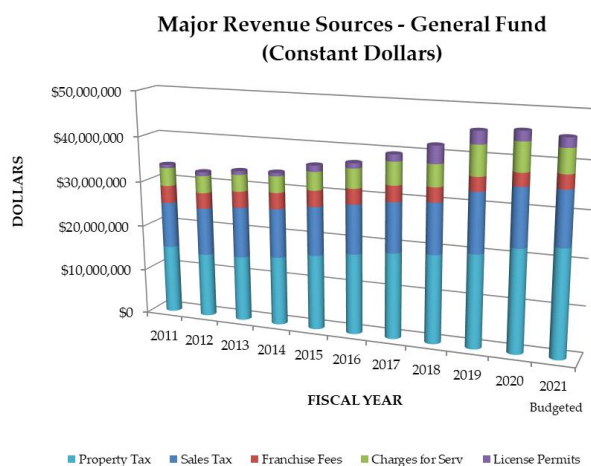
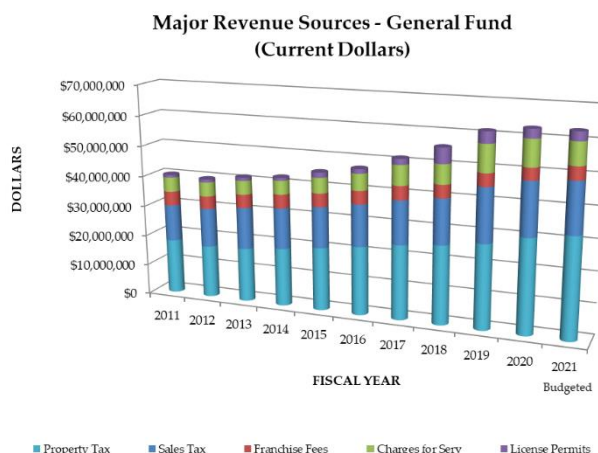
It is desirable to have a balance between elastic and inelastic revenues to limit the impact of sudden fluctuations in the tax base or inflation. But during inflationary periods, it is helpful to have a higher percentage of elastic revenues. As inflationary pressures drive up the cost of doing business,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

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

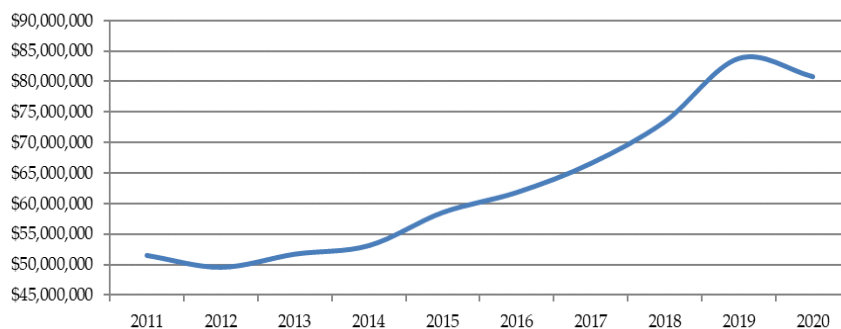
Warning Signs: Imbalance between elastic (e.g. sales tax, licenses & permits) and inelastic (e.g. property tax) revenues.

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

Property tax and sales and use tax collections continue to be the most important sources of revenues in the City's diversified revenue base. Property taxes are relatively low, and a majority of other revenues are partially paid by non-residents using City services, easing the overall burden on the City's taxpayers. The pandemic had the largest effect on Hotel/Motel tax revenue which dropped from \$3.1 million in 2019 to \$1.8 million in 2020.



**Total Revenues
Governmental Funds**



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

Are revenues changing in accordance with the population? Revenues per capita measures the change in General Fund operating revenues, both including and excluding property tax revenue allocated to fund debt service, relative to changes in population size over time. Theoretically, as the population increases, the total amount of service provided must increase in order to maintain the same amount of service per capita. To allow for this increase in service, revenues must increase as well. A decrease in revenues

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per capita should signal the need to find new revenue sources, or develop cost-cutting strategies to get more mileage out of the existing revenues.

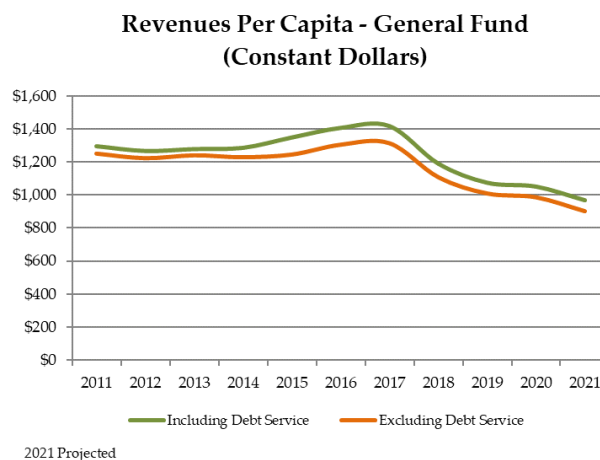
Revenues should grow enough each year to offset those factors which increase service costs: inflation and population growth. Revenue growth to cover capital improvements is also especially important. Historically, General Fund revenues have been the largest portion of Capital Improvement Program funding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

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

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

Analysis: Monitor Trend. As demonstrated in the graph, City revenues (excluding debt service) per capita adjusted for inflation (constant dollars) have decreased since 2011, from approximately \$1,249 per resident to an estimated \$903 per resident in 2021 (in the 2021 revenue estimate). When including debt service the revenue per capita (constant dollars) decreased from \$1,294 in 2010 to \$967 in 2021. When measuring current dollars, average overall revenues have been decreased since 2017 when both including and excluding debt service.

