

CITY OF FARMERS BRANCH, TEXAS



Annual Operating Budget

Fiscal Year 2022-23

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ADOPTED BUDGET – FISCAL YEAR 2022-23

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

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

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

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

Tax Year	2022	2021	2020	2019	2018
Fiscal Year	2022-23	2021-22	2020-21	2019-20	2018-19
Proposed Rate [MAXIMUM]	\$ 0.589000	\$ 0.589000	\$ 0.589000	\$ 0.610000	\$ 0.599507
Total Adopted Rate	\$ 0.589000	\$ 0.589000	\$ 0.589000	\$ 0.599507	\$ 0.599507
Adopted Operating Rate	\$ 0.530823	\$ 0.527248	\$ 0.506203	\$ 0.527348	\$ 0.516722
Adopted Debt Rate	\$ 0.058177	\$ 0.061752	\$ 0.082797	\$ 0.072159	\$ 0.082785
No-New-Revenue (aka Effective Tax Rate)	\$ 0.501005	\$ 0.559575	\$ 0.649066	\$ 0.583953	\$ 0.599508
No-New-Revenue Maintenance & Operations Rate (aka Effective M&O Rate)	\$ 0.480101	\$ 0.484505	\$ 0.576515	\$ 0.503299	\$ 0.515307
Debt Tax Rate (I&S)	\$ 0.058177	\$ 0.061752	\$ 0.082797	\$ 0.072159	\$ 0.082785
Voter-Approval (aka Rollback Tax Rate)	\$ 0.671514	\$ 0.679647	\$ 0.705433	\$ 0.615721	\$ 0.639316

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

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

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



**FARMERS
BRANCH**

CITY OF FARMERS BRANCH, TEXAS

Adopted Fiscal Year Budget 2022-23

City Council

Robert C. Dye
Omar Roman
Michael Driskill
Traci Williams
Richard Jackson
David Merritt

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



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

Interim City Manager
John Land

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

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

LIST OF PRINCIPAL OFFICIALS

City Council

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

Appointed Officials

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

Council District Boundaries

FB Council District Boundary

REP

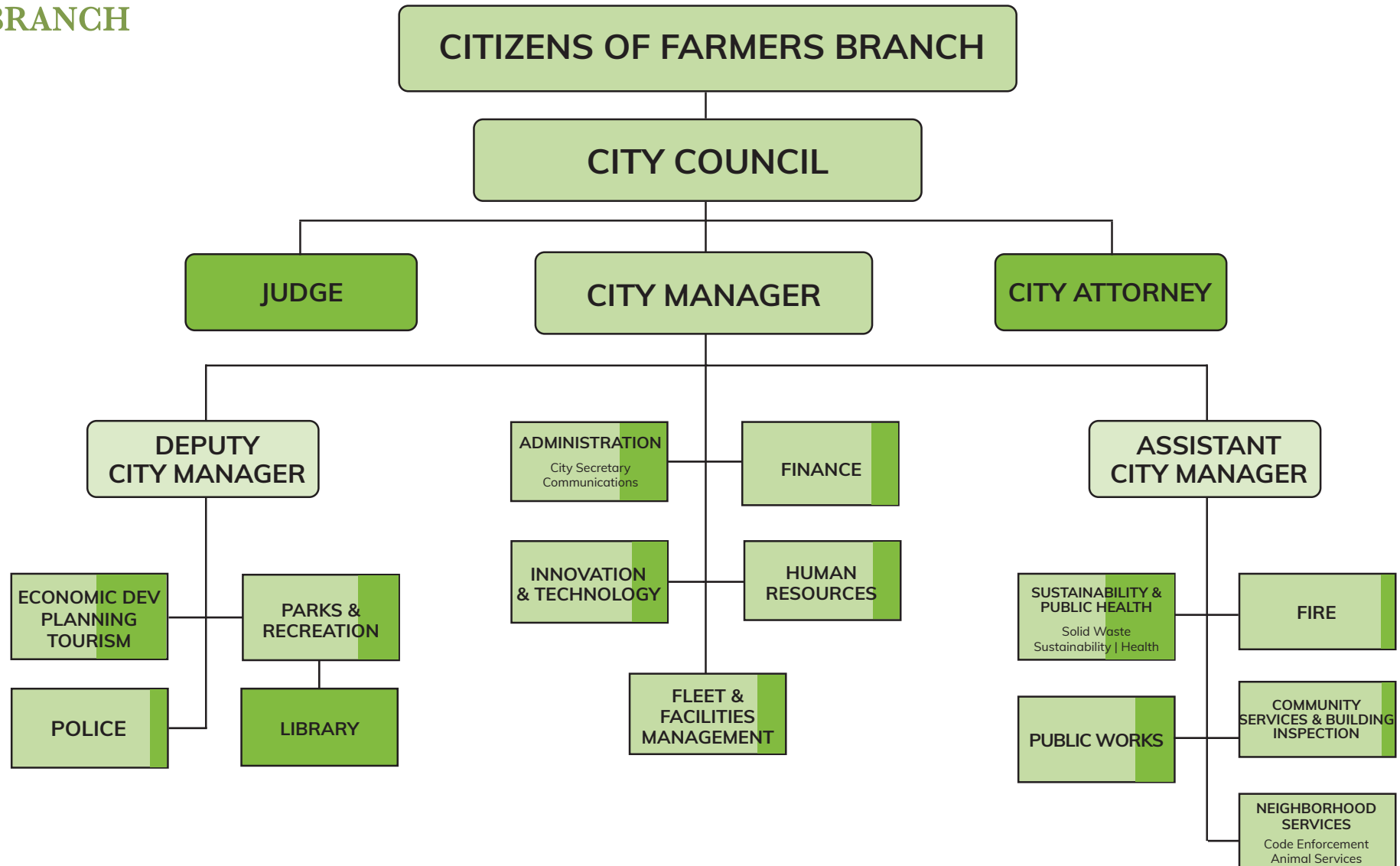
- Omar Roman.....District 1
- David Merritt.....Mayor Pro Tem, District 5
- Michael Driskill.....District 2
- Traci Williams.....Deputy Mayor Pro Tem, District 3
- Richard Jackson.....District 4



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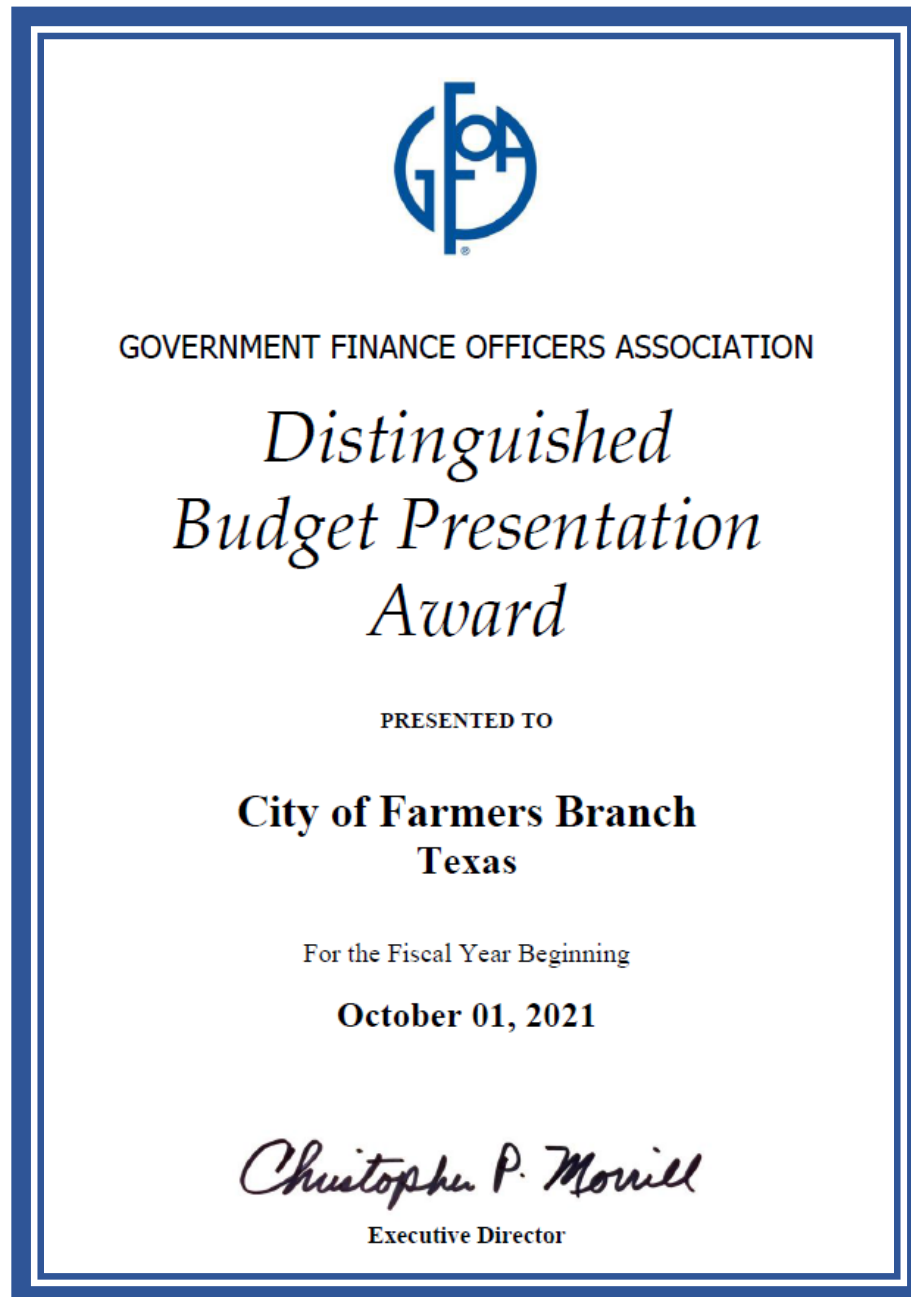
CITY OF FARMERS BRANCH FY 2022-23 ORGANIZATION CHART



 Outsourced Services

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Farmers Branch, Texas**, for its Annual Budget for the fiscal year beginning **October 01, 2021**. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



The City was also awarded a Certificate of Achievement for Excellence in Financial Reporting by GFOA for the 32nd consecutive year for its comprehensive annual financial report for the fiscal year ending September 30, 2020. The certificate is a form of recognition for excellence in state and local government financial reporting.

Together, the award and the certificate are evidence of the Finance Department's dedication to producing documents that effectively communicate the City's financial condition to elected officials, city administrators and the public.



Transparency Stars

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

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



January 6, 2017



Transparency Stars

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

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



January 6, 2017



**FARMERS
BRANCH**



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

September 20, 2022

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

On behalf of the City of Farmers Branch management team, we are pleased to present the Fiscal Year 2022-23 Operating and Capital Improvement Budget. With an eye to the future, this budget was developed to continue significant investments in capital improvements, meet the needs of citizens, implement the priorities of the City Council, and maintain AAA-rated financial performance.

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

- ✓ Maintaining a tax rate of \$0.589
- ✓ Providing for a two-cent tax refund to all property taxpayers (estimated cost \$1.633M)
- ✓ Providing for a one-year reduction in the residential water base rate of \$11 per month (annual savings of \$132 per residential customer)
- ✓ Increasing Two Key Property Tax Exemptions to \$100,000 (maximum annual savings of \$589)
 - Over-65 Exemption increased by \$20,000 – (up to \$117.80 additional annual savings)
 - Disabled Persons Exemption increased by \$40,000 (up to \$235.60 additional annual savings)
- ✓ Continued spending related to the American Rescue Plan Act (ARPA) – Second and Final Year
- ✓ Funding provided to enable the transition to a 20-year retirement plan (\$3.6M)

During the 2020-21 fiscal year, the ARPA federal program allocated \$11.9 million to the City with funding to be provided in two equal payments over two years (\$5.97 million in 2021-22 and 2022-23). The City intends to continue the plans started during Fiscal Year 2021-22 related to this funding, which includes completing a variety of projects that will greatly improve city infrastructure, public safety and parks.

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

- Increased Police & Fire Funding
- Recreation Center, Park, Playground and Trail Improvements
- Justice Center Renovation – Phase 2
- Branch Connection Renovation
- Signature Park Construction
- Street Revitalization and Improvement Funding
- Stormwater and Drainage Improvements

- Utility Replacement and Inflow & Infiltration Funding
- Smart Water Meter Replacement Program
- Landfill Closure Funding

Strategic Planning

In January 2022, City Administration met with the City Council to review and affirm the City's mission statement and strategy map and to seek direction in preparing the Fiscal Year 2022-23 Budget. The established mission and vision statements, strategic objectives and goals for the City of Farmers Branch are:

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

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

Serve our Customers

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

Manage the Business

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

Provide Financial Stewardship

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

Promote Learning and Growth

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

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

During the 2021-22 fiscal year, the City Council provided guidance for key initiatives to be accomplished during the 2022-23 fiscal year. The following are the 2022-23 City Council critical business outcomes addressed in this year's budget:

- CBO1 – Ensure strategic planning alignment to current status of City and mission/vision
- CBO2 – Improve access to responsible and diverse housing
- CBO3 – Plan for, build, and maintain high quality public assets
- CBO4 – Support the evolution of the arts and culture in Farmers Branch
- CBO5 – Strategically identify and acquire property to further the goals of the City
- CBO6 – Execute sustainability initiatives
- CB07– Implement the recommendations from the IH-35 Corridor Study
- CBO8– Improve overall and targeted community engagement

Fiscal Summary

The total Fiscal Year 2022-23 Budget is \$180,122,359, which is \$3,502,758 or 1.98% greater than the Fiscal Year 2021-22 Amended Budget (\$176,619,601). The Capital Project Funds include new capital project additions, including \$24,205,230 of expenditures (which includes approximately \$700,000 of bond premium) related to the construction of the Dallas Stars Multi-sport facility. The General Fund includes additional funds for a number of projects, the Water & Sewer Fund includes additional funds for utility related capital improvements, and the Special Revenue Fund includes ARPA projects. The following is a summary of the budget for each of the fund groups contained in the budget:

General Fund	\$ 80,364,000
Water & Sewer Fund	\$ 28,870,600
Stormwater Utility Fund	\$ 1,594,800
Hotel/Motel Fund	\$ 2,836,200
Debt Service	\$ 7,537,000
Economic Development	\$ 2,800,000
Special Revenue Funds	<u>\$ 9,572,513</u>
Subtotal Operating	\$133,575,113
Capital Project Funds	<u>\$ 46,547,246</u>
Total Budget	<u>\$180,122,359</u>

The budget that was presented to the City Council included a proposal for one-time special considerations, which were approved by the City Council with the adoption of the budget. A special expenditure consideration of \$3,600,000 to move from a 25-year retirement plan to a 20-year retirement plan is included in the above totals, and, of this amount, \$3,310,000 is allocated to the General Fund, \$242,000 is allocated to the Water & Sewer Fund, and \$48,000 is allocated to the Hotel/Motel Fund. An additional special expenditure consideration totaling \$1,633,300 is included in the General Fund and represents a tax refund equivalent to a \$0.02 tax reduction for all taxpayers.

Assumptions

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

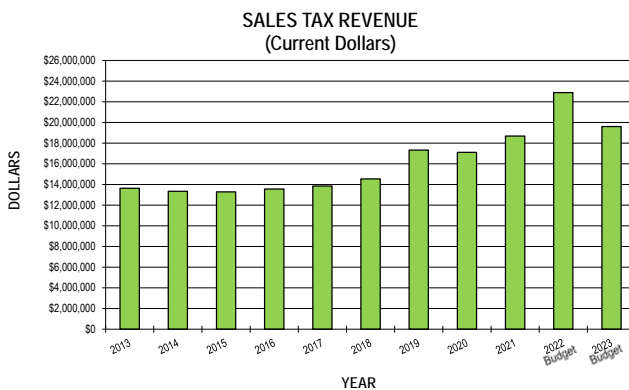
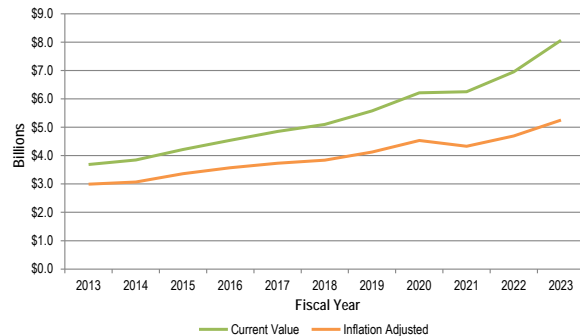
From a macroeconomic perspective, national and state trends are monitored to assess the potential impact to the City of Farmers Branch. The primary national trend impacting the City has been the change in demographics. The millennial generation, born between 1980 and 2000, is the largest in U.S. history and as this generation reaches their prime working and spending years their impact on the economy is going to be huge. Millennial housing needs, employment desires and expectation of city services will impact Farmers Branch. The challenge for the City is to proactively meet these needs, desires, and expectations. Additionally, the 2020 U.S. Census population estimate for Farmers Branch reflects a 26% increase from 2010 estimates to 35,991 reflective of significant development on the City's Westside. Past budget planning has provided for infrastructure and public safety additions necessary to accommodate this growth.

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

Farmers Branch is in the negotiation phase of selecting a master developer for the remaining City-owned parcels in the station area. The process is in an early stage, but has the potential to significantly improve the area.

Revenues are projected to increase in fiscal year 2022-23 as the City's financial outlook continues to improve. Property tax and sales tax revenue represent 76.46% of total General Fund Revenues. In past years, the City has had the fortune of a strong tax base and fund balances. The Dallas Central Appraisal District has provided cities a certified property value. The certified market value (including an estimated minimum value of properties under dispute) utilized in preparing this budget is approximately \$8.1 billion, which represents an increase of 16.04% over prior year values. New construction is valued at \$163,789,203. The commercial tax base, including real and business personal property, represents a strong 74.42% of taxable value.

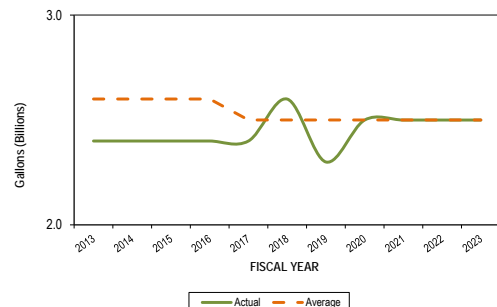
Taxable Property Value Comparison



In previous budget years, the Coronavirus pandemic impacted several revenue sources, including sales tax and hotel/motel occupancy tax revenues. Sales tax revenues can fluctuate greatly due to national, state and local economic conditions. The 2022-23 budget anticipates a return to pre-pandemic sales tax revenue levels and a gradual return of hotel/motel occupancy revenues. Overall, sales tax revenues from existing businesses are anticipated to decrease approximately 14.39% from the prior year's expected actuals as the City plans for legislative changes pertaining to sales tax.

The budget assumes annual sales of 2.5 billion gallons of water – consistent with consumption averages of the past five years. Water consumption is highly dependent on the weather and conservation efforts and is budgeted in a conservative manner. A \$2.0 to \$2.5 million fund balance target provides help in evening out the fluctuations between “wet” and “dry” years. Moderate weather conditions, conservation efforts and increasing use of high-efficiency appliances have combined to stabilize annual sales at an historic 2.5 billion-gallon average.

Annual Water Consumption Trends



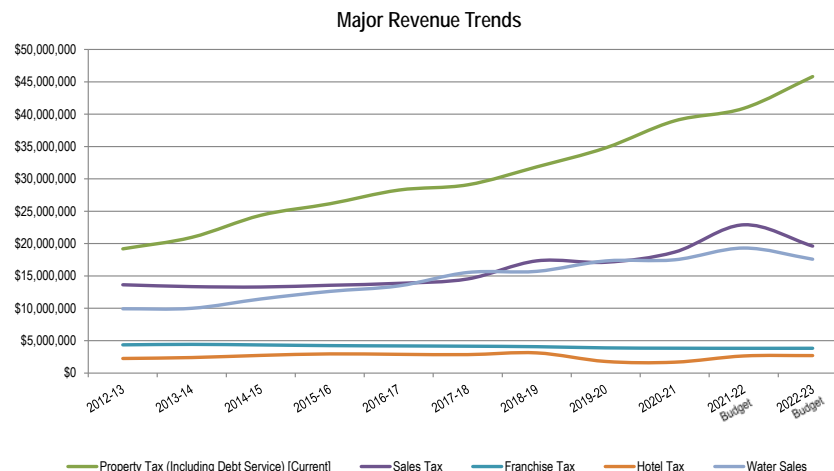
Projected Revenues – Major Operating Funds

The budget details General Fund revenues at \$3,232,720 greater than the 2021-22 amended budget due primarily to increased property tax revenue (\$4.91 million) resulting from a 16.04% increase in taxable property values. Sales tax revenues are expected to decrease by 14.39% as the City rebounds from slower spending following the Coronavirus pandemic and prepares for legislative changes that may negatively impact sales tax. Additionally, the City continues its efforts in sales tax audits to ensure all appropriate sales tax revenue is received.

As the West Side project approaches completion, the 2022-23 budget includes an anticipated decrease in Licenses & Permit revenue of \$228,600 or 11.26% when compared to the 2021-22 amended budget. Projected 2022-23 Refuse Services revenues are expected to increase by \$2.3 million or 50.70% as a result of increased tonnage made possible by the Camelot Landfill Permit Expansion completed in 2017.

The budget details Enterprise Fund revenues at \$1.7 million or 5.47% less than the 2021-22 amended budget due in part to a temporary one-year reduction in the base rate for water services for residential customers. The budget does not include an increase in Water & Sewer or Stormwater rates.

With business and recreational travel being dramatically reduced during the Coronavirus pandemic, the anticipated revenues from Hotel/Motel taxes are anticipated to continue the 2021-22 trend of rebound. The Fiscal Year 2022-23 budget details Hotel/Motel Fund revenues at \$105,700 less than the 2021-22 amended budget due to the final receipt of a payment related to a settlement agreement pertaining to damage that diminished the value of Historical Park property many years ago.



Proposed Expenditures – Major Operating Funds

The Fiscal Year 2022-23 Budget details General Fund operating expenditures at approximately \$458,200 greater than the 2021-22 amended budget. The increase is primarily due to increased Police and Fire pay and staff merit increases, which has been offset by the advance funding of 2022-23 fixed assets in the 2021-22 fiscal year. Additionally, new personnel costs include nine full-time employees; however, of the nine new positions five were temporary over-hire authorizations (two funded over-hires; three nonfunded over-hires) approved for the Police department in the 2021-22 fiscal year. The nine positions include four Police Officers; one Public Safety Background Investigator; one Fire Captain; and three employees to improve services in the areas of Fleet & Facilities, Code Enforcement and Public Works. Not included in the total is one short-term positional overlap employee to prepare for the 2022-23 retirement of a long-tenured employee. The net increase in positions is an addition of three employees as one position was also changed to part-time, but was offset by a slight reduction in other projected part-time hours.

The budget for Police expenditures increased by approximately \$1.4 million compared to the 2021-22 amended budget and is primarily due to the continued update of the computer-aided dispatch system at NTECC. Additionally, the Fiscal Year 2022-23 Budget includes funding for Fire Department medical devices to assist with patient transport and an upgrade to the Outdoor Warning System.

The expansion approval for the City's Camelot Landfill combined with the closing announcement of a nearby private landfill continues to provide significant future revenue growth opportunity. The budget implements a plan to direct a significant portion of this new revenue towards prepaying \$36.5 million in closure/post-closure costs anticipated in 31 years. The 2022-23 budget also includes the continuation of funding \$1 million annually towards these costs.

Enterprise Fund operating expenditures are budgeted at \$1.8 million less than the 2021-22 amended budget. Prior year budgets included larger transfers to the Water & Sewer and Stormwater CIP funds to move available fund balance for CIP projects. The Fiscal Year 2022-23 CIP transfers represent funding consistent with revenue expectations.

Hotel/Motel Fund operating expenditures are budgeted at \$544,200 less than the 2021-22 amended budget due primarily to setting aside funds in the 2021-22 budget for the construction of a barn at the Historical Park. As the post-pandemic revenues in this fund continue to rebound, it enables a return of expenditures to more-normal levels. The balance of the Hotel/Motel Fund, at an anticipated \$1,090,161 at the end of the 2022-23 year, exceeds the targeted fund balance range of \$600,000 to \$1,000,000.

Fund Balances

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

This budget estimates that the General Fund fund balance will be approximately \$17.3 million at the end of the fiscal year with a most realistic scenario of approximately \$18.3 million. One of the City's multi-year financial objectives is to "formulate future budgets so that no use of fund balance will be required in the final operating results." The estimated final operating results are detailed as an exhibit to the budget, which illustrates the "most realistic scenario." For the General Fund, the most realistic scenario represents the expectation that actual expenditures will be \$500,000 less than budgeted due to cost savings, vacancies or contingency items that will not be needed.

The General Fund budget includes a one-time special expenditure consideration of \$3.31 million, which represents the funds prorated cost for the conversion of the City's existing retirement system structure to provide for retirement after 20-years of service (additional one-time funding of \$242,000 is included in the Water & Sewer Fund and \$48,000 is included in the Hotel/Motel Fund based on each funds staffing levels). The City's current retirement structure permits retirement after 25-years of service.

The City defines a balanced budget as an operating budget where revenues equal or exceed expenditures and no use of fund balance is required. However, the 2022-23 Fiscal Year Budget for the General Fund details a planned use of fund balance due in part to the conversion to a 20-year retirement plan. The General Fund budget reflects an estimated use of fund balance totaling \$944,800 with a most realistic projection using \$444,800 of fund balance. The overall estimated most realistic fund balance of \$18,292,038 or 22.90% of General Fund operating expenditures adjusted for transfers to the Fixed Asset Fund exceeds targeted levels. The most realistic General Fund targeted fund balance range is between \$12 million and \$16 million.

The Water & Sewer Fund targeted fund balance range is between \$2.0 and \$2.5 million. The 2022-23 Fiscal Year Budget includes an estimate of \$1.653 million, which represents a single-year reduction in the residential water base rate from \$21.99 to \$10.99 for an annual savings of \$132 for residential customers. Because the City's commercial tax base represents 74.42% of property tax value, this one-time annual reduction in the residential water base rate represents a way to provide financial relief to Farmers Branch residents. The 2022-23 Fiscal Year Budget estimates that the Water & Sewer Fund fund balance will be \$4,379,971 at the end of the fiscal year with a most realistic scenario of \$4,579,971. The Water & Sewer Fund budget details a use of \$1,023,400 in fund balance and a most realistic scenario using \$923,400 in fund balance.

This budget estimates that the Hotel/Motel Fund most realistic fund balance will be \$1,240,161 at the end of the fiscal year with a targeted fund balance range between \$600,000 and \$1,000,000. The primary revenues for this fund are hotel occupancy taxes, which are restricted by State law as to their use. City Administration continues to review ways to use these revenues most effectively.

Investment in Services, Facilities & People

The 2022-23 Fiscal Year Budget implements the major compensation study performed during the 2020-21 fiscal year. The last such compensation study was performed in fiscal year 2015-16 and was implemented in fiscal year 2016-17. A major compensation study is anticipated every five years with the next one planned for the 2025-26 fiscal year. In 2016, the City Council adopted a 105% of average starting salary philosophy for all employees. This budget maintains that philosophy.

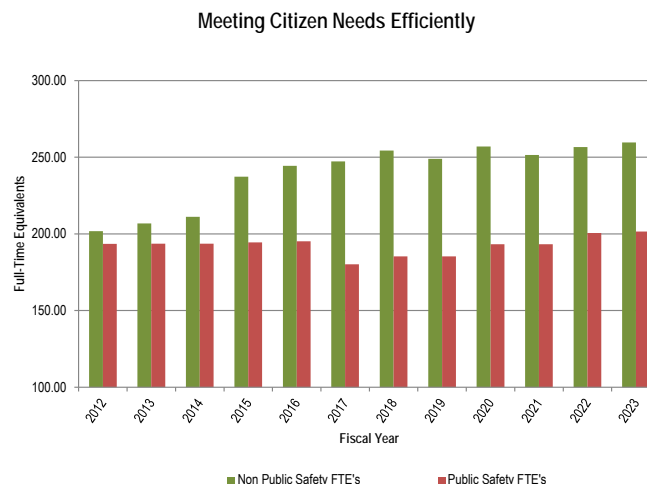
Due to economic conditions, no merit increase or overall pay structure adjustment was included in the adopted 2020-21 budget for non-sworn employees. The 2022-23 budget includes funding for non-sworn employee merit increases from 1%-6%. An increase of 7% is included for sworn employees along with the addition of two one-time increases of 1% to be granted during the year (9% total for the fiscal year). Sworn employees will continue to participate in a step increase pay system.

Texas Municipal Retirement System (TMRS) costs continue to meet guidelines established by the Employee Retirement Benefits Committee (ERBC) for the plan's funded ratio. The City's funded ratio increased slightly to 90.1% and the unfunded liability increased to \$29.7 million. These trends will continue to be monitored in accordance with ERBC guidelines that recommend benefit adjustments if a negative trend continues for three years. The City continues to follow a policy of overfunding contributions with any surplus that may result at year-end if actual TMRS costs are less than budget. This overfunding accelerates the elimination of unfunded liabilities associated with the plan. Any pension system with greater than 80% funded status is considered financially healthy.

Employee health insurance plan design, tight cost controls, wellness and education programs, and the employee clinic all have combined to provide an unprecedented 10th year of no cost increase to either the City or the employee.

This budget reflects funding for nine new full-time employees, of which five positions were temporary authorizations (two funded overhires; three non-funded overhires) for the Police department that were approved in the prior year. The net increase in full-time equivalents totals three full-time employees when including adjustments made in part-time hours worked. General Fund personnel costs represent 52.98% of General Fund expenditures – down from 66.86% in fiscal year 2011-12.

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



Capital Improvement & Fixed Asset Programs

The Capital Improvement Program (CIP) Funds detail major capital spending plans during the next seven years along with pay-as-you-go funding for major new facilities and public improvements. This budget includes \$46,547,246 for capital improvement projects. The significant portion of these expenditures include the construction of the Dallas Stars Multisport facility, with estimated expenditures of \$24.2 million. Some of the other projects included in the multi-year Capital Improvement Program (CIP) Budget are:

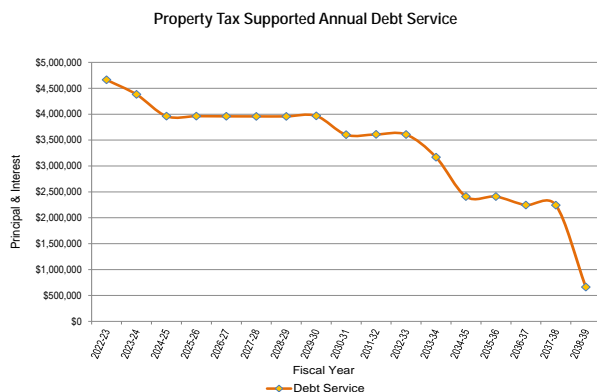
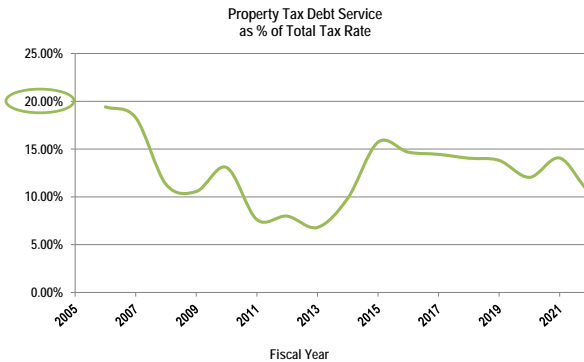
- Drainage Improvement Projects
- Increased Utility Replacement and I&I Funding
- Signature Park – continued construction
- Branch Connection Renovation
- Justice Center Renovation
- Street Revitalization and Improvement

The Fixed Asset Fund includes purchases totaling \$3,886,800 in 2022-23 compared to \$3,480,300 in the prior year. Significant new fixed asset purchases include:

- Police Vehicles - \$505,000
- Replacement Water Meters and Rotational Pumps - \$435,100
- Ambulance - \$260,000
- Chiller Units (City Hall) - \$260,000
- Replacement Knuckle-Boom Truck - \$250,000
- Library Materials - \$241,500
- HVAC (Justice Center) - \$150,000

Debt Service

The City's Debt Service Funds provide for repayment of outstanding debt obligations. These debt obligations are categorized as *property tax supported debt* and *self-supporting debt*. The *property tax supported debt* is repaid through the debt service portion of the property tax rate. Currently, there are ten *property tax supported* bond issues outstanding with the longest final maturity in year 2038-39. In the 2022-23 fiscal year, approximately 9.88% of the property tax rate will be used to support debt service. To maintain operational flexibility, the City follows a conservative policy of keeping the debt service portion of the property tax rate below 20%.



Self-supporting debt is generally repaid through either rental income (from the facility constructed with the debt proceeds), hotel occupancy taxes, or increases in revenue related to issuance of the debt. Currently, there are three *self-supporting debt* issues outstanding with the longest anticipated final maturity in fiscal year 2046-47. The City follows a pay-as-you-go policy for Water & Sewer Fund operations. The Water & Sewer Fund is currently debt free and has been for more than 40 years.

Acknowledgements

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

The dedication of our staff to accomplish the goals and initiatives set forth by the Mayor and City Council is truly remarkable. Tammy Zimmerman – Controller, Pamela De Hon – Accounting Manager, Suzanne Prichard - Budget Manager, and Mark Woodward – Financial Analyst/Treasury Manager, deserve praise for their leadership and guidance in preparing a progressive, professional, citizen-friendly document.

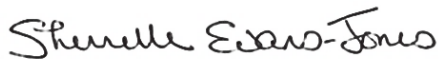
A great deal of appreciation should also be given to Ben Williamson – Assistant City Manager, Department Heads and their teams, for stepping up to provide fiscal leadership and guidance during the budget process.

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

Sincerely,

A handwritten signature in black ink, appearing to read "John Land". The signature is fluid and cursive, with the first name "John" being more prominent than the last name "Land".

John Land
Interim City Manager

A handwritten signature in black ink, appearing to read "Sherrelle Evans-Jones". The signature is written in a cursive style, with the first name "Sherrelle" being the most distinct part.

Sherrelle Evans-Jones
Director of Finance



CRITICAL BUSINESS OUTCOMES 2022

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

Farmers Branch Strategy Map

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

Our Focus Areas



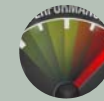
Future-leaning
Initiatives



Connected
Neighborhoods



Community
Engagement



High
Performance



Sustainability



Branding & Art

Serve our Customers

C1. Achieve the highest standards of safety and security

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

C3. Promote opportunities for community participation in government

C4. Be open, accessible, and transparent

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

Provide Financial Stewardship

F1. Invest to maintain and provide high quality public assets

F2. Seek out and maintain alternative funding resources

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

F4. Adhere to financial management principles and budget

F5. Establish and maintain effective internal controls

Manage the Business

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

B2. Enhance service delivery through continual process improvement

B3. Optimize the use of technology

B4. Ensure constant and effective communication both internally and externally

B5. Adhere to the strategic management system

Promote Learning and Growth

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

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

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

L4. Recognize and reward top performers

L5. Foster positive employee engagement

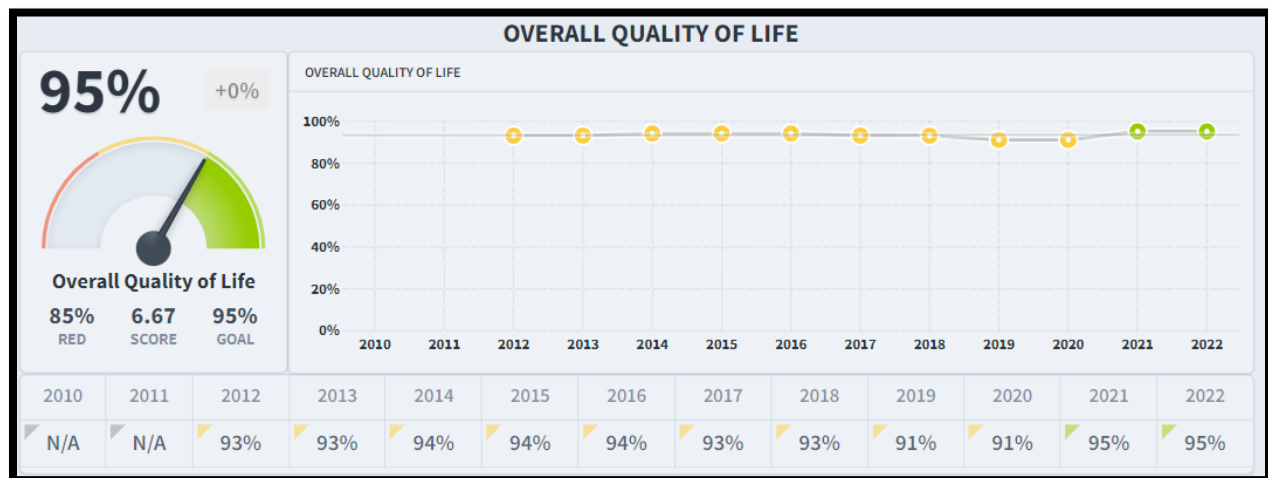
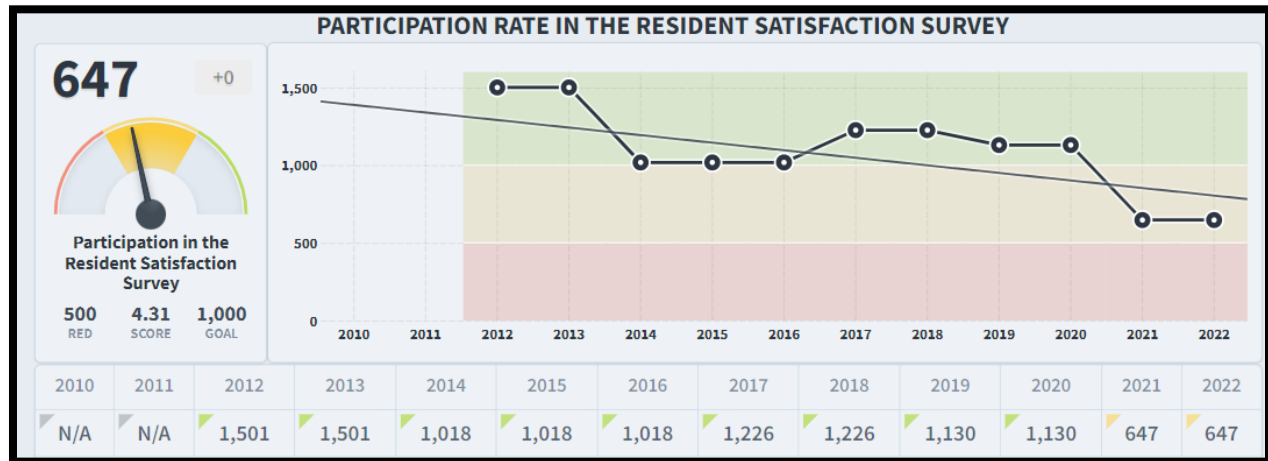
Our vision is to be a city of the future with a vibrant and diverse economy that supports beautiful parks, great amenities, and friendly neighborhoods.