Although total City revenues have increased from 2011 to 2021, once the effect of inflation and population increases are factored in, actual City revenues are not keeping pace with the increase in demand for services and the cost for those services. This is indicative of the economic challenges the City has faced since 2011 as the City's receipt of elastic revenues, especially sales tax, has been significantly reduced when compared to the late 1990's and early 2000's. An overall flattening of revenues over the past several years is a trend that requires close monitoring.



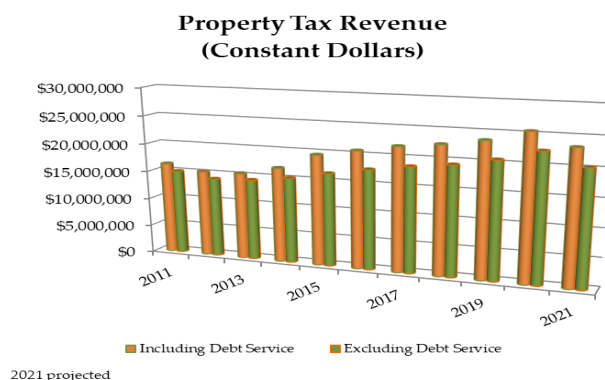
Property Tax Revenues in Constant Dollars, General Fund (Including & Excluding Tax Supported Debt Service)

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

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

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Analysis: Monitor Trend. Property tax revenue began to gradually improve through 2011 and expiring tax abatement agreements helped to mitigate a substantial increase in totally exempt parcels. The 2011 year was challenging due to nationwide economic difficulties that impacted the City's revenue base due to declining taxable property values of approximately \$359 million. Property tax revenues are beginning to show a good recovery, with a positive trend seen from 2012 to 2020. Projected 2021 property tax revenue is expected to be lower due to the worsening economy from pandemic. As the City continues work on bringing in new housing development, hopefully a trend will continue.



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

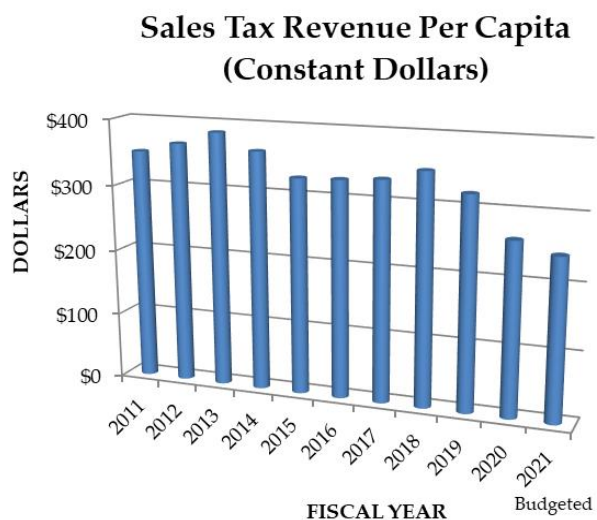
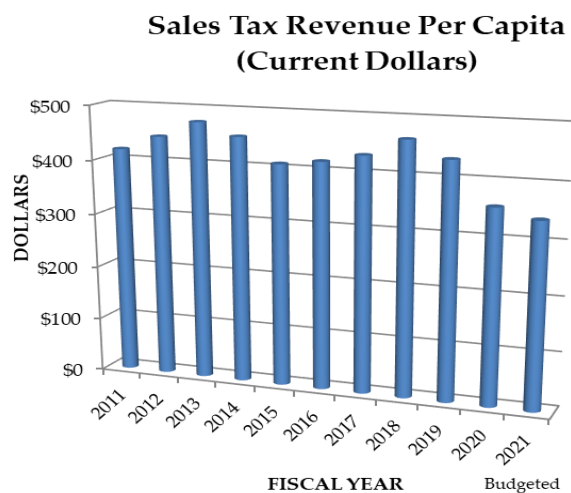
How healthy is Farmers Branch's local economy? Changes in economic conditions are evident in terms of changes in sales tax collections. When consumer confidence is high, people spend more on goods and services, and local governments benefit through increases in sales tax collections. Prior to the recession,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

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

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

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

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



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revenue shows only slight changes until the recession. Sales tax revenue has begun rebounding since the recession showing a gradual increase in both current and constant dollars from 2011 thru 2013. Although it appears the trend is improving, sales tax revenue per capita is projected to decrease in 2021. The City is expecting flat sales tax revenue as revenue from existing businesses is expected to rise, but will be offset by the beginning of a retention incentive rebate for the City's largest taxpayers and an increasing population base. Effects of a worsening economy due to the pandemic are to be closely monitored through 2021. Sales tax is a key factor to watch moving forward because it is representative of the health of the local economy.

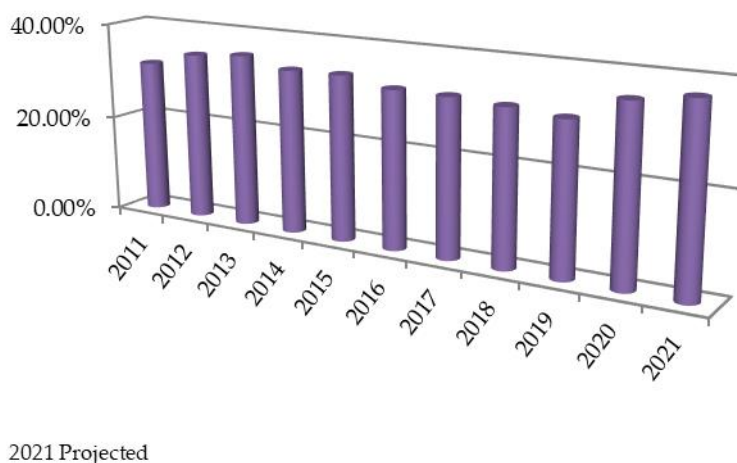
Elastic Revenues as a Percentage of Total Revenues, General Fund

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

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

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

**Elastic Revenue
% of Total Revenue**

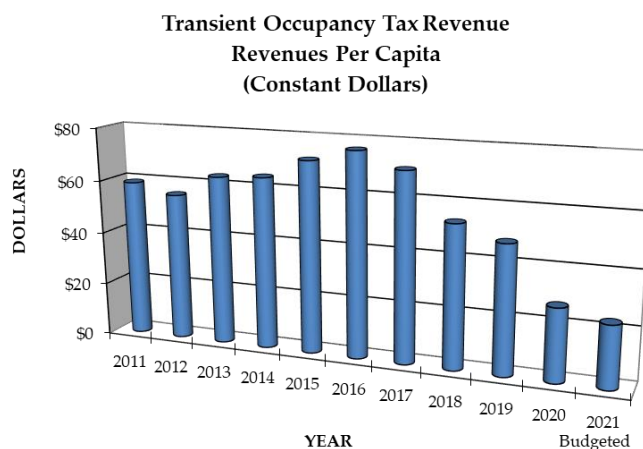


Analysis: Monitor Trend. Elastic revenues as a percent of total revenues began declining in 2014 due to a receding economy, but began increasing in 2011 as economic conditions began to show signs of improvement. With increasing property tax revenue elastic revenue percentages began to shrink in 2017. Elastic revenues currently (2021) comprise approximately 37% of net operating revenues. An average rating for this ratio is appropriate as the City has maintained a relatively stable range of 37% to 30% from 2011 through 2021 and the fluctuation in elastic revenues has not had a negative impact due to the low inflationary environment that has occurred during this time period. Emerging negative impacts of the effects on the global pandemic are projected for 2021. Landfill operations were outsourced in 1998 and reduced the elasticity of landfill revenues. The landfill contract provides for a guaranteed \$1 million payment from 2000 and beyond and these payments are not included in the calculations for elastic revenue.

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

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



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

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

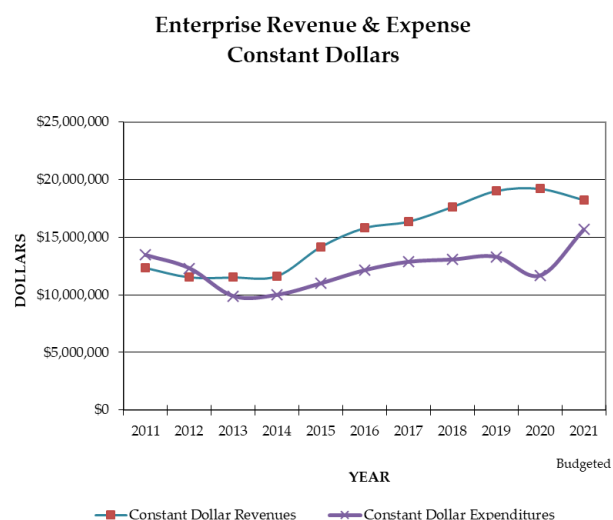
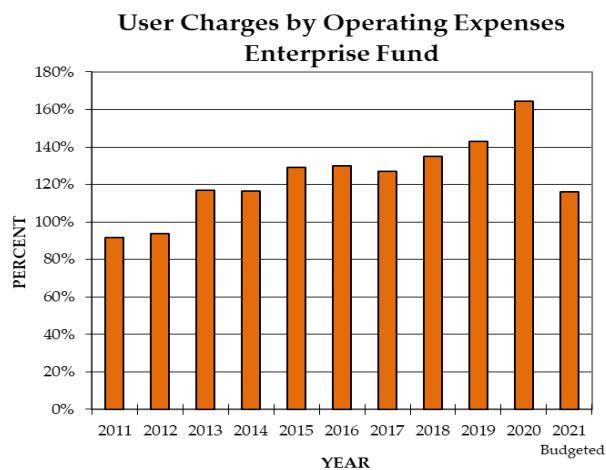
Analysis: Negative Trend. In the years following the recession, both state and local governments saw plummeting tax revenues from almost all sources. Most cities planned for the 2011 fiscal year conservatively, rather than relying on a rebounding local economy. However, in 2011 sales tax revenue was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