RESPECT ● EXCELLENCE ● ACCOUNTABILITY ● CARE ● TRUST

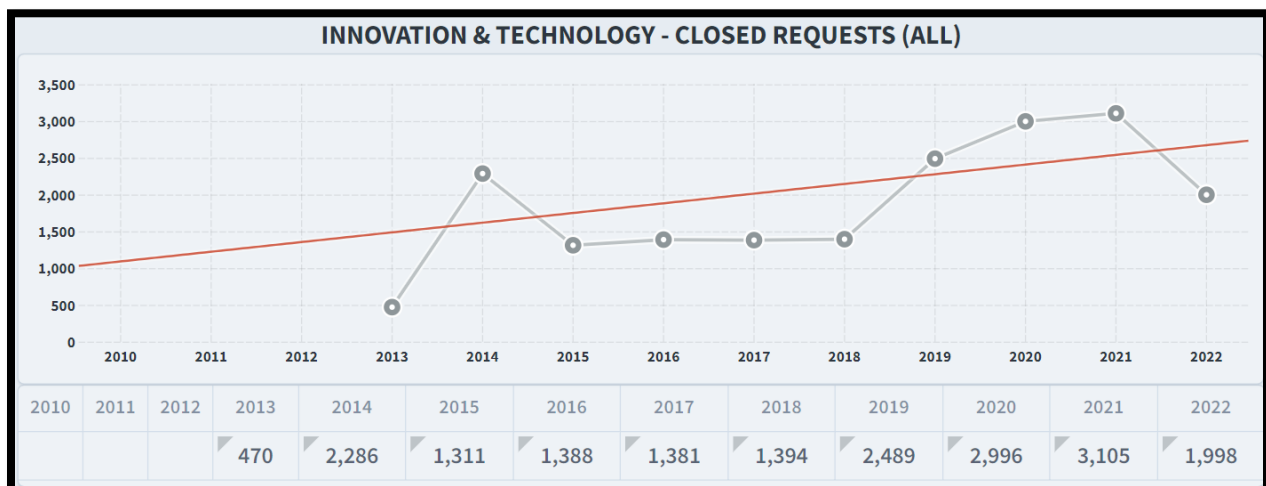
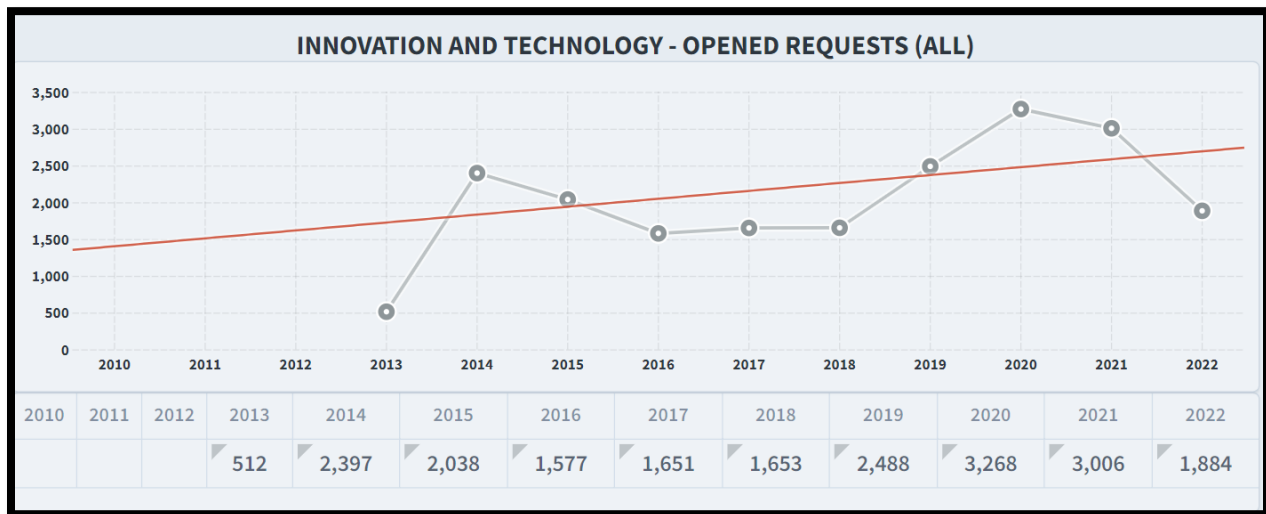
RELATIONSHIP BETWEEN THE CITY'S STRATEGIC OBJECTIVES AND DEPARTMENTAL PERFORMANCE GOALS

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

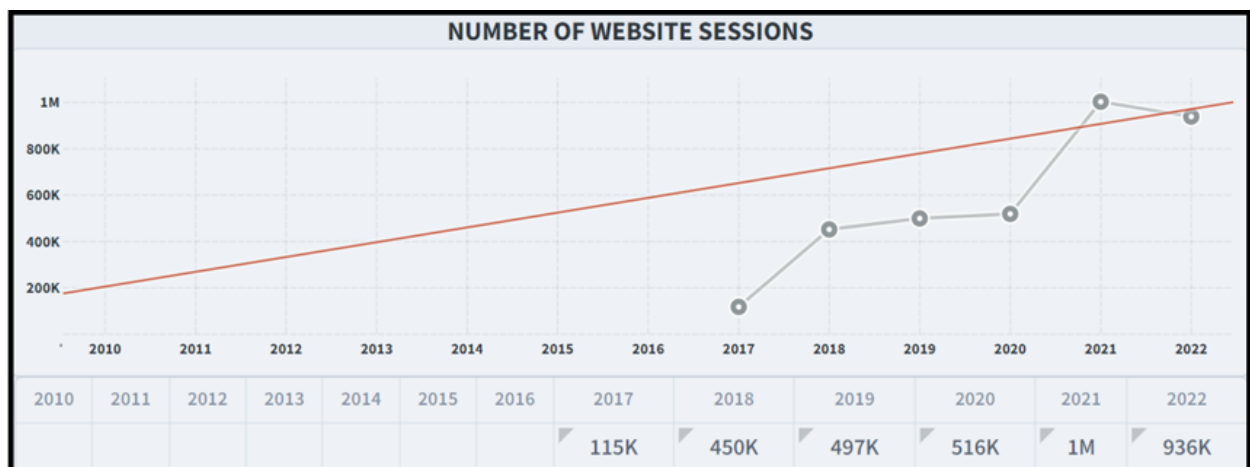
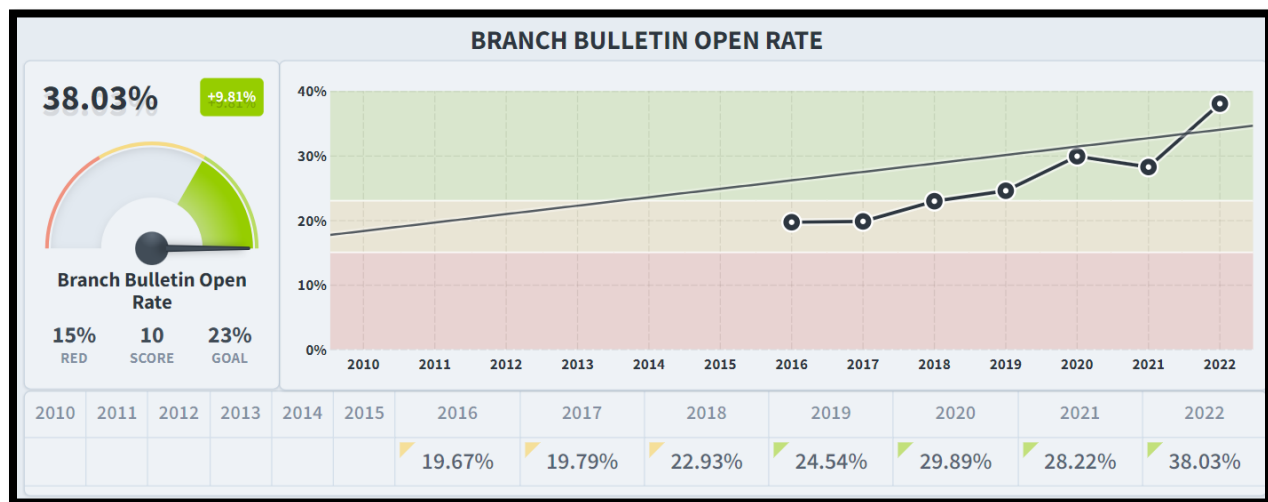
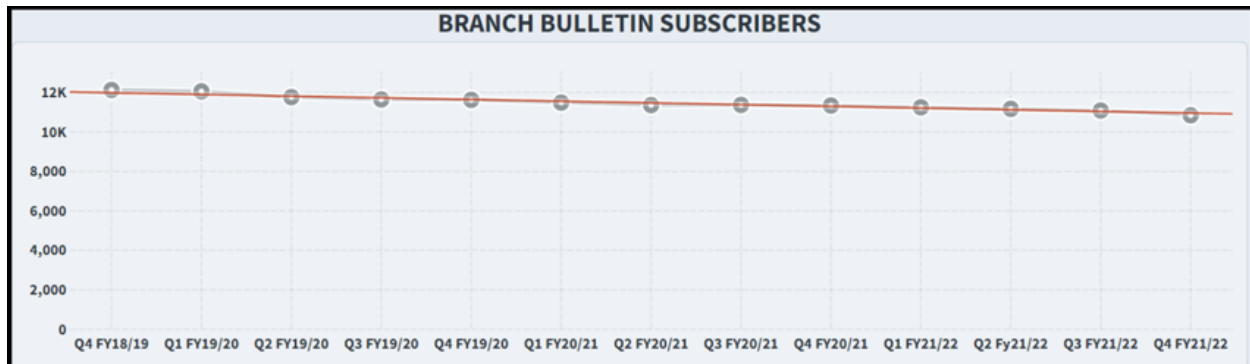
B.1 ACHIEVE BEST-IN-CLASS STATUS IN ALL CITY DISCIPLINES



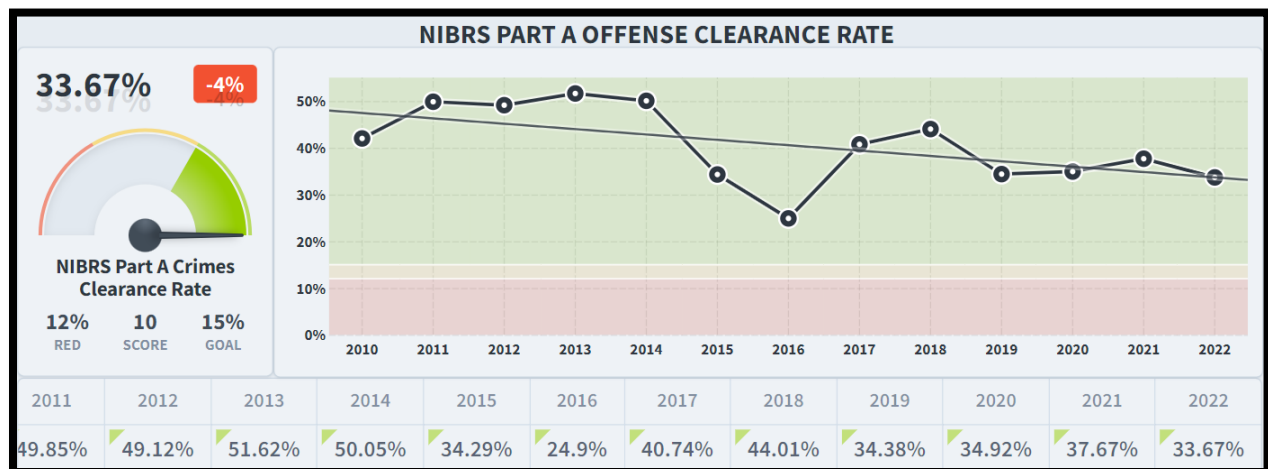
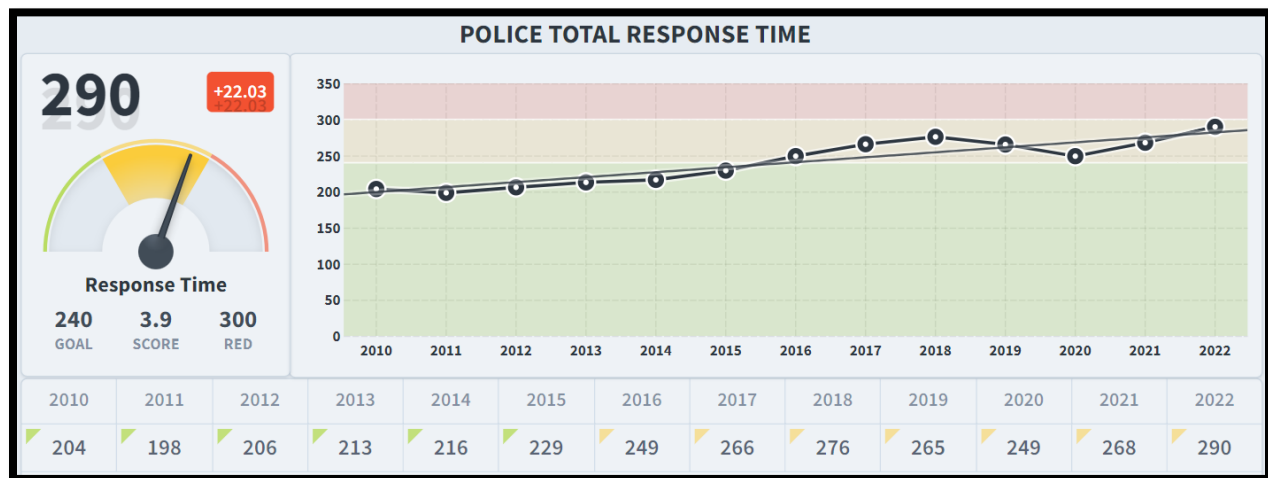
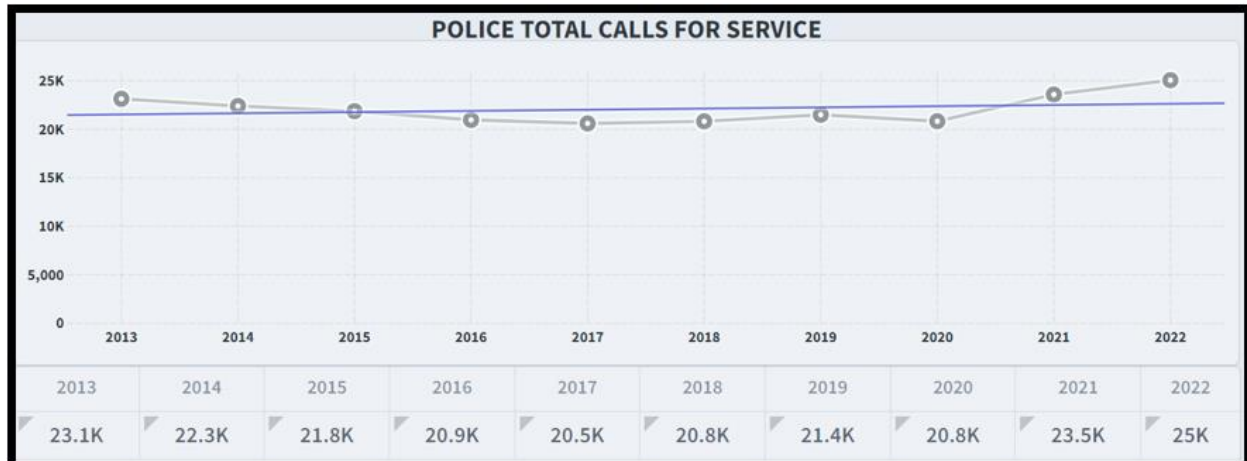
B.3 OPTIMIZE THE USE OF TECHNOLOGY



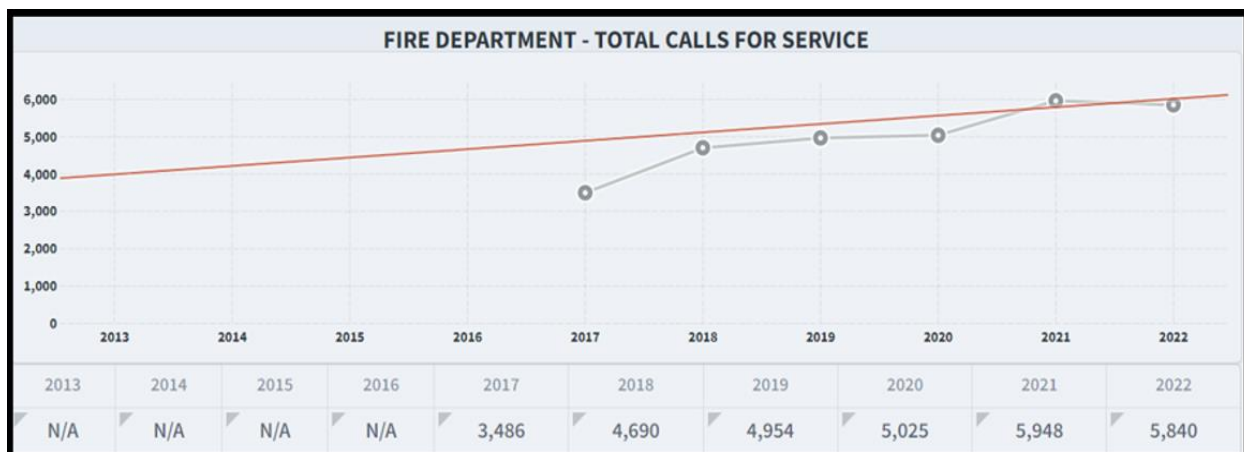
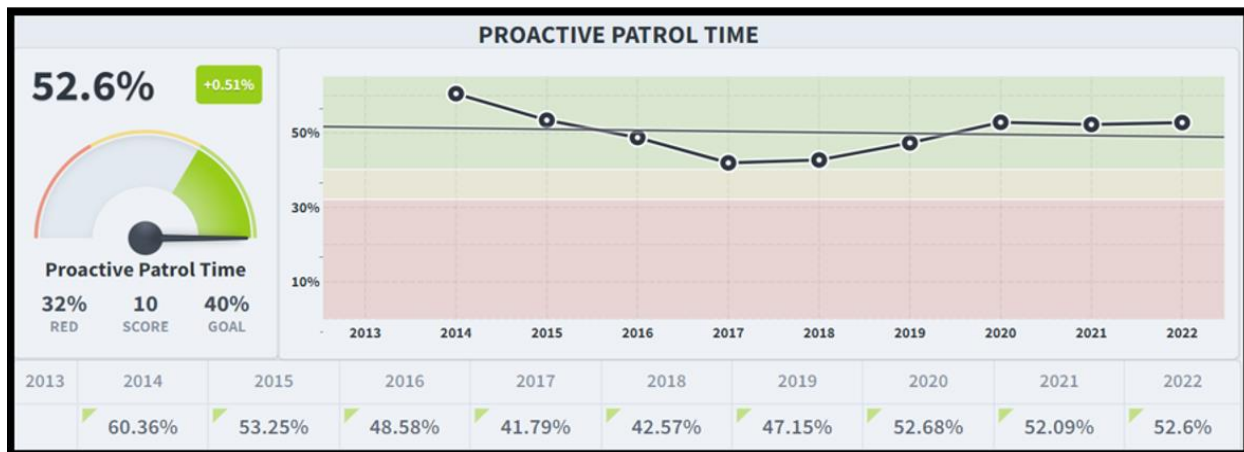
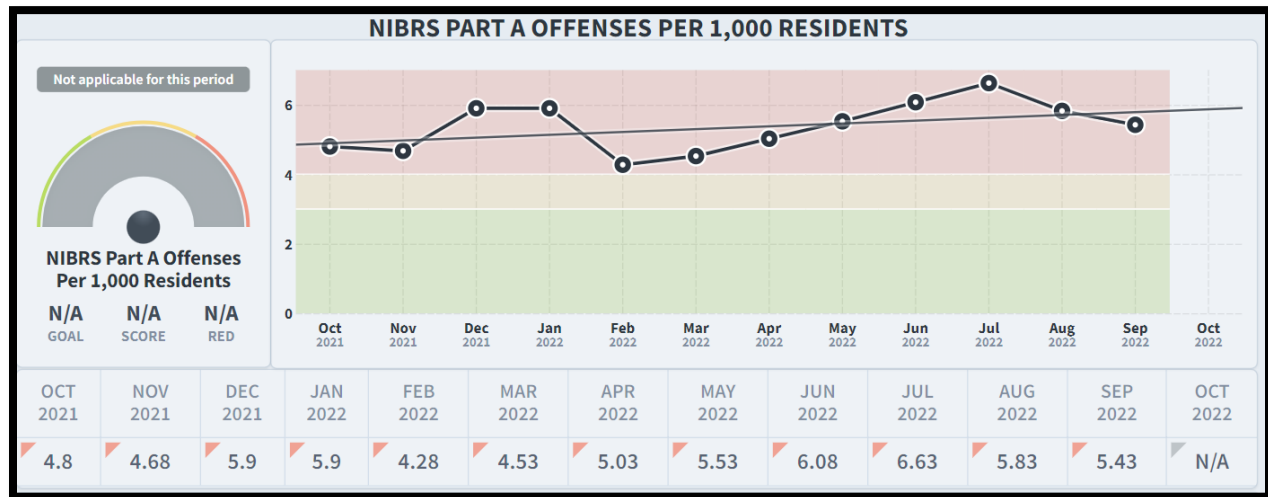
B.4 ENSURE CONSTANT AND EFFECTIVE COMMUNICATION BOTH INTERNALLY AND EXTERNALLY



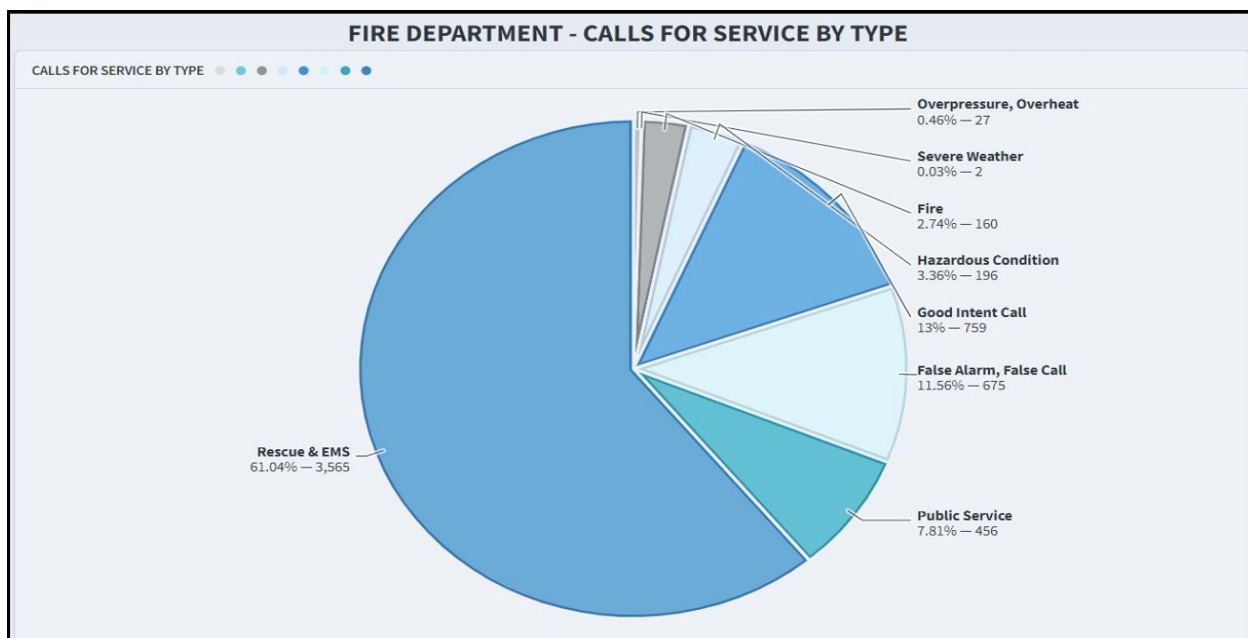
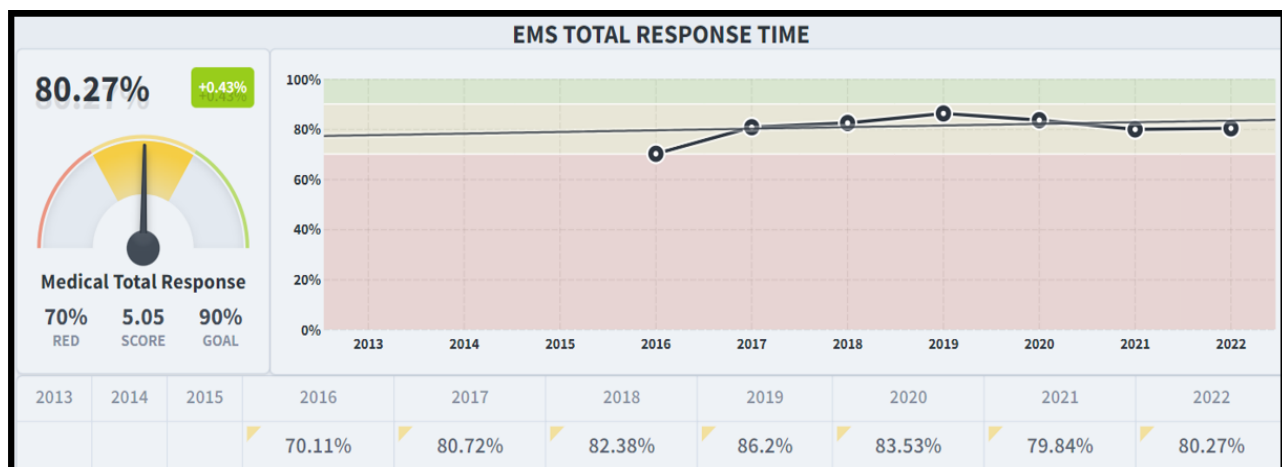
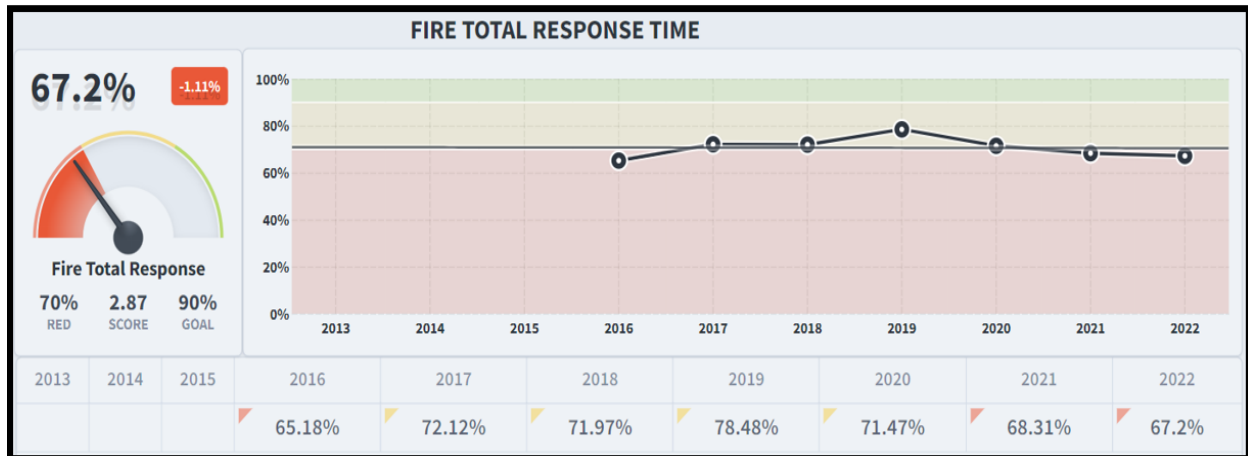
C.1 ACHIEVE THE HIGHEST STANDARDS OF SAFETY AND SECURITY



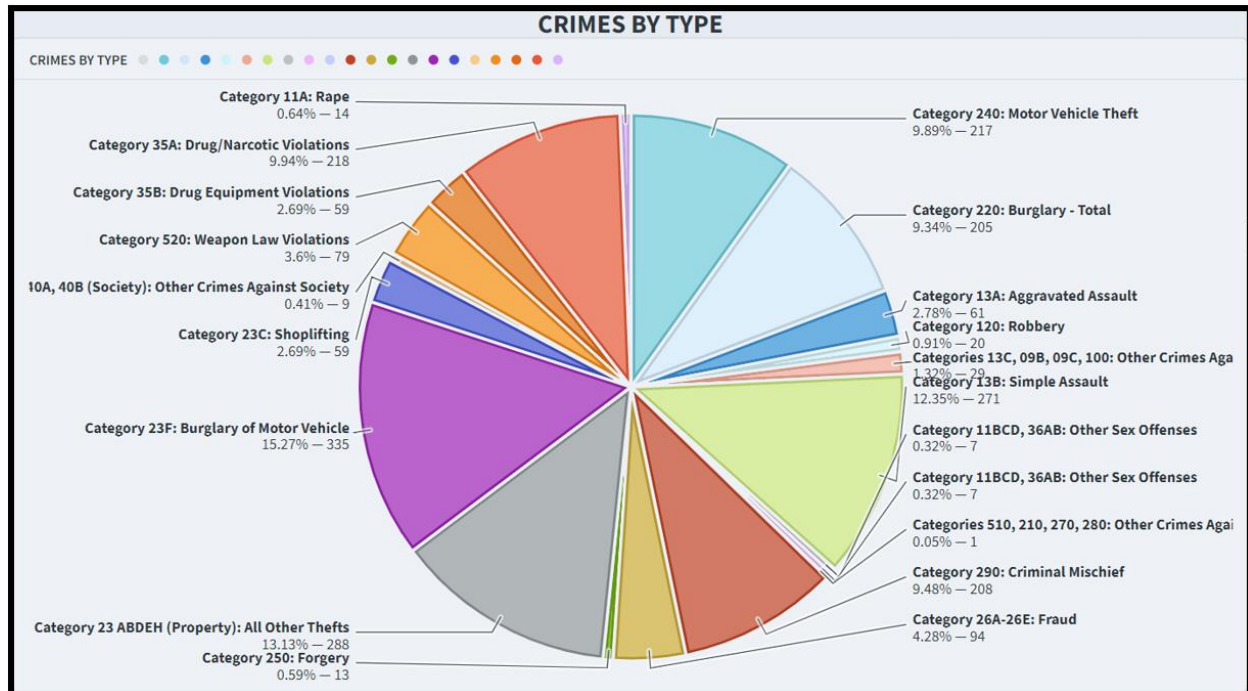
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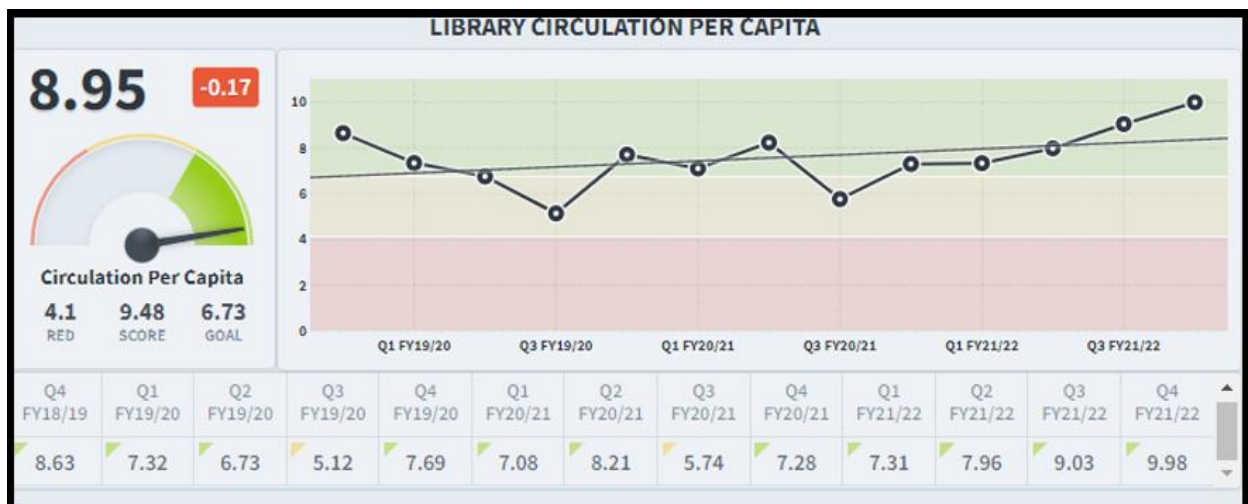
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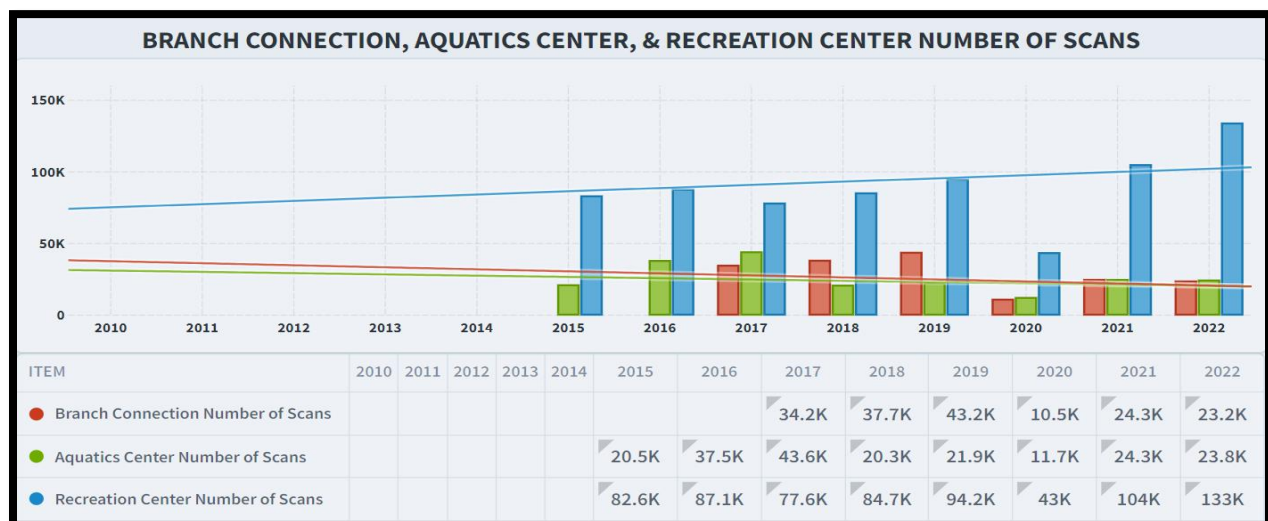
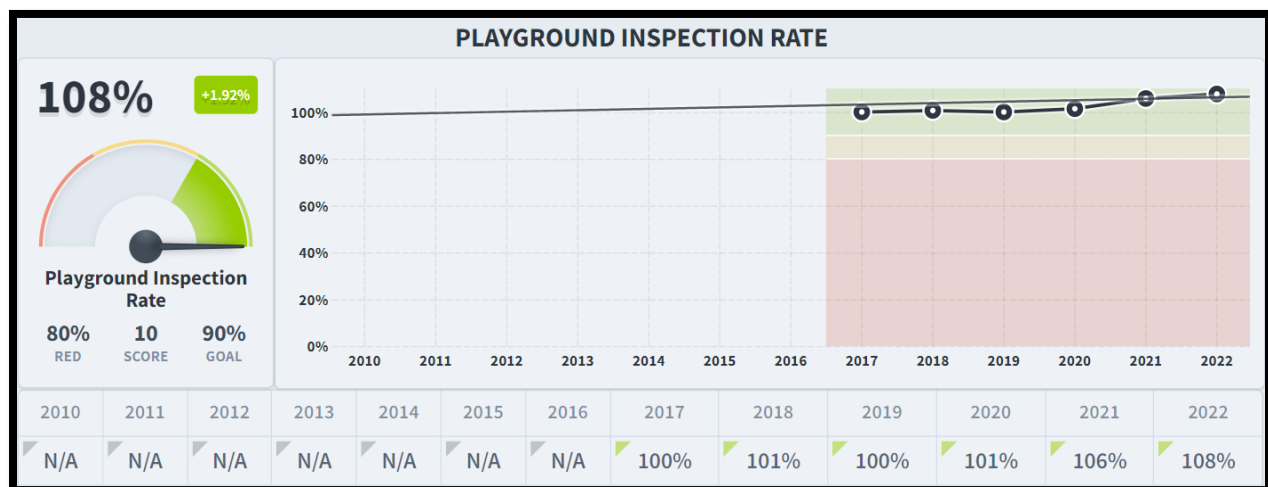
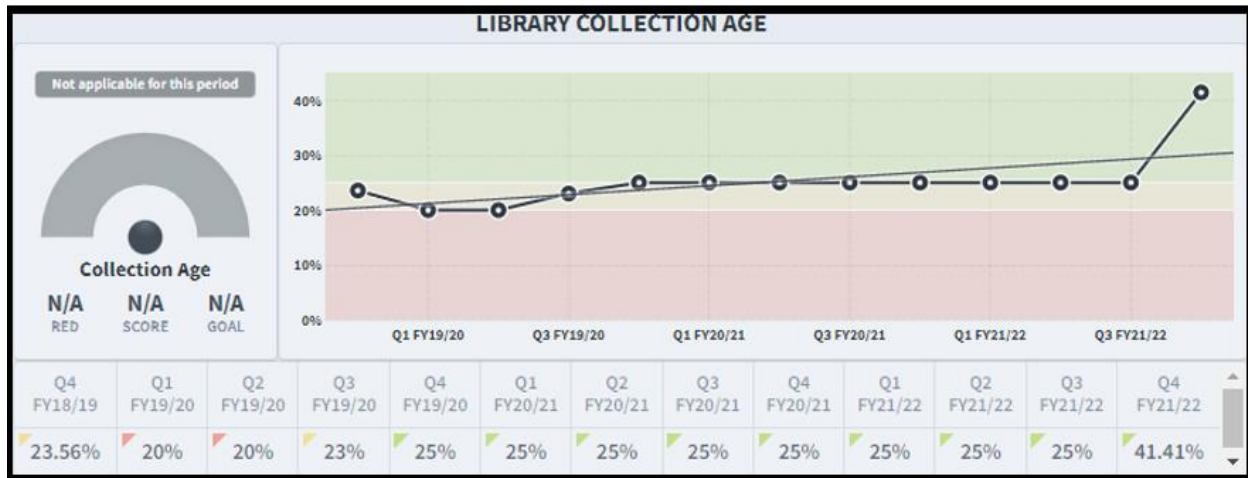
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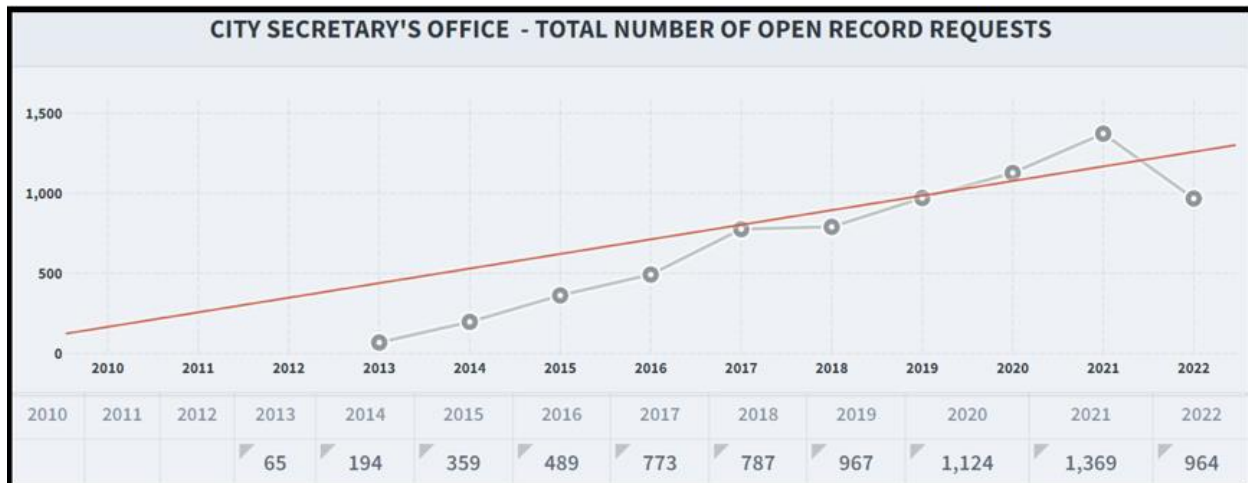
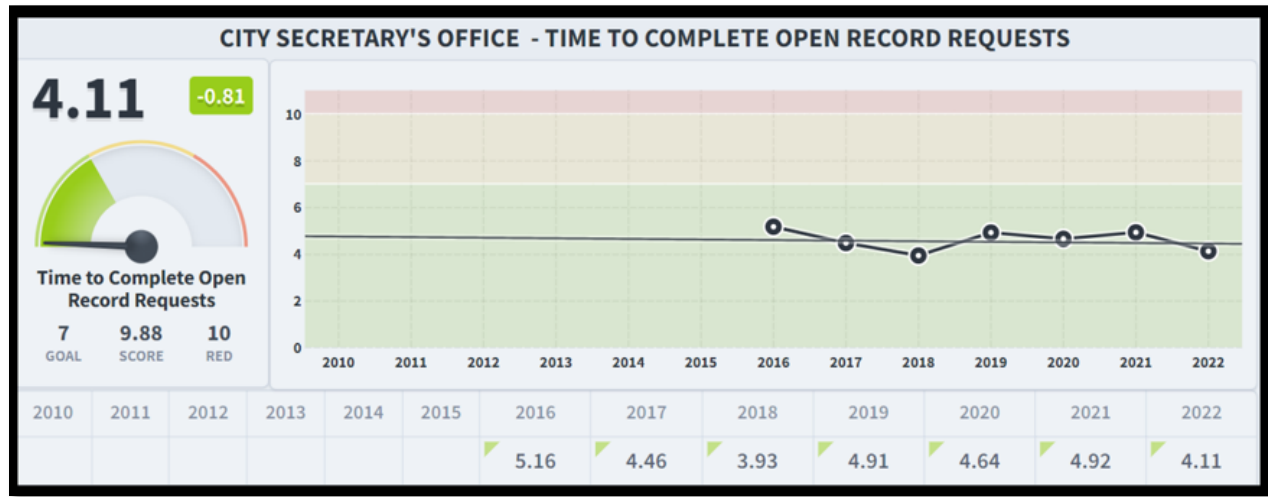
C.2 PROVIDE ATTRACTIVE, UNIQUE, AND CONNECTED SPACES FOR COMMUNITY INTERACTION



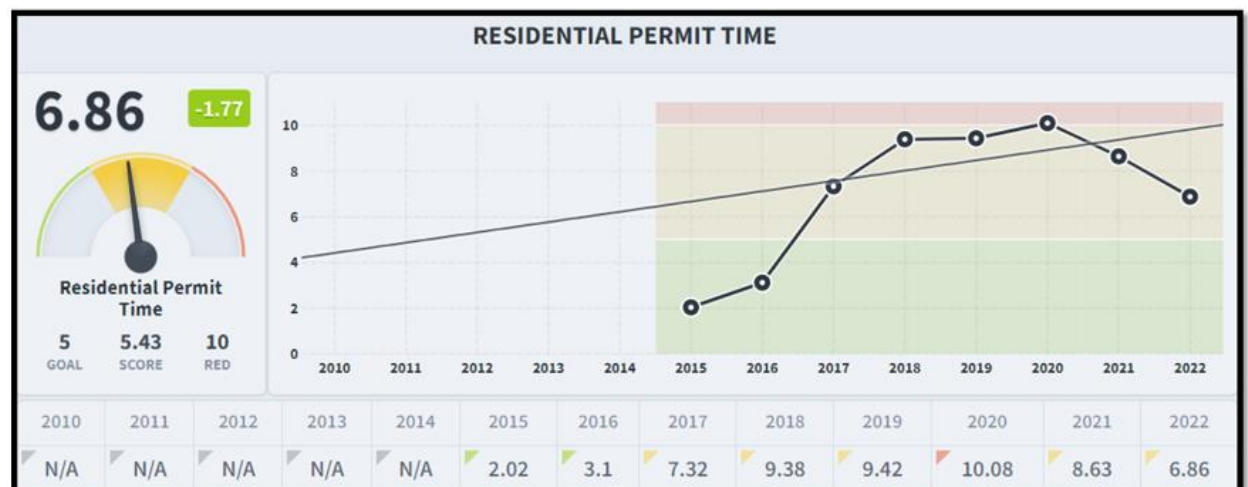
C.2 PROVIDE ATTRACTIVE, UNIQUE, AND CONNECTED SPACES FOR COMMUNITY INTERACTION



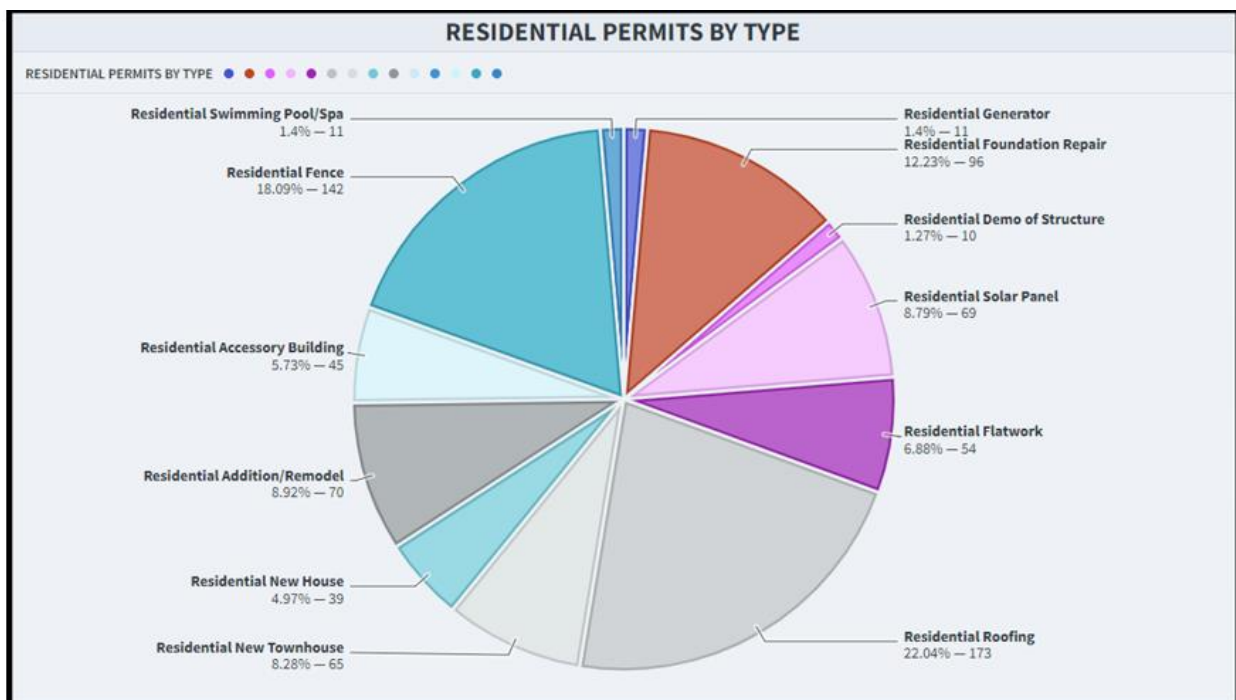
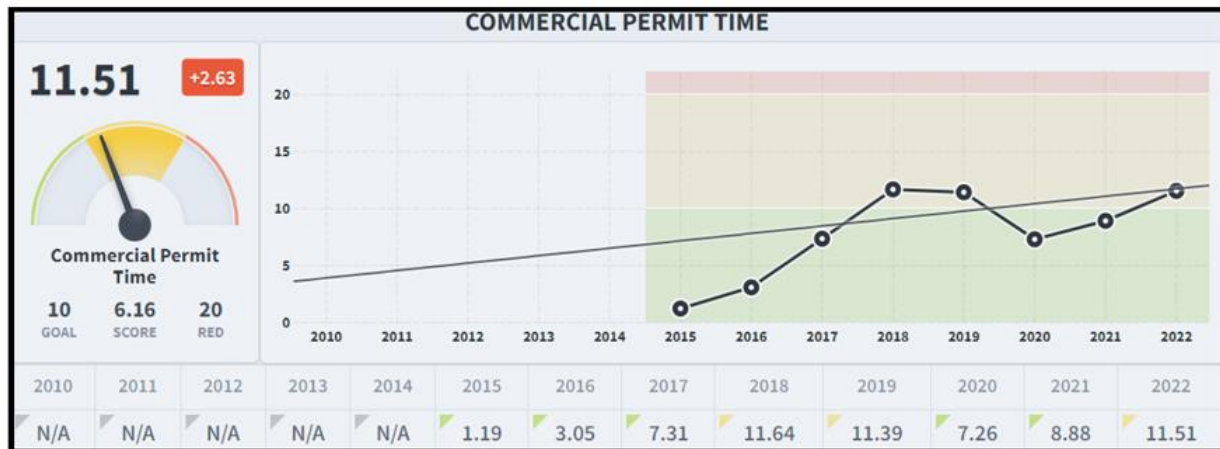
C.4 BE OPEN, ACCESSIBLE AND TRANSPARENT