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

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

User Charges by Operating Expenses, Enterprise Funds

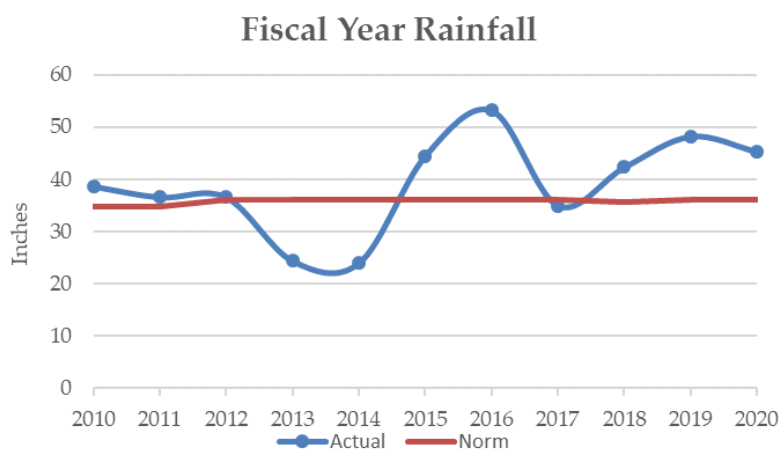
Is the City's Water & Sewer Fund self-sufficient? Enterprise activities generate revenues by providing services to citizens, either directly or through another agency, and are intended to operate more like a business than a public entity supported by taxes. User fees and charges are established in enterprise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



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

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2015, 2016 and 2019 the City increased water and sewer rates by 12%, 15% and 6% respectively to offset increasing costs. However, the City spent slightly more than it generated in operating revenues in three of the ten years represented Fiscal years 2011 and 2012 saw higher than average rainfall reducing revenue. Fiscal year 2021 is projected to be over 100% coverage (factoring in a 5% rate increase effective 10/01/2019). The City operates this fund on a pay-as-you-go philosophy for maintenance and support expenses. This is achieved without issuance of debt through annual transfers from the General Fund. Fiscal year 2019 revenue increased approximately 9% to offset costs from water & sewer operating expenditures expected to increase due to the increased costs for purchased water due to legal proceedings with Sabine River Authority. Sabine River Authority's contract is in dispute and under appeal with the Public Utilities Commission. Until the dispute is resolved, higher costs have been implemented and must be passed on to customers as moderate and wet weather conditions over the past two years have sharply reduced revenues and eliminated fund balance reserves. During 2016-17, the City's waste water treatment through Trinity River Authority increased from 2.25 million gallons per month to approximately 5.0 million gallons per month due to increased meter accuracy.

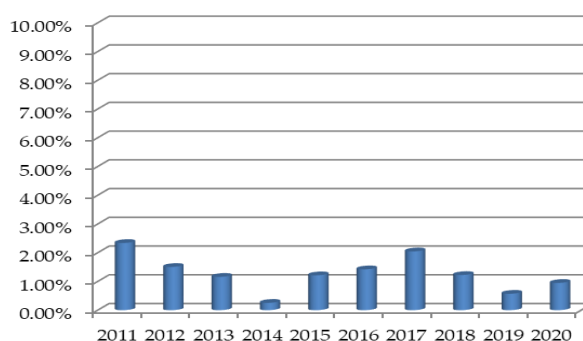
Uncollected Property Taxes as a Percentage of Adjusted Tax Levy

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

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

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

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



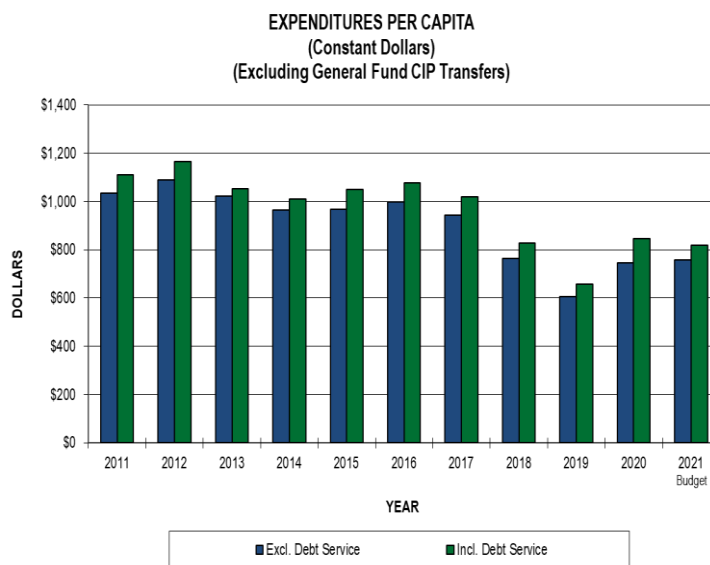
Warning Signs: Increasing amount of uncollected property tax as a percentage of taxes levied.

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

EXPENDITURE INDICATORS

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

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



Operating Expenditures Per Capita

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

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

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

Analysis: Positive Trend. Operating expenditures per capita, both including and excluding debt service and adjusted for inflation have, on average, declined from 2011 through 2020. Since 2011, expenditures (excluding debt service) have been decreasing as the City has actively implemented cost containment measures to reduce its expenditures in response to the decrease in revenue experienced during the recession. As a result, the City is significantly more efficient as the decline in operating expenditures has not corresponded to a decrease in service levels. When excluding debt service expenditures, the City has been able to reduce and maintain expenditures per capita without significantly impacting services provided to the community. Fluctuations in expenditures, including debt service, are related to the issuance of new debt each year from 2011 to 2020. The City should continue to monitor expenditures per capita in the coming years. If this indicator begins to show growth (even gradually), this may evolve into a warning trend and steps to reverse the trend may have to be taken. Additionally, as the City's population ages, expenditures per capita may naturally increase, because older populations have a greater need for many City services. The City should start planning for how it will make up for this potential increase in expenditures now, so that it does not lead to unexpected financial strains in the future.

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Operating Expenditures by Function

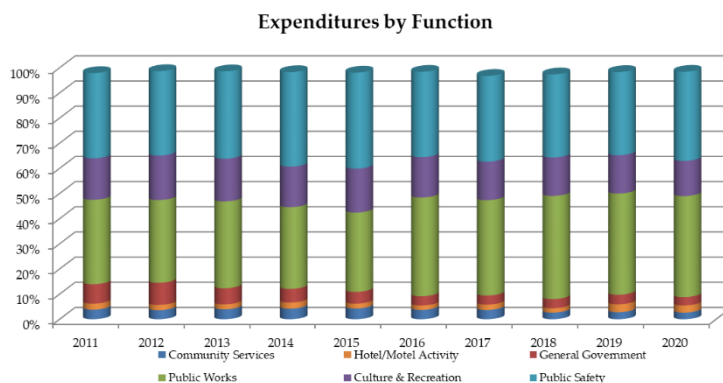
How does the City spend its resources? Operating expenditures by function shows a breakdown of what the City's expenditures are going towards and allows the government to identify where increases in expenditures are coming from. This ratio measures how the City is allocating its resources in its service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

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

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

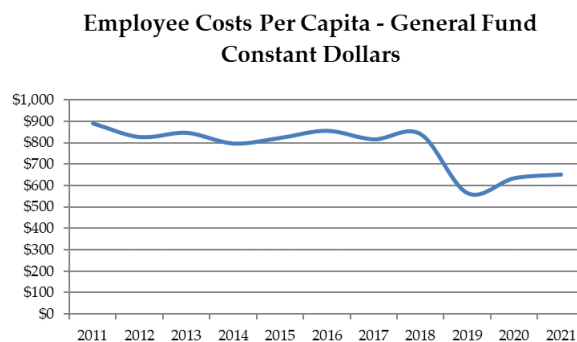
Analysis: **Positive Trend.** As clearly demonstrated in this chart, the City continuously expends the majority of its resources on public safety and public works (including Water & Sewer).

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



Employees Per Capita

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



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

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

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

Employee Costs Per Capita – General Fund

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

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

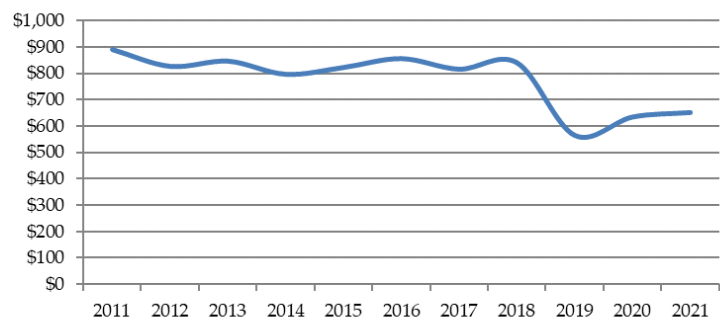
Measurement: This ratio is calculated by dividing the City's General Fund annual personnel services costs (budget basis actual costs adjusted for internal transfers related to staff support to other funds) by the estimated population for each year. Population estimates are provided by the North Central Texas Council of Governments (NCTCOG) with the exception of census years. (Source: City of Farmers Branch Comprehensive Annual Financial Report)

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

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

Fiscal Year	FTE's	Population	Full-Time Equivalents Per 1,000 Population
Ending			
2008	487.79	28,750	16.97
2009	455.63	31,100	14.65
2010	443.42	28,616	15.50
2011	398.13	28,600	13.92
2012	395.34	28,620	13.81
2013	400.49	28,800	13.91
2014	404.84	29,660	13.65
2015	431.78	30,350	14.23
2016	439.56	30,480	14.42
2017	427.73	31,560	13.55
2018	439.66	40,209	10.93
2019	434.24	48,158	9.02
2020	450.33	48,158	9.35
2021	444.75	48,158	9.24

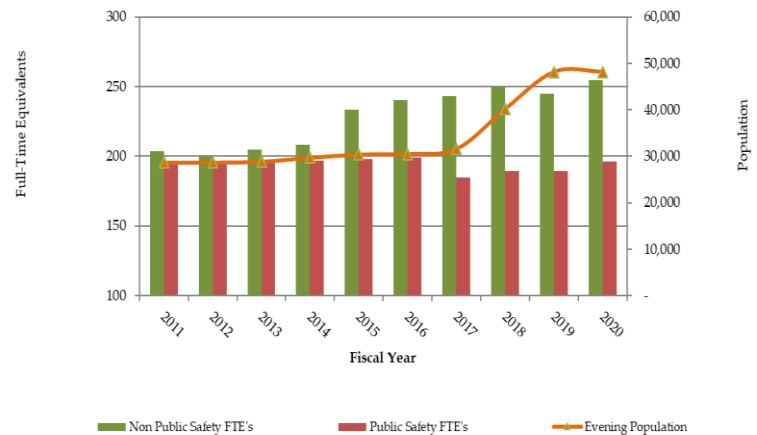
Employee Costs Per Capita - General Fund Constant Dollars



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During the period of 2008 to 2012, the City eliminated almost 100 full-time equivalent positions thru the multi-phased staff reduction program, representing a 20% decrease for all positions or a 33% decrease when not including public safety positions. However, the City did not begin realizing expense savings until 2011 due to the initial costs involved in implementing the program. Ultimately, the cost cutting efforts positioned the City well to capitalize on an improving state and local economy. Increases in 2013 thru 2018 were due primarily to a pay structure adjustment for sworn personnel (recommended in a compensation study performed in 2015-16); reinstatement of merit-based pay increases, the addition of two full-time employees, and higher than expected health claims costs. This indicator should continue to be monitored so that growth in employee costs does not begin to greatly out-pace population growth. 2019, 2020 and 2021 indicators decreased due to the higher estimated population estimate generated by the U.S. Census Bureau.