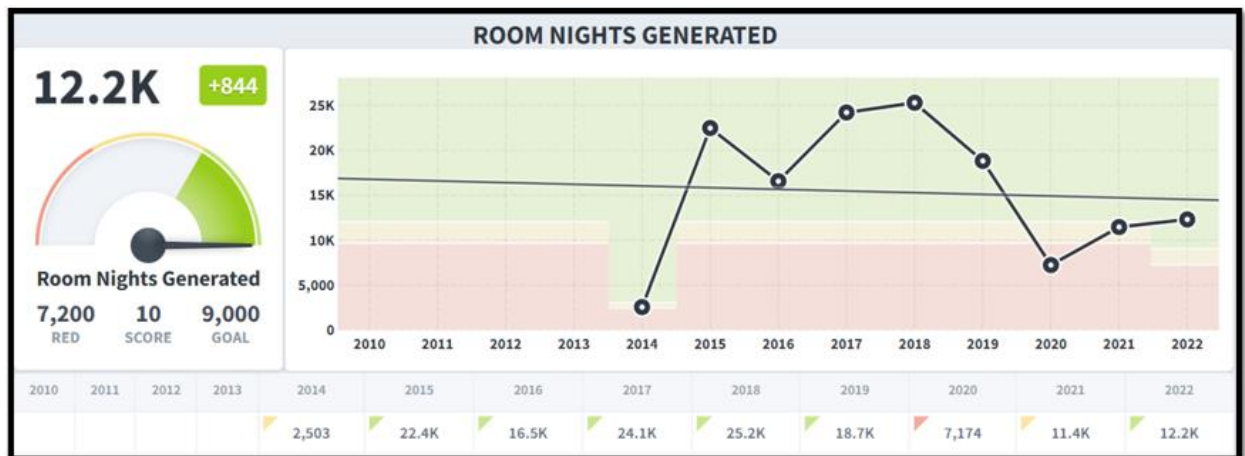
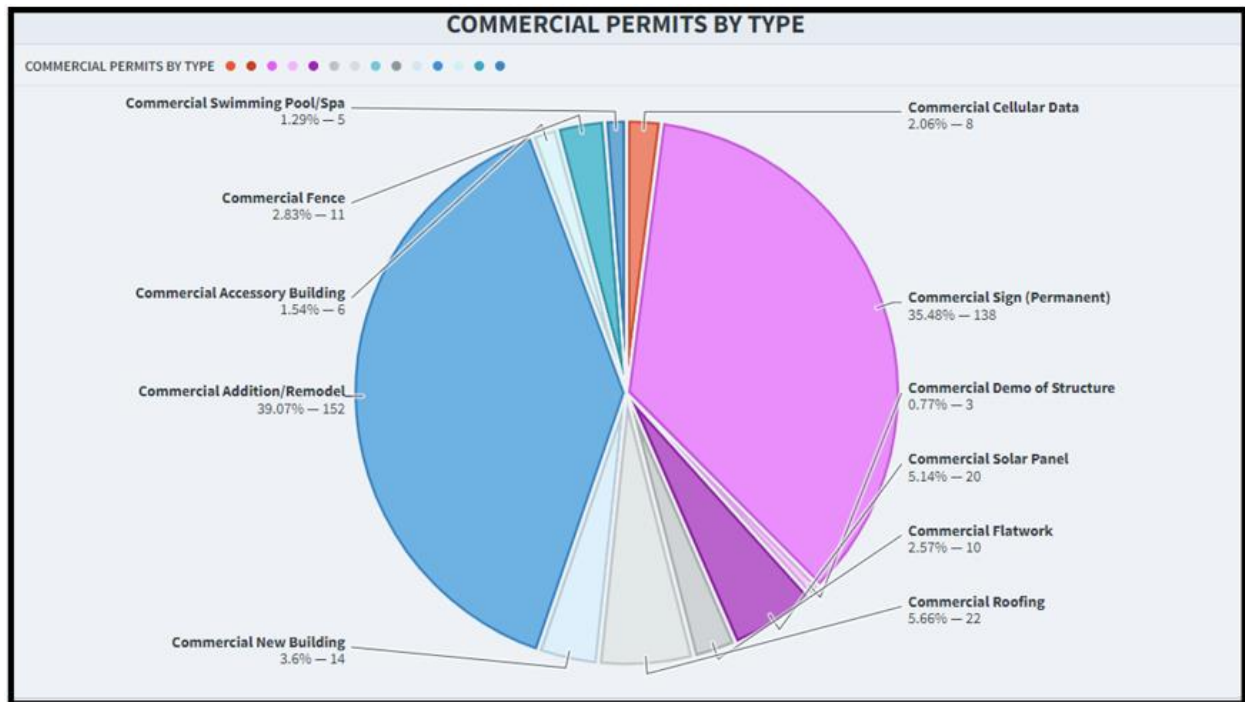
C.5 ATTRACT AND RETAIN TOP-TIER BUSINESSES TO DRIVE A UNIQUE AND SUSTAINABLE ECONOMIC ENVIRONMENT



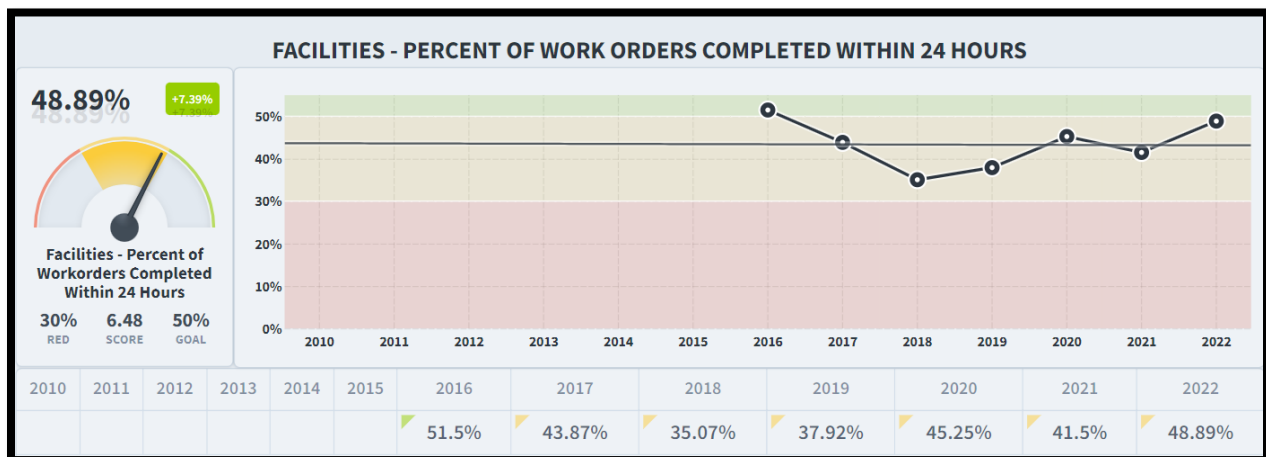
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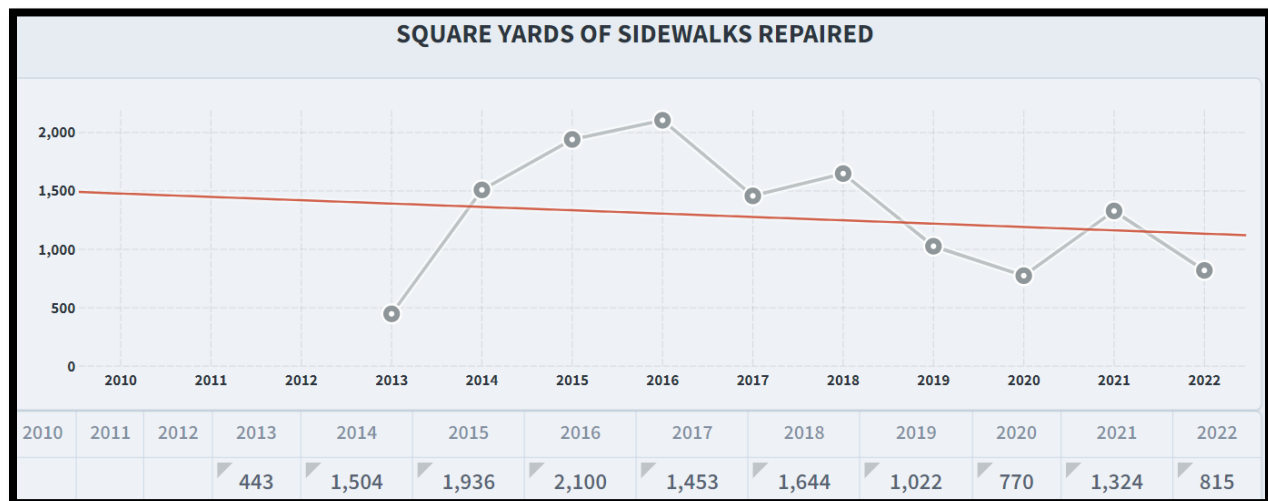
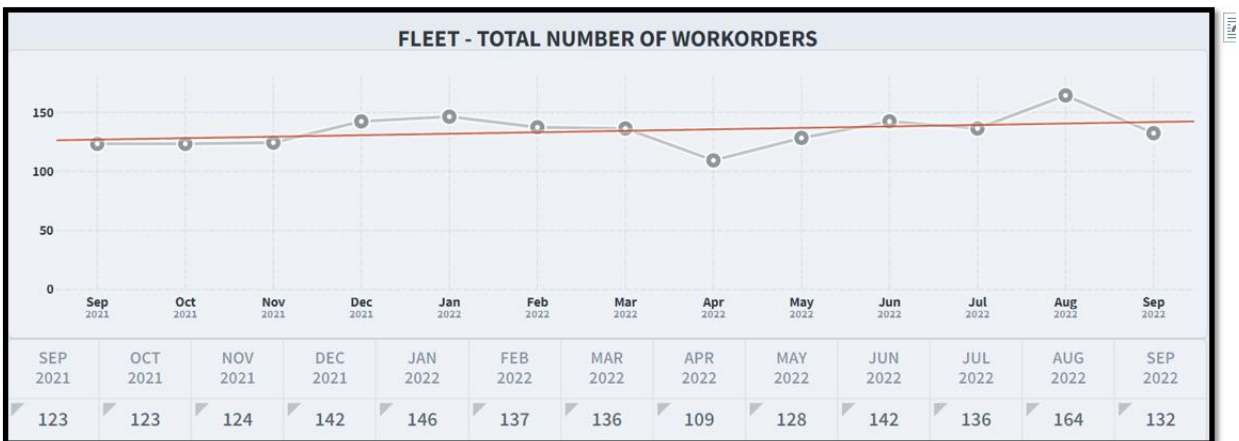
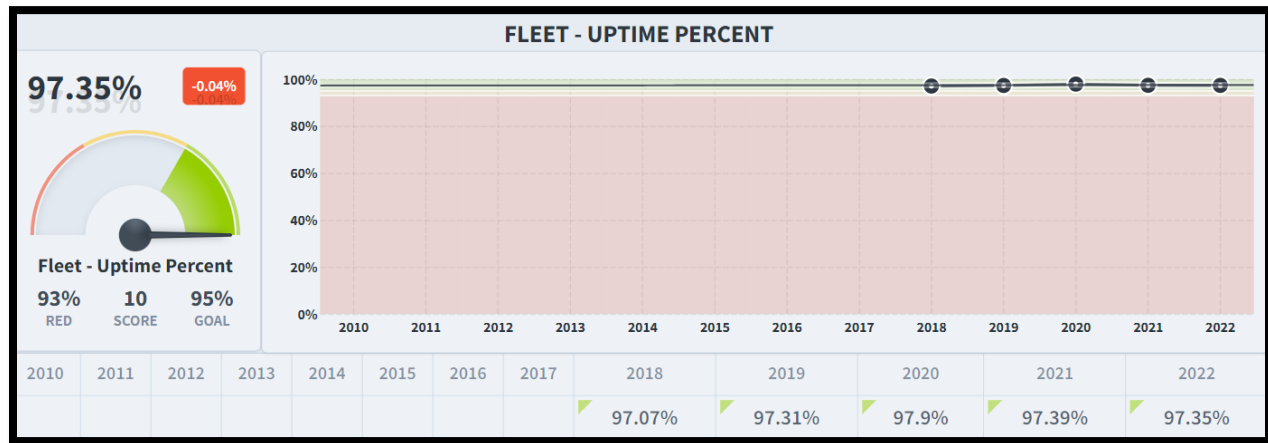
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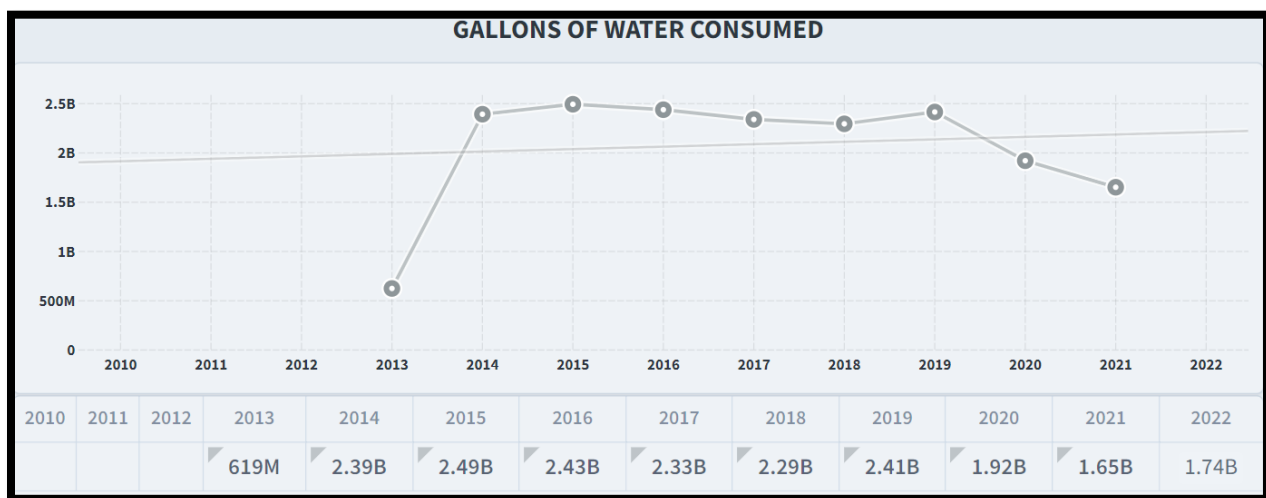
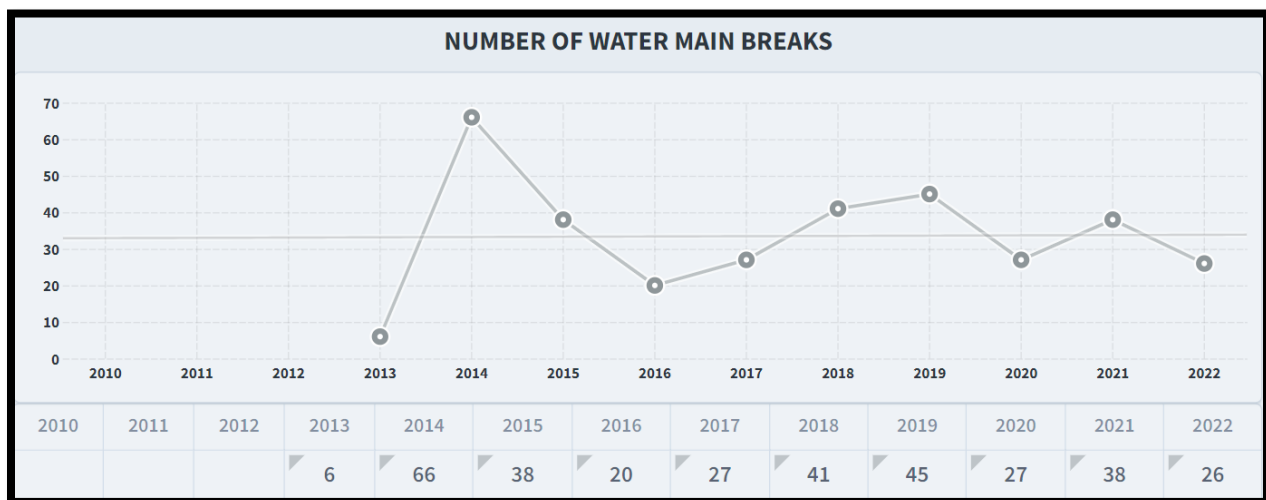
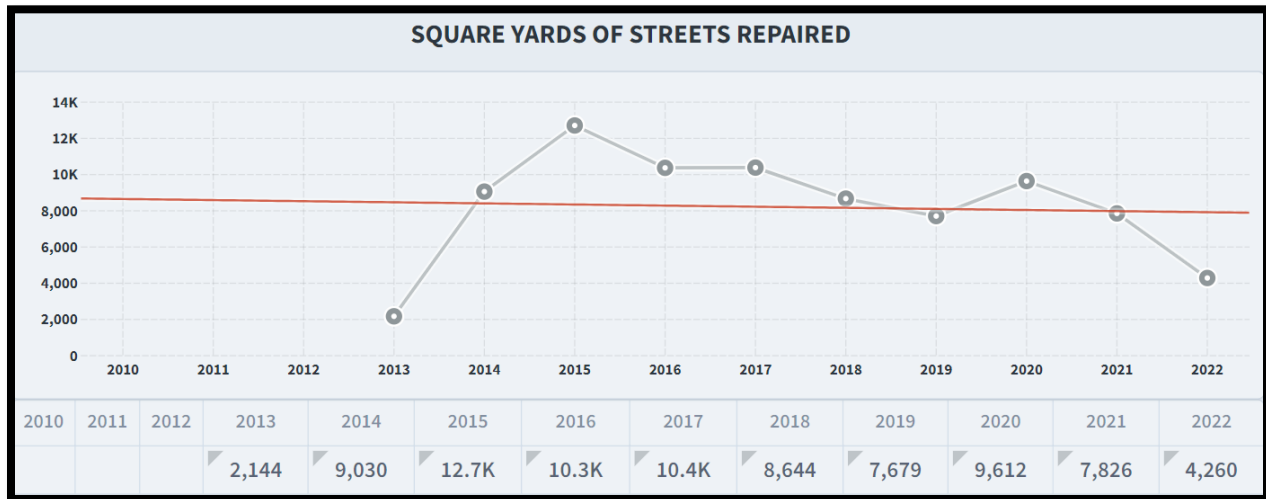
F.1 INVEST TO MAINTAIN AND PROVIDE HIGH QUALITY PUBLIC ASSETS



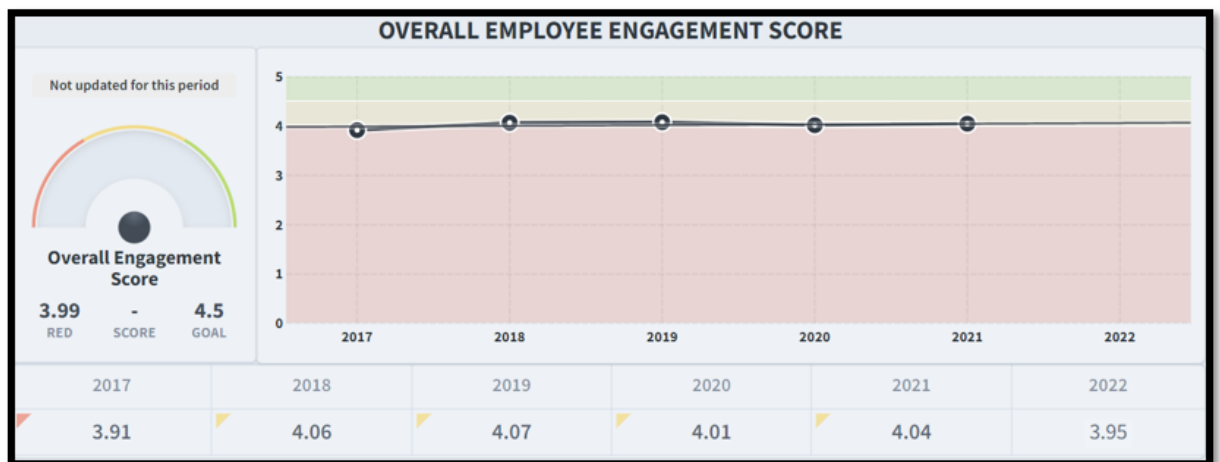
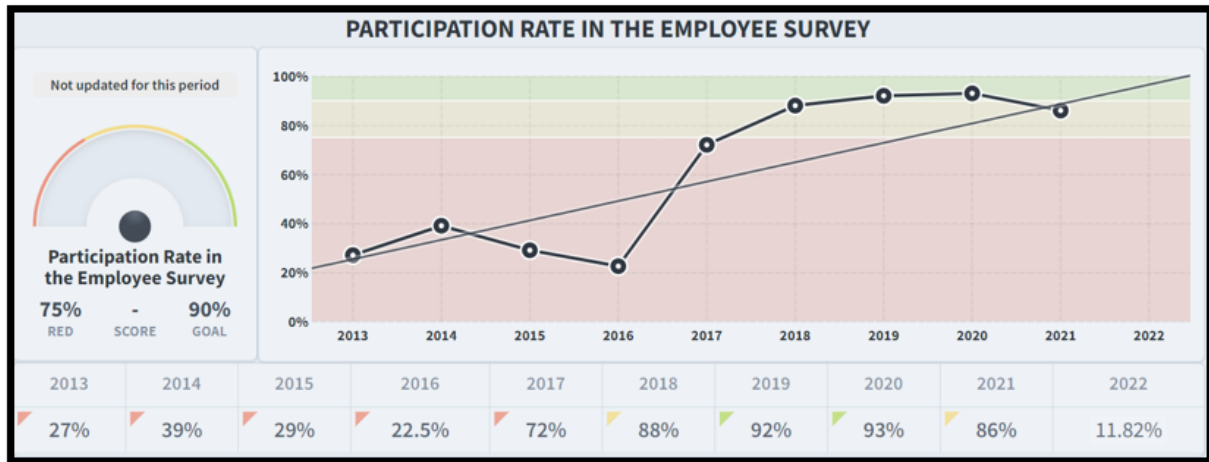
F.1 INVEST TO MAINTAIN AND PROVIDE HIGH QUALITY PUBLIC ASSETS



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



L.5 FOSTER POSITIVE EMPLOYEE ENGAGEMENT



FARMERS BRANCH PROFILE

The City of Farmers Branch is a political subdivision and home rule municipal corporation of the State, duly organized and existing under the laws of the State, including the City's Home Rule Charter. The City was incorporated in 1946 with an election on February 23rd and first adopted its Home Rule Charter in 1956. The City operates under a Council/Manager form of government governed by an elected Mayor and a five-member council representing single member districts. The term of office is three years with the terms of two members expiring each year. The City Manager is the Chief Executive Officer for the City. Some of the services that the City provides are: public safety (police and fire protection), streets, water and sanitary sewer utilities, health and social services, culture-recreation, public improvements, planning and zoning, and general administrative services. The population during the City's year of incorporation was 800. The 2010 U.S. Census population for the City is 28,616, while the estimated 2020 U.S. Census population estimate is 35,991 the 2022 estimate provided by the North Central Texas Council of Governments (NCTCOG) is 36,570.

History

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

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

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

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

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

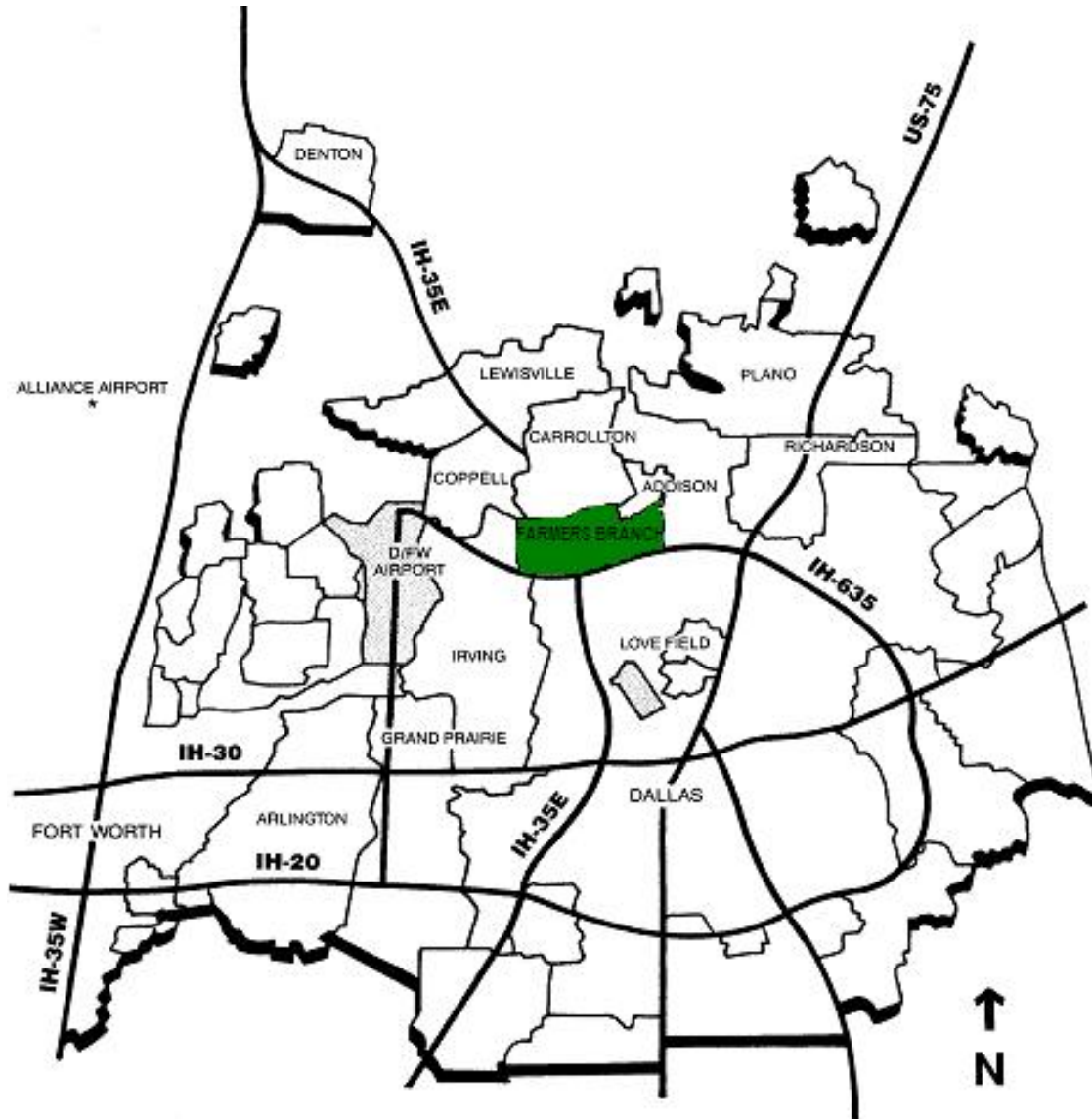
The first school was not well located and a new one was built about a mile northwest of the first on Rawhide Creek. Rawhide Creek was named from the first tanning yard in the county built by R.J. West. Due to the demand for leather, Mr. West did not allow the hides to cure in the vats long enough so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

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

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

The City

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



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

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

Tax Base

Farmers Branch is able to provide many top-quality services to residents because 74.42% of the tax base comes from the business community. The top ten largest property taxpayers for the current tax year are as follows:

TAXPAYER	NATURE OF PROPERTY	TAXABLE VALUE	PERCENTAGE OF TOTAL CERTIFIED TAXABLE VALUE
JDFW Boardwalk LLC	Real Estate Development	\$ 168,300,000	2.09%
WRIA 2017 2 LP	Real Estate Development	163,000,000	2.02%
Southern Glazers Wine and Spirits	Spirit and Wine Distribution	137,266,110	1.70%
Royal TX Partners LLC	Real Estate - Office/Show room	117,500,000	1.46%
UDR Canal I LLC	Real Estate Development	105,000,000	1.30%
EOS Properties at Providence Towers	Office Tower - Class A	99,250,000	1.23%
Mercer Acquisition LLC	Real Estate Development	96,000,000	1.19%
International Plaza I	Office Tower - Class A	95,000,000	1.18%
Lakeside Lofts Owner LLC	Real Estate Development	94,745,000	1.17%
Dallas International Parkway	Office Tower - Class A	92,000,000	1.14%
		<u>\$ 1,168,061,110</u>	<u>14.49%</u>

Special Services

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

Education

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

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

Health Care

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

Community Services

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

Stay Connected

To learn more about the City of Farmers Branch, please visit the City's website at www.farmersbranchtx.gov or connect with us through one of the following platforms at <https://www.farmersbranchtx.gov/181/Communications>:

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

Census Snapshot

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

Source: U.S. Census Bureau

BUSINESS CATEGORIES ⁽²⁾	
Based on Quarters 1 thru 4 of 2021	
Business Classification	Taxable Sales
Retail Trade	\$ 344,143,535
Administrative and Support and Waste Management and Remediation Services	224,104,230
Construction	206,593,664
Wholesale Trade	205,331,540
Professional, Scientific and Technical Services	128,979,079
Accommodation and Food Services	73,370,431
Manufacturing	40,892,887
Information	32,559,828
Other Services (except Public Administration)	27,694,733
Arts, Entertainment and Recreation	7,156,587
Real Estate and Rental and Leasing	6,951,550
#N/A	598,574
Health Care and Social Assistance	39,935
Management of Companies and Enterprises	11,969
Educational Services	10,786

Number of Ballots Cast in May 2022 Election: 1,066

Number of Registered Voters in May 2022 Election: 9,015

Estimated Population per 2021-22 Population
Estimate - North Central Texas Council of Governments 36,570

Estimated Daytime Population ⁽¹⁾ 66,000

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

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

BUDGET PROCESS OVERVIEW

What is a Budget?

A budget is a financial and operating plan for a City for a period called a “fiscal year.” The City of Farmers Branch fiscal year begins on October 1 and ends on September 30. The fiscal year that begins on October 1, 2022 is referred to as “Fiscal Year 2023.” The budget is considered a financial plan, a policy plan, an operating guide, and a communications device.

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

The Budget Document

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

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

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

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

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

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

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

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

Budget Amendments

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

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

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

STRATEGIC PLANNING CYCLE



Strategic Planning – Ideal Timeline

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

PROPERTY TAX ANALYSIS

Truth-in-Taxation

State “Truth-in-Taxation” laws give taxpayers a voice in decisions that affect their property tax rates. During the 86th Texas Legislative Session, Senate Bill 2 was passed representing one of the most comprehensive rewrites of Texas property tax law in many years. The effective tax rate was replaced by the no new revenue rate. The most significant impact of the bill included a mandatory election if the maintenance and operations (M&O) property tax revenue increased by more than 3.5% from the previous year, also known as the voter-approval rate. If the 3.5% increase in M&O is not taken in one year, an equivalent amount can be taken within the next three years without triggering an election. Calculations related to the no new revenue tax rate and voter approval tax rate can be found in the Appendix section of this document.

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

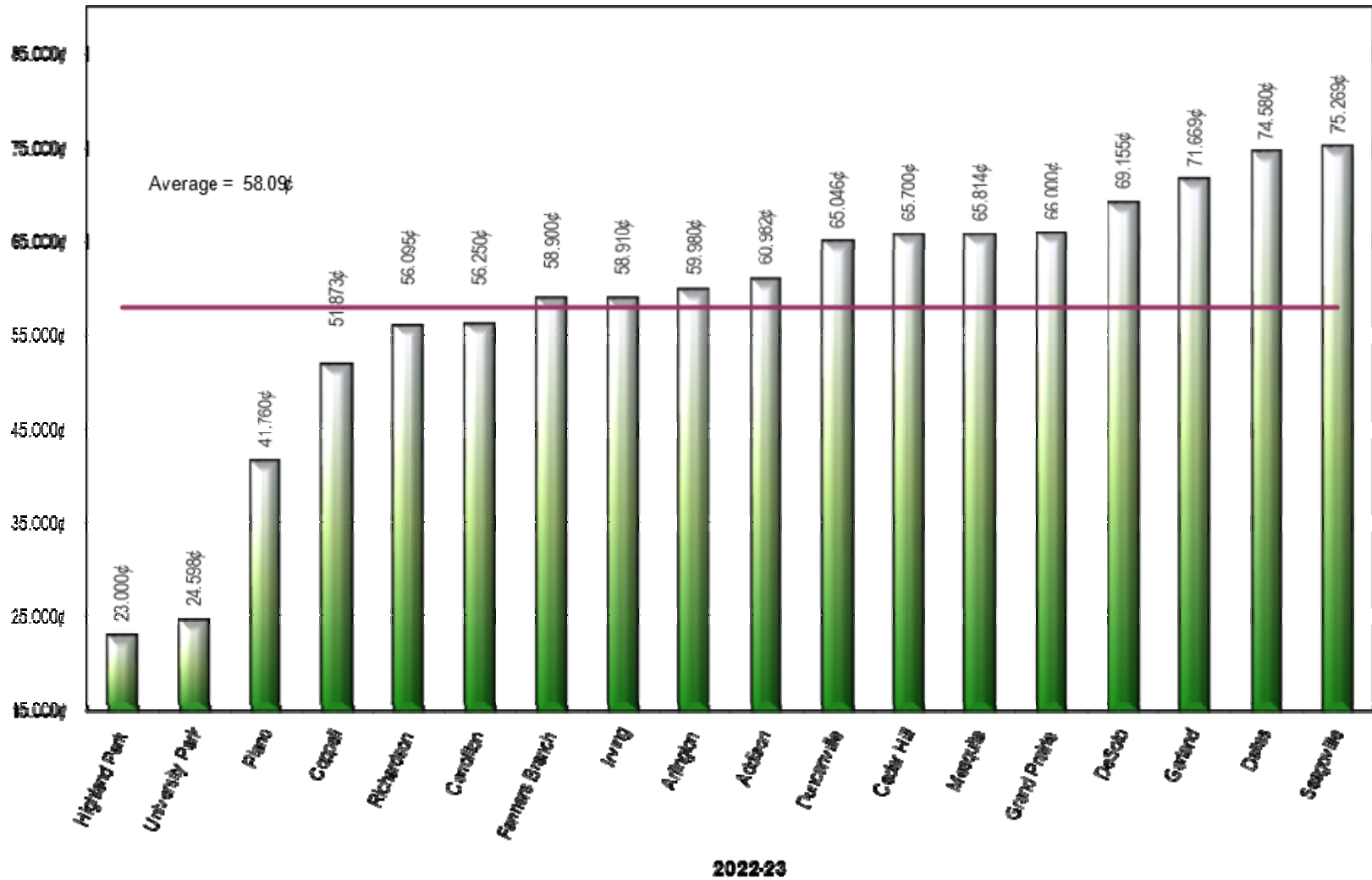
The no-new-revenue tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years. To do this, several adjustments must be made. The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

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

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

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

FISCAL YEAR 2022 -23 MUNICIPAL TAX RATE COMPARISON
within Dallas area
(per \$100 assessed valuation)



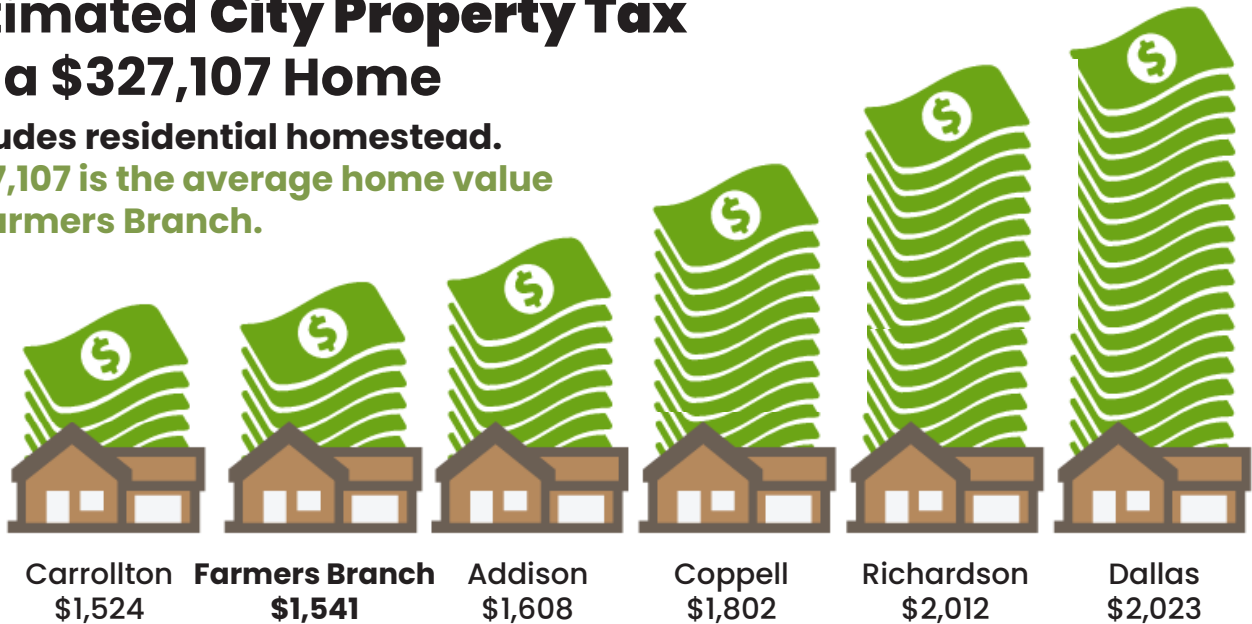


How Do We Compare With Our Neighbors?

Estimated City Property Tax on a \$327,107 Home

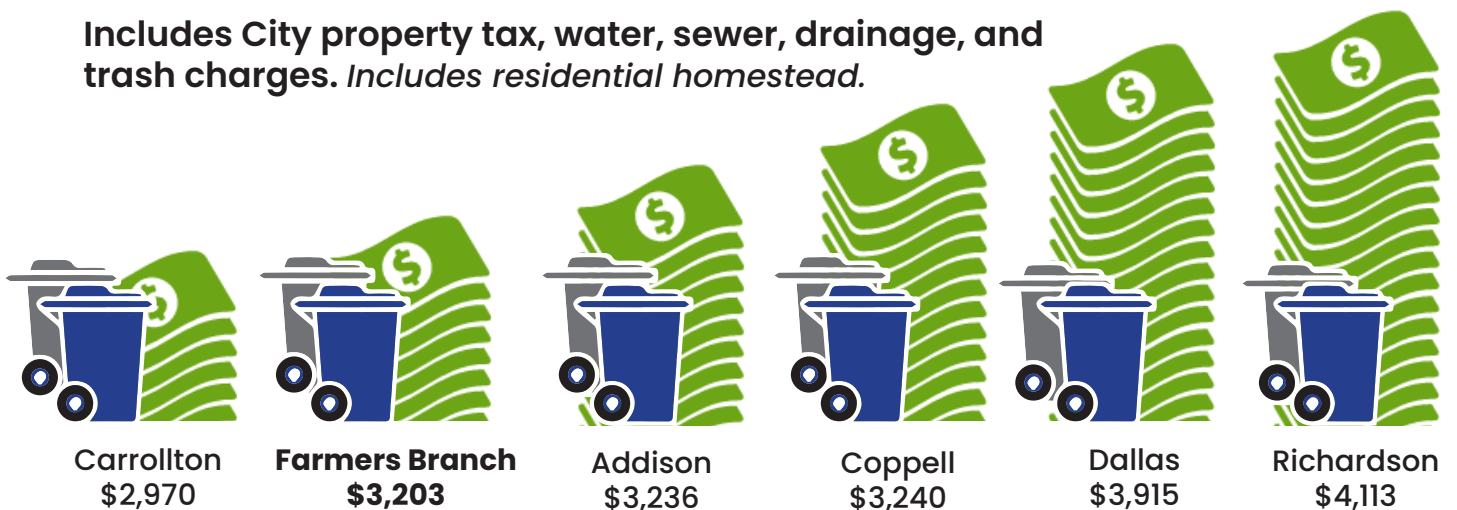
Includes residential homestead.

\$327,107 is the average home value
in Farmers Branch.



Total Annual Charge for City Services on a \$327,107 Home

Includes City property tax, water, sewer, drainage, and
trash charges. Includes residential homestead.



Source: City of Carrollton 2021-22 Cost for Service Comparison

FINANCIAL MANAGEMENT POLICIES

Purpose

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

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

General Goals

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

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

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

Revenue Objectives

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

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

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

Expenditure Issues

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

Budget Concepts & Multi-Year Planning

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

Fund Balance/Operating Position Concepts

In the General Fund, the City will strive to maintain an unassigned fund balance to be used for unanticipated emergencies within a target range of approximately 15% (low-end) and 20% (high-end) of the actual GAAP basis expenditures and other financing sources and uses. A net current assets balance of \$2.0-\$2.5 million is targeted for the Water & Sewer Fund, which is equivalent to approximately 45 days-worth of working capital. "Net current assets" is an amount derived by subtracting current liabilities from current assets. This amount is the best approximation in an enterprise type fund of spendable resources, which are available for appropriation. These monies will be used to avoid cash-flow interruptions, generate interest income, reduce the need for short-term borrowing, and assist in maintaining an investment-grade rating. Each fund may borrow internally from other funds to provide for cash flow requirements. These loans will be on a short-term basis. Funds of the City will not be operated on a deficit basis.

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

Capital Infrastructure and Fixed Asset Financing Strategy

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

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

Debt/Capital Planning Criteria

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

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

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

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

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

	Fitch Ratings	Date Confirmed	Standard & Poor's	Date Confirmed
General obligation bonds				
2009 Combination tax and revenue, taxable	AA+	June 3, 2022	AAA	June 9, 2022
2011 General obligation refunding bonds, taxable	AA+	June 3, 2022	AAA	June 9, 2022
2012 Certificates of obligation (bank issued)	n/a	n/a	n/a	n/a
2013 Certificates of obligation	AA+	June 3, 2022	AAA	June 9, 2022
2014 Certificates of obligation	AA+	June 3, 2022	AAA	June 9, 2022
2014 General obligation	AA+	June 3, 2022	AAA	June 9, 2022
2016 Certificates of obligation	AA+	June 3, 2022	AAA	June 9, 2022
2018 Certificates of obligation	AA+	June 3, 2022	AAA	June 9, 2022
2018 General obligation	AA+	June 3, 2022	AAA	June 9, 2022
2020 General obligation refunding bonds	AA+	June 3, 2022	AAA	June 9, 2022
2020 General obligation improvement bonds	AA+	June 3, 2022	AAA	June 9, 2022
2022 Combination tax and revenue, taxable	AA+	June 3, 2022	AAA	June 9, 2022

The City Charter of the City of Farmers Branch, Texas, does not provide a debt limit. Under the provision of State law (Article XI, Section 5, of the State of Texas Constitution), the maximum tax rate is limited to \$2.50 per \$100 assessed valuation. The maximum annual debt service amount that could be supported by this maximum tax rate in 2022-23 is approximately \$201.7 million based on the appraisal districts Certification of Appraisal Roll (July 2022). The City's tax rate is currently \$0.589000 per \$100 of assessed valuation. This tax rate supports general governmental operations and approximately \$4.7 million in annual debt service.

Dividend Plan

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

The criteria for declaring a dividend include meeting the following:

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

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

Cash and Investment Management Concepts

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

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

Compensation Practice Philosophy

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

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

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

Texas Municipal Retirement System

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

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

Risk Management

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

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

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

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

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

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

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

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

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

FUNDS OVERVIEW

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

Governmental Fund Types:

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

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

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

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

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

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

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

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

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

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

Grants Fund – Used to account for grant related programs.

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

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

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

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

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

Photographic Light System Fund – Used to account for red light enforcement revenues and expenditures. [Note: Program ended in June 2019 due to legislative changes.]

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

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

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

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

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

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

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

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

Tax Increment Finance District #2 Fund – Used to account for infrastructure construction in the Old Farmers Branch tax increment financing (TIF) district. Funded by developers' contributions and advances and incremental property tax payments. Participation in the TIF District expired on December 31, 2020; however, on November 17, 2020, the City extended its participation until December 31, 2031 at a participation rate of 25% commencing January 1, 2021.

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

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

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

Trail Improvements Bond Fund – Used to improve the availability and quality of sidewalks in the central part of the City and to further implement the John F. Burke Nature Preserve Master Plan.

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

Dallas Stars Facility Bond Fund – Used to fund the design, development, construction and equipping of a public recreational multisport and fitness facility, including volleyball and basketball courts and related parking and public infrastructure.

Tax Increment Finance District No. 4 Fund – Established April 2022 to revitalize the Valwood Park residential neighborhood and covers approximately 778 acres of land generally located along the area that corresponds approximately to the IH-35E Corridor Vision Study plus the Valwood Park residential area east of IH-35E and west of Dennis Drive.

Proprietary Fund Types:

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

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

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

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

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

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

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

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

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

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

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

Operational Structure

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

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

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

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

Summary by Function - Shows the purpose of each City activity in categories specified by State reporting requirements. Grouping activities in the functional areas of general government, public works, public safety, culture and parks, and special expenditures allows for comparisons with other local governments in the State.

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

GENERAL FUND

GENERAL GOVERNMENT

Budget \$23,029,000

GENERAL GOVERNMENT

- General Government
- Legal
- General Contracts
- Non-Departmental

GENERAL ADMINISTRATION

COMMUNICATIONS

ECONOMIC DEVELOPMENT / PLANNING / TOURISM

HUMAN RESOURCES

FINANCE

- Finance Administration
- Purchasing
- Accounting
- Municipal Court

INNOVATION & TECHNOLOGY

COMMUNITY SERVICES & BUILDING INSPECTION

NEIGHBORHOOD SERVICES

- Animal Services
- Code Enforcement

PUBLIC WORKS

Budget \$11,403,000

PUBLIC WORKS

- Public Works Administration
- Street Maintenance

SUSTAINABILITY &
PUBLIC HEALTH

- Sustainability & Solid Waste Collection
- Environmental Services

PUBLIC SAFETY

Budget \$32,292,400

POLICE

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

FIRE

- Fire Administration
- Fire Prevention
- Fire Operations

CULTURE & RECREATION

Budget \$13,639,600

PARKS & RECREATION

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

LIBRARY

OTHER FUNDS

DEBT SERVICE

Budget \$7,537,000

- Property Tax Supported Debt
- Self-Supporting Debt

ECO DEVO

Budget \$2,800,000

- Purchase/Sale of Property
- Development Incentives

SPECIAL REVENUE

Budget \$9,572,513

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

FIXED ASSET

Budget \$3,886,800

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

ENTERPRISE FUND

PUBLIC WORKS

Budget \$30,465,400

PUBLIC WORKS

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

INTERNAL SERVICE FUNDS

INTERNAL SERVICES

Budget \$6,029,000

FLEET & FACILITIES
MANAGEMENT

- Facilities Management
- Fleet Management

WCF

Budget \$384,500

WORKERS'
COMPENSATION
FUND

HCF

Budget \$4,350,800

HEALTH
CLAIMS
FUND

HOTEL/MOTEL FUND

CULTURE & RECREATION

Budget \$2,836,200

PARKS & RECREATION

- Historical Preservation

TOURISM

- Promotion of Tourism
- Convention Center

ADOPTED BUDGET 2022-23
CONSOLIDATED SUMMARY OF REVENUES AND EXPENDITURES
for Operating Funds & Capital Project Funds

	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
ESTIMATED BEGINNING BALANCES	\$ 63,437,052	\$ 39,875,032	\$ 72,623,438	\$ 51,589,982
REVENUES				
Ad valorem taxes	39,103,680	40,738,800	41,340,400	45,697,800
Non-property taxes	20,420,392	19,930,000	26,091,200	22,380,000
Franchise fees	3,877,037	4,144,000	3,864,000	3,874,000
Licenses & permits	3,810,089	2,052,000	2,563,600	2,275,000
Intergovernmental	1,517,849	6,376,038	6,460,898	6,379,938
Charges for service	39,015,485	36,785,600	40,931,700	39,702,300
Bonds issued				
Fines and forfeits	1,731,793	1,931,200	1,173,900	1,683,200
Investment income	4,395,451	6,631,882	6,525,657	30,276,860
TOTAL REVENUES	113,871,776	118,589,520	128,951,355	152,269,098
TRANSFERS FROM OTHER FUNDS	16,712,000	20,453,000	26,634,790	19,692,800
TOTAL REVENUES AND TRANSFERS	130,583,776	139,042,520	155,586,145	171,961,898
TOTAL AVAILABLE RESOURCES	194,020,828	178,917,552	228,209,583	223,551,880
EXPENDITURES				
General government	16,004,942	19,213,838	20,848,341	27,481,313
Public safety	28,518,440	30,105,800	32,331,509	33,068,700
Public works	10,990,042	11,887,175	10,861,180	11,231,000
Culture and recreation	14,499,831	13,456,500	14,447,100	13,082,600
Economic development	2,130,947	3,150,000	632,000	2,800,000
Utilities	15,771,832	16,080,700	16,445,800	16,445,500
Capital outlay	9,098,535	23,318,950	46,053,481	46,547,246
Debt service	6,339,376	6,472,000	6,472,000	7,537,000
Tourism/historical preservation	1,424,792	1,893,400	1,893,400	2,236,200
TOTAL EXPENDITURES	104,778,738	125,578,363	149,984,811	160,429,559
TRANSFERS TO OTHER FUNDS	16,712,000	20,453,000	26,634,790	19,692,800
TOTAL EXPENDITURES AND TRANSFERS	121,490,738	146,031,363	176,619,601	180,122,359
ADJUSTMENTS ⁽¹⁾	93,348			
CHANGE IN FUND BALANCE	9,186,386	(6,988,843)	(21,033,456)	(8,160,461)
ESTIMATED ENDING FUND BALANCES	\$ 72,623,438	\$ 32,886,189	\$ 51,589,982	\$ 43,429,521

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

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

ADOPTED BUDGET 2022-23
COMBINED SUMMARY OF REVENUES AND EXPENDITURES

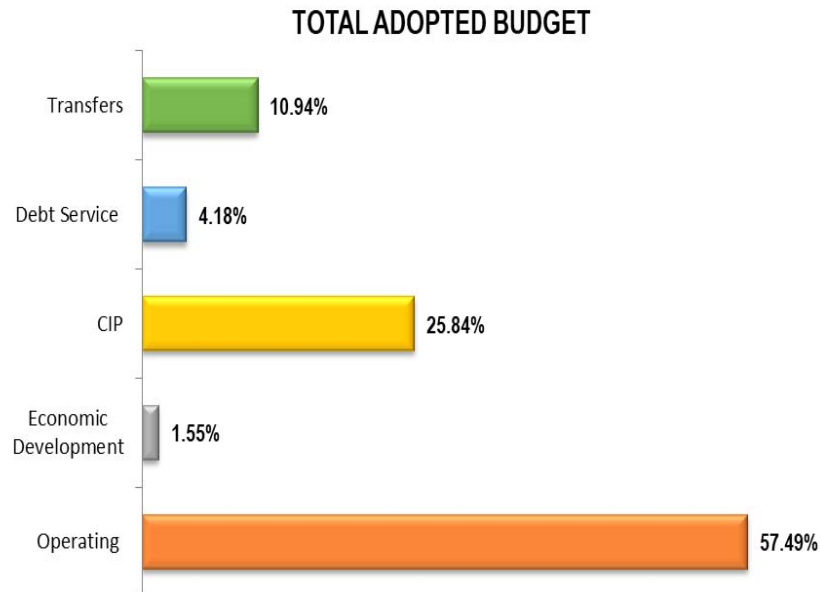
	OPERATING FUNDS						TOTAL OPERATING & CAPITAL PROJECT FUNDS
	GENERAL FUND (1)	ENTERPRISE FUNDS	HOTEL/MOTEL FUND	DEBT SERVICE FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	
ESTIMATED BEGINNING BALANCES	\$ 19,692,952	\$ 5,855,770	\$ 1,081,661	\$ 2,549,672	\$ 6,184,705	\$ 16,225,222	\$ 51,589,982
REVENUES							
Ad valorem taxes	41,220,000			4,477,800			45,697,800
Non-property taxes	19,680,000		2,700,000				22,380,000
Franchise fees	3,814,000				60,000		3,874,000
Licenses and permits	2,275,000						2,275,000
Intergovernmental					6,379,938		6,379,938
Charges for service	10,210,200	29,398,700	92,200		1,200		39,702,300
Fines and forfeitures	1,588,000				95,200		1,683,200
Investment Income	2,232,000	80,500	52,500	1,665,900	1,733,300	24,512,660	30,276,860
TOTAL REVENUES	81,019,200	29,479,200	2,844,700	6,143,700	8,269,638	24,512,660	152,269,098
TRANSFERS FROM OTHER FUNDS	900,000				1,372,800	17,420,000	19,692,800
TOTAL REVENUES AND TRANSFERS	81,919,200	29,479,200	2,844,700	6,143,700	9,642,438	41,932,660	171,961,898
TOTAL AVAILABLE RESOURCES	101,612,152	35,334,970	3,926,361	8,693,372	15,827,143	58,157,882	223,551,880
EXPENDITURES							
General government	25,452,100				2,029,213		27,481,313
Public safety	32,292,400				776,300		33,068,700
Public works	10,303,000				928,000		11,231,000
Culture and recreation	13,054,600				28,000		13,082,600
Economic development	2,800,000						2,800,000
Utilities		16,445,500					16,445,500
Capital outlay						46,547,246	46,547,246
Debt service				7,537,000			7,537,000
Tourism/historical preservation			2,235,200		1,000		2,236,200
TOTAL EXPENDITURES	83,902,100	16,445,500	2,235,200	7,537,000	3,762,513	46,547,246	160,429,559
TRANSFERS TO OTHER FUNDS	(738,100)	14,019,900	601,000		5,810,000		19,692,800
TOTAL EXPENDITURES AND TRANSFERS	83,164,000	30,465,400	2,836,200	7,537,000	9,572,513	46,547,246	180,122,359
CHANGE IN FUND BALANCE	(1,244,800)	(986,200)	8,500	(1,393,300)	69,925	(4,614,586)	(8,160,461)
ESTIMATED ENDING FUND BALANCES	\$ 18,448,152	\$ 4,869,570	\$ 1,090,161	\$ 1,156,372	\$ 6,254,630	\$ 11,610,636	\$ 43,429,521

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

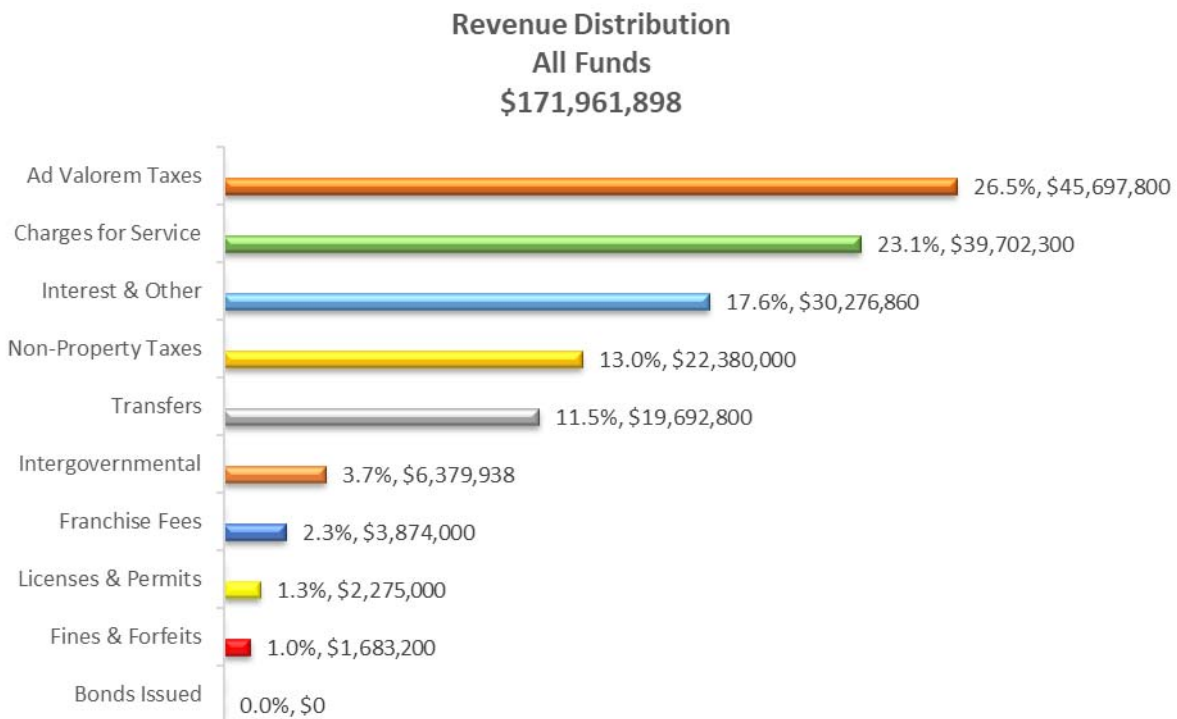
(1) Includes Economic Development Fund.

Combined Funds Overview

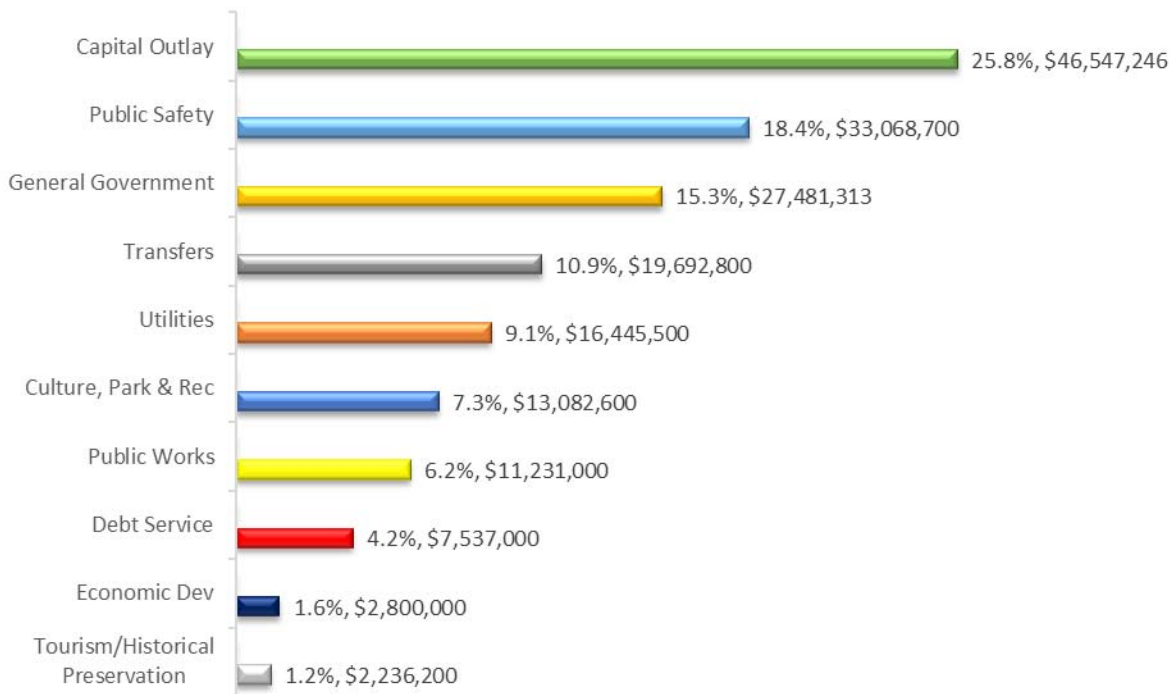
The total adopted budget for all funds for fiscal year 2022-23 is \$180,122,359 and represents a 1.98% increase from the previous year's amended budget. Operating expenditures for the General Fund, Enterprise Funds, Hotel/Motel Fund, and Special Revenue Funds account for \$103,545,313 or 57.49% of the total budget. Economic Development Fund expenditures totaled \$2,800,000 or 1.55%, Capital Improvement Program expenditures total \$46,547,246 and represent 25.84% of the total budget. Expenditures for Debt Service total \$7,537,000 and represent 4.18% of the total budget. Expenditures for Transfers to Other Funds total \$19,692,800 and represent 10.94% of the total budget. Overall, expenditures are higher than revenues due to capital funds received in prior years.



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



Expenditure Distribution
All Funds
\$180,122,359



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

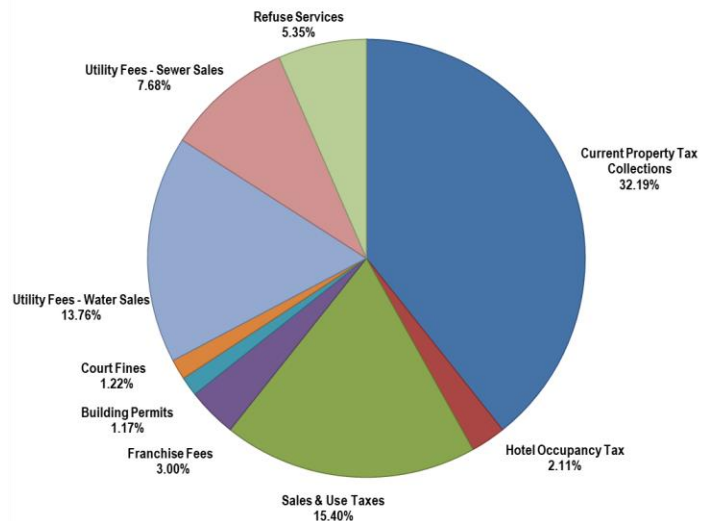
MAJOR REVENUE SOURCES

The revenue sources described in this section account for approximately \$104.6 million or 81.88% of the City's operating revenues (excludes bond proceeds, capital projects and interfund transfers/charges).

Property (Ad Valorem) Taxes

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

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

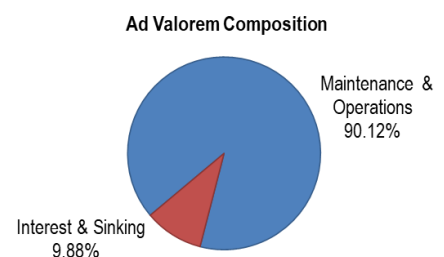


Values: The City of Farmers Branch contracts with the Dallas Central Appraisal District (DCAD) to appraise property values within the City. DCAD is required by State law to repeat the appraisal process for property at least once every three years. DCAD's policy is to appraise approximately one-third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

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

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

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



as property tax revenue. The combined total of property tax revenues in the General and Debt Service Funds is called the City's tax levy.

The City's adopted tax rate of \$0.589000 per \$100 property value allocates 90.12% (\$0.530823) of property tax revenues to the General Fund and 9.88% (\$0.058177) to the Debt Service Fund for general obligation long-term debt. Any reduction to the tax rate must be from the General Fund, as the debt service rate may not be reduced below the level necessary to fund the City's annual debt service. The City is permitted by Article XI, Section 5, of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt.

Property (ad valorem) taxes attach as an enforceable lien on property as of each January 1. The City's property tax is billed each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the City. Assessed values are established by the Dallas Central Appraisal District at 100% of the estimated market value and certified by the Appraisal Review Board. The Certified "Estimated" taxable value for the tax roll provided to the City in July 2022 is \$8,066,208,989. This amount is net of \$1,610,345,211 (representing 19.96% of taxable value) in agricultural, homestead, over-65, and disabled veteran exemptions. The Certified Estimated 2022 tax roll (2022-23 fiscal year) is 16.04% more than the 2021 (2021-22 fiscal year) Certified Tax Roll received in July 2021.

Taxes are due January 31 following the October 1 billing date and are considered delinquent after January 31 of each year. Based upon historical collection trends, current tax collections for the year ending September 30, 2023 are estimated to be approximately 99% of levy when including the minimum value for protested accounts and is expected to generate \$45,697,800 in total revenues.

The City offers a 20% homestead exemption (but not less than \$5,000) and a \$100,000 exemption for senior citizen or disabled persons'. Additionally, for the 2022-23 fiscal year, the City Council approved an ordinance to provide for the refunding of property tax to each of the taxpayers of the City as shown on the 2022 City tax roll in an amount based on \$0.02 on each \$100 of assessed value of the taxpayer's property for tax year 2022. The estimated amount of the refunding is \$1,633,000.

Sales Tax

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

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

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

The effective date for amendments to 34 TAC § 3.334, affecting sales tax sourcing and allocation rules were intentionally scheduled to go into effect on October 1, 2021, providing the Texas Legislature an opportunity to amend or even eliminate the new rules. Due to the uncertainty surrounding these rule changes, the 2022-23 budget does not include changes to sales tax revenue as a result of the rule changes.

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

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

For the year ending September 30, 2022, the City expects to receive \$19,680,000 in General Fund sales and use and mixed drink tax revenue. This amount represents a -14.31% decrease over the previous year's amended budget. Sales tax revenue can fluctuate greatly due to national, state and local economic conditions.

Franchise Fees

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

General Fund revenues from the natural gas, electric, telephone, cable television, and commercial garbage franchises are anticipated to total \$3,814,000 for the 2022-23 fiscal year, which represents a 0.10% increase from the previous year's amended budget.

Refuse Services

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

Revenues for these activities are anticipated to total \$6,840,000 for the General Fund in the 2022-23 fiscal year, which represents a 50.70% increase from the previous year's amended budget. This increase in revenues is largely due to a state-approved expansion permit, which resulted in increased contract landfill royalties from 10% to 16%, and the closing announcement of a nearby private landfill. Plans are in place to direct a significant portion of the new revenue growth towards prepaying landfill closure/post-closure costs.

Building Permits

Building permit revenue is collected by the Community Services department for services related to construction activity. This revenue includes project permits that cover all parts of construction (electrical, plumbing and mechanical permits and certificate of occupancy fees), specific permits (fences, electric, plumbing, etc.) and service fees (inspections, re-inspections, special inspections, and other special services). Revenues for these activities are anticipated to total \$1,495,000 for the General Fund in the 2022-23 fiscal year, which represents a -14.87% decrease from the previous year's amended budget.

This decrease is largely attributable to the slowing of construction in the Mercer Crossing planned development area, located on the City's west side, which began in 2017.

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

Court Fines

The City of Farmers Branch collects fines and fees on Class C Misdemeanor citations, including moving/non-moving traffic violations and State law/City ordinance violations. General Fund revenues for this activity are anticipated to total \$1,563,000 for the 2022-23 fiscal year, which represents a 41.41% increase from the previous year's amended budget. This increase in revenue is partially attributable to the implementation of a City Marshal Program, which is beginning to show improved court fine collections. Revenues are expected to remain stable over the next few years.

Utility Fees

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

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

The combined monthly water and sewer bill for an average residential customer (6,000 gallons consumption) is \$81.50. However, for the 2022-23 fiscal year, the City has temporarily reduced the base water rate by \$11 per month for (i) all meters providing water service to one detached single family residential dwelling unit and (ii) each detached single family dwelling unit, townhome dwelling unit, and/or condominium unit, as applicable, served through a master meter owned by and billed to a homeowner's association or property owner's association (i.e., the rate multiplied by the number of dwelling units served through the master meter). This rate reduction reduces the average residential customer cost to \$70.50 for an annual savings of \$132.

For the 2022-23 fiscal year, the City's Water & Sewer Fund anticipates receiving \$17,584,600 from water sales and \$9,815,700 from sewer service fees. These revenues represent a -8.95% decrease in water service fees and a slight increase in sewer service fees compared to the previous year's amended budget. The 2022-23 budget assumes annual sales of 2.5 billion gallons and peak water requirements of 17.0 million gallons a day (MGD). Utility rates are anticipated to increase at the same rate as cost increases for water and wastewater treatment during the next few years.

Hotel/Motel Occupancy Tax

An occupancy tax is levied by both the City and the State on the gross occupancy receipts of a hotel or motel. The City's portion is collected on a monthly basis. The City's tax is 7% and is levied with the State's 6% rate. Revenue generated by the tax is restricted by State law to directly enhance and promote the tourist, convention and hotel industry. For the year ending September 30, 2022, the City expects to receive \$2,700,000 in Hotel/Motel Fund occupancy tax receipts. This amount represents a 2.27% increase from the previous year's amended budget as business and recreational travel continues to rebound from the 2020-21 Coronavirus pandemic. The City currently has sixteen hotels.

BUDGET FACTS

(Commonly Asked Questions)

Adopted Fiscal Year Budget 2022-23

	Adopted Fiscal Year Budget 2022-23	Adopted Fiscal Year Budget 2021-22
<u>Budgeted Expenditures</u>		
Total Budget	\$ 180,122,359	\$ 146,031,363
Operating Budget (includes transfers)	\$ 133,575,113	\$ 122,712,413
Capital Budget (includes transfers)	\$ 46,547,246	\$ 23,318,950
<u>Property Taxes ⁽¹⁾</u>		
	<u>Certified Estimate</u>	<u>Certified Estimate</u>
Total Residential Taxable Value	\$ 2,063,081,879	\$ 1,849,866,424
Total Commercial Real Taxable Value	\$ 4,705,421,140	\$ 3,942,808,462
Total Business Personal Property Taxable Value	\$ 1,297,705,970	\$ 1,158,663,869
Total Taxable Value *	\$ 8,066,208,989	\$ 6,951,338,755
Total Exemptions Value *	\$ 1,610,345,211	\$ 1,351,826,875
Tax Rate (per \$100 assessed value)	\$ 0.589000	\$ 0.589000
Average Home Market Value	\$ 327,107	\$ 268,966
Property Tax Homestead Exemption	20% (Min \$5,000)	20% (Min \$5,000)
Property Tax Over-65 Exemption	\$ 100,000	\$ 80,000
Property Tax Disabled Exemption	\$ 100,000	\$ 60,000

	<u>Adopted Fiscal Year Budget 2022-23</u>		<u>Adopted Fiscal Year Budget 2021-22</u>	
	Budget	Full-Time Equivalents (FTE) ⁽²⁾	Budget	Full-Time Equivalents (FTE) ⁽²⁾
Full-Time	419.00	419.00	416.00	416.00
Part-Time	155.00		155.00	
Full-Time Equivalent (FTE) ⁽²⁾		41.22		41.22
	574.00	460.22	571.00	457.22

* Excludes Values in Protest

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

GENERAL FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	PERCENT OF BUDGET
TAXES						
PROPERTY TAXES	\$ 33,210,000	\$ 33,996,758	\$ 36,420,000	\$ 36,212,100	\$ 41,120,000	51.78%
SALES & USE	17,600,000	18,680,207	17,850,000	22,894,200	19,600,000	24.68%
MIXED BEVERAGE	57,000	57,167	80,000	71,700	80,000	0.10%
FRANCHISE FEES	3,817,100	3,824,839	4,084,000	3,810,000	3,814,000	4.80%
PENALTIES & INTEREST	150,000	134,306	100,000	168,900	100,000	0.13%
SUB-TOTAL	54,834,100	56,693,276	58,534,000	63,156,900	64,714,000	81.48%
LICENSES & PERMITS						
HEALTH	26,000	28,145	40,000	77,700	85,000	0.11%
BUILDING	2,767,600	2,970,612	1,572,000	1,756,100	1,495,000	1.88%
PLUMBING	210,000	232,693	93,000	156,800	150,000	0.19%
ELECTRICAL	233,000	248,903	97,000	219,500	175,000	0.22%
HVAC	190,000	207,066	150,000	159,400	150,000	0.19%
MULTI-FAMILY INSPECTION	125,000	122,670	100,000	194,100	220,000	0.28%
SUB-TOTAL	3,551,600	3,810,089	2,052,000	2,563,600	2,275,000	2.86%
CHARGES FOR SERVICES						
ZONING	15,400	15,777	12,000	20,200	18,500	0.02%
PRINTING & DUPLICATING	7,400	7,988	6,000	7,100	6,000	0.01%
POLICE SERVICES	166,200	135,169	178,500	150,300	178,500	0.22%
EMERGENCY SERVICES	1,065,000	2,127,235	1,060,000	1,640,100	990,000	1.25%
FIRE SERVICES	101,000	112,832	103,500	140,400	140,000	0.18%
REFUSE SERVICES	4,291,500	4,552,019	5,360,000	4,538,800	6,840,000	8.61%
HEALTH & INSPECTION FEE	52,000	53,318	45,000	37,100	45,000	0.06%
ANIMAL CONTROL & SHELTER	39,000	38,746	25,000	29,600	25,000	0.03%
AQUATIC CENTER FEES	482,700	492,567	550,000	550,000	550,000	0.69%
SENIOR CENTER FEES	26,000	32,783	85,000	72,000	84,000	0.11%
PARKS & REC CONCESSIONS	65,000	71,375	160,000	241,400	245,000	0.31%
BUILDING USE FEES	715,000	723,590	750,000	1,191,700	1,000,000	1.26%
EVENTS	47,000	53,079	60,000	76,300	88,200	0.11%
SUB-TOTAL	7,073,200	8,416,478	8,395,000	8,695,000	10,210,200	12.86%
FINES, FORFEITS & ASSESSMENTS						
COURT	1,368,000	1,443,216	1,798,000	1,105,300	1,563,000	1.97%
LIBRARY	4,100	4,708	25,000	4,900	25,000	0.03%
SUB-TOTAL	1,372,100	1,447,924	1,823,000	1,110,200	1,588,000	2.00%
INTEREST/RENTS/CONTRIBUTIONS						
INTEREST	222,000	150,069	300,000	237,200	300,000	0.38%
RENTS	253,900	259,713	285,000	274,300	285,000	0.36%
SUB-TOTAL	475,900	409,782	585,000	511,500	585,000	0.74%
MISCELLANEOUS						
MISC CUSTOMER SERVICE	0	696	0	0	0	0.00%
PAY PHONE COMMISSIONS	1,600	1,951	0	1,400	1,500	0.00%
RECYCLING	4,000	8,218	5,000	8,700	5,000	0.01%
MISCELLANEOUS	24,200	25,505	40,500	97,100	40,500	0.05%
SALE OF ASSETS	18,100	18,126	0	0	0	0.00%
INSURANCE RECOVERY	4,700	2,532	0	42,080	0	0.00%
SUB-TOTAL	52,600	57,028	45,500	149,280	47,000	0.06%
GRAND TOTAL	\$ 67,359,500	\$ 70,834,577	\$ 71,434,500	\$ 76,186,480	\$ 79,419,200	100.00%

GENERAL FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	PERCENT OF BUDGET
<u>GENERAL GOVERNMENT</u>						
GENERAL GOVERNMENT	\$ 251,504	\$ 208,039	\$ 271,300	\$ 250,800	\$ 315,200	0.39%
GENERAL CONTRACTS	294,900	282,100	301,600	296,600	533,400	0.66%
LEGAL	280,400	246,025	343,300	333,300	347,300	0.43%
NON-DEPARTMENTAL	1,575,648	398,352	2,659,600	5,476,188	7,339,800	9.13%
SUB-TOTAL	2,402,451	1,134,516	3,575,800	6,356,888	8,535,700	10.62%
<u>GENERAL ADMINISTRATION</u>						
GENERAL ADMINISTRATION	1,135,200	1,154,815	1,188,900	1,188,900	1,223,200	1.52%
SUB-TOTAL	1,135,200	1,154,815	1,188,900	1,188,900	1,223,200	1.52%
<u>COMMUNICATIONS</u>						
COMMUNICATIONS	858,504	786,063	831,800	840,700	897,600	1.12%
SUB-TOTAL	858,504	786,063	831,800	840,700	897,600	1.12%
<u>ECONOMIC DEVELOPMENT & PLANNING</u>						
ECONOMIC DEVELOPMENT	467,742	394,588	467,900	505,800	530,600	0.66%
PLANNING	703,002	593,412	993,000	1,041,500	717,500	0.89%
SUB-TOTAL	1,170,744	988,000	1,460,900	1,547,300	1,248,100	1.55%
<u>HUMAN RESOURCES</u>						
HUMAN RESOURCES	1,153,951	965,841	1,147,100	1,142,100	1,241,100	1.54%
SUB-TOTAL	1,153,951	965,841	1,147,100	1,142,100	1,241,100	1.54%
<u>FINANCE</u>						
FINANCE ADMINISTRATION	924,321	836,926	1,028,700	1,475,900	1,568,300	1.95%
ACCOUNTING	764,700	736,057	770,400	932,300	876,000	1.09%
PURCHASING	141,200	130,548	138,500	220,200	134,200	0.17%
MUNICIPAL COURT	813,700	774,872	933,100	889,112	898,400	1.12%
SUB-TOTAL	2,643,920	2,478,403	2,870,700	3,517,512	3,476,900	4.33%
<u>INNOVATION & TECHNOLOGY</u>						
INNOVATION & TECHNOLOGY	3,228,237	3,104,456	3,612,600	3,862,100	3,616,300	4.50%
SUB-TOTAL	3,228,237	3,104,456	3,612,600	3,862,100	3,616,300	4.50%
<u>COMMUNITY SERVICES</u>						
COMMUNITY SERV & BUILDING INSPECTION	395,176	317,891	272,100	280,000	1,164,700	1.45%
SUB-TOTAL	395,176	317,891	272,100	280,000	1,164,700	1.45%
<u>NEIGHBORHOOD SERVICES</u>						
CODE ENFORCEMENT	1,441,703	1,246,410	1,469,200	1,411,300	904,900	1.13%
ANIMAL SERVICES	773,772	682,341	803,100	827,900	720,500	0.90%
SUB-TOTAL	2,215,475	1,928,751	2,272,300	2,239,200	1,625,400	2.02%
<u>PUBLIC WORKS</u>						
PUBLIC WORKS ADMINISTRATION	745,763	721,089	749,300	726,900	778,000	0.97%
STREET MAINTENANCE	4,704,789	4,510,201	4,758,300	4,902,300	4,646,700	5.78%
SUB-TOTAL	5,450,552	5,231,290	5,507,600	5,629,200	5,424,700	6.75%

GENERAL FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	PERCENT OF BUDGET
<u>SUSTAINABILITY & PUBLIC HEALTH</u>						
SUSTAINABILITY/SOLID WASTE	4,707,824	4,401,624	5,422,600	5,918,580	5,548,000	6.90%
ENVIRONMENTAL SERVICES	365,913	232,004	280,200	266,900	430,300	0.54%
SUB-TOTAL	<u>5,073,738</u>	<u>4,633,629</u>	<u>5,702,800</u>	<u>6,185,480</u>	<u>5,978,300</u>	<u>7.44%</u>
<u>POLICE</u>						
POLICE ADMINISTRATION	1,779,864	1,721,505	1,831,400	1,810,900	1,917,000	2.39%
POLICE INVESTIGATIONS	2,233,107	2,188,347	2,205,800	2,029,800	2,418,400	3.01%
POLICE PATROL	7,458,919	7,284,676	8,689,100	8,988,100	9,005,200	11.21%
POLICE DETENTION	1,257,600	1,222,350	1,394,100	1,346,000	1,502,900	1.87%
POLICE COMMUNICATIONS	1,367,100	1,337,137	1,745,600	1,753,600	2,498,500	3.11%
POLICE TRAINING	162,800	141,710	195,100	201,100	183,600	0.23%
SUB-TOTAL	<u>14,259,391</u>	<u>13,895,724</u>	<u>16,061,100</u>	<u>16,129,500</u>	<u>17,525,600</u>	<u>21.81%</u>
<u>FIRE</u>						
FIRE ADMINISTRATION	1,451,984	1,398,097	1,200,600	1,444,700	1,440,200	1.79%
FIRE PREVENTION	564,451	561,546	683,400	735,300	878,100	1.09%
FIRE OPERATIONS	11,423,049	11,287,371	11,327,200	13,449,200	12,448,500	15.49%
SUB-TOTAL	<u>13,439,483</u>	<u>13,247,014</u>	<u>13,211,200</u>	<u>15,629,200</u>	<u>14,766,800</u>	<u>18.37%</u>
<u>PARKS & RECREATION</u>						
PARKS & RECREATION ADMIN	515,257	496,554	555,800	579,900	566,900	0.71%
PARK MAINTENANCE	5,724,090	5,493,148	5,931,900	6,881,200	6,270,100	7.80%
RECREATION	2,338,699	2,146,307	2,079,300	2,103,100	1,803,000	2.24%
AQUATICS CENTER	968,700	978,207	1,182,400	1,170,400	1,203,200	1.50%
BRANCH CONNECTION / SR CENTER	899,813	850,526	815,300	950,200	794,200	0.99%
PARK BOARD	3,700	2,695	4,800	3,500	4,200	0.01%
SENIOR ADVISORY BOARD	3,900	2,278	4,600	3,700	3,900	0.00%
EVENTS	958,166	840,708	907,000	957,800	1,139,900	1.42%
LIBRARY	4,718,643	4,702,626	2,271,900	2,707,900	1,854,200	2.31%
SUB-TOTAL	<u>16,130,968</u>	<u>15,513,048</u>	<u>13,753,000</u>	<u>15,357,700</u>	<u>13,639,600</u>	<u>14.67%</u>
GRAND TOTAL	<u>\$ 69,557,789</u>	<u>\$ 65,379,441</u>	<u>\$ 71,467,900</u>	<u>\$ 79,905,780</u>	<u>\$ 80,364,000</u>	<u>100.00%</u>

GENERAL FUND EXPENDITURE SUMMARY Summarized by Function

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	PERCENT OF BUDGET
<u>GENERAL GOVERNMENT</u>						
GENERAL GOVERNMENT	\$ 251,504	\$ 208,039	\$ 271,300	\$ 250,800	\$ 315,200	0.39%
GENERAL CONTRACTS	294,900	282,100	301,600	296,600	533,400	0.66%
LEGAL	280,400	246,025	343,300	333,300	347,300	0.43%
NON-DEPARTMENTAL	1,575,648	398,352	2,659,600	5,476,188	7,339,800	9.13%
GENERAL ADMINISTRATION	1,135,200	1,154,815	1,188,900	1,188,900	1,223,200	1.52%
COMMUNICATIONS	858,504	786,063	831,800	840,700	897,600	1.12%
ECONOMIC DEVELOPMENT	467,742	394,588	467,900	505,800	530,600	0.66%
PLANNING	703,002	593,412	993,000	1,041,500	717,500	0.89%
HUMAN RESOURCES	1,153,951	965,841	1,147,100	1,142,100	1,241,100	1.54%
FINANCE ADMINISTRATION	924,321	836,926	1,028,700	1,475,900	1,568,300	1.95%
ACCOUNTING	764,700	736,057	770,400	932,300	876,000	1.09%
PURCHASING	141,200	130,548	138,500	220,200	134,200	0.17%
MUNICIPAL COURT	813,700	774,872	933,100	889,112	898,400	1.12%
INNOVATION & TECHNOLOGY	3,228,237	3,104,456	3,612,600	3,862,100	3,616,300	4.50%
COMMUNITY SERV. & BUILDING INSPECTION	395,176	317,891	272,100	280,000	1,164,700	1.45%
CODE ENFORCEMENT	1,441,703	1,246,410	1,469,200	1,411,300	904,900	1.13%
ANIMAL SERVICES	773,772	682,341	803,100	827,900	720,500	0.90%
TOTAL GENERAL GOV'T	15,203,658	12,858,735	17,232,200	20,974,700	23,029,000	28.66%
<u>PUBLIC WORKS</u>						
PUBLIC WORKS ADMINISTRATION	745,763	721,089	749,300	726,900	778,000	0.97%
STREET MAINTENANCE	4,704,789	4,510,201	4,758,300	4,902,300	4,646,700	5.78%
SUSTAINABILITY/SOLID WASTE	4,707,824	4,401,624	5,422,600	5,918,580	5,548,000	6.90%
ENVIRONMENTAL SERVICES	365,913	232,004	280,200	266,900	430,300	0.54%
TOTAL PUBLIC WORKS	10,524,289	9,864,919	11,210,400	11,814,680	11,403,000	14.19%
<u>PUBLIC SAFETY</u>						
POLICE ADMINISTRATION	1,779,864	1,721,505	1,831,400	1,810,900	1,917,000	2.39%
POLICE INVESTIGATIONS	2,233,107	2,188,347	2,205,800	2,029,800	2,418,400	3.01%
POLICE PATROL	7,458,919	7,284,676	8,689,100	8,988,100	9,005,200	11.21%
POLICE DETENTION	1,257,600	1,222,350	1,394,100	1,346,000	1,502,900	1.87%
POLICE COMMUNICATIONS	1,367,100	1,337,137	1,745,600	1,753,600	2,498,500	3.11%
POLICE TRAINING	162,800	141,710	195,100	201,100	183,600	0.23%
FIRE ADMINISTRATION	1,451,984	1,398,097	1,200,600	1,444,700	1,440,200	1.79%
FIRE PREVENTION	564,451	561,546	683,400	735,300	878,100	1.09%
FIRE OPERATIONS	11,423,049	11,287,371	11,327,200	13,449,200	12,448,500	15.49%
TOTAL PUBLIC SAFETY	27,698,873	27,142,738	29,272,300	31,758,700	32,292,400	40.18%
<u>CULTURE & RECREATION</u>						
PARKS & RECREATION ADMIN	515,257	496,554	555,800	579,900	566,900	0.71%
PARK MAINTENANCE	5,724,090	5,493,148	5,931,900	6,881,200	6,270,100	7.80%
RECREATION	2,338,699	2,146,307	2,079,300	2,103,100	1,803,000	2.24%
AQUATICS CENTER	968,700	978,207	1,182,400	1,170,400	1,203,200	1.50%
BRANCH CONNECTION / SR CENTER	899,813	850,526	815,300	950,200	794,200	0.99%
PARK BOARD	3,700	2,695	4,800	3,500	4,200	0.01%
SENIOR ADVISORY BOARD	3,900	2,278	4,600	3,700	3,900	0.00%
EVENTS	958,166	840,708	907,000	957,800	1,139,900	1.42%
LIBRARY	4,718,643	4,702,626	2,271,900	2,707,900	1,854,200	2.31%
TOTAL CULTURE & RECREATION	16,130,968	15,513,048	13,753,000	15,357,700	13,639,600	16.97%
GRAND TOTAL	\$ 69,557,789	\$ 65,379,441	\$ 71,467,900	\$ 79,905,780	\$ 80,364,000	100.00%

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

EXPENDITURES BY TYPE	ACTUAL 2020-21		ADOPTED BUDGET 2021-22		YEAR-END AMENDED BUDGET 2021-22		ADOPTED BUDGET 2022-23	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Personal Services/Benefits								
Full-Time	\$ 26,039,568	39.83%	\$ 28,145,500	39.38%	\$ 28,695,700	35.91%	\$ 30,863,100	38.40%
Part-Time	985,371	1.51%	1,228,200	1.72%	1,196,700	1.50%	1,252,800	1.56%
Overtime	1,007,865	1.54%	1,004,300	1.41%	1,264,900	1.58%	1,277,400	1.59%
Life & Health	3,684,387	5.64%	3,888,200	5.44%	3,679,800	4.61%	4,020,800	5.00%
TMRS	5,309,554	8.12%	5,573,300	7.80%	5,805,400	7.27%	6,128,100	7.63%
Medicare	379,761	0.58%	428,500	0.60%	432,300	0.54%	472,800	0.59%
Workers' Compensation	256,500	0.39%	256,500	0.36%	256,500	0.32%	256,500	0.32%
Car Allowance	100,070	0.15%	105,700	0.15%	107,900	0.14%	114,500	0.14%
Transfers (Personnel Related)	(1,763,700)	-2.70%	(1,727,700)	-2.42%	(1,727,700)	-2.16%	(1,811,700)	-2.25%
Sub-total	<u>35,999,375</u>	<u>55.06%</u>	<u>38,902,500</u>	<u>54.43%</u>	<u>39,711,500</u>	<u>49.70%</u>	<u>42,574,300</u>	<u>52.98%</u>
 Purchased Prof & Tech Services	3,970,790	6.07%	4,364,800	6.11%	5,071,000	6.35%	5,631,400	7.01%
Supplies	1,826,795	2.79%	2,328,700	3.26%	2,370,248	2.97%	2,740,200	3.41%
Repairs & Maintenance	7,665,402	11.72%	8,409,400	11.77%	8,348,700	10.45%	8,821,600	10.98%
Services	7,041,261	10.77%	8,848,300	12.38%	9,004,644	11.27%	9,358,500	11.65%
Production & Disposal	25,752	0.04%	44,500	0.06%	24,500	0.03%	44,500	0.06%
Contracts	282,100	0.43%	301,600	0.42%	296,600	0.37%	533,400	0.66%
Events	364,513	0.56%	396,200	0.55%	389,400	0.49%	401,700	0.50%
Other Objects	1,024,751	1.57%	3,028,400	4.24%	2,541,988	3.18%	9,184,800	11.43%
Transfers	7,178,700	10.98%	4,843,500	6.78%	12,147,200	15.20%	1,073,600	1.34%
Sub-total	<u>29,380,065</u>	<u>44.94%</u>	<u>32,565,400</u>	<u>45.57%</u>	<u>40,194,280</u>	<u>50.30%</u>	<u>37,789,700</u>	<u>47.02%</u>
 Total Appropriations	<u>\$ 65,379,441</u>	<u>100.00%</u>	<u>\$ 71,467,900</u>	<u>100.00%</u>	<u>\$ 79,905,780</u>	<u>100.00%</u>	<u>\$ 80,364,000</u>	<u>100.00%</u>

GENERAL GOVERNMENT

Who we are:

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

What we do (Key Processes):

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

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

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

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Respect

Value everyone's opinion and acknowledge their perspective.