Meeting Citizen Needs with Fewer Employees



OPERATING POSITION INDICATORS

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

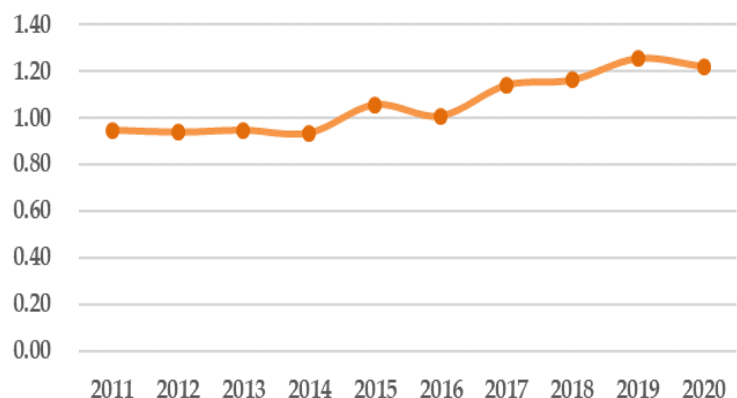
An analysis of operating position can help to identify the following situations:

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

Operating Ratio – Primary Government

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

Operating Ratio-
Primary Government



Financial Condition Analysis

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

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

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

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

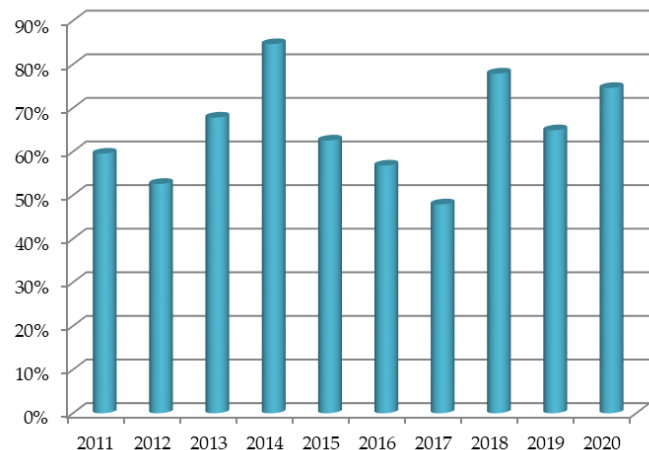
Fund Balance as a Percentage of Net Operating Revenue, Governmental Funds

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

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

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

Governmental Fund Balance
as a Percent of Revenues



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

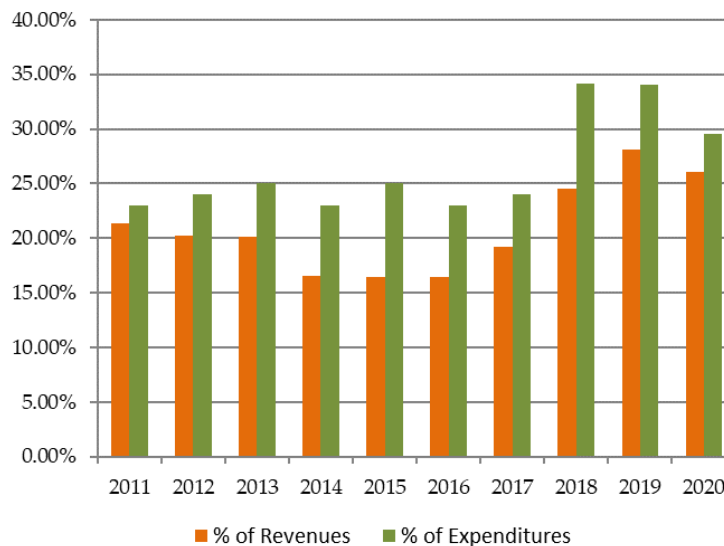
Financial Condition Analysis

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

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

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

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



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

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

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

Liquidity – Primary Government

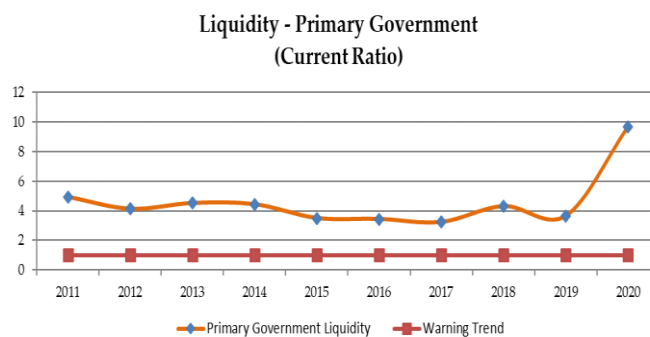
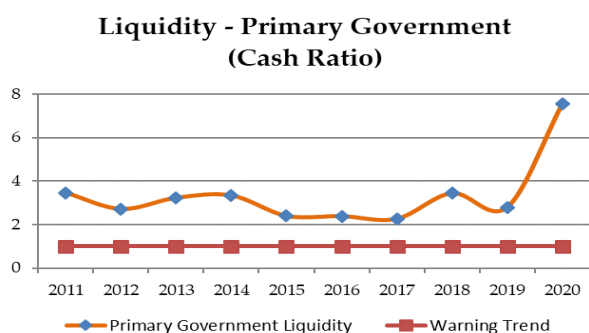
What is the City's cash position? A good measure of a local government's short-run financial condition is its cash position. Cash position, which includes cash on hand and in the bank, as well as other assets that can be easily converted to cash, determines a government's ability to pay its short term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