Excellence

Continually striving to be the very best.

Accountability

Taking ownership for what you do.

Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

GENERAL GOVERNMENT CITY SECRETARY'S OFFICE

Who we are:

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

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Stacy Henderson, Officer of the City

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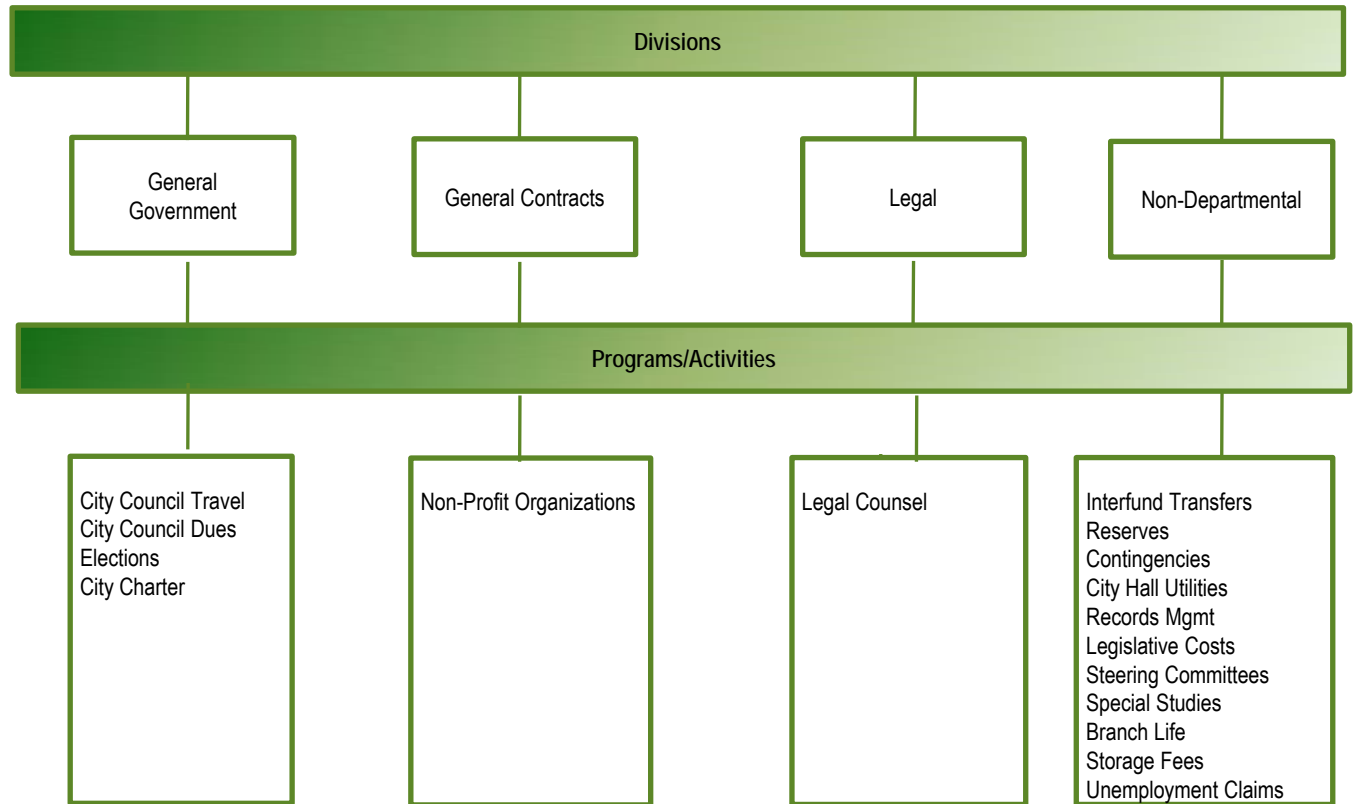
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General Government

John Land
Interim City Manager
FTE 0.00



GENERAL GOVERNMENT SUMMARY	YEAR-END		ADOPTED	YEAR-END		% CHANGE FROM YEAR- END AMENDED	
	AMENDED	ACTUAL		AMENDED	ADOPTED		
	BUDGET			BUDGET			BUDGET
	2020-21			2021-22			2022-23
<i>Purchased Prof & Tech Services</i>	\$ 280,400	\$ 246,025	\$ 343,300	\$ 333,300	\$ 347,300	4.20%	
<i>Supplies</i>	10,604	8,450	9,100	9,100	10,100	10.99%	
<i>Repairs & Maintenance</i>	523,000	523,000	532,600	532,600	491,400	-7.74%	
<i>Services</i>	382,600	317,885	403,900	383,400	446,800	16.54%	
<i>Contracts</i>	294,900	282,100	301,600	296,600	533,400	79.84%	
<i>Other Objects</i>	2,151,148	997,256	2,983,400	2,501,988	9,129,800	264.90%	
<i>Transfers</i>	(1,240,200)	(1,240,200)	(998,100)	2,299,900	(2,423,100)	-205.36%	
Total Budget	\$ 2,402,451	\$ 1,134,516	\$ 3,575,800	\$ 6,356,888	\$ 8,535,700	34.27%	

SUMMARY BUDGET CATEGORIES

General Fund

DIVISION	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	% CHANGE FROM YEAR- END AMENDED
GENERAL GOVERNMENT						
Supplies	\$ 10,604	\$ 8,450	\$ 9,100	\$ 9,100	\$ 10,100	10.99%
Services	240,900	199,588	262,200	241,700	305,100	26.23%
Total Budget	<u>\$ 251,504</u>	<u>\$ 208,039</u>	<u>\$ 271,300</u>	<u>\$ 250,800</u>	<u>\$ 315,200</u>	<u>25.68%</u>
GENERAL CONTRACTS						
Contracts	\$ 294,900	\$ 282,100	\$ 301,600	\$ 296,600	\$ 533,400	79.84%
Total Budget	<u>\$ 294,900</u>	<u>\$ 282,100</u>	<u>\$ 301,600</u>	<u>\$ 296,600</u>	<u>\$ 533,400</u>	<u>79.84%</u>
LEGAL						
Purchased Prof & Tech Services	\$ 280,400	\$ 246,025	\$ 343,300	\$ 333,300	\$ 347,300	4.20%
Total Budget	<u>\$ 280,400</u>	<u>\$ 246,025</u>	<u>\$ 343,300</u>	<u>\$ 333,300</u>	<u>\$ 347,300</u>	<u>4.20%</u>
NON-DEPARTMENTAL						
Repairs & Maintenance	\$ 523,000	\$ 523,000	\$ 532,600	\$ 532,600	\$ 491,400	-7.74%
Services	141,700	118,296	141,700	141,700	141,700	0.00%
Other Objects	2,151,148	997,256	2,983,400	2,501,988	9,129,800	264.90%
Transfers	(1,240,200)	(1,240,200)	(998,100)	2,299,900	(2,423,100)	-205.36%
Total Budget	<u>\$ 1,575,648</u>	<u>\$ 398,352</u>	<u>\$ 2,659,600</u>	<u>\$ 5,476,188</u>	<u>\$ 7,339,800</u>	<u>34.03%</u>

NOTE:

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

<i>Legal - Legally Required Newspaper Notices</i>	\$ 55,600	\$ 29,473	\$ 43,300	\$ 43,300	\$ 47,300	9.24%
	<u>\$ 55,600</u>	<u>\$ 29,473</u>	<u>\$ 43,300</u>	<u>\$ 43,300</u>	<u>\$ 47,300</u>	<u>9.24%</u>

GENERAL ADMINISTRATION CITY MANAGER'S OFFICE

Who we are:

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

John Land, Interim City Manager

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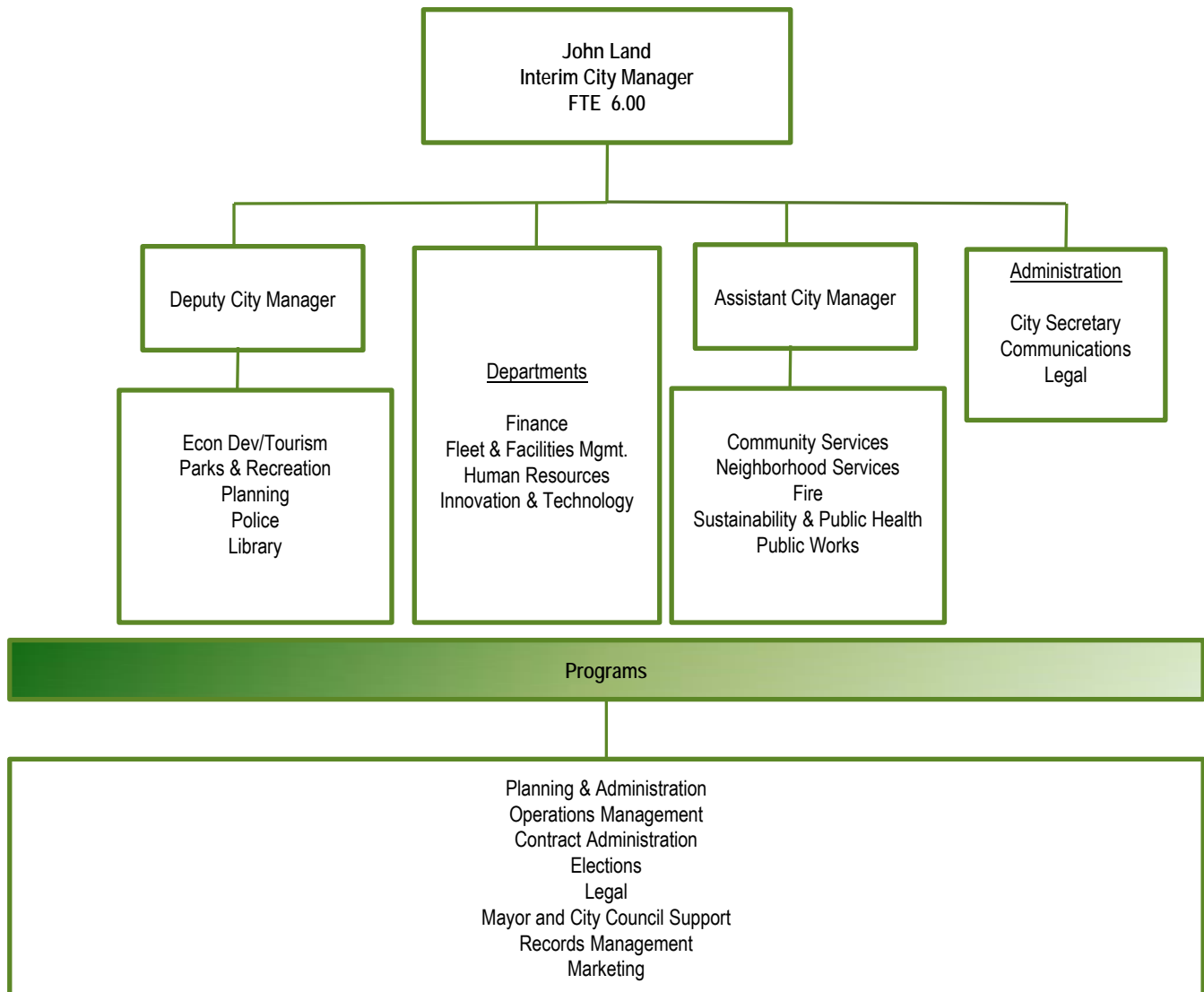
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Administration



GENERAL ADMINISTRATION SUMMARY	YEAR-END			YEAR-END		% CHANGE
	AMENDED		ADOPTED	AMENDED	ADOPTED	FROM YEAR-
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	END
	2020-21	2020-21	2021-22	2021-22	2022-23	AMENDED
<i>Personal Services/Benefits</i>	\$ 1,053,000	\$ 1,084,266	\$ 1,092,300	\$ 1,104,300	\$ 1,131,300	2.44%
<i>Supplies</i>	18,400	15,172	18,100	16,100	17,800	10.56%
<i>Repairs & Maintenance</i>	2,600	2,020	2,900	2,900	600	-79.31%
<i>Services</i>	61,200	53,357	75,600	65,600	73,500	12.04%
Total Budget	\$ 1,135,200	\$ 1,154,815	\$ 1,188,900	\$ 1,188,900	\$ 1,223,200	2.89%

COMMUNICATIONS

Who we are:

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

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Jeff Brady, Director

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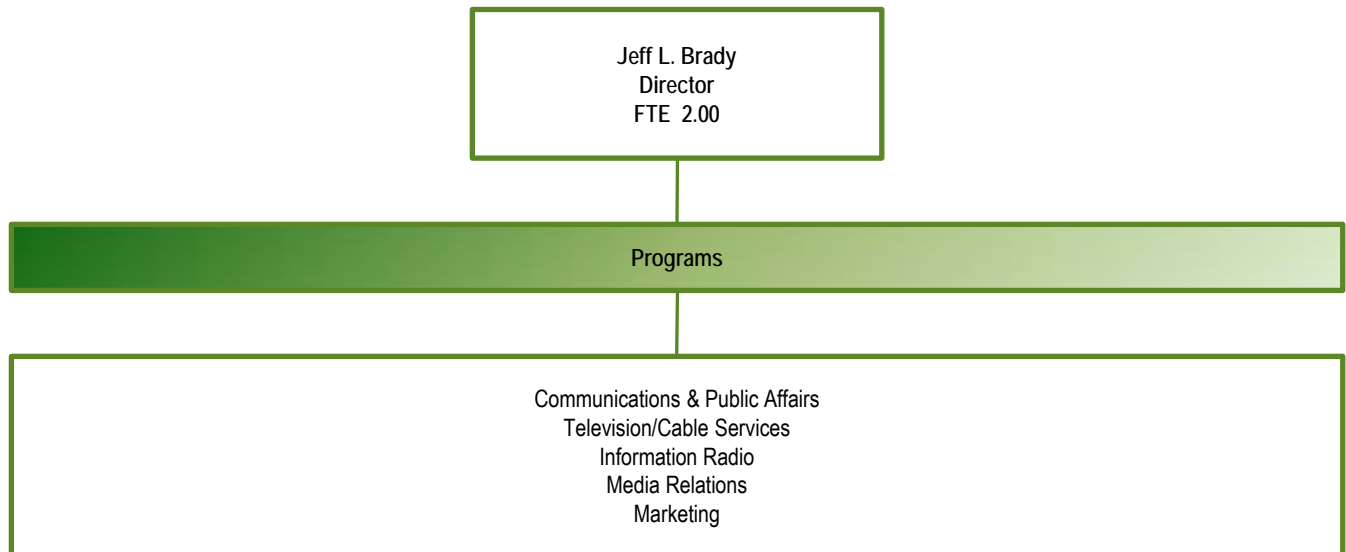
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Communications



COMMUNICATIONS SUMMARY	YEAR-END			YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED		ADOPTED	AMENDED	ADOPTED	
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	
	2020-21	2020-21	2021-22	2021-22	2022-23	
<i>Personal Services/Benefits</i>	\$ 328,100	\$ 333,078	\$ 265,800	\$ 274,700	\$ 347,900	26.65%
<i>Purchased Prof & Tech Services</i>	194,500	188,381	215,600	215,600	217,400	0.83%
<i>Supplies</i>	7,500	4,598	7,500	7,500	7,500	0.00%
<i>Repairs & Maintenance</i>	42,449	39,086	45,200	45,200	45,200	0.00%
<i>Services</i>	285,955	220,921	297,700	297,700	279,600	-6.08%
Total Budget	\$ 858,504	\$ 786,063	\$ 831,800	\$ 840,700	\$ 897,600	6.77%

ECONOMIC DEVELOPMENT & TOURISM

Who we are:

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

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PLANNING

Who we are:

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

Key Processes:

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

Our Strategic Initiatives:

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

Key Performance Measures:

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

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Care

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Trust

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Economic Development and Planning

Allison Cook
Director
FTE 7.00 (General Fund)

Programs

Economic Development
Attraction & Retention
Business Services
Revitalization
Planning

ECONOMIC DEVELOPMENT & PLANNING SUMMARY	YEAR-END			YEAR-END		% CHANGE
	AMENDED		ADOPTED	AMENDED	ADOPTED	FROM YEAR
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	END
	2020-21	2020-21	2021-22	2021-22	2022-23	AMENDED
Personal Services/Benefits	\$ 670,800	\$ 642,105	\$ 670,500	\$ 646,000	\$ 798,200	23.56%
Purchased Prof & Tech Services	65,500	63,600	65,500	65,500	0	-100.00%
Supplies	21,601	11,653	20,800	22,000	22,100	0.45%
Repairs & Maintenance	800	0	800	800	800	0.00%
Services	412,043	270,642	703,300	813,000	427,000	-47.48%
Total Budget	\$ 1,170,744	\$ 988,000	\$ 1,460,900	\$ 1,547,300	\$ 1,248,100	-19.34%

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

DIVISION	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	% CHANGE FROM YEAR- END AMENDED
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ECONOMIC DEVELOPMENT

Personal Services/Benefits	\$ 225,800	\$ 227,119	\$ 226,000	\$ 280,900	\$ 354,200	26.09%
Purchased Prof & Tech Services	65,500	63,600	65,500	65,500	0	-100.00%
Supplies	6,542	3,464	6,400	6,400	6,400	0.00%
Services	169,900	100,404	170,000	153,000	170,000	11.11%
Total Budget	<u>\$ 467,742</u>	<u>\$ 394,588</u>	<u>\$ 467,900</u>	<u>\$ 505,800</u>	<u>\$ 530,600</u>	<u>4.90%</u>

PLANNING

Personal Services/Benefits	\$ 445,000	\$ 414,986	\$ 444,500	\$ 365,100	\$ 444,000	21.61%
Supplies	15,059	8,189	14,400	15,600	15,700	0.64%
Repairs & Maintenance	800	0	800	800	800	0.00%
Services	242,143	170,237	533,300	660,000	257,000	-61.06%
Total Budget	<u>\$ 703,002</u>	<u>\$ 593,412</u>	<u>\$ 993,000</u>	<u>\$ 1,041,500</u>	<u>\$ 717,500</u>	<u>-31.11%</u>

HUMAN RESOURCES

Who we are:

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

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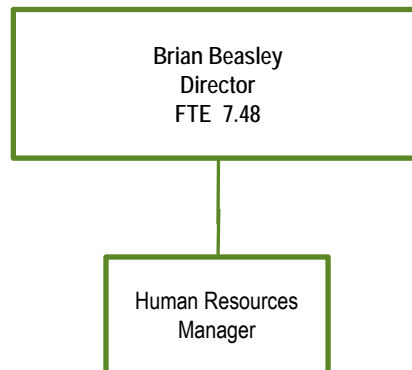
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Brian Beasley, Director

Human Resources



HUMAN RESOURCES SUMMARY	YEAR-END		ADOPTED		YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED		BUDGET		AMENDED	ADOPTED	
	BUDGET	ACTUAL	BUDGET		BUDGET	BUDGET	
	2020-21	2020-21	2021-22		2021-22	2022-23	
<i>Personal Services/Benefits</i>	\$ 734,100	\$ 703,705	\$ 762,400		\$ 784,600	\$ 797,100	1.59%
<i>Purchased Prof & Tech Services</i>	20,000	12,622	20,000		20,000	20,000	0.00%
<i>Supplies</i>	26,251	22,484	29,500		29,500	29,500	0.00%
<i>Repairs & Maintenance</i>	6,200	0	10,100		10,100	10,100	0.00%
<i>Services</i>	262,400	199,534	280,100		257,900	329,400	27.72%
<i>Other Objects</i>	105,000	27,495	45,000		40,000	55,000	37.50%
Total Budget	\$ 1,153,951	\$ 965,841	\$ 1,147,100		\$ 1,142,100	\$ 1,241,100	8.67%

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

Key Performance Measures:

- Property tax rate
- TMRS funding ratio
- Bond rating

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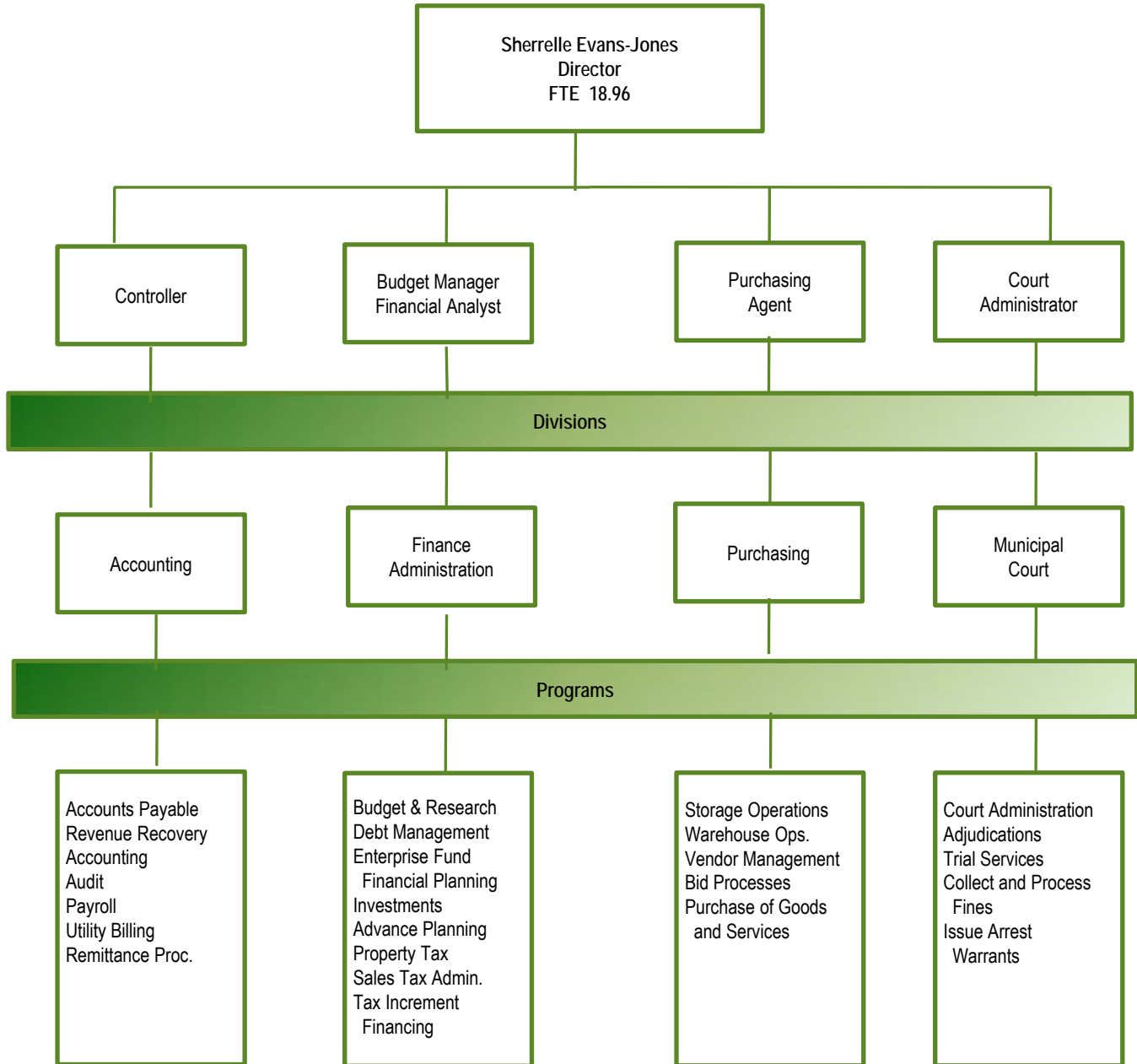
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Sherrelle Evans-Jones, Director

Finance



FINANCE SUMMARY	YEAR-END		ADOPTED BUDGET 2021-22	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED			AMENDED	ADOPTED	
	BUDGET 2020-21	ACTUAL 2020-21		BUDGET 2021-22	BUDGET 2022-23	
<i>Personal Services/Benefits</i>	\$ 1,727,600	\$ 1,687,227	\$ 1,904,000	\$ 1,893,000	\$ 1,977,300	4.45%
<i>Purchased Prof & Tech Services</i>	483,900	446,984	518,800	1,051,500	1,149,600	9.33%
<i>Supplies</i>	70,502	43,667	82,500	96,812	72,300	-25.32%
<i>Repairs & Maintenance</i>	58,000	53,180	63,300	63,300	66,400	4.90%
<i>Services</i>	303,918	247,345	225,700	284,500	211,300	-25.73%
<i>Transfers</i>	0	0	76,400	128,400	0	-100.00%
Total Budget	\$ 2,643,920	\$ 2,478,403	\$ 2,870,700	\$ 3,517,512	\$ 3,476,900	-1.15%

DIVISION	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	% CHANGE FROM YEAR- END AMENDED
FINANCE ADMINISTRATION						
Personal Services/Benefits	\$ 426,800	\$ 422,737	\$ 537,400	\$ 454,600	\$ 449,400	-1.14%
Purchased Prof & Tech Services	416,900	386,419	410,000	949,700	1,061,800	11.80%
Supplies	18,421	6,907	17,100	13,400	17,400	29.85%
Services	62,200	20,863	64,200	58,200	39,700	-31.79%
Total Budget	<u>\$ 924,321</u>	<u>\$ 836,926</u>	<u>\$ 1,028,700</u>	<u>\$ 1,475,900</u>	<u>\$ 1,568,300</u>	<u>6.26%</u>
ACCOUNTING						
Personal Services/Benefits	\$ 522,900	\$ 511,178	\$ 554,300	\$ 630,400	\$ 708,700	12.42%
Supplies	15,881	10,408	15,000	28,000	15,000	-46.43%
Repairs & Maintenance	1,200	0	1,200	1,200	1,200	0.00%
Services	224,718	214,472	141,500	204,300	151,100	-26.04%
Transfers	0	0	58,400	68,400	0	-100.00%
Total Budget	<u>\$ 764,700</u>	<u>\$ 736,057</u>	<u>\$ 770,400</u>	<u>\$ 932,300</u>	<u>\$ 876,000</u>	<u>-6.04%</u>
PURCHASING						
Personal Services/Benefits	\$ 133,500	\$ 129,072	\$ 130,800	\$ 197,500	\$ 126,500	-35.95%
Supplies	2,600	543	2,600	2,600	2,600	0.00%
Services	5,100	932	5,100	5,100	5,100	0.00%
Transfers	0	0	0	15,000	0	-100.00%
Total Budget	<u>\$ 141,200</u>	<u>\$ 130,548</u>	<u>\$ 138,500</u>	<u>\$ 220,200</u>	<u>\$ 134,200</u>	<u>-39.06%</u>
MUNICIPAL COURT						
Personal Services/Benefits	\$ 644,400	\$ 624,240	\$ 681,500	\$ 610,500	\$ 692,700	13.46%
Purchased Prof & Tech Services	67,000	60,565	108,800	101,800	87,800	-13.75%
Supplies	33,600	25,808	47,800	52,812	37,300	-29.37%
Repairs & Maintenance	56,800	53,180	62,100	62,100	65,200	4.99%
Services	11,900	11,079	14,900	16,900	15,400	-8.88%
Transfers	0	0	18,000	45,000	0	-100.00%
Total Budget	<u>\$ 813,700</u>	<u>\$ 774,872</u>	<u>\$ 933,100</u>	<u>\$ 889,112</u>	<u>\$ 898,400</u>	<u>1.04%</u>

INNOVATION & TECHNOLOGY

Who we are:

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Mark Samuels, Director

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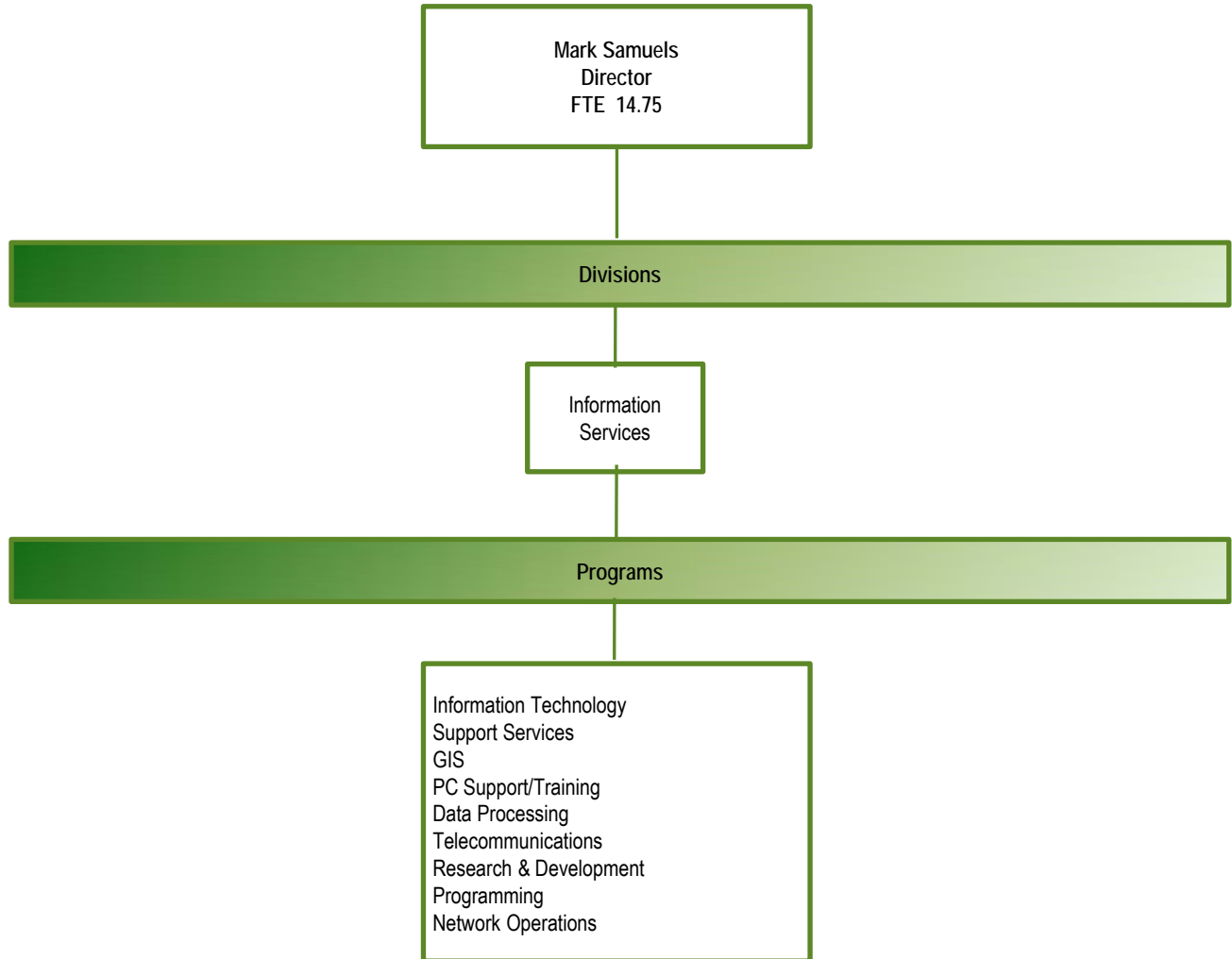
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Innovation & Technology



INNOVATION & TECHNOLOGY	YEAR-END		ADOPTED BUDGET 2021-22	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED BUDGET	ACTUAL		AMENDED BUDGET	ADOPTED BUDGET	
	2020-21	2020-21		2021-22	2022-23	
<i>Personal Services/Benefits</i>	\$ 1,501,700	\$ 1,492,802	\$ 1,684,900	\$ 1,684,900	\$ 1,815,200	7.73%
<i>Purchased Prof & Tech Services</i>	151,100	127,107	188,000	188,000	211,500	12.50%
<i>Supplies</i>	140,730	66,616	210,100	210,100	275,400	31.08%
<i>Repairs & Maintenance</i>	911,400	907,603	1,023,800	1,023,800	1,141,100	11.46%
<i>Services</i>	162,307	149,329	179,300	179,300	173,100	-3.46%
<i>Transfers</i>	361,000	361,000	326,500	576,000	0	-100.00%
Total Budget	\$ 3,228,237	\$ 3,104,456	\$ 3,612,600	\$ 3,862,100	\$ 3,616,300	-6.36%

COMMUNITY SERVICES

Who we are:

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

Key Processes

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

Strategic Initiatives

Building Inspections

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

Permit & Plan Review

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

Key Performance Measures

Building Inspections

- Total number of inspections
- Inspection by type

Permit & Plan Review

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

Danielle Summers, Deputy Director

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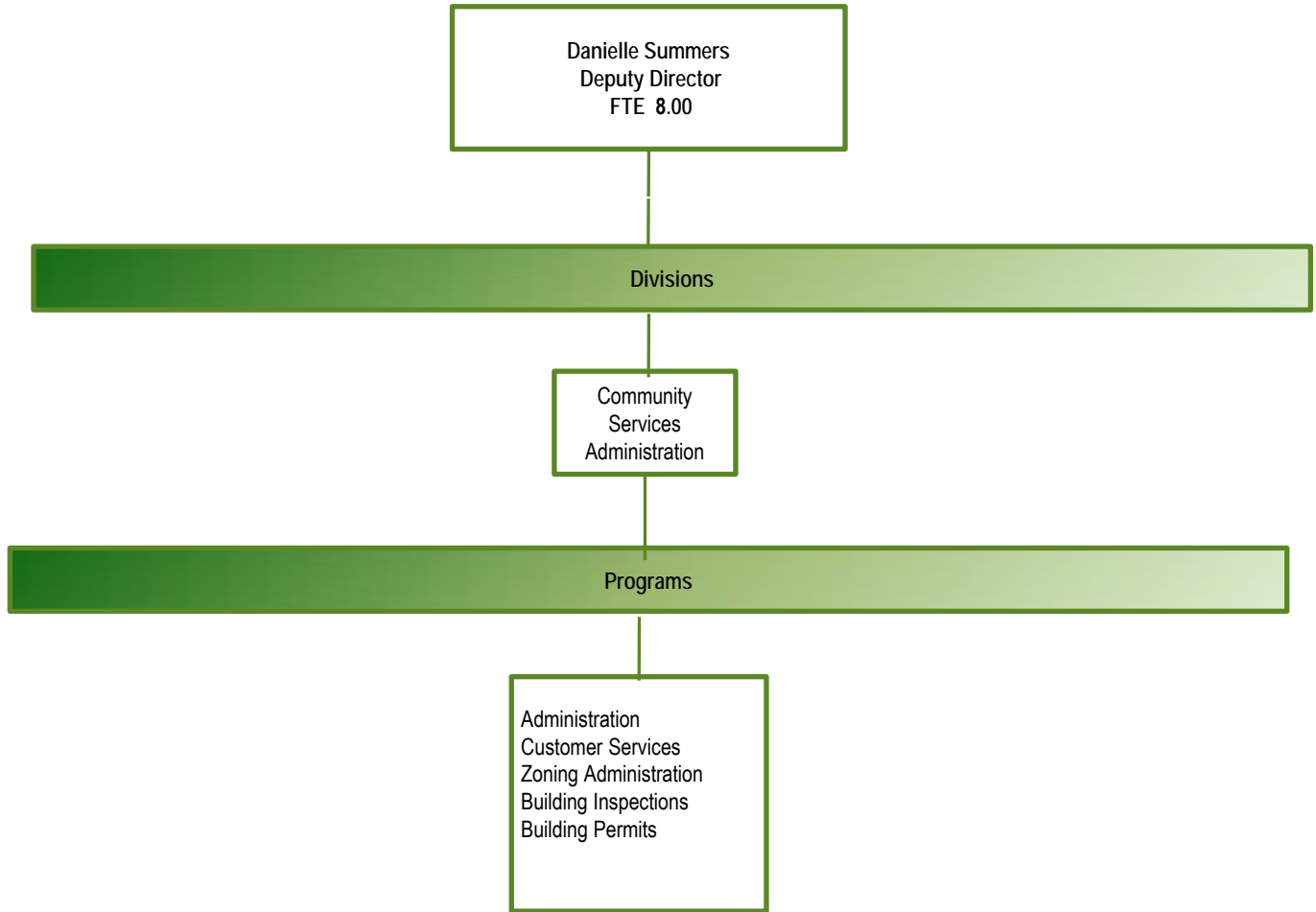
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Community Services



COMMUNITY SERVICES SUMMARY	YEAR-END		ADOPTED		YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED		BUDGET		AMENDED	ADOPTED	
	BUDGET	ACTUAL	BUDGET		BUDGET	BUDGET	
	2020-21	2020-21	2021-22		2021-22	2022-23	
<i>Personal Services/Benefits</i>	\$ 326,400	\$ 256,143	\$ 222,700		\$ 241,600	\$ 934,300	286.71%
<i>Supplies</i>	42,576	40,080	20,500		20,500	29,800	45.37%
<i>Repairs & Maintenance</i>	4,200	3,283	4,200		4,200	17,000	304.76%
<i>Services</i>	22,000	18,386	24,700		13,700	183,600	1240.15%
Total Budget	\$ 395,176	\$ 317,891	\$ 272,100		\$ 280,000	\$ 1,164,700	315.96%

NEIGHBORHOOD SERVICES

Who We Are:

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

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

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

Key Processes

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

Strategic Initiatives

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

Key Performance Measures

Animal Services

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

Code Enforcement

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

Leo Bonanno, Deputy Director

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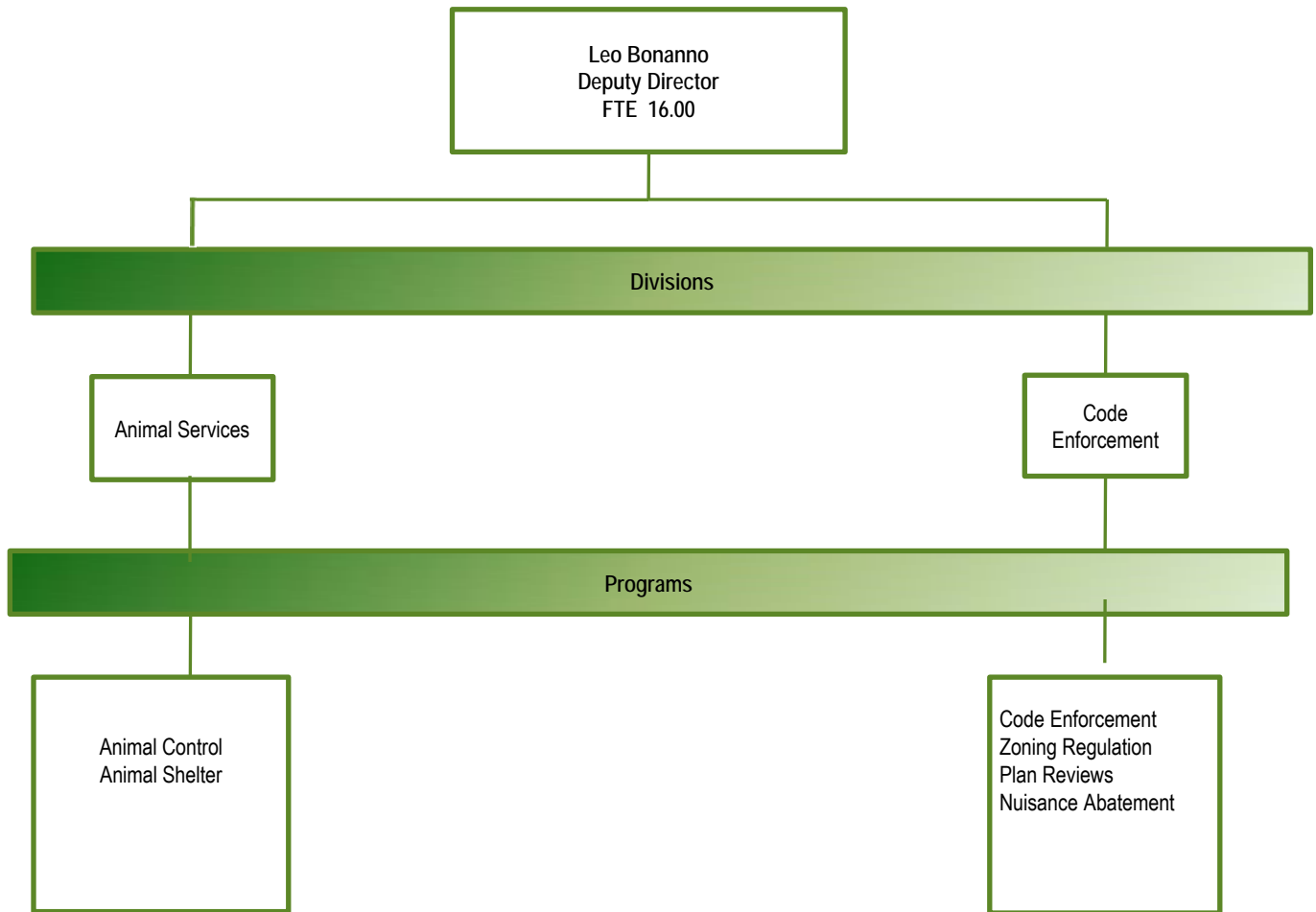
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Neighborhood Services



NEIGHBORHOOD SERVICES SUMMARY	YEAR-END		ADOPTED	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED	ACTUAL		AMENDED	ADOPTED	
	BUDGET			BUDGET	BUDGET	
	2020-21			2021-22	2022-23	
Personal Services/Benefits	\$ 1,627,500	\$ 1,431,905	\$ 1,662,000	\$ 1,612,900	\$ 1,294,900	-19.72%
Supplies	82,475	68,108	79,300	74,300	75,100	1.08%
Repairs & Maintenance	99,700	98,390	107,100	107,100	77,300	-27.82%
Services	405,800	330,347	416,400	347,400	178,100	-48.73%
Transfers	0	0	7,500	97,500	0	-100.00%
Total Budget	\$ 2,215,475	\$ 1,928,751	\$ 2,272,300	\$ 2,239,200	\$ 1,625,400	-27.41%

DIVISION	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	% CHANGE FROM YEAR- END AMENDED
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CODE ENFORCEMENT

Personal Services/Benefits	\$ 1,114,600	\$ 976,292	\$ 1,134,300	\$ 1,110,400	\$ 753,500	-32.14%
Supplies	35,903	28,420	27,900	22,900	23,300	1.75%
Repairs & Maintenance	25,700	25,700	28,500	28,500	18,600	-34.74%
Services	265,500	215,998	278,500	209,500	109,500	-47.73%
Transfers	0	0	0	40,000	0	-100.00%
Total Budget	<u>\$ 1,441,703</u>	<u>\$ 1,246,410</u>	<u>\$ 1,469,200</u>	<u>\$ 1,411,300</u>	<u>\$ 904,900</u>	<u>-35.88%</u>

ANIMAL SERVICES

Personal Services/Benefits	\$ 512,900	\$ 455,613	\$ 527,700	\$ 502,500	\$ 541,400	7.74%
Supplies	46,572	39,689	51,400	51,400	51,800	0.78%
Repairs & Maintenance	74,000	72,690	78,600	78,600	58,700	-25.32%
Services	140,300	114,349	137,900	137,900	68,600	-50.25%
Transfers	0	0	7,500	57,500	0	-100.00%
Total Budget	<u>\$ 773,772</u>	<u>\$ 682,341</u>	<u>\$ 803,100</u>	<u>\$ 827,900</u>	<u>\$ 720,500</u>	<u>-12.97%</u>

PUBLIC WORKS

Who we are:

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

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Marc Bentley, Director

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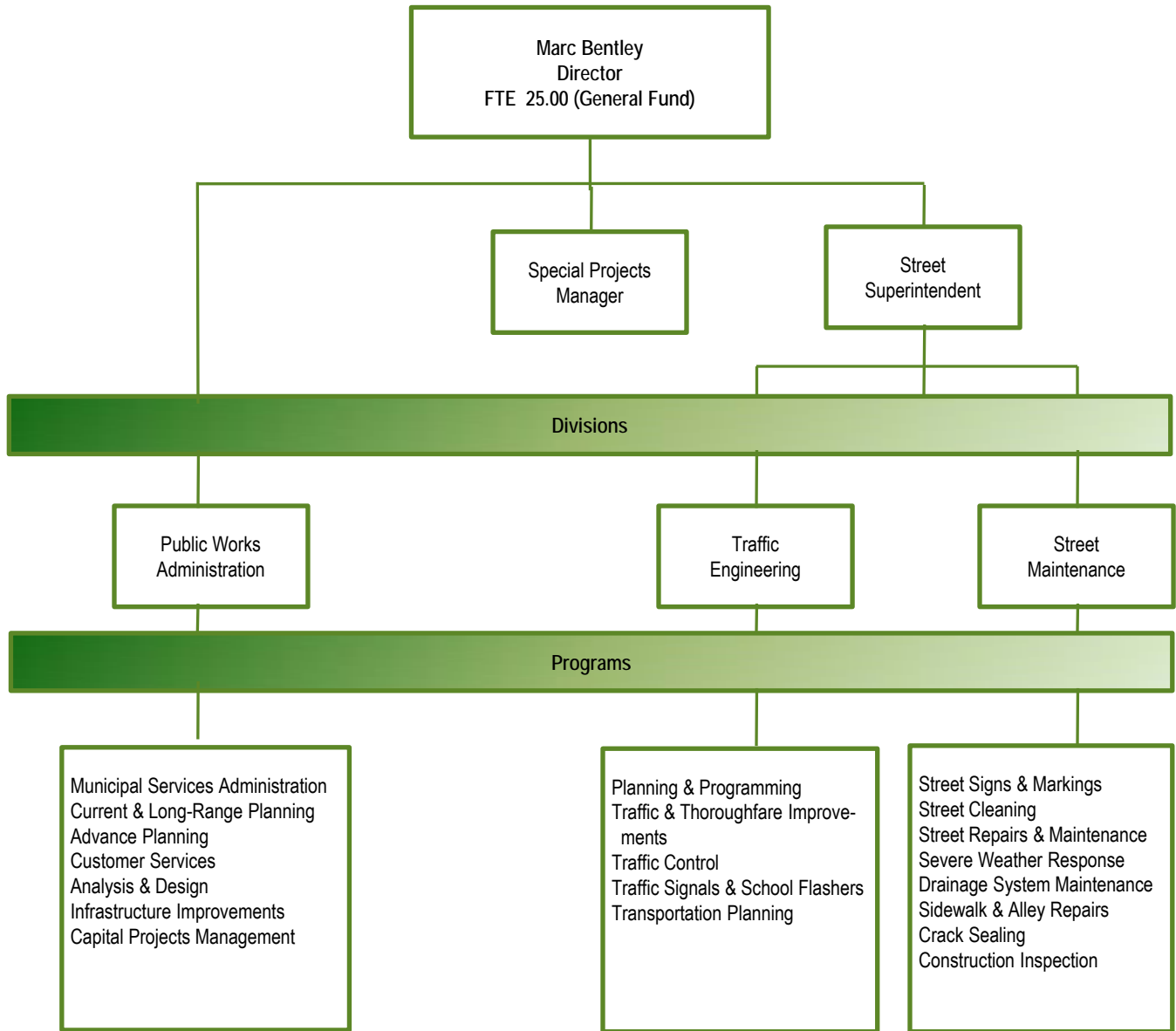
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Public Works



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

PUBLIC WORKS SUMMARY	YEAR-END		YEAR-END		% CHANGE FROM YEAR- END AMENDED	
	AMENDED		ADOPTED	AMENDED		
	BUDGET	ACTUAL	BUDGET	BUDGET		
	2020-21	2020-21	2021-22	2021-22		
Personal Services/Benefits	\$ 2,161,940	\$ 2,070,656	\$ 2,111,900	\$ 2,111,900	\$ 2,380,500	12.72%
Supplies	96,037	93,449	110,000	105,500	125,400	18.86%
Repairs & Maintenance	2,332,625	2,261,995	2,176,000	2,175,000	2,268,600	4.30%
Services	651,950	597,190	646,200	629,300	650,200	3.32%
Transfers	208,000	208,000	463,500	607,500	0	-100.00%
Total Budget	\$ 5,450,552	\$ 5,231,290	\$ 5,507,600	\$ 5,629,200	\$ 5,424,700	-3.63%

DIVISION	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	% CHANGE FROM YEAR- END AMENDED
PUBLIC WORKS ADMINISTRATION						
Personal Services/Benefits	\$ 671,200	\$ 676,331	\$ 670,600	\$ 670,600	\$ 703,100	4.85%
Supplies	17,313	12,437	24,800	15,300	25,300	65.36%
Repairs & Maintenance	4,100	1,430	4,100	4,100	4,100	0.00%
Services	53,150	30,891	46,300	33,400	45,500	36.23%
Transfers	0	0	3,500	3,500	0	-100.00%
Total Budget	<u>\$ 745,763</u>	<u>\$ 721,089</u>	<u>\$ 749,300</u>	<u>\$ 726,900</u>	<u>\$ 778,000</u>	<u>7.03%</u>
STREET MAINTENANCE						
Personal Services/Benefits	\$ 1,490,740	\$ 1,394,326	\$ 1,441,300	\$ 1,441,300	\$ 1,677,400	16.38%
Supplies	78,724	81,013	85,200	90,200	100,100	10.98%
Repairs & Maintenance	2,328,525	2,260,565	2,171,900	2,170,900	2,264,500	4.31%
Services	598,800	566,298	599,900	595,900	604,700	1.48%
Transfers	208,000	208,000	460,000	604,000	0	-100.00%
Total Budget	<u>\$ 4,704,789</u>	<u>\$ 4,510,201</u>	<u>\$ 4,758,300</u>	<u>\$ 4,902,300</u>	<u>\$ 4,646,700</u>	<u>-5.21%</u>

SUSTAINABILITY & PUBLIC HEALTH

Who we are:

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Shane Davis, Director

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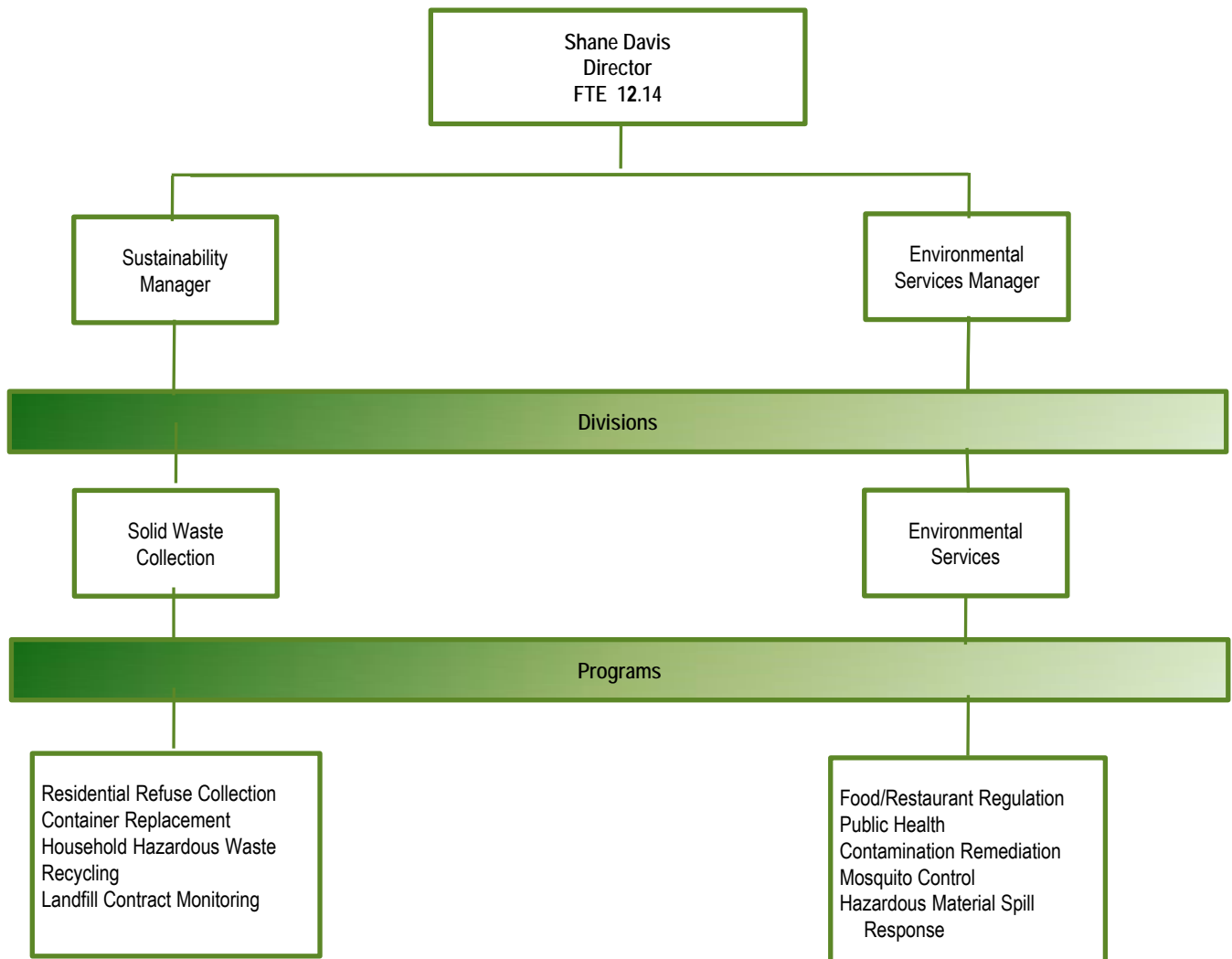
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Trust

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Sustainability & Public Health



SUSTAINABILITY & PUBLIC HEALTH SUMMARY	YEAR-END			YEAR-END		% CHANGE FROM YEAR- END AMENDED	
	AMENDED		ADOPTED BUDGET 2021-22	AMENDED			
	BUDGET 2020-21	ACTUAL 2020-21		BUDGET 2021-22	BUDGET		
					BUDGET 2022-23		BUDGET 2022-23
<i>Personal Services/Benefits</i>	\$ 1,020,900	\$ 905,192	\$ 909,500	\$ 944,400	\$ 1,029,200	8.98%	
<i>Purchased Prof & Tech Services</i>	1,544,824	1,468,795	1,461,400	1,609,900	1,731,700	7.57%	
<i>Supplies</i>	86,700	61,778	105,900	99,000	121,700	22.93%	
<i>Repairs & Maintenance</i>	299,828	294,006	524,500	521,400	494,500	-5.16%	
<i>Services</i>	1,781,486	1,568,106	1,357,000	1,436,280	1,456,700	1.42%	
<i>Production & Disposal</i>	30,000	25,752	44,500	24,500	44,500	81.63%	
<i>Transfers</i>	310,000	310,000	1,300,000	1,550,000	1,100,000	-29.03%	
Total Budget	\$ 5,073,738	\$ 4,633,629	\$ 5,702,800	\$ 6,185,480	\$ 5,978,300	-3.35%	

DIVISION	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	% CHANGE FROM YEAR- END AMENDED
SUSTAINABILITY/SOLID WASTE COLLECTION						
Personal Services/Benefits	\$ 914,100	\$ 802,605	\$ 797,000	\$ 786,000	\$ 794,300	1.06%
Purchased Prof & Tech Services	1,514,824	1,443,995	1,427,600	1,576,100	1,691,200	7.30%
Supplies	75,700	58,926	93,700	91,400	110,500	20.90%
Repairs & Maintenance	287,400	284,762	517,500	518,300	488,700	-5.71%
Services	1,575,800	1,475,584	1,242,300	1,372,280	1,318,800	-3.90%
Production & Disposal	30,000	25,752	44,500	24,500	44,500	81.63%
Transfers	310,000	310,000	1,300,000	1,550,000	1,100,000	-29.03%
Total Budget	<u>\$ 4,707,824</u>	<u>\$ 4,401,624</u>	<u>\$ 5,422,600</u>	<u>\$ 5,918,580</u>	<u>\$ 5,548,000</u>	<u>-6.26%</u>
ENVIRONMENTAL SERVICES						
Personal Services/Benefits	\$ 106,800	\$ 102,587	\$ 112,500	\$ 158,400	\$ 234,900	48.30%
Purchased Prof & Tech Services	30,000	24,800	33,800	33,800	40,500	19.82%
Supplies	11,000	2,852	12,200	7,600	11,200	47.37%
Repairs & Maintenance	12,428	9,244	7,000	3,100	5,800	87.10%
Services	205,686	92,522	114,700	64,000	137,900	115.47%
Total Budget	<u>\$ 365,913</u>	<u>\$ 232,004</u>	<u>\$ 280,200</u>	<u>\$ 266,900</u>	<u>\$ 430,300</u>	<u>61.22%</u>

POLICE

Who we are:

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

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

David Hale, Chief

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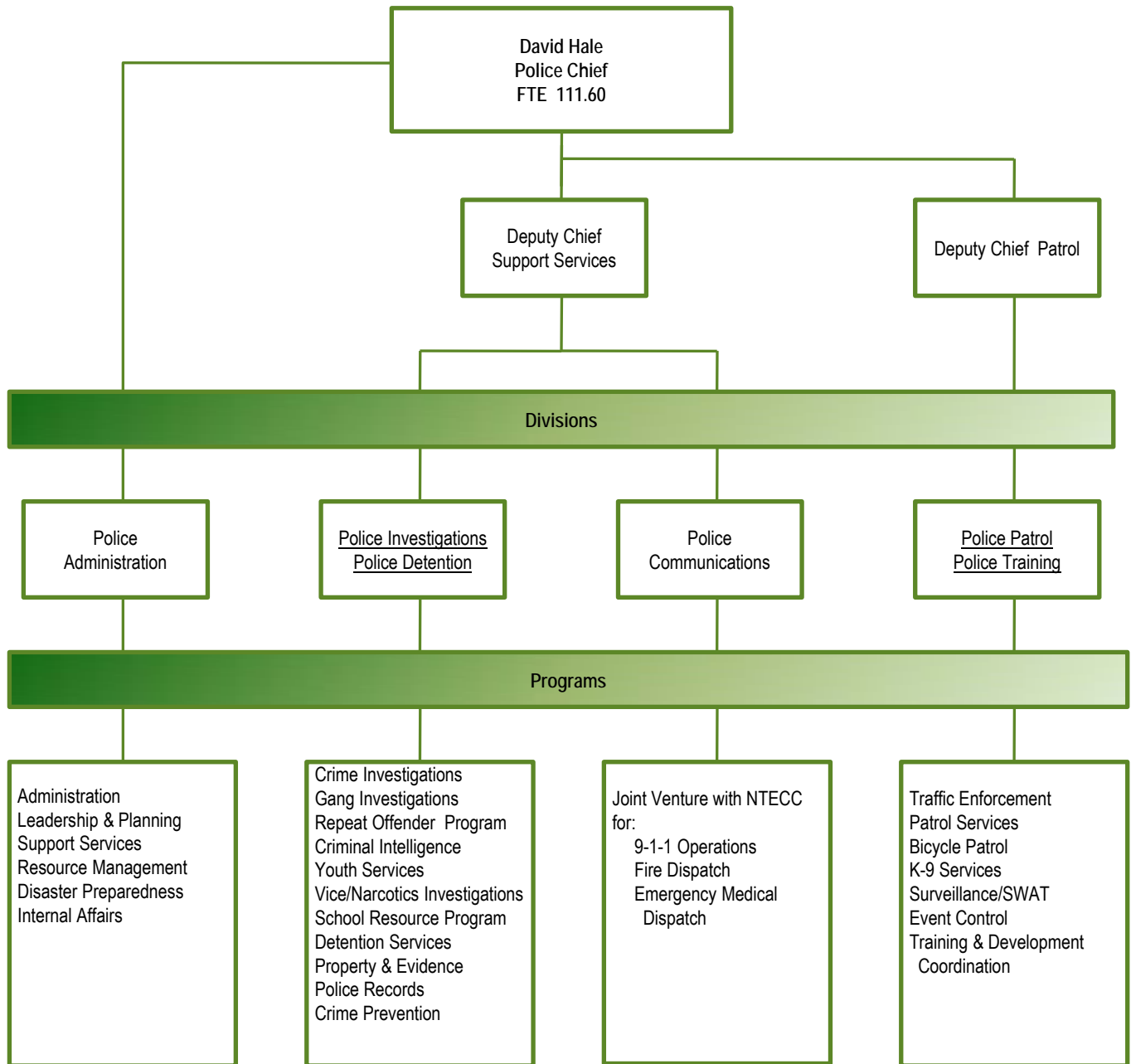
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Trust

Being transparent, honest and truthful.

Police



POLICE SUMMARY	YEAR-END		YEAR-END		% CHANGE	
	AMENDED		ADOPTED	AMENDED	ADOPTED	FROM YEAR-
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	END
	2020-21	2020-21	2021-22	2021-22	2022-23	AMENDED
<i>Personal Services/Benefits</i>	\$ 11,011,700	\$ 10,874,539	\$ 12,152,200	\$ 11,813,200	\$ 13,024,700	10.26%
<i>Supplies</i>	348,891	288,163	439,900	433,400	496,700	14.61%
<i>Repairs & Maintenance</i>	832,000	807,167	882,800	853,800	974,200	14.10%
<i>Services</i>	1,794,800	1,653,856	2,260,200	2,181,200	3,030,000	38.91%
<i>Transfers</i>	272,000	272,000	326,000	847,900	0	-100.00%
Total Budget	\$ 14,259,391	\$ 13,895,724	\$ 16,061,100	\$ 16,129,500	\$ 17,525,600	8.66%

DIVISION	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	% CHANGE FROM YEAR- END AMENDED
POLICE ADMINISTRATION						
Personal Services/Benefits	\$ 1,127,000	\$ 1,135,067	\$ 1,144,300	\$ 1,161,800	\$ 1,189,600	2.39%
Supplies	44,164	33,918	49,700	41,700	64,700	55.16%
Repairs & Maintenance	274,400	269,464	280,800	267,800	276,100	3.10%
Services	334,300	283,056	356,600	339,600	386,600	13.84%
Total Budget	<u>\$ 1,779,864</u>	<u>\$ 1,721,505</u>	<u>\$ 1,831,400</u>	<u>\$ 1,810,900</u>	<u>\$ 1,917,000</u>	<u>5.86%</u>
POLICE INVESTIGATIONS						
Personal Services/Benefits	\$ 2,079,800	\$ 2,045,963	\$ 2,021,000	\$ 1,846,500	\$ 2,232,600	20.91%
Supplies	30,707	27,284	44,200	42,700	39,700	-7.03%
Repairs & Maintenance	51,000	50,600	53,700	53,700	58,300	8.57%
Services	71,600	64,500	86,900	86,900	87,800	1.04%
Total Budget	<u>\$ 2,233,107</u>	<u>\$ 2,188,347</u>	<u>\$ 2,205,800</u>	<u>\$ 2,029,800</u>	<u>\$ 2,418,400</u>	<u>19.14%</u>
POLICE PATROL						
Personal Services/Benefits	\$ 6,422,300	\$ 6,360,514	\$ 7,463,000	\$ 7,339,000	\$ 7,969,200	8.59%
Supplies	251,319	207,617	309,500	307,500	359,900	17.04%
Repairs & Maintenance	409,200	401,986	452,000	452,000	528,500	16.92%
Services	104,100	42,559	147,600	67,600	147,600	118.34%
Transfers	272,000	272,000	317,000	822,000	0	-100.00%
Total Budget	<u>\$ 7,458,919</u>	<u>\$ 7,284,676</u>	<u>\$ 8,689,100</u>	<u>\$ 8,988,100</u>	<u>\$ 9,005,200</u>	<u>0.19%</u>
POLICE DETENTION						
Personal Services/Benefits	\$ 1,230,600	\$ 1,199,241	\$ 1,356,400	\$ 1,291,400	\$ 1,460,700	13.11%
Supplies	16,200	14,016	22,400	27,400	25,900	-5.47%
Repairs & Maintenance	5,300	5,015	5,300	5,300	6,300	18.87%
Services	5,500	4,078	10,000	5,000	10,000	100.00%
Transfers	0	0	0	16,900	0	-100.00%
Total Budget	<u>\$ 1,257,600</u>	<u>\$ 1,222,350</u>	<u>\$ 1,394,100</u>	<u>\$ 1,346,000</u>	<u>\$ 1,502,900</u>	<u>11.66%</u>
POLICE COMMUNICATIONS						
Repairs & Maintenance	\$ 92,100	\$ 80,102	\$ 91,000	\$ 75,000	\$ 105,000	40.00%
Services	1,275,000	1,257,034	1,654,600	1,678,600	2,393,500	42.59%
Total Budget	<u>\$ 1,367,100</u>	<u>\$ 1,337,137</u>	<u>\$ 1,745,600</u>	<u>\$ 1,753,600</u>	<u>\$ 2,498,500</u>	<u>42.48%</u>
POLICE TRAINING						
Personal Services/Benefits	\$ 152,000	\$ 133,754	\$ 167,500	\$ 174,500	\$ 172,600	-1.09%
Supplies	6,500	5,326	14,100	14,100	6,500	-53.90%
Services	4,300	2,629	4,500	3,500	4,500	28.57%
Transfers	0	0	9,000	9,000	0	-100.00%
Total Budget	<u>\$ 162,800</u>	<u>\$ 141,710</u>	<u>\$ 195,100</u>	<u>\$ 201,100</u>	<u>\$ 183,600</u>	<u>-8.70%</u>

FIRE

Who we are:

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Daniel Latimer, Fire Chief

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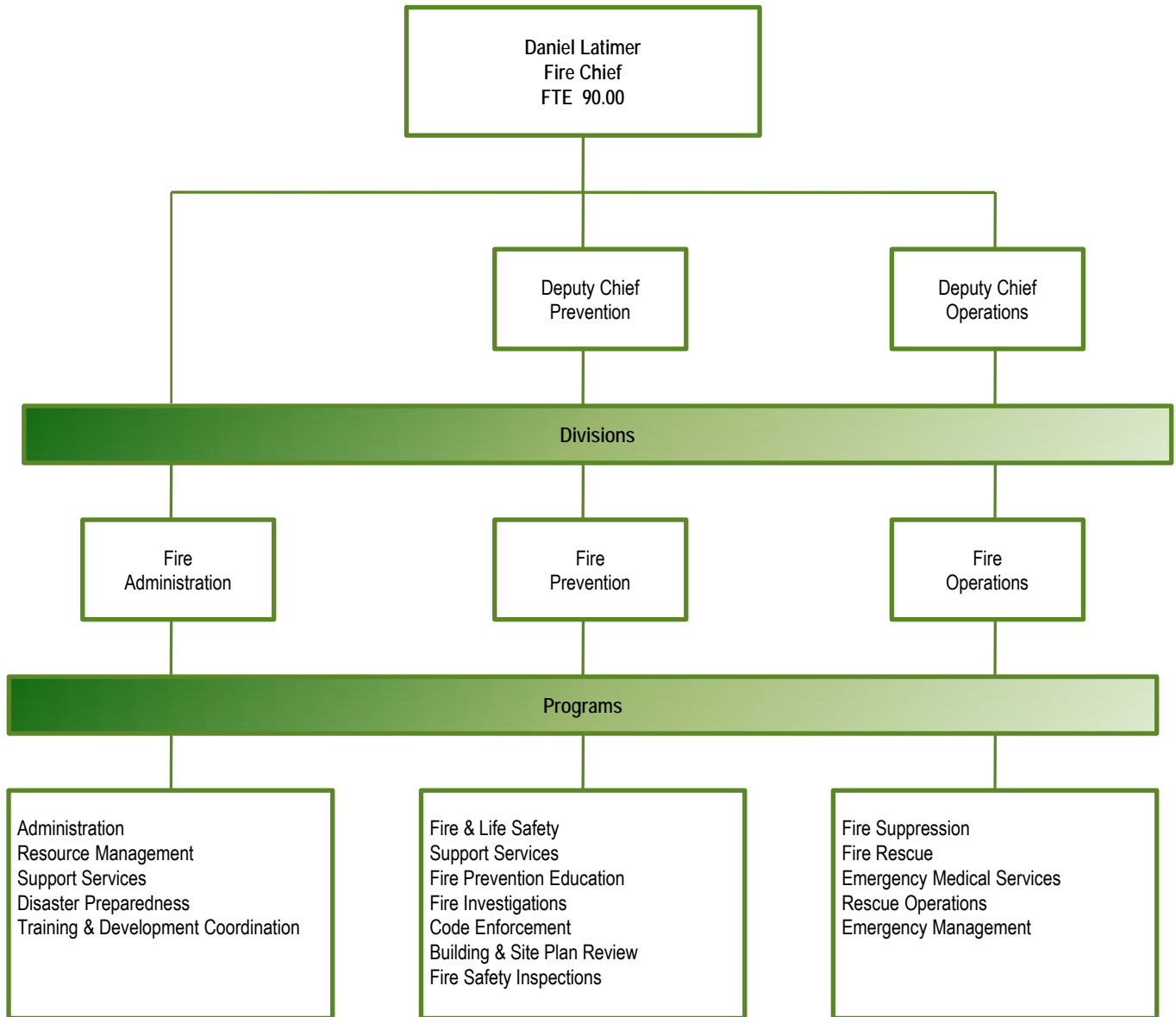
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Fire



FIRE SUMMARY	YEAR-END		ADOPTED	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED			AMENDED	ADOPTED	
	BUDGET	ACTUAL		BUDGET	BUDGET	
	2020-21	2020-21		2021-22	2022-23	
<i>Personal Services/Benefits</i>	\$ 10,795,300	\$ 10,687,536	\$ 11,088,600	\$ 12,348,100	\$ 12,718,100	3.00%
<i>Supplies</i>	477,239	447,191	465,700	453,500	572,600	26.26%
<i>Repairs & Maintenance</i>	745,816	740,041	810,600	791,100	1,042,600	31.79%
<i>Services</i>	331,928	283,046	370,000	334,400	433,500	29.64%
<i>Transfers</i>	1,089,200	1,089,200	476,300	1,702,100	0	-100.00%
Total Budget	\$ 13,439,483	\$ 13,247,014	\$ 13,211,200	\$ 15,629,200	\$ 14,766,800	-5.52%

DIVISION	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	% CHANGE FROM YEAR- END AMENDED
FIRE ADMINISTRATION						
Personal Services/Benefits	\$ 805,300	\$ 790,926	\$ 804,300	\$ 933,400	\$ 944,900	1.23%
Supplies	38,056	34,856	40,600	40,600	71,700	76.60%
Repairs & Maintenance	214,400	211,986	240,200	240,200	322,500	34.26%
Services	97,228	63,329	95,500	95,500	101,100	5.86%
Transfers	297,000	297,000	20,000	135,000	0	-100.00%
Total Budget	<u>\$ 1,451,984</u>	<u>\$ 1,398,097</u>	<u>\$ 1,200,600</u>	<u>\$ 1,444,700</u>	<u>\$ 1,440,200</u>	<u>-0.31%</u>
FIRE PREVENTION						
Personal Services/Benefits	\$ 528,500	\$ 527,002	\$ 642,700	\$ 694,600	\$ 812,200	16.93%
Supplies	26,951	26,587	28,500	28,500	45,600	60.00%
Services	9,000	7,958	12,200	12,200	20,300	66.39%
Total Budget	<u>\$ 564,451</u>	<u>\$ 561,546</u>	<u>\$ 683,400</u>	<u>\$ 735,300</u>	<u>\$ 878,100</u>	<u>19.42%</u>
FIRE OPERATIONS						
Personal Services/Benefits	\$ 9,461,500	\$ 9,369,608	\$ 9,641,600	\$ 10,720,100	\$ 10,961,000	2.25%
Supplies	412,233	385,748	396,600	384,400	455,300	18.44%
Repairs & Maintenance	531,416	528,055	570,400	550,900	720,100	30.71%
Services	225,700	211,759	262,300	226,700	312,100	37.67%
Transfers	792,200	792,200	456,300	1,567,100	0	-100.00%
Total Budget	<u>\$ 11,423,049</u>	<u>\$ 11,287,371</u>	<u>\$ 11,327,200</u>	<u>\$ 13,449,200</u>	<u>\$ 12,448,500</u>	<u>-7.44%</u>

PARKS, RECREATION, & LIBRARY

Who we are:

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

Key Processes:

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

Strategic Initiatives:

Parks:

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

Recreation:

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

Library

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

Key Performance Measures:

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

Michael Mashburn, Director

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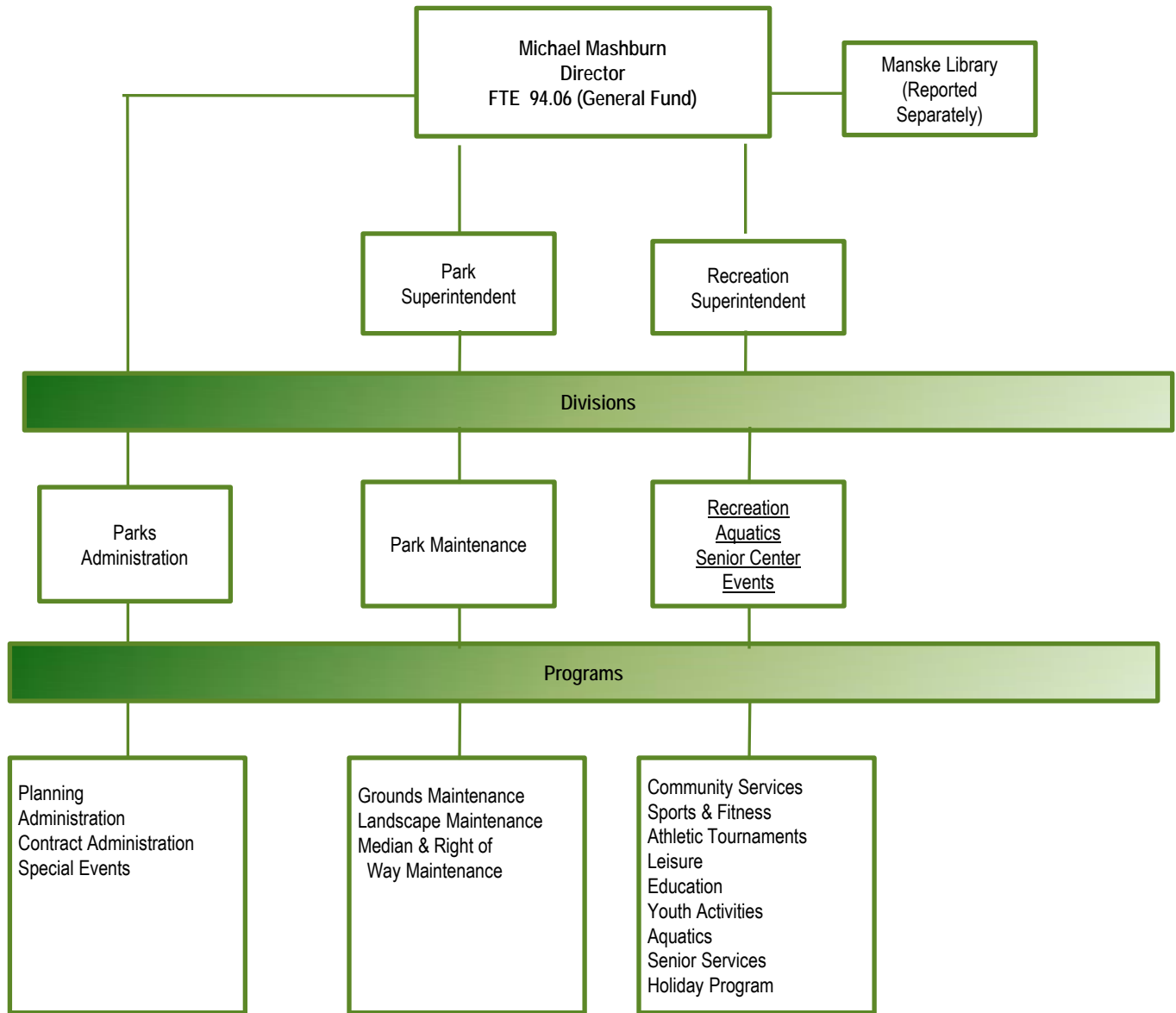
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Parks & Recreation



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

PARKS & RECREATION SUMMARY	YEAR-END		ADOPTED BUDGET 2021-22	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED BUDGET	ACTUAL		AMENDED BUDGET	ADOPTED BUDGET	
	2020-21	2020-21		2021-22	2022-23	
<i>Personal Services/Benefits</i>	\$ 5,642,100	\$ 5,593,921	\$ 6,103,400	\$ 5,979,600	\$ 6,137,300	2.64%
<i>Purchased Prof & Tech Services</i>	70,600	57,366	148,400	183,400	515,000	180.81%
<i>Supplies</i>	803,690	615,014	695,000	728,136	807,200	10.86%
<i>Repairs & Maintenance</i>	1,825,145	1,675,233	1,957,400	1,949,300	1,913,700	-1.83%
<i>Services</i>	1,163,491	1,080,876	1,544,500	1,712,764	1,425,500	-16.77%
<i>Events</i>	483,800	364,513	396,200	389,400	401,700	3.16%
<i>Transfers</i>	1,423,500	1,423,500	636,200	1,707,200	585,000	-65.73%
Total Budget	\$ 11,412,326	\$ 10,810,423	\$ 11,481,100	\$ 12,649,800	\$ 11,785,400	-6.83%

Library

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

Programs

Planning & Administration
Adult Services
Youth Services
Technical Services
Circulation

LIBRARY SUMMARY	YEAR-END		ADOPTED	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED	ACTUAL		AMENDED	ADOPTED	
	BUDGET			BUDGET	BUDGET	
	2020-21			2021-22	2022-23	
<i>Purchased Prof & Tech Services</i>	\$ 1,360,000	\$ 1,359,911	\$ 1,403,800	\$ 1,403,800	\$ 1,438,900	2.50%
<i>Supplies</i>	46,943	40,372	34,800	64,800	77,000	18.83%
<i>Repairs & Maintenance</i>	260,400	260,400	268,100	268,100	278,100	3.73%
<i>Services</i>	59,800	50,443	63,700	68,200	60,200	-11.73%
<i>Transfers</i>	2,991,500	2,991,500	501,500	903,000	0	-100.00%
Total Budget	\$ 4,718,643	\$ 4,702,626	\$ 2,271,900	\$ 2,707,900	\$ 1,854,200	-31.53%

DIVISION	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	% CHANGE FROM YEAR- END AMENDED
PARKS & RECREATION ADMINISTRATION						
Personal Services/Benefits	\$ 422,300	\$ 423,887	\$ 428,400	\$ 471,400	\$ 465,600	-1.23%
Purchased Prof & Tech Services	27,200	21,700	40,000	35,000	40,000	14.29%
Supplies	18,057	12,435	16,700	12,100	22,700	87.60%
Repairs & Maintenance	3,500	3,203	3,500	2,400	3,500	45.83%
Services	44,200	35,330	56,200	48,000	35,100	-26.88%
Transfers	0	0	11,000	11,000	0	-100.00%
Total Budget	<u>\$ 515,257</u>	<u>\$ 496,554</u>	<u>\$ 555,800</u>	<u>\$ 579,900</u>	<u>\$ 566,900</u>	<u>-2.24%</u>
PARK MAINTENANCE						
Personal Services/Benefits	\$ 3,152,200	\$ 3,120,757	\$ 3,320,500	\$ 3,100,800	\$ 3,251,900	4.87%
Purchased Prof & Tech Services	43,400	35,666	73,400	113,400	375,000	230.69%
Supplies	313,996	280,606	354,900	368,800	401,000	8.73%
Repairs & Maintenance	997,294	874,544	1,033,400	1,029,500	1,042,700	1.28%
Services	609,700	574,075	704,500	902,500	674,500	-25.26%
Transfers	607,500	607,500	445,200	1,366,200	525,000	-61.57%
Total Budget	<u>\$ 5,724,090</u>	<u>\$ 5,493,148</u>	<u>\$ 5,931,900</u>	<u>\$ 6,881,200</u>	<u>\$ 6,270,100</u>	<u>-8.88%</u>
RECREATION						
Personal Services/Benefits	\$ 794,825	\$ 766,689	\$ 916,100	\$ 929,900	\$ 843,700	-9.27%
Supplies	291,124	150,425	134,500	154,700	161,000	4.07%
Repairs & Maintenance	423,750	411,747	483,500	483,500	434,600	-10.11%
Services	193,000	181,446	365,200	335,000	303,700	-9.34%
Transfers	636,000	636,000	180,000	200,000	60,000	-70.00%
Total Budget	<u>\$ 2,338,699</u>	<u>\$ 2,146,307</u>	<u>\$ 2,079,300</u>	<u>\$ 2,103,100</u>	<u>\$ 1,803,000</u>	<u>-14.27%</u>
AQUATICS						
Personal Services/Benefits	\$ 584,600	\$ 594,833	\$ 713,400	\$ 701,400	\$ 719,400	2.57%
Supplies	73,400	72,580	84,700	84,536	90,000	6.46%
Repairs & Maintenance	171,000	170,519	178,700	179,400	216,300	20.57%
Services	139,700	140,275	205,600	205,064	177,500	-13.44%
Total Budget	<u>\$ 968,700</u>	<u>\$ 978,207</u>	<u>\$ 1,182,400</u>	<u>\$ 1,170,400</u>	<u>\$ 1,203,200</u>	<u>2.80%</u>
BRANCH CONNECTION / SENIOR CENTER						
Personal Services/Benefits	\$ 319,000	\$ 311,289	\$ 350,500	\$ 350,500	\$ 325,700	-7.08%
Supplies	107,013	98,868	104,100	107,900	132,400	22.71%
Repairs & Maintenance	197,800	183,422	234,500	230,700	200,700	-13.00%
Services	96,000	76,948	126,200	131,100	135,400	3.28%
Transfers	180,000	180,000	0	130,000	0	-100.00%
Total Budget	<u>\$ 899,813</u>	<u>\$ 850,526</u>	<u>\$ 815,300</u>	<u>\$ 950,200</u>	<u>\$ 794,200</u>	<u>-16.42%</u>
PARK BOARD						
Services	\$ 3,700	\$ 2,695	\$ 4,800	\$ 3,500	\$ 4,200	20.00%
Total Budget	<u>\$ 3,700</u>	<u>\$ 2,695</u>	<u>\$ 4,800</u>	<u>\$ 3,500</u>	<u>\$ 4,200</u>	<u>20.00%</u>
SENIOR ADVISORY BOARD						
Services	\$ 3,900	\$ 2,278	\$ 4,600	\$ 3,700	\$ 3,900	5.41%
Total Budget	<u>\$ 3,900</u>	<u>\$ 2,278</u>	<u>\$ 4,600</u>	<u>\$ 3,700</u>	<u>\$ 3,900</u>	<u>5.41%</u>