Financial Condition Analysis

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

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

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

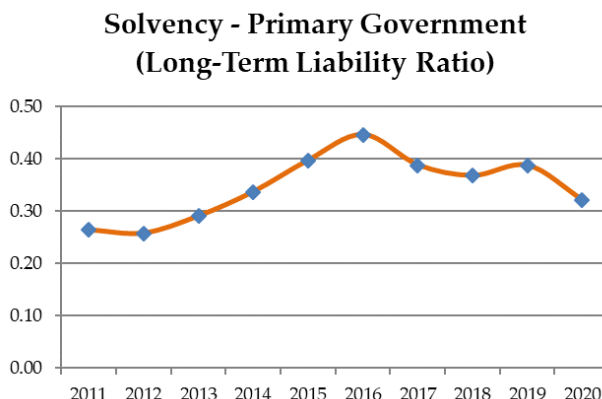
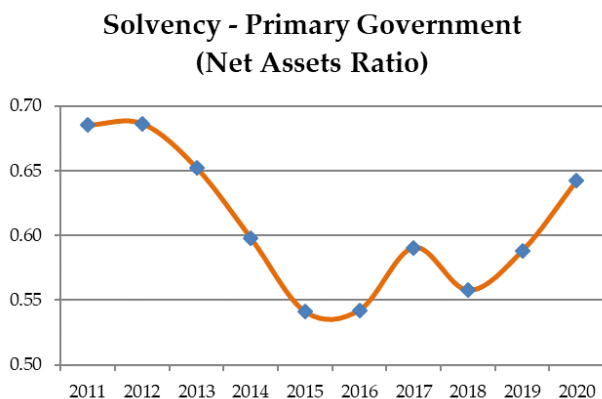


Solvency – Primary Government

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

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

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

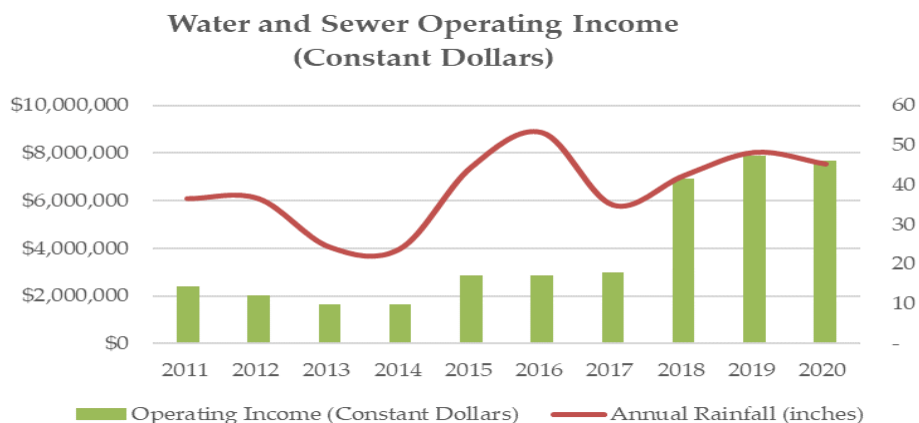


Warning Signs: A low “net assets ratio” indicates a low level of long-run solvency; whereas, a high “long-term liability ratio” indicates a lower level of ability to pay off long-term debt or a strain on future resources. [It should be noted that the net assets, and long-term liability ratios should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

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

Operating Income in Constant Dollars, Water & Sewer Fund

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



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

Measurement: Operating revenues less operating expenses in constant dollars. (Source: *Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds, City of Farmers Branch Comprehensive Annual Financial Report*)

Financial Condition Analysis

Warning Signs: A substantial decrease in operating income in one year or a trend of decreasing operating income over several years. Either of these situations would indicate that the ability of the Water & Sewer Fund to continue operations is being eroded.

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

DEBT STRUCTURE INDICATORS

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

Current Liabilities as a Percentage of Net Operating Revenues

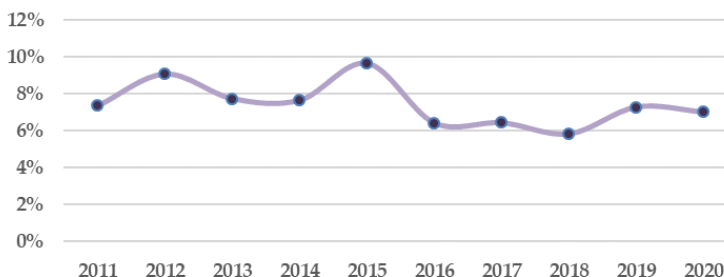
Can the City afford to pay its bills? This ratio indicates the ability of the City to meet its future liabilities with operating revenues. Current liabilities are those that the City has an obligation to pay within one fiscal year.