DIVISION	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	% CHANGE FROM YEAR- END AMENDED
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EVENTS

Personal Services/Benefits	\$ 369,175	\$ 376,466	\$ 374,500	\$ 425,600	\$ 531,000	24.77%
Purchased Prof & Tech Services	0	0	35,000	35,000	100,000	185.71%
Supplies	100	100	100	100	100	0.00%
Repairs & Maintenance	31,800	31,800	23,800	23,800	15,900	-33.19%
Services	73,291	67,829	77,400	83,900	91,200	8.70%
Events	483,800	364,513	396,200	389,400	401,700	3.16%
Total Budget	<u>\$ 958,166</u>	<u>\$ 840,708</u>	<u>\$ 907,000</u>	<u>\$ 957,800</u>	<u>\$ 1,139,900</u>	<u>19.01%</u>

LIBRARY

Purchased Prof & Tech Services	\$ 1,360,000	\$ 1,359,911	\$ 1,403,800	\$ 1,403,800	\$ 1,438,900	2.50%
Supplies	46,943	40,372	34,800	64,800	77,000	18.83%
Repairs & Maintenance	260,400	260,400	268,100	268,100	278,100	3.73%
Services	59,800	50,443	63,700	68,200	60,200	-11.73%
Transfers	2,991,500	2,991,500	501,500	903,000	0	-100.00%
Total Budget	<u>\$ 4,718,643</u>	<u>\$ 4,702,626</u>	<u>\$ 2,271,900</u>	<u>\$ 2,707,900</u>	<u>\$ 1,854,200</u>	<u>-31.53%</u>

ENTERPRISE FUNDS REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	PERCENT OF BUDGET
<u>WATER & SEWER FUND</u>						
<u>INTEREST/RENTS/CONTRIBUTIONS</u>						
INTEREST	\$ 50,400	\$ 68,968	\$ 15,000	\$ 54,800	\$ 68,000	0.23%
SUB-TOTAL	50,400	68,968	15,000	54,800	68,000	0.23%
<u>MISCELLANEOUS</u>						
MISCELLANEOUS	800	1,134	6,500	2,500	6,500	0.02%
SALE OF ASSETS	0	0	1,000	0	1,000	0.00%
SUB-TOTAL	800	1,134	7,500	2,500	7,500	0.03%
<u>CHARGES FOR SERVICES</u>						
WATER SERVICE	16,897,300	17,497,101	16,147,700	19,313,900	17,584,600	59.65%
SEWER SERVICE	9,064,100	9,274,248	8,884,100	9,747,100	9,815,700	33.30%
ADDISON SEWER	68,400	66,687	68,400	55,100	68,400	0.23%
TAPPING FEES	20,800	22,636	2,000	1,500	2,000	0.01%
RECONNECTS/SERVICE CHARGE	41,500	43,275	40,000	40,200	40,000	0.14%
LATE FEES	245,000	260,900	225,000	173,500	225,000	0.76%
INSPECTIONS	95,000	94,639	125,000	15,000	1,000	0.00%
BACKFLOW PROGRAM	60,700	62,485	35,000	32,000	35,000	0.12%
SUB-TOTAL	26,492,800	27,321,971	25,527,200	29,378,300	27,771,700	94.21%
TOTAL WATER & SEWER FUND	\$ 26,544,000	\$ 27,392,073	\$ 25,549,700	\$ 29,435,600	\$ 27,847,200	94.46%
<u>STORMWATER UTILITY FUND</u>						
<u>INTEREST/RENTS/CONTRIBUTIONS</u>						
INTEREST	\$ 25,000	\$ 20,701	\$ 30,000	\$ 5,700	\$ 5,000	0.02%
SUB-TOTAL	25,000	20,701	30,000	5,700	5,000	0.02%
<u>MISCELLANEOUS</u>						
INTERFUND TRANSFERS	500,000	500,000	0	0	0	0.00%
SUB-TOTAL	500,000	500,000	0	0	0	0.00%
<u>CHARGES FOR SERVICES</u>						
STORMWATER	1,728,900	1,731,045	1,627,000	1,742,200	1,627,000	5.52%
SUB-TOTAL	1,728,900	1,731,045	1,627,000	1,742,200	1,627,000	5.52%
TOTAL STORMWATER UTILITY FUND	\$ 2,253,900	\$ 2,251,746	\$ 1,657,000	\$ 1,747,900	\$ 1,632,000	5.54%
GRAND TOTAL	\$ 28,797,900	\$ 29,643,819	\$ 27,206,700	\$ 31,183,500	\$ 29,479,200	100.00%

ENTERPRISE FUNDS EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	PERCENT OF BUDGET
<u>WATER & SEWER FUND</u>						
<u>PUBLIC WORKS</u>						
WATER & SEWER ADMINISTRATION	\$ 5,281,033	\$ 5,205,395	\$ 5,515,900	\$ 5,545,600	\$ 5,665,300	18.60%
WATER & SEWER OPERATIONS	<u>21,874,059</u>	<u>21,404,644</u>	<u>22,569,900</u>	<u>24,605,300</u>	<u>23,205,300</u>	<u>76.17%</u>
TOTAL WATER & SEWER FUND	<u>\$ 27,155,092</u>	<u>\$ 26,610,040</u>	<u>\$ 28,085,800</u>	<u>\$ 30,150,900</u>	<u>\$ 28,870,600</u>	<u>94.77%</u>
<u>STORMWATER UTILITY FUND</u>						
<u>PUBLIC WORKS</u>						
STORMWATER UTILITIES	<u>\$ 5,607,624</u>	<u>\$ 5,371,993</u>	<u>\$ 2,114,800</u>	<u>\$ 2,114,800</u>	<u>\$ 1,594,800</u>	<u>5.23%</u>
TOTAL STORMWATER UTILITY FUND	<u>\$ 5,607,624</u>	<u>\$ 5,371,993</u>	<u>\$ 2,114,800</u>	<u>\$ 2,114,800</u>	<u>\$ 1,594,800</u>	<u>5.23%</u>
GRAND TOTAL	<u><u>\$ 32,762,717</u></u>	<u><u>\$ 31,982,032</u></u>	<u><u>\$ 30,200,600</u></u>	<u><u>\$ 32,265,700</u></u>	<u><u>\$ 30,465,400</u></u>	<u><u>100.00%</u></u>

PUBLIC WORKS

Who we are:

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

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Marc Bentley, Director

OUR MISSION

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

OUR VISION

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

OUR CORE VALUES

Respect

Value everyone's opinion and acknowledge their perspective.

Excellence

Continually striving to be the very best.

Accountability

Taking ownership for what you do.

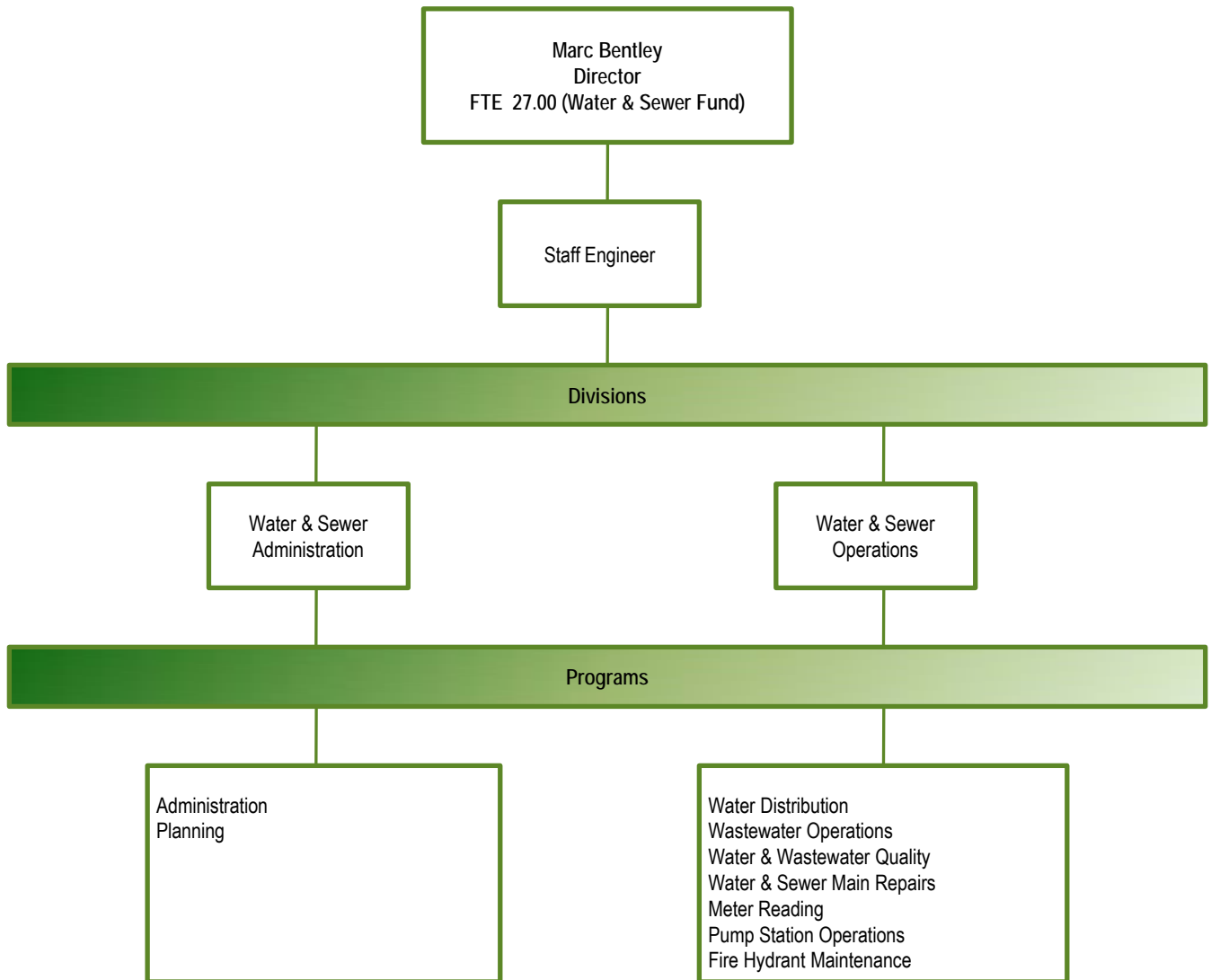
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Public Works



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

WATER & SEWER SUMMARY	YEAR-END AMENDED		ADOPTED		YEAR-END AMENDED		% CHANGE FROM YEAR-END AMENDED
	BUDGET	ACTUAL	BUDGET		BUDGET	ADOPTED BUDGET	
	2020-21	2020-21	2021-22		2021-22	2022-23	
<i>Personal Services/Benefits</i>	\$ 2,329,400	\$ 2,127,479	\$ 2,286,700		\$ 2,243,700	\$ 2,727,700	21.57%
<i>Purchased Prof & Tech Services</i>	161,900	145,830	148,900		188,900	184,900	-2.12%
<i>Supplies</i>	307,466	265,953	328,300		313,300	337,300	7.66%
<i>Repairs & Maintenance</i>	799,394	750,286	817,000		817,000	864,000	5.75%
<i>Services</i>	474,600	328,288	491,900		477,000	400,400	-16.06%
<i>Production & Disposal</i>	10,475,933	10,512,861	11,461,400		11,461,400	11,861,200	3.49%
<i>Other Objects</i>	228,000	100,943	60,000		92,900	60,000	-35.41%
<i>Transfers</i>	12,378,400	12,378,400	12,491,600		14,556,700	12,435,100	-14.57%
Total Budget	\$ 27,155,092	\$ 26,610,040	\$ 28,085,800		\$ 30,150,900	\$ 28,870,600	-4.25%

	YEAR-END AMENDED BUDGET	ACTUAL	ADOPTED BUDGET	YEAR-END AMENDED BUDGET	ADOPTED BUDGET	% CHANGE FROM YEAR- END AMENDED
DIVISION	2020-21	2020-21	2021-22	2021-22	2022-23	

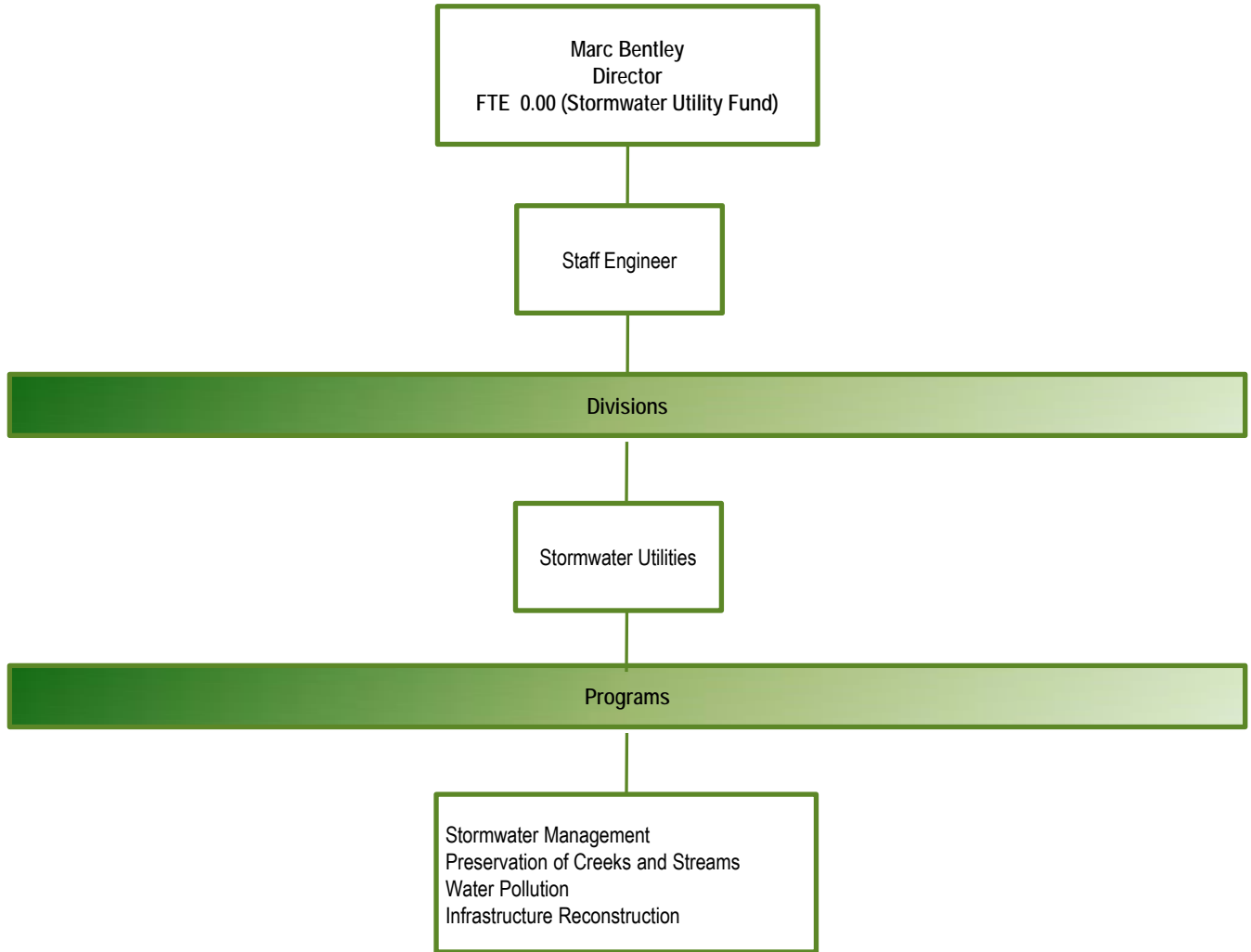
WATER & SEWER ADMINISTRATION

Personal Services/Benefits	\$ 122,800	\$ 118,968	\$ 123,700	\$ 132,800	\$ 127,600	-3.92%
Purchased Prof & Tech Services	161,900	145,830	148,900	188,900	184,900	-2.12%
Supplies	75,400	68,007	82,900	75,400	82,900	9.95%
Repairs & Maintenance	51,500	45,787	65,300	65,300	63,600	-2.60%
Services	61,000	52,133	69,900	58,000	69,900	20.52%
Production & Disposal	73,033	48,995	80,100	80,100	91,300	13.98%
Other Objects	10,000	275	10,000	10,000	10,000	0.00%
Transfers	4,725,400	4,725,400	4,935,100	4,935,100	5,035,100	2.03%
Total Budget	<u>\$ 5,281,033</u>	<u>\$ 5,205,395</u>	<u>\$ 5,515,900</u>	<u>\$ 5,545,600</u>	<u>\$ 5,665,300</u>	<u>2.16%</u>

WATER & SEWER OPERATIONS

Personal Services/Benefits	\$ 2,206,600	\$ 2,008,511	\$ 2,163,000	\$ 2,110,900	\$ 2,600,100	23.17%
Supplies	232,066	197,946	245,400	237,900	254,400	6.94%
Repairs & Maintenance	747,894	704,499	751,700	751,700	800,400	6.48%
Services	413,600	276,155	422,000	419,000	330,500	-21.12%
Production & Disposal	10,402,900	10,463,866	11,381,300	11,381,300	11,769,900	3.41%
Other Objects	218,000	100,667	50,000	82,900	50,000	-39.69%
Transfers	7,653,000	7,653,000	7,556,500	9,621,600	7,400,000	-23.09%
Total Budget	<u>\$ 21,874,059</u>	<u>\$ 21,404,644</u>	<u>\$ 22,569,900</u>	<u>\$ 24,605,300</u>	<u>\$ 23,205,300</u>	<u>-5.69%</u>

Public Works



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

STORMWATER UTILITIES SUMMARY	YEAR-END AMENDED		ADOPTED BUDGET 2021-22	YEAR-END AMENDED		% CHANGE FROM YEAR- END AMENDED
	BUDGET	ACTUAL		BUDGET	ADOPTED BUDGET	
	2020-21	2020-21		2021-22	2022-23	
<i>Purchased Prof & Tech Services</i>	\$ 50,479	\$ 15,479	\$ 30,000	\$ 30,000	\$ 10,000	-66.67%
<i>Repairs & Maintenance</i>	1,172,346	966,950	0	0	0	0.00%
<i>Other Objects</i>	0	4,765	0	0	0	0.00%
<i>Transfers</i>	4,384,800	4,384,800	2,084,800	2,084,800	1,584,800	-23.98%
Total Budget	\$ 5,607,624	\$ 5,371,993	\$ 2,114,800	\$ 2,114,800	\$ 1,594,800	-24.59%

INTERNAL SERVICE FUNDS REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	PERCENT OF BUDGET
<u>FLEET & FACILITIES MANAGEMENT FUND</u>						
<u>CHARGES FOR SERVICES</u>						
FLEET SERVICES	\$ 3,219,300	\$ 3,089,332	\$ 3,338,700	\$ 3,338,700	\$ 3,639,700	35.17%
FACILITIES SERVICES	2,269,900	2,269,931	2,359,900	2,359,900	2,389,300	23.09%
SUB-TOTAL	<u>5,489,200</u>	<u>5,359,263</u>	<u>5,698,600</u>	<u>5,698,600</u>	<u>6,029,000</u>	<u>58.26%</u>
<u>MISCELLANEOUS</u>						
INTERFUND TRANSFERS	<u>0</u>	<u>1,181</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
SUB-TOTAL	<u>0</u>	<u>1,181</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL FLEET & FACILITIES FUND	<u>\$ 5,489,200</u>	<u>\$ 5,360,444</u>	<u>\$ 5,698,600</u>	<u>\$ 5,698,600</u>	<u>\$ 6,029,000</u>	<u>58.26%</u>
<u>WORKERS' COMPENSATION FUND</u>						
<u>MISCELLANEOUS</u>						
MISCELLANEOUS	\$ 60,000	\$ 92,534	\$ 60,000	\$ 60,000	\$ 60,000	0.58%
INTERFUND TRANSFERS	<u>340,000</u>	<u>329,500</u>	<u>340,000</u>	<u>340,000</u>	<u>324,500</u>	<u>3.14%</u>
TOTAL WORKERS' COMP FUND	<u>\$ 400,000</u>	<u>\$ 422,034</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 384,500</u>	<u>3.72%</u>
<u>HEALTH CLAIMS FUND</u>						
<u>INTEREST/RENTS/CONTRIBUTIONS</u>						
MEDICAL CONTRIBUTIONS	\$ 4,091,800	\$ 4,699,071	\$ 3,935,600	\$ 4,065,600	\$ 3,935,600	38.03%
SUB-TOTAL	<u>4,091,800</u>	<u>4,699,071</u>	<u>3,935,600</u>	<u>4,065,600</u>	<u>3,935,600</u>	<u>38.03%</u>
TOTAL HEALTH CLAIMS FUND	<u>\$ 4,091,800</u>	<u>\$ 4,699,071</u>	<u>\$ 3,935,600</u>	<u>\$ 4,065,600</u>	<u>\$ 3,935,600</u>	<u>38.03%</u>
GRAND TOTAL	<u>\$ 9,981,000</u>	<u>\$ 10,481,550</u>	<u>\$ 10,034,200</u>	<u>\$ 10,164,200</u>	<u>\$ 10,349,100</u>	<u>100.00%</u>

INTERNAL SERVICE FUNDS EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	PERCENT OF BUDGET
<u>FLEET & FACILITIES MANAGEMENT FUND</u>						
<u>FLEET & FACILITIES MANAGEMENT</u>						
FACILITIES MANAGEMENT	\$ 2,189,700	\$ 2,101,718	\$ 2,360,700	\$ 2,359,700	\$ 2,389,300	22.20%
FLEET MANAGEMENT	3,322,391	2,988,041	3,337,900	3,338,900	3,639,700	33.81%
TOTAL FLEET & FACILITIES MGMT FUND	<u>\$ 5,512,091</u>	<u>\$ 5,089,759</u>	<u>\$ 5,698,600</u>	<u>\$ 5,698,600</u>	<u>\$ 6,029,000</u>	<u>56.01%</u>
<u>WORKERS' COMPENSATION FUND</u>						
<u>INTERNAL SERVICE</u>						
WORKERS' COMPENSATION	<u>\$ 400,000</u>	<u>\$ 627,859</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 384,500</u>	<u>3.57%</u>
TOTAL WORKERS' COMPENSATION FUND	<u>\$ 400,000</u>	<u>\$ 627,859</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 384,500</u>	<u>3.57%</u>
<u>HEALTH CLAIMS FUND</u>						
<u>INTERNAL SERVICE</u>						
HEALTH CLAIMS	<u>\$ 3,921,855</u>	<u>\$ 3,902,588</u>	<u>\$ 4,310,800</u>	<u>\$ 4,310,800</u>	<u>\$ 4,350,800</u>	<u>40.42%</u>
TOTAL HEALTH CLAIMS FUND	<u>\$ 3,921,855</u>	<u>\$ 3,902,588</u>	<u>\$ 4,310,800</u>	<u>\$ 4,310,800</u>	<u>\$ 4,350,800</u>	<u>40.42%</u>
GRAND TOTAL	<u><u>\$ 9,833,946</u></u>	<u><u>\$ 9,620,206</u></u>	<u><u>\$ 10,409,400</u></u>	<u><u>\$ 10,409,400</u></u>	<u><u>\$ 10,764,300</u></u>	<u><u>100.00%</u></u>

FLEET & FACILITIES MANAGEMENT

Who we are:

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Kevin Muenchow, Director

OUR MISSION

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

OUR CORE VALUES

Respect

Value everyone's opinion and acknowledge their perspective.

Excellence

Continually striving to be the very best.

Accountability

Taking ownership for what you do.

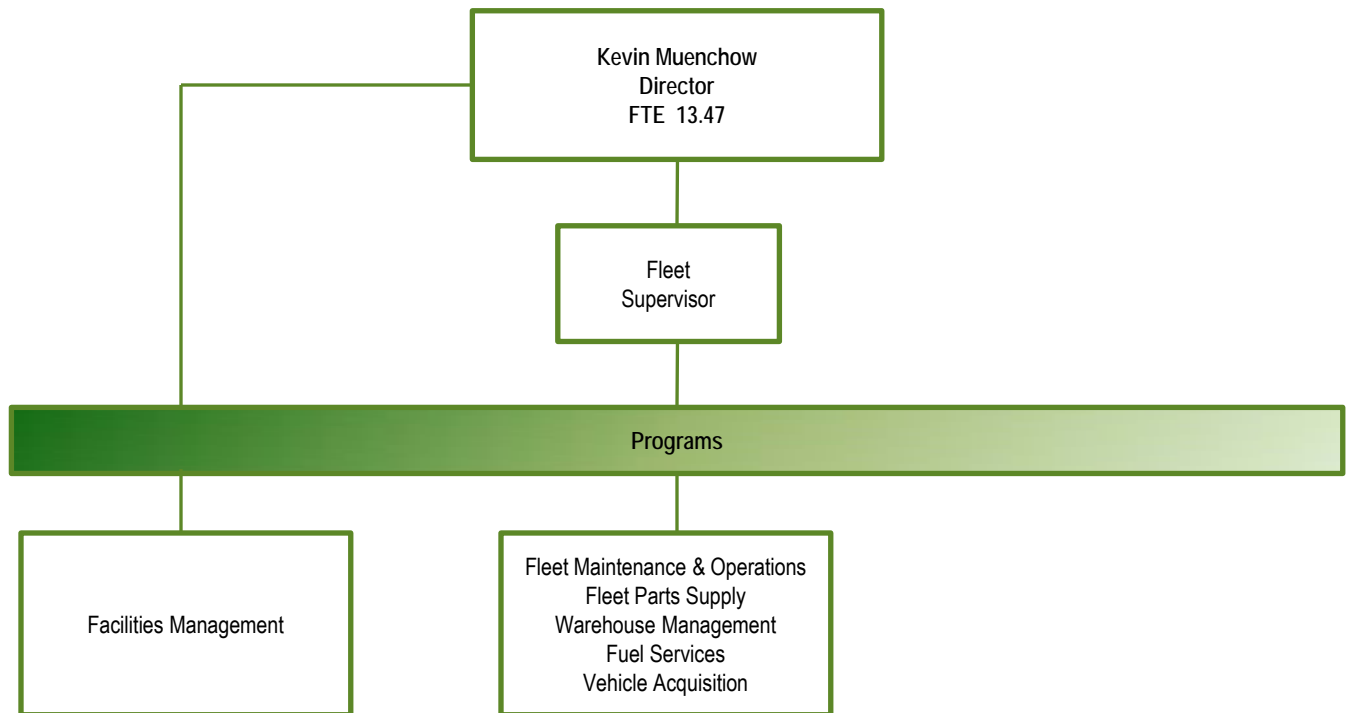
Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Fleet & Facilities Management



FLEET & FACILITIES MANAGEMENT SUMMARY	YEAR-END			YEAR-END		% CHANGE
	AMENDED		ADOPTED	AMENDED	ADOPTED	FROM YEAR-
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	END
	2020-21	2020-21	2021-22	2021-22	2022-23	AMENDED
<i>Personal Services/Benefits</i>	\$ 1,036,900	\$ 1,054,563	\$ 1,242,800	\$ 1,197,800	\$ 1,395,500	16.51%
<i>Supplies</i>	46,213	33,855	41,800	42,800	43,000	0.47%
<i>Repairs & Maintenance</i>	1,085,800	1,044,972	941,100	1,016,100	832,300	-18.09%
<i>Services</i>	986,700	917,819	1,045,200	1,015,200	1,043,300	2.77%
<i>Transfers</i>	0	0	0	0	45,000	0.00%
Total Budget	\$ 3,155,613	\$ 3,051,210	\$ 3,270,900	\$ 3,271,900	\$ 3,359,100	2.67%

	YEAR-END AMENDED BUDGET	ACTUAL	ADOPTED BUDGET	YEAR-END AMENDED BUDGET	ADOPTED BUDGET	% CHANGE FROM YEAR- END AMENDED
DEPARTMENT/DIVISION	2020-21	2020-21	2021-22	2021-22	2022-23	

FACILITIES MANAGEMENT

Personal Services/Benefits	\$ 328,600	\$ 353,763	\$ 598,400	\$ 553,400	\$ 702,700	26.98%
Supplies	19,400	11,635	15,200	14,200	16,900	19.01%
Repairs & Maintenance	882,100	842,935	729,800	804,800	614,300	-23.67%
Services	959,600	893,385	1,017,300	987,300	1,010,400	2.34%
Transfers	0	0	0	0	45,000	0.00%
Total Budget	<u>\$ 2,189,700</u>	<u>\$ 2,101,718</u>	<u>\$ 2,360,700</u>	<u>\$ 2,359,700</u>	<u>\$ 2,389,300</u>	<u>1.25%</u>

FLEET MANAGEMENT

Personal Services/Benefits	\$ 708,300	\$ 700,800	\$ 644,400	\$ 644,400	\$ 692,800	7.51%
Supplies	26,813	22,220	26,600	28,600	26,100	-8.74%
Repairs & Maintenance	203,700	202,037	211,300	211,300	218,000	3.17%
Services	359,400	301,600	350,200	349,200	356,000	1.95%
Inventory Usage	2,024,178	1,761,383	2,105,400	2,105,400	2,311,800	9.80%
Transfers	0	0	0	0	35,000	0.00%
Total Budget	<u>\$ 3,322,391</u>	<u>\$ 2,988,041</u>	<u>\$ 3,337,900</u>	<u>\$ 3,338,900</u>	<u>\$ 3,639,700</u>	<u>9.01%</u>

WORKERS' COMPENSATION

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

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

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

WORKERS' COMPENSATION SUMMARY	YEAR-END		ADOPTED BUDGET 2021-22	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED			AMENDED		
	BUDGET	ACTUAL		BUDGET	BUDGET	
	2020-21	2020-21		2021-22	2022-23	
<i>Purchased Prof & Tech Services</i>	\$ 5,000	\$ 3,500	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
<i>Workers' Compensation</i>	395,000	624,359	395,000	395,000	379,500	-3.92%
Total Budget	\$ 400,000	\$ 627,859	\$ 400,000	\$ 400,000	\$ 384,500	-3.88%

HEALTH CLAIMS

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

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

HEALTH CLAIMS SUMMARY	YEAR-END		ADOPTED BUDGET 2021-22	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED BUDGET	ACTUAL		AMENDED BUDGET	ADOPTED BUDGET	
	2020-21	2020-21		2021-22	2022-23	
<i>Claims Incurred</i>	\$ 3,177,355	\$ 3,320,171	\$ 3,509,000	\$ 3,509,000	\$ 3,509,000	0.00%
<i>Insurance Premiums</i>	255,100	129,012	331,800	331,800	331,800	0.00%
<i>Fees</i>	289,400	253,405	270,000	270,000	270,000	0.00%
<i>Other Objects</i>	200,000	200,000	200,000	200,000	240,000	20.00%
Total Budget	\$ 3,921,855	\$ 3,902,588	\$ 4,310,800	\$ 4,310,800	\$ 4,350,800	0.93%



**FARMERS
BRANCH**

HOTEL/MOTEL FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	PERCENT OF BUDGET
<u>TAXES</u>						
HOTEL/MOTEL TAX	\$ 1,560,000	\$ 1,683,018	\$ 2,000,000	\$ 2,640,000	\$ 2,700,000	94.91%
SUB-TOTAL	<u>1,560,000</u>	<u>1,683,018</u>	<u>2,000,000</u>	<u>2,640,000</u>	<u>2,700,000</u>	<u>94.91%</u>
<u>CHARGES FOR SERVICES</u>						
EVENTS	<u>58,000</u>	<u>58,471</u>	<u>53,500</u>	<u>105,000</u>	<u>92,200</u>	<u>3.24%</u>
SUB-TOTAL	<u>58,000</u>	<u>58,471</u>	<u>53,500</u>	<u>105,000</u>	<u>92,200</u>	<u>3.24%</u>
<u>INTEREST/RENTS/CONTRIBUTIONS</u>						
INTEREST	<u>13,800</u>	<u>16,850</u>	<u>20,000</u>	<u>14,000</u>	<u>20,000</u>	<u>0.70%</u>
SUB-TOTAL	<u>13,800</u>	<u>16,850</u>	<u>20,000</u>	<u>14,000</u>	<u>20,000</u>	<u>0.70%</u>
<u>MISCELLANEOUS</u>						
MISCELLANEOUS	800	875	2,500	152,000	1,000	0.04%
HISTORICAL PARK RENTALS	28,200	27,885	30,000	33,000	25,000	0.88%
HISTORICAL PARK TEAS	<u>100</u>	<u>120</u>	<u>5,500</u>	<u>6,400</u>	<u>6,500</u>	<u>0.23%</u>
SUB-TOTAL	<u>29,100</u>	<u>28,879</u>	<u>38,000</u>	<u>191,400</u>	<u>32,500</u>	<u>1.14%</u>
GRAND TOTAL	<u>\$ 1,660,900</u>	<u>\$ 1,787,218</u>	<u>\$ 2,111,500</u>	<u>\$ 2,950,400</u>	<u>\$ 2,844,700</u>	<u>100.00%</u>

HOTEL/MOTEL FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	PERCENT OF BUDGET
<u>PARKS & RECREATION</u>						
HISTORICAL PRESERVATION	\$ 1,469,812	\$ 1,108,413	\$ 1,349,700	\$ 2,549,700	\$ 1,611,700	56.83%
SUB-TOTAL	<u>\$ 1,469,812</u>	<u>\$ 1,108,413</u>	<u>\$ 1,349,700</u>	<u>\$ 2,549,700</u>	<u>\$ 1,611,700</u>	<u>56.83%</u>
<u>ECONOMIC DEVELOPMENT & TOURISM</u>						
PROMOTION OF TOURISM	\$ 1,054,745	\$ 741,380	\$ 811,700	\$ 811,700	\$ 1,205,500	42.50%
CONVENTION CENTER	12,000	0	19,000	19,000	19,000	0.67%
SUB-TOTAL	<u>\$ 1,066,745</u>	<u>\$ 741,380</u>	<u>\$ 830,700</u>	<u>\$ 830,700</u>	<u>\$ 1,224,500</u>	<u>43.17%</u>
GRAND TOTAL	<u><u>\$ 2,536,557</u></u>	<u><u>\$ 1,849,792</u></u>	<u><u>\$ 2,180,400</u></u>	<u><u>\$ 3,380,400</u></u>	<u><u>\$ 2,836,200</u></u>	<u><u>100.00%</u></u>

PARKS, RECREATION, & LIBRARY

Who we are:

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

Key Processes:

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

Strategic Initiatives:

Parks:

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

Recreation:

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

Library

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

Key Performance Measures:

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

Michael Mashburn, Director

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Care

Displaying kindness and concern.

Trust

Being transparent, honest and truthful.

Parks & Recreation

Michael Mashburn
Director
FTE 6.76 (Hotel/Motel Fund)

Programs

Historical Preservation
Hospitality Development
Special Events

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

HISTORICAL PRESERVATION/ SPECIAL EVENTS SUMMARY	YEAR-END		ADOPTED BUDGET 2021-22	YEAR-END		% CHANGE FROM YEAR- END AMENDED
	AMENDED BUDGET	ACTUAL		AMENDED BUDGET	ADOPTED BUDGET	
	2020-21	2020-21		2021-22	2022-23	
<i>Personal Services/Benefits</i>	\$ 450,400	\$ 435,439	\$ 526,500	\$ 526,500	\$ 587,700	11.62%
<i>Purchased Prof & Tech Services</i>	7,000	5,505	60,000	23,700	109,000	359.92%
<i>Supplies</i>	26,400	20,572	38,300	24,400	38,600	58.20%
<i>Repairs & Maintenance</i>	164,300	131,340	257,300	333,600	380,500	14.06%
<i>Services</i>	92,400	86,830	147,900	122,800	154,900	26.14%
<i>Other Fixed Assets</i>	0	0	1,000	0	1,000	0.00%
<i>Special Events</i>	309,086	291,726	304,100	304,100	315,000	3.58%
<i>Other Objects</i>	283,226	0	0	0	0	0.00%
<i>Transfers</i>	137,000	137,000	14,600	1,214,600	25,000	-97.94%
Total Budget	\$ 1,469,812	\$ 1,108,413	\$ 1,349,700	\$ 2,549,700	\$ 1,611,700	-36.79%

ECONOMIC DEVELOPMENT & TOURISM

Who we are:

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

Key Processes:

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

Strategic Initiatives:

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

Key Performance Measures:

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

Allison Cook, Director

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Trust

Being transparent, honest and truthful.

Economic Development & Tourism

Allison Cook
Director
FTE 0.00 (Hotel/Motel Fund)

Programs

Hospitality Development
Convention Center

PROMOTION OF TOURISM/ CONVENTION SUMMARY	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	% CHANGE FROM YEAR- END AMENDED
<i>Purchased Prof & Tech Services</i>	\$ 35,600	\$ 35,592	\$ 35,600	\$ 35,600	\$ 38,500	8.15%
<i>Supplies</i>	9,970	1,343	2,000	2,000	3,500	75.00%
<i>Repairs & Maintenance</i>	2,000	0	2,000	2,000	2,000	0.00%
<i>Services</i>	22,800	1,938	29,800	29,800	29,800	0.00%
<i>Marketing</i>	708,375	414,507	473,300	473,300	574,700	21.42%
<i>Transfers</i>	288,000	288,000	288,000	288,000	576,000	100.00%
Total Budget	\$ 1,066,745	\$ 741,380	\$ 830,700	\$ 830,700	\$ 1,224,500	47.41%

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

	YEAR-END AMENDED BUDGET	ACTUAL	ADOPTED BUDGET	YEAR-END AMENDED BUDGET	ADOPTED BUDGET	% CHANGE FROM YEAR- END AMENDED
DEPARTMENT/DIVISION	2020-21	2020-21	2021-22	2021-22	2022-23	

PROMOTION OF TOURISM

Purchased Prof & Tech Services	\$ 35,600	\$ 35,592	\$ 35,600	\$ 35,600	\$ 38,500	8.15%
Supplies	8,970	1,343	1,000	1,000	2,500	150.00%
Services	13,800	1,938	13,800	13,800	13,800	0.00%
Marketing	708,375	414,507	473,300	473,300	574,700	21.42%
Transfers	288,000	288,000	288,000	288,000	576,000	100.00%
Total Budget	<u>\$ 1,054,745</u>	<u>\$ 741,380</u>	<u>\$ 811,700</u>	<u>\$ 811,700</u>	<u>\$ 1,205,500</u>	<u>48.52%</u>

CONVENTION

Supplies	\$ 1,000	\$ 0	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
Repairs & Maintenance	2,000	0	2,000	2,000	2,000	0.00%
Services	9,000	0	16,000	16,000	16,000	0.00%
Total Budget	<u>\$ 12,000</u>	<u>\$ 0</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>0.00%</u>

GRAND TOTAL	<u>\$ 2,536,557</u>	<u>\$ 1,849,792</u>	<u>\$ 2,180,400</u>	<u>\$ 3,380,400</u>	<u>\$ 2,836,200</u>	<u>-16.10%</u>
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**FARMERS
BRANCH**

DEBT SERVICE FUNDS

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

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

The City has the following outstanding debt issues:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEBT SERVICE FUND SUMMARY OF REVENUES AND EXPENDITURES

PROPERTY TAX SUPPORTED DEBT

<i>FUND BALANCE 9/30/2021</i>			\$ 1,368,589
2021-22	ESTIMATED PROPERTY TAX REVENUES	\$ 4,198,800	
2021-22	ESTIMATED PRIOR YEAR TAX	20,000	
2021-22	EXCESS DEBT COLLECTIONS (per Tax Assessor)	225,900	
2021-22	DEBT SERVICE REQUIREMENTS [2]	(4,685,600)	
<i>INCREASE (DECREASE) IN FUND BALANCE</i>			<u>(240,900)</u>
<i>ESTIMATED FUND BALANCE 9/30/2022</i>			\$ 1,127,689
2022-23	ESTIMATED PROPERTY TAX REVENUES	\$ 4,437,800	
2022-23	ESTIMATED PRIOR YEAR TAX	20,000	
2022-23	ESTIMATED PRIOR YEAR PENALTY AND INTEREST	20,000	
2022-23	DEBT SERVICE REQUIREMENTS [2]	(4,683,700)	
<i>INCREASE (DECREASE) IN FUND BALANCE</i>			<u>(205,900)</u>
<i>ESTIMATED FUND BALANCE 9/30/2023</i>			<u><u>\$ 921,789</u></u>

SELF-SUPPORTING DEBT

<i>FUND BALANCE 9/30/2021</i>			\$ 2,608,383
2021-22	COMMERCIAL RENT / LEASE PAYMENTS	\$ 600,000	
2021-22	DEBT SERVICE REQUIREMENTS [3]	(1,786,400)	
<i>INCREASE (DECREASE) IN FUND BALANCE</i>			<u>(1,186,400)</u>
<i>ESTIMATED FUND BALANCE 9/30/2022</i>			\$ 1,421,983
2022-23	COMMERCIAL RENT / LEASE PAYMENTS STARS	\$ 600,000	
2022-23	COMMERCIAL RENT / LEASE PAYMENTS MULTI-SPORT	1,065,900	
2022-23	DEBT SERVICE REQUIREMENTS [3]	(2,853,300)	
<i>INCREASE (DECREASE) IN FUND BALANCE</i>			<u>(1,187,400)</u>
<i>ESTIMATED FUND BALANCE 9/30/2023</i>			<u><u>\$ 234,583</u></u>

[1] Dallas County certified Excess Debt Collection in the amount of \$486,828 in fiscal year 2020-21 and \$225,900 in fiscal year 2021-22. The excess must be used in the subsequent tax year and results in less of the City's tax rate being allocated towards debt service.