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

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

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

Current Liabilities as a Percentage of Operating Revenue



Financial Condition Analysis

Long-Term Debt as a Percentage of Assessed Valuation

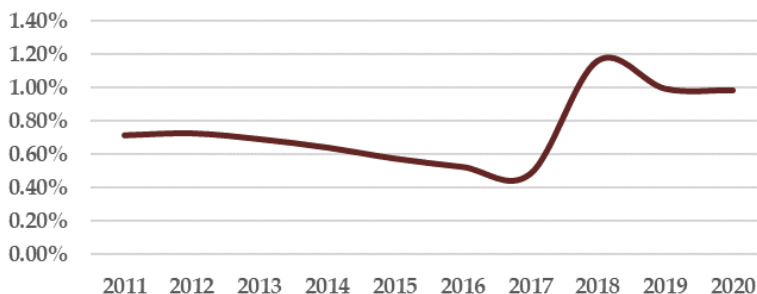
How much does the City owe? This statistic compares the City's assessed valuation to long-term debt and provides an analytical measure of the City's ability to service its current debt obligations as well as its ability to incur further debt if necessary. Daily operating expenditures generally produce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

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

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

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

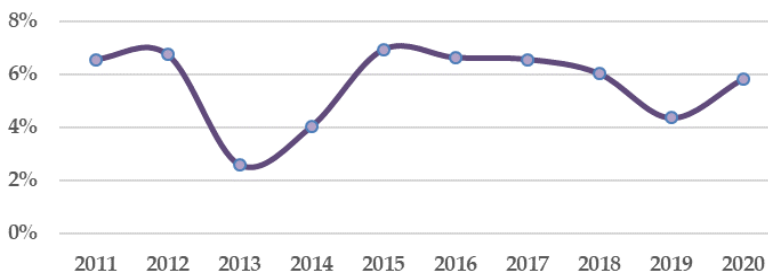
Long-Term Debt
as a Percentage of Assessed Valuation



Debt Service

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

Debt Service as a Percentage of
Operating Revenue



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

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

Financial Condition Analysis

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

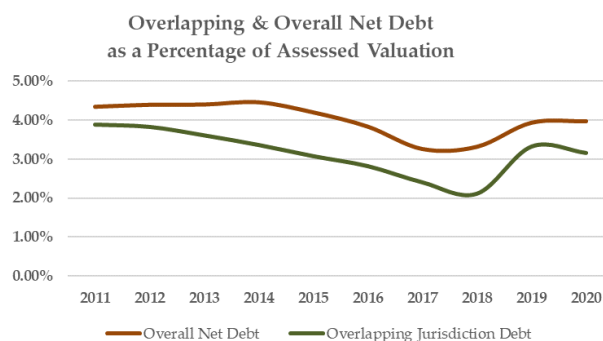
Overlapping & Overall Net Debt

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

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

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

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

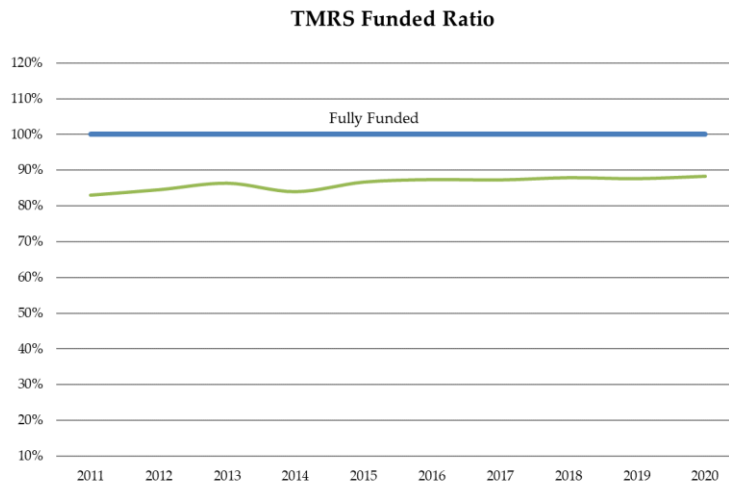


Analysis: Positive Trend. Overlapping jurisdiction debt has averaged 4.02%, while overall net debt of the City has averaged 3.16% for the ten year review period, both of which are below credit industry benchmarks.

Other Long-Term Liabilities, Pensions

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

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

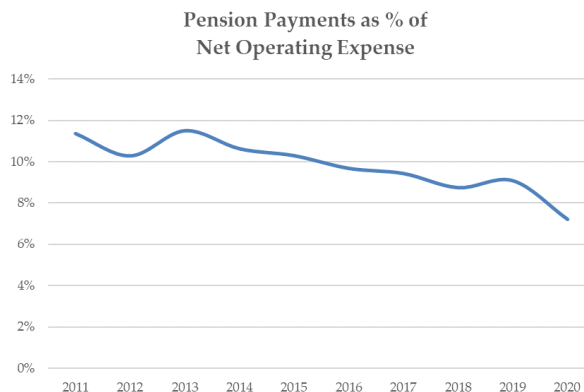


Financial Condition Analysis

percentage of net operating expenses. A rising percentage is an indication of fiscal strain. The City's goal is to maintain this percentage at 12% or less.

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

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



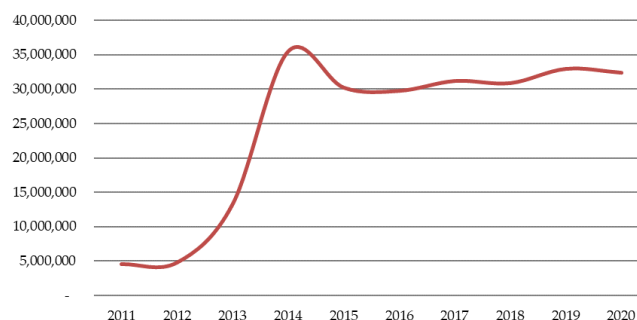
Other Long-Term Liabilities, Other Postemployment Benefits

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

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

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

Unfunded Actuarial Accrued Liability (UAAL)



Other Long-Term Liabilities, Landfill

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

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

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