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

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

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

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

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

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

Interest Rates:

2020-24 - 4.970%

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

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

Interest Rates:

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

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

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

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	\$ 325,000.00	\$ 5,492.50	\$ 330,492.50
Total	<u>\$ 325,000.00</u>	<u>\$ 5,492.50</u>	<u>\$ 330,492.50</u>

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

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

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

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

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

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

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

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

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

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

Interest Rates:

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

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

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

Interest Rates:

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

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

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

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

Interest Rates:

2019 -2030 - 4.000%

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

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

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

Interest Rates:

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

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

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

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

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

Interest Rates:

2016-26 - 5.800%

Series refunding Taxable Series 2004 Certificates of Obligation.

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2022-23	\$ 1,155,000.00	\$ 28,875.00	\$ 1,183,875.00
Total	<u>\$ 1,155,000.00</u>	<u>\$ 28,875.00</u>	<u>\$ 1,183,875.00</u>

Interest Rates:

2018-19 thru 2022-23 - 5.000%

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

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

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

Interest Rates:

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

ECONOMIC DEVELOPMENT FUND

Adopted Fiscal Year Budget 2022-23

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

SPECIAL REVENUE FUNDS

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

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

Donations - to account for voluntary contributions for community improvement.

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

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

Grants - to account for grant revenues and expenditures.

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

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

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

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

Cemetery – to account for grounds maintenance of Keenan Cemetery.

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

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

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

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

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

SPECIAL REVENUE FUNDS REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	PERCENT OF BUDGET
POLICE FORFEITURE FUND	\$ 190,400	\$ 194,995	\$ 45,000	\$ 4,100	\$ 45,000	0.47%
DONATIONS FUND	37,700	42,748	36,300	27,700	44,300	0.46%
LOCAL TRUANCY PREVENTION FUND	30,100	31,691	15,600	20,700	15,600	0.16%
YOUTH SCHOLARSHIP FUND	800	768	200	1,300	200	0.00%
GRANTS FUND	1,460,953	1,448,398	6,275,438	6,360,298	6,347,438	65.83%
BUILDING SECURITY FUND	31,300	32,801	26,800	22,200	26,800	0.28%
COURT TECHNOLOGY FUND	27,100	28,510	27,000	20,300	14,000	0.15%
MUNICIPAL JURY FUND	600	633	600	600	600	0.01%
LANDFILL CLOSURE/POST-CLOSURE FUND	622,000	620,876	1,662,000	2,614,700	1,662,000	17.24%
CEMETERY FUND	1,300	1,282	1,400	1,400	1,400	0.01%
PEG ACCESS CHANNEL FUND	59,300	53,877	62,000	56,000	62,000	0.64%
JOINT FIRE TRAINING FACILITY FUND	71,000	69,731	101,000	101,000	105,700	1.10%
TIRZ DISTRICT #3 FUND	753,500	757,297	1,054,100	791,600	1,317,400	13.66%
RESIDENTIAL REVITALIZATION BOND FUND	8,700	5,488	0	1,000,000	0	0.00%
GRAND TOTAL	<u>\$ 3,294,753</u>	<u>\$ 3,289,093</u>	<u>\$ 9,307,438</u>	<u>\$ 11,021,898</u>	<u>\$ 9,642,438</u>	<u>100.00%</u>

SPECIAL REVENUE FUNDS EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	PERCENT OF BUDGET
POLICE FORFEITURE FUND	\$ 161,000	\$ 65,890	166,000	\$ 16,750	\$ 166,000	1.73%
DONATIONS FUND	63,500	11,457	75,975	35,505	230,975	2.41%
YOUTH SCHOLARSHIP FUND	6,000	95	6,000	0	6,000	0.06%
GRANTS FUND	2,339,285	2,097,674	6,275,438	6,360,298	6,347,438	66.31%
BUILDING SECURITY FUND	14,300	8,575	11,400	8,400	11,400	0.12%
COURT TECHNOLOGY FUND	400	400	0	0	0	0.00%
LANDFILL CLOSURE/POST-CLOSURE FUND	1,956,668	1,525,124	1,228,000	446,500	1,228,000	12.83%
PHOTOGRAPHIC LIGHT SYSTEM FUND	179,000	178,306	253,000	153,587	93,000	0.97%
PEG ACCESS CHANNEL FUND	76,386	4,702	75,000	5,000	75,000	0.78%
JOINT FIRE TRAINING FACILITY FUND	90,700	80,111	100,600	100,600	105,300	1.10%
TIRZ DISTRICT #3 FUND	766,784	738,280	1,050,100	783,600	1,309,400	13.68%
RESIDENTIAL REVITALIZATION BOND FUND	1,465,000	990,769	0	0	0	0.00%
SUB-TOTAL	<u>\$ 7,119,023</u>	<u>\$ 5,701,383</u>	<u>\$ 9,241,513</u>	<u>\$ 7,910,240</u>	<u>\$ 9,572,513</u>	<u>100.00%</u>
GRAND TOTAL	<u><u>\$ 7,119,023</u></u>	<u><u>\$ 5,701,383</u></u>	<u><u>\$ 9,241,513</u></u>	<u><u>\$ 7,910,240</u></u>	<u><u>\$ 9,572,513</u></u>	<u><u>100.00%</u></u>

SPECIAL REVENUE FUND
Adopted Fiscal Year Budget 2022-23
Police Forfeiture Funds

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

SPECIAL REVENUE FUND
Adopted Fiscal Year Budget 2022-23
Donations Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 382,545	\$ 382,545	\$ 356,745	\$ 413,835	\$ 406,030
BUDGETED REVENUES					
Animal Care Donations - General					10,000
Juror Donations for Animal Care	600	798	1,000	2,500	1,000
Police Donations	9,000	8,956	5,000	4,000	5,000
Fire Donations	7,800	7,443	5,000	2,000	10,000
Fire - TCOLE Donations	800	791	1,000	700	1,000
Animal Care Donations - Other	7,600	8,199	10,000	7,000	
Interest	2,700	3,625	5,000	2,800	5,000
Historical Park Donations			1,000		1,000
Park Donations	2,400	2,850	5,000	2,800	5,000
Branch Connection Donations	4,300	7,773	3,000	5,600	6,000
Library General Donations	2,500	2,313	300	300	300
TOTAL BUDGETED REVENUES	37,700	42,748	36,300	27,700	44,300
BUDGETED EXPENDITURES					
Wellness Program	900		900	900	900
Animal Adoption - Juror Donations			1,000	1,000	1,000
Animal Care - Facilities Repair & Maintenance					49,000
Animal Care - General					120,400
Animal Care - Spay and Neuter					5,675
Animal Care - General	40,000		40,000	10,000	
Animal Care - Spay and Neuter			5,675	5,675	
Police Training	6,400	4,030	6,400	4,030	20,000
Fire Operations	7,800	4,887	5,000	5,000	10,000
Fire Prevention	1,000	852	1,000	1,000	1,000
Parks	2,000	1,441	5,000	500	5,000
Branch Connection	400		5,000	6,400	12,000
Library - Other	5,000	247	5,000		5,000
Historical Park - General			1,000	1,000	1,000
TOTAL BUDGETED EXPENDITURES	63,500	11,457	75,975	35,505	230,975
<i>PROJECTED ENDING FUND BALANCE</i>	<i>356,745</i>	<i>413,835</i>	<i>317,070</i>	<i>406,030</i>	<i>219,355</i>

Projected fund balance is as follows:

Reserve for Encumbrances	900	900	900	900	900
FB Community Foundation	12,760	12,760	12,760	12,760	12,760
Flexible Spending Medical Reimbursement	35,165	36,065	34,265	35,165	34,265
Park Improvements	37,627	38,636	37,627	40,936	40,936
Branch Connection	39,970	43,843	37,970	43,043	37,043
Fishin' Fun	2,937	2,937	2,937	2,937	2,937
Animal Care	154,788	195,585	124,788	194,085	34,685
Spay and Neuter	5,675	5,675	0	0	(5,675)
Police	39,688	42,014	38,288	41,984	26,984
Fire	3,145	5,701	3,145	2,701	2,701
Fire - TCOLE	76	214	76	(86)	(86)
Library	17,901	22,467	13,201	22,767	18,067
Historical Park	3,412	3,412	3,412	2,412	2,412
Interest and Unrealized Gain / (Loss)	2,700	3,625	7,700	6,425	11,425
	<u>356,745</u>	<u>413,835</u>	<u>317,070</u>	<u>406,030</u>	<u>219,355</u>

SPECIAL REVENUE FUND

Adopted Fiscal Year Budget 2022-23

Local Truancy Prevention/Juvenile Justice Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 17,686	\$ 17,686	\$ 47,786	\$ 49,377	\$ 70,077
BUDGETED REVENUES					
Truancy Prevention	30,000	31,373	15,600	20,300	15,600
Interest	100	318		400	
TOTAL BUDGETED REVENUES	30,100	31,691	15,600	20,700	15,600
BUDGETED EXPENDITURES					
TOTAL BUDGETED EXPENDITURES					
<i>PROJECTED ENDING FUND BALANCE</i>	47,786	49,377	63,386	70,077	85,677

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

SPECIAL REVENUE FUND

Adopted Fiscal Year Budget 2022-23

Youth Scholarship Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 18,035	\$ 18,035	\$ 12,835	\$ 18,708	\$ 20,008
BUDGETED REVENUES					
Youth Scholarship	600	600		1,100	
Interest	200	168	200	200	200
TOTAL BUDGETED REVENUES	800	768	200	1,300	200
BUDGETED EXPENDITURES					
Scholarships	6,000	95	6,000		6,000
TOTAL BUDGETED EXPENDITURES	6,000	95	6,000		6,000
<i>PROJECTED ENDING FUND BALANCE</i>	12,835	18,708	7,035	20,008	14,208

SPECIAL REVENUE FUND

Adopted Fiscal Year Budget 2022-23

Grants Fund

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

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

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

SPECIAL REVENUE FUND

Adopted Fiscal Year Budget 2022-23

Building Security Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 31,368	\$ 31,368	\$ 48,368	\$ 55,594	\$ 69,394
BUDGETED REVENUES					
Building Security	31,000	32,419	26,000	21,800	26,000
Interest	300	382	800	400	800
TOTAL BUDGETED REVENUES	31,300	32,801	26,800	22,200	26,800
BUDGETED EXPENDITURES					
Building Security Salaries	3,000				
Building Security Benefits	400				
Supplies	2,500	239	3,000		3,000
Equipment Repairs and Maintenance	8,400	8,336	8,400	8,400	8,400
TOTAL BUDGETED EXPENDITURES	14,300	8,575	11,400	8,400	11,400
<i>PROJECTED ENDING FUND BALANCE</i>	48,368	55,594	63,768	69,394	84,794

SPECIAL REVENUE FUND

Adopted Fiscal Year Budget 2022-23

Court Technology Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 5,008	\$ 5,008	\$ 31,708	\$ 33,118	\$ 53,418
BUDGETED REVENUES					
Court Order Forfeitures	27,000	28,325	26,000	20,000	13,000
Interest	100	184	1,000	300	1,000
TOTAL BUDGETED REVENUES	27,100	28,510	27,000	20,300	14,000
BUDGETED EXPENDITURES					
Supplies	400	400			
TOTAL BUDGETED EXPENDITURES	400	400			
<i>PROJECTED ENDING FUND BALANCE</i>	31,708	33,118	58,708	53,418	67,418

SPECIAL REVENUE FUND

Adopted Fiscal Year Budget 2022-23

Municipal Jury Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 235	\$ 235	\$ 835	\$ 868	\$ 1,468
BUDGETED REVENUES					
Municipal Jury Receipts	600	628	600	600	600
Interest		5			
TOTAL BUDGETED REVENUES	600	633	600	600	600
BUDGETED EXPENDITURES					
<i>PROJECTED ENDING FUND BALANCE</i>	835	868	1,435	1,468	2,068

SPECIAL REVENUE FUND

Adopted Fiscal Year Budget 2022-23

Landfill Closure/Post-Closure Fund & Huffines Extension Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 3,052,071	\$ 3,052,071	\$ 1,717,403	\$ 2,147,823	\$ 4,316,023
Landfill Closure/Post-Closure Fund	2,293,862	2,293,862	952,194	1,382,466	3,546,666
Huffines Extension Fund	758,209	758,209	765,209	765,357	769,357
 BUDGETED REVENUES					
Landfill Closure/Post-Closure Fund:					
Landfill Revenue				1,000,000	
Interest	15,000	13,728	50,000	10,700	50,000
Transfer In - General Fund			1,000,000	1,000,000	1,000,000
Transfer In - Huffines Extension	300,000	300,000	300,000	300,000	300,000
Huffines Extension Fund:					
Developer's Contributions	300,000	300,000	300,000	300,000	300,000
Interest	7,000	7,148	12,000	4,000	12,000
TOTAL BUDGETED REVENUES	622,000	620,876	1,662,000	2,614,700	1,662,000
 BUDGETED EXPENDITURES					
Landfill Closure/Post-Closure Fund:					
Landfill Gas Collection System Expansion	928,000	476,442	928,000	146,500	928,000
Building - Infrastructure Landfill	728,668	748,682			
Huffines Extension Fund:					
Transfer To - Landfill Closure/Post-Closure	300,000	300,000	300,000	300,000	300,000
TOTAL BUDGETED EXPENDITURES	1,956,668	1,525,124	1,228,000	446,500	1,228,000
 <i>PROJECTED ENDING FUND BALANCE</i>	1,717,403	2,147,823	2,151,403	4,316,023	4,750,023

SPECIAL REVENUE FUND

Adopted Fiscal Year Budget 2022-23

Cemetery Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 8,295	\$ 8,295	\$ 9,595	\$ 9,577	\$ 10,977
BUDGETED REVENUES					
Cemetery Fees	1,200	1,200	1,200	1,200	1,200
Interest	100	82	200	200	200
TOTAL BUDGETED REVENUES	1,300	1,282	1,400	1,400	1,400
BUDGETED EXPENDITURES					
TOTAL BUDGETED EXPENDITURES					
<i>PROJECTED ENDING FUND BALANCE</i>	9,595	9,577	10,995	10,977	12,377

SPECIAL REVENUE FUND

Adopted Fiscal Year Budget 2022-23

Photographic Light System Fund

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

SPECIAL REVENUE FUND

Adopted Fiscal Year Budget 2022-23

PEG Access Channel Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 170,929	\$ 170,929	\$ 153,843	\$ 220,104	\$ 271,104
BUDGETED REVENUES					
Cable Franchise - Access Channel Fee	58,000	52,198	60,000	54,000	60,000
Interest	1,300	1,679	2,000	2,000	2,000
TOTAL BUDGETED REVENUES	59,300	53,877	62,000	56,000	62,000
BUDGETED EXPENDITURES					
Supplies - Contingency for Equipment Failures/Upgrades	76,386	4,702	75,000	5,000	75,000
TOTAL BUDGETED EXPENDITURES	76,386	4,702	75,000	5,000	75,000
<i>PROJECTED ENDING FUND BALANCE</i>	153,843	220,104	140,843	271,104	258,104

SPECIAL REVENUE FUND

Adopted Fiscal Year Budget 2022-23

Joint Fire Training Facility Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 22,791	\$ 22,791	\$ 3,091	\$ 12,411	\$ 12,811
BUDGETED REVENUES					
Local Shared Revenue	70,700	69,451	100,600	100,600	105,300
Interest	300	280	400	400	400
TOTAL BUDGETED REVENUES	71,000	69,731	101,000	101,000	105,700
BUDGETED EXPENDITURES					
Services - Fire Training All Cities	90,700	80,111	100,600	100,600	105,300
TOTAL BUDGETED EXPENDITURES	90,700	80,111	100,600	100,600	105,300
<i>PROJECTED ENDING FUND BALANCE</i>	3,091	12,411	3,491	12,811	13,211

SPECIAL REVENUE FUND

Adopted Fiscal Year Budget 2022-23

TIRZ District #3 Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 260,514	\$ 260,514	\$ 247,230	\$ 279,531	\$ 287,531
BUDGETED REVENUES					
Tax Increment Financing	660,100	660,135	965,200	698,700	1,234,400
Administrative Contribution	84,900	78,145	84,900	84,900	75,000
Interest	8,500	19,017	4,000	8,000	8,000
TOTAL BUDGETED REVENUES	753,500	757,297	1,054,100	791,600	1,317,400
BUDGETED EXPENDITURES					
Special Services	91,784	78,145	84,900	84,900	75,000
Other Objects - Rebate Assessments	675,000	660,135	965,200	698,700	1,234,400
TOTAL BUDGETED EXPENDITURES	766,784	738,280	1,050,100	783,600	1,309,400
<i>PROJECTED ENDING FUND BALANCE</i>	247,230	279,531	251,230	287,531	295,531



SPECIAL REVENUE FUND

Adopted Fiscal Year Budget 2022-23

Residential Revitalization Bond Fund

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
<i>PROJECTED BEGINNING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE</i>	\$ 703,800	\$ 703,800	\$ 703,800	\$ 1,298,800	\$ 1,487,290
Change in Inventory		595,000		188,490	
<i>PROJECTED ENDING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE</i>	<u>703,800</u>	<u>1,298,800</u>	<u>703,800</u>	<u>1,487,290</u>	<u>1,487,290</u>
<i>PROJECTED BEGINNING FUND BALANCE</i>	\$ 1,651,100	\$ 68,008	\$ 209,800	\$ (917,273)	\$ 82,727
	1,636,100	27,683			
	15,000	40,325			
BUDGETED REVENUES					
Property Tax Incentives				514,700	
Other Tax Incentives				485,300	
Miscellaneous Revenue		10			
Interest	8,700	5,478			
TOTAL BUDGETED REVENUES	<u>8,700</u>	<u>5,488</u>		<u>1,000,000</u>	
BUDGETED EXPENDITURES					
Other Objects - Residential Demo/Rebuild	715,000	188,694			
Other Objects - Loss Due to Market Decline	750,000	802,075			
TOTAL BUDGETED EXPENDITURES	<u>1,465,000</u>	<u>990,769</u>			
<i>PROJECTED ENDING FUND BALANCE</i>	<u>194,800</u>	<u>(917,273)</u>	<u>209,800</u>	<u>82,727</u>	<u>82,727</u>

FIXED ASSET FUND SUMMARY

	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
<i>BEGINNING FUND BALANCE</i>	\$ 2,234,403	\$ 2,875,856	\$ 1,899,777	\$ 3,915,956	\$ 1,726,002
ESTIMATED TRANSFER FROM OPERATING FUNDS	6,191,200	6,191,200	3,319,800	7,658,600	80,000
CREDIT OF PRIOR YEAR ASSIGNMENTS & RESERVES			750,967		5,329,267
ESTIMATED FIXED ASSET PURCHASES	(6,681,136)	(5,395,016)	(3,598,300)	(3,480,300)	(3,886,800)
ASSIGNED FOR FUTURE PURCHASES	(750,967)		(872,467)	(5,329,267)	(1,522,467)
FUND BALANCE RESERVED FOR ENCUMBRANCES	1,138,987			(1,138,987)	
INSURANCE RECOVERY	21,000	20,926			
PROCEEDS FROM AUCTIONS/SALE OF ASSETS (1)	223,000	222,990	100,000	100,000	100,000
<i>ENDING FUND BALANCE</i>	<u>\$ 2,376,487</u>	<u>\$ 3,915,956</u>	<u>\$ 1,599,777</u>	<u>\$ 1,726,002</u>	<u>\$ 1,826,002</u>
	YEAR-END AMENDED BUDGET 2020-21	ACTUAL 2020-21	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23
<i>ASSIGNED FOR FUTURE PURCHASES, PROVIDED (USED):</i>	<u>ASSIGNMENTS</u>	<u>ASSIGNMENTS</u>	<u>ASSIGNMENTS</u>	<u>ASSIGNMENTS</u>	<u>ASSIGNMENTS</u>
ADVANCE FUNDING 2022-23 GENERAL FUND ASSETS	\$	\$	\$	\$ 3,991,700	\$
ADVANCE FUNDING 2022-23 WATER & SEWER FUND ASSETS				365,100	
FIRE - FUNDING RESERVES			400,000	400,000	400,000
FIRE - FUTURE FIRE TRUCK					600,000
FIRE EQUIPMENT	22,467	22,467	22,467	22,467	22,467
INNOVATION & TECHNOLOGY RESERVES	50,000	50,000	50,000	50,000	100,000
LIBRARY ROOF REPLACEMENT & IMPROVEMENTS	678,500	678,500			
RECREATION FITNESS EQUIPMENT (REIMBURSEMENT)	(180,000)	(180,000)			
RESERVE OF FUND BALANCE		400,000	400,000	400,000	400,000
SENIOR CENTER / BRANCH CONNECTION - GENERATOR	180,000	180,000			
WATER & SEWER OPERATIONS - EQUIPMENT				100,000	
<i>TOTAL ASSIGNMENTS / FUNDS DUE</i>	<u>\$ 750,967</u>	<u>\$ 1,150,967</u>	<u>\$ 872,467</u>	<u>\$ 5,329,267</u>	<u>\$ 1,522,467</u>

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	YEAR-END AMENDED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	ADOPTED BUDGET 2022-23
		TRANSFERS	PLANNED PURCHASES	TRANSFERS	PLANNED PURCHASES	TRANSFERS [5]	PLANNED PURCHASES	TRANSFERS [5]	PLANNED PURCHASES
Non-Departmental	Transfer In	\$ 98,000		\$ 159,800		\$ 727,800		\$	\$
	Building/Infrastructure		131,580		159,800		159,800		488,000
	Chamber Dias Refinish								30,000
	Chiller Units (2)								260,000
	City Hall Fountain Control System Vault Subpump		18,000						
	Community Service Reception Area Remodel								48,000
	Facility Repairs & Improvements Reserve		33,580		159,800		159,800		
	Halon Fire System Replacement in Server Rm		80,000						
	HVAC (Justice Center)								150,000
	Equipment								80,000
	Halon Fire System Replacement in Server Rm								80,000
	Sub-Total	<u>98,000</u>	<u>131,580</u>	<u>159,800</u>	<u>159,800</u>	<u>727,800</u>	<u>159,800</u>		<u>568,000</u>
Accounting	Transfer In			58,400		68,400			
	Computer		76,331		58,400		58,400		
	Software (Finance/HR ERP)	[1]	76,331		58,400		58,400		
	Other Fixed Assets								10,000
	Copier								10,000
	Sub-Total	<u></u>	<u>76,331</u>	<u>58,400</u>	<u>58,400</u>	<u>68,400</u>	<u>58,400</u>	<u></u>	<u>10,000</u>
Purchasing	Transfer In					15,000			
	Computer								15,000
	Bid Software								15,000
	Sub-Total	<u></u>	<u></u>	<u></u>	<u></u>	<u>15,000</u>	<u></u>	<u></u>	<u>15,000</u>
Municipal Court	Transfer In			18,000		45,000			
	Vehicle								45,000
	Vehicles								45,000
	Other Fixed Assets				18,000				
	Scanner				18,000				
	Sub-Total	<u></u>	<u></u>	<u>18,000</u>	<u>18,000</u>	<u>45,000</u>	<u></u>	<u></u>	<u>45,000</u>

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	YEAR-END AMENDED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	ADOPTED BUDGET 2022-23
		TRANSFERS	PLANNED PURCHASES	TRANSFERS	PLANNED PURCHASES	TRANSFERS [5]	PLANNED PURCHASES	TRANSFERS [5]	PLANNED PURCHASES
Innovation & Technology	Transfer In	361,000		326,500		576,000			
	Building/Infrastructure								35,000
	Data Center Upgrade Project at Police Station								35,000
	Computer		250,000		112,500		112,500		
	City Hall Data Center - SAN Replacement		250,000						
	GPS/GNSS Receiver Replacement				8,000		8,000		
	Hardware Updates				30,000		30,000		
	Wi-Fi Upgrade				74,500		74,500		
	Equipment				142,000		142,000		156,000
	Alarm Upgrade - Historical Park				19,000		19,000		
	Firewall Security/Disaster Recovery								106,000
	Video Surveillance Systems				123,000		123,000		50,000
	Other Fixed Assets		61,000		72,000		72,000		8,500
	Council Voting Equipment		31,000						
	GPS/GNSS Receiver Replacement								8,500
	Laserfiche Forms		30,000						
	Synapps Notification System				22,000		22,000		
	Video Conference Systems				50,000		50,000		
	Sub-Total	361,000	311,000	326,500	326,500	576,000	326,500		199,500
Code Enforcement	Transfer In					40,000			
	Vehicle								40,000
	Vehicle(s)								40,000
	Sub-Total					40,000			40,000
Animal Services	Transfer In			7,500		57,500			
	Building/Infrastructure				7,500		7,500		50,000
	Facility Improvement - Parking/Driveway/Breakroom								50,000
	Signage				7,500		7,500		
	Sub-Total			7,500	7,500	57,500	7,500		50,000
Public Works Admin	Transfer In			3,500		3,500			
	Other Fixed Assets				3,500		3,500		
	Copier Replacement (split with Water/Sewer)	[2]			3,500		3,500		
	Sub-Total			3,500	3,500	3,500	3,500		

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	YEAR-END AMENDED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	ADOPTED BUDGET 2022-23
		TRANSFERS	PLANNED PURCHASES	TRANSFERS	PLANNED PURCHASES	TRANSFERS [5]	PLANNED PURCHASES	TRANSFERS [5]	PLANNED PURCHASES
Street Maintenance	Transfer In	208,000		460,000		604,000			
	Equipment		78,000		110,000		110,000		144,000
	Sand Spreader				10,000		10,000		
	SnowEx Spray System and Brine Pro 2000								63,000
	Traffic Signal Cabinets		78,000		78,000		78,000		81,000
	Trailer - Replacement(s)				22,000		22,000		
	Vehicle		153,275		350,000		304,000		
	Aerial Bucket Lift				130,000		130,000		
	Loader				220,000		220,000		
	Vehicle(s)		153,275						
	Sub-Total	208,000	231,275	460,000	460,000	604,000	414,000		144,000
Sustainability/Solid Waste	Transfer In	210,000		200,000		450,000			
	Vehicle		381,687		200,000		241,000		250,000
	Grabber				200,000		200,000		
	Knuckle-Boom Equipment		381,687						250,000
	Sub-Total	210,000	381,687	200,000	200,000	450,000	241,000		250,000
Police Patrol	Transfer In	272,000		317,000		822,000			
	Vehicle		272,000		317,000		317,000		505,000
	Vehicle(s)	[3]	272,000		317,000		317,000		505,000
	Sub-Total	272,000	272,000	317,000	317,000	822,000	317,000		505,000
Police Detention	Transfer In					16,900			
	Other Fixed Assets								16,900
	Fingerprint Machine and Printer								16,900
	Sub-Total					16,900			16,900
Police Training	Transfer In			9,000		9,000			
	Other Fixed Assets				9,000		9,000		
	Training Simulator Enhancement				9,000		9,000		
	Sub-Total			9,000	9,000	9,000	9,000		

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	YEAR-END AMENDED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	ADOPTED BUDGET 2022-23
		TRANSFERS	PLANNED PURCHASES	TRANSFERS	PLANNED PURCHASES	TRANSFERS [5]	PLANNED PURCHASES	TRANSFERS [5]	PLANNED PURCHASES
Fire Administration	Transfer In	297,000		20,000		135,000			
	Building/Infrastructure		297,000		20,000		20,000		115,000
	Card Access Systems								55,000
	Facility Improvements								60,000
	HVAC		297,000						
	Safety Alert System for Overhead Doors				20,000		20,000		
	Sub-Total	<u>297,000</u>	<u>297,000</u>	<u>20,000</u>	<u>20,000</u>	<u>135,000</u>	<u>20,000</u>		<u>115,000</u>
Fire Operations	Transfer In	792,200		456,300		1,567,100			
	Equipment								236,600
	Automatic Defibrillators								53,800
	Lifepaks (Qty 4)								140,800
	Mannequins								42,000
	Vehicle		840,458						260,000
	Ambulance								260,000
	Fire Engine		780,000						
	Vehicles		60,458						
	Other Fixed Assets		12,200		56,300		56,300		14,200
	Combination Tool		12,200		13,000		13,000		14,200
	Electric Fans				29,000		29,000		
	Future Funding Reserves	[3]			14,300		14,300		
	Sub-Total	<u>792,200</u>	<u>852,658</u>	<u>456,300</u>	<u>56,300</u>	<u>1,567,100</u>	<u>56,300</u>		<u>510,800</u>
Parks Administration	Transfer In			11,000		11,000			
	Other Fixed Assets				11,000		11,000		
	Copier				11,000		11,000		
	Sub-Total			<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>		

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	YEAR-END AMENDED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	ADOPTED BUDGET 2022-23
		TRANSFERS	PLANNED PURCHASES	TRANSFERS	PLANNED PURCHASES	TRANSFERS [5]	PLANNED PURCHASES	TRANSFERS [5]	PLANNED PURCHASES
Park Maintenance	Transfer In	32,500		120,200		441,200			
	Equipment		32,500		60,200		65,200		181,000
	Ball Field Drag		23,000						
	Chemical Sprayer				15,000		15,000		
	Mini Excavator				24,900		29,900		
	Mower(s)		9,500						96,000
	Tractor Replacement (Medium Utility)				12,000		12,000		
	Trailer				8,300		8,300		20,000
	Turf Maintenance Equipment								65,000
	Vehicle		106,259		60,000		60,000		140,000
	Aerial Bucket Truck								140,000
	Replacement Vehicles		106,259		60,000		60,000		
	Sub-Total	<u>32,500</u>	<u>138,759</u>	<u>120,200</u>	<u>120,200</u>	<u>441,200</u>	<u>125,200</u>		<u>321,000</u>
Recreation	Transfer In	[4] 196,000		180,000		200,000			
	Building/Infrastructure								20,000
	Expansion of Dumpster Area								20,000
	Other Fixed Assets		416,000						
	Advanced Funding Repayment	[4]		180,000		180,000			
	Children's Playground Sunshade		16,000						
	Fitness Equipment	[4]	400,000						
	Sub-Total	<u>196,000</u>	<u>416,000</u>	<u>180,000</u>		<u>200,000</u>			<u>20,000</u>
Senior Center	Transfer In	180,000				130,000			
	Building/Infrastructure								130,000
	Generator Enclosure & Electrical Work								130,000
	Other Fixed Assets				180,000		180,000		
	Generator				180,000		180,000		
	Sub-Total	<u>180,000</u>			<u>180,000</u>	<u>130,000</u>	<u>180,000</u>		<u>130,000</u>

FIXED ASSETS

DIVISION	ASSET TYPE / DESCRIPTION	YEAR-END AMENDED BUDGET 2020-21	YEAR-END AMENDED BUDGET 2020-21	ADOPTED BUDGET 2021-22	ADOPTED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	YEAR-END AMENDED BUDGET 2021-22	ADOPTED BUDGET 2022-23	ADOPTED BUDGET 2022-23
		TRANSFERS	PLANNED PURCHASES	TRANSFERS	PLANNED PURCHASES	TRANSFERS [5]	PLANNED PURCHASES	TRANSFERS [5]	PLANNED PURCHASES
Library	Transfer In	2,991,500		501,500		903,000			
	Building/Infrastructure		2,453,069		938,500		938,500		160,000
	HVAC Replacement		4,469						
	Library Improvements		2,071,500		938,500		938,500		
	Outdoor Lighting								120,000
	Remote Book Drop								40,000
	Roof Replacement		377,100						
	Other Fixed Assets		264,548		241,500		241,500		241,500
	Library Materials		241,500		241,500		241,500		241,500
	Parking Lot Repairs/Replacement		23,048						
	Sub-Total	<u>2,991,500</u>	<u>2,717,617</u>	<u>501,500</u>	<u>1,180,000</u>	<u>903,000</u>	<u>1,180,000</u>		<u>401,500</u>
Water & Sewer Operations	Transfer In	553,000		456,500		821,600			
	Computer		166,845		73,000		73,000		
	Software (Finance/HR ERP)	[1]	166,845		73,000		73,000		
	Equipment		323,400		350,000		250,000		435,100
	Aerator				40,000		40,000		
	Itron AMR		18,000						
	Large Water Meters		305,400		200,000		200,000		200,000
	Push Camera				10,000		10,000		
	Rotational Pumps				100,000				235,100
	Vehicle		335,000		30,000		30,000		30,000
	Dump Truck		130,000						
	Sewer Jet Truck		140,000						
	Vehicles		65,000		30,000		30,000		30,000
	Other Fixed Assets				3,500		3,500		
	Copier Replacement (split with Public Works)	[2]			3,500		3,500		
	Sub-Total	<u>553,000</u>	<u>825,245</u>	<u>456,500</u>	<u>456,500</u>	<u>821,600</u>	<u>356,500</u>		<u>465,100</u>
Facilities Management	Transfer In							45,000	
	Vehicle								45,000
	Electric Vehicle								45,000
	Sub-Total							<u>45,000</u>	<u>45,000</u>

FIXED ASSETS

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

Footnotes for Transfers and Purchases:

[1] Funding for Finance/HR ERP software.

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

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

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

[5] Most Fiscal Year 2022-23 Fixed Asset Purchases were advance funded in the Year-End Amended Budget 2021-22.



**FARMERS
BRANCH**

THE CIP PROCESS AND ITS RELATIONSHIP TO OPERATION BUDGETS

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

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

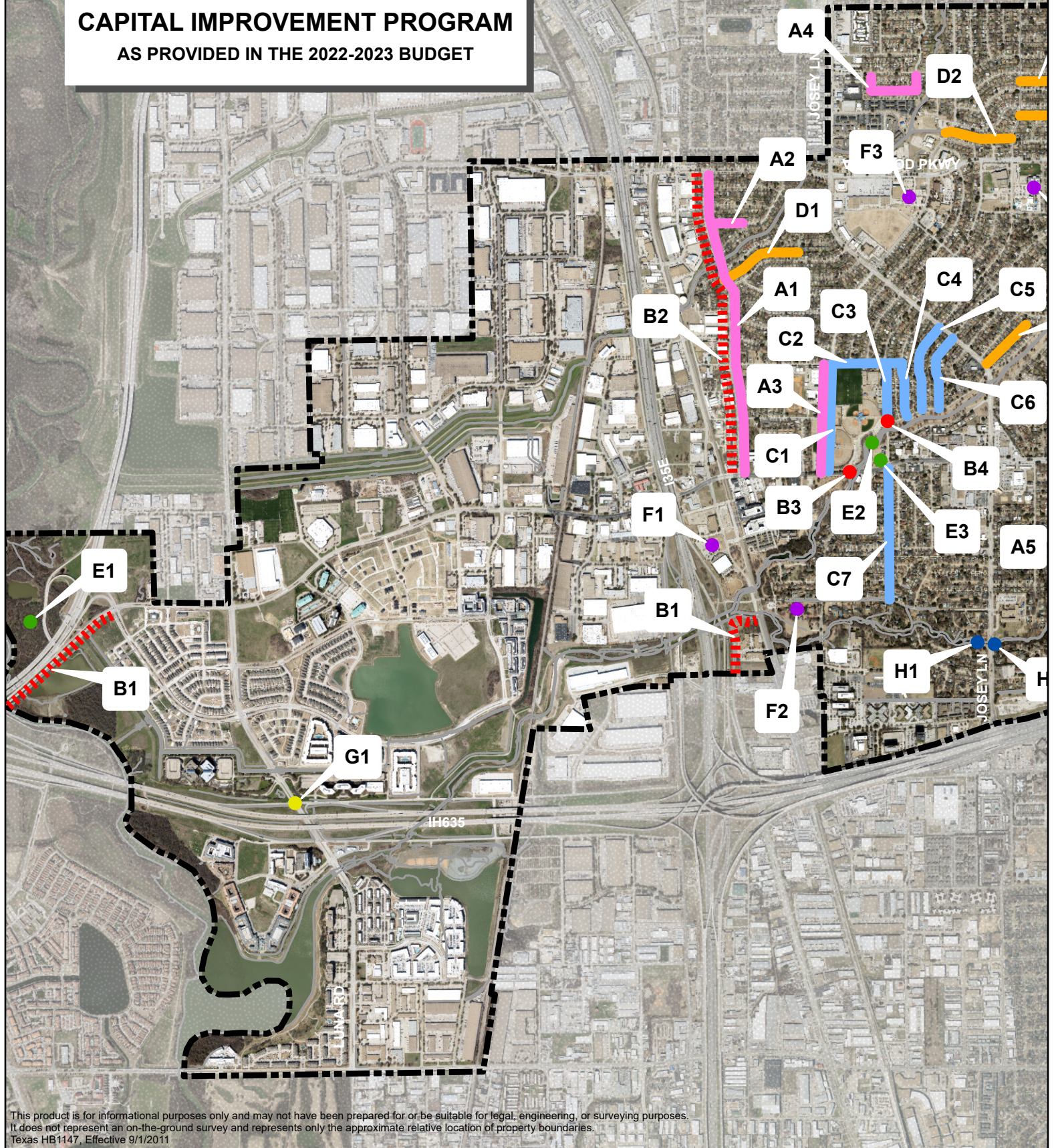
The Capital Improvement Program can significantly impact the operating budget. The City relies heavily on General Fund and Water & Sewer Fund transfers in order to fund the CIP. Revenue growth and conservative spending patterns have allowed the City to make these transfers in the past and departments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

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

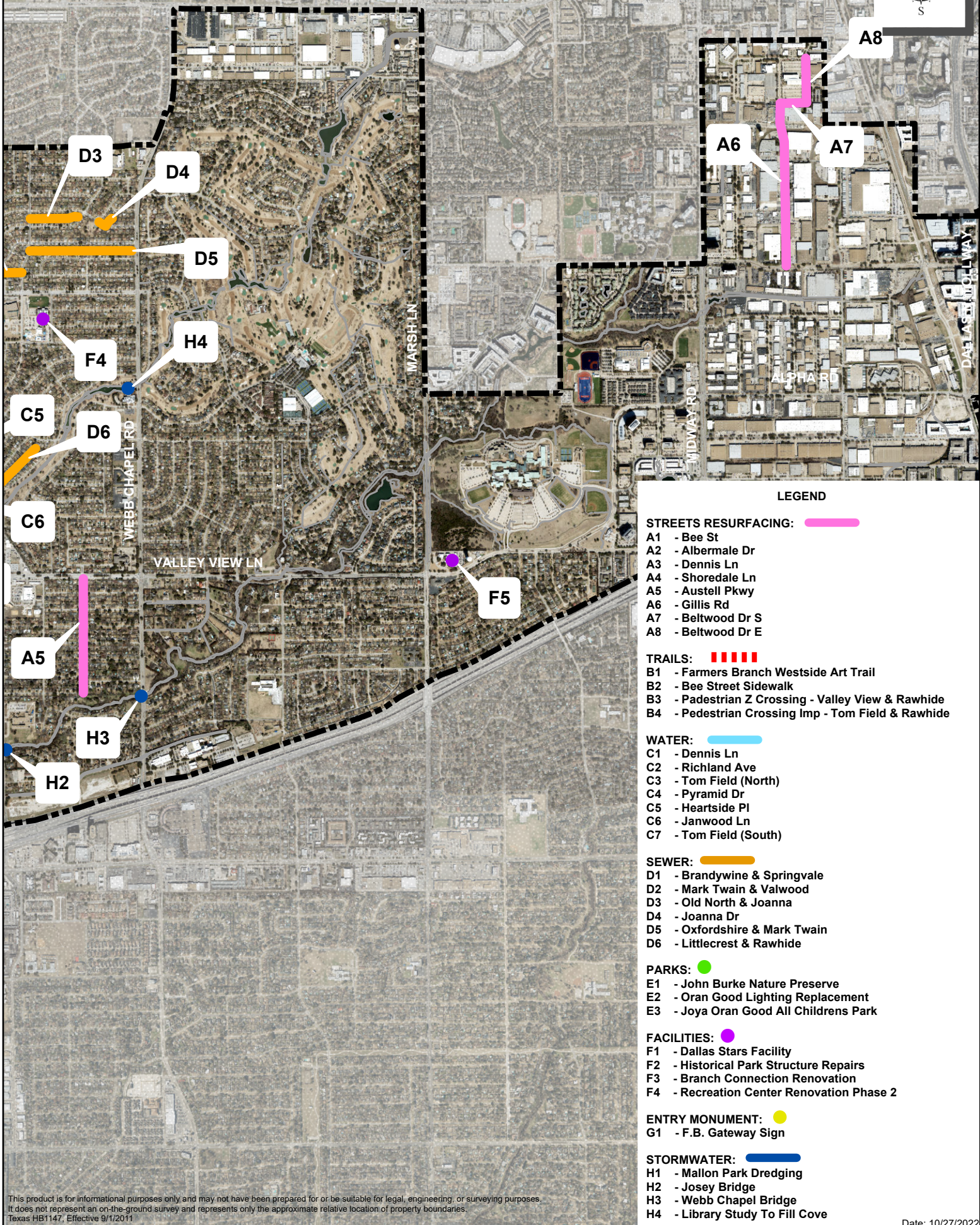


CAPITAL IMPROVEMENT PROGRAM

AS PROVIDED IN THE 2022-2023 BUDGET



This product is for informational purposes only and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries. Texas HB1147, Effective 9/1/2011



LEGEND

STREETS RESURFACING:

- A1 - Bee St
- A2 - Albermale Dr
- A3 - Dennis Ln
- A4 - Shoredale Ln
- A5 - Austell Pkwy
- A6 - Gillis Rd
- A7 - Beltwood Dr S
- A8 - Beltwood Dr E

TRAILS:

- B1 - Farmers Branch Westside Art Trail
- B2 - Bee Street Sidewalk
- B3 - Pedestrian Z Crossing - Valley View & Rawhide
- B4 - Pedestrian Crossing Imp - Tom Field & Rawhide

WATER:

- C1 - Dennis Ln
- C2 - Richland Ave
- C3 - Tom Field (North)
- C4 - Pyramid Dr
- C5 - Heartside Pl
- C6 - Janwood Ln
- C7 - Tom Field (South)

SEWER:

- D1 - Brandywine & Springvale
- D2 - Mark Twain & Valwood
- D3 - Old North & Joanna
- D4 - Joanna Dr
- D5 - Oxfordshire & Mark Twain
- D6 - Littlecrest & Rawhide

PARKS:

- E1 - John Burke Nature Preserve
- E2 - Oran Good Lighting Replacement
- E3 - Joya Oran Good All Childrens Park

FACILITIES:

- F1 - Dallas Stars Facility
- F2 - Historical Park Structure Repairs
- F3 - Branch Connection Renovation
- F4 - Recreation Center Renovation Phase 2

ENTRY MONUMENT:

- G1 - F.B. Gateway Sign

STORMWATER:

- H1 - Mallon Park Dredging
- H2 - Josey Bridge
- H3 - Webb Chapel Bridge
- H4 - Library Study To Fill Cove

CAPITAL IMPROVEMENT PROGRAM BUDGET

Adopted Fiscal Year Budget 2022-23

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

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

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

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

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

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

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

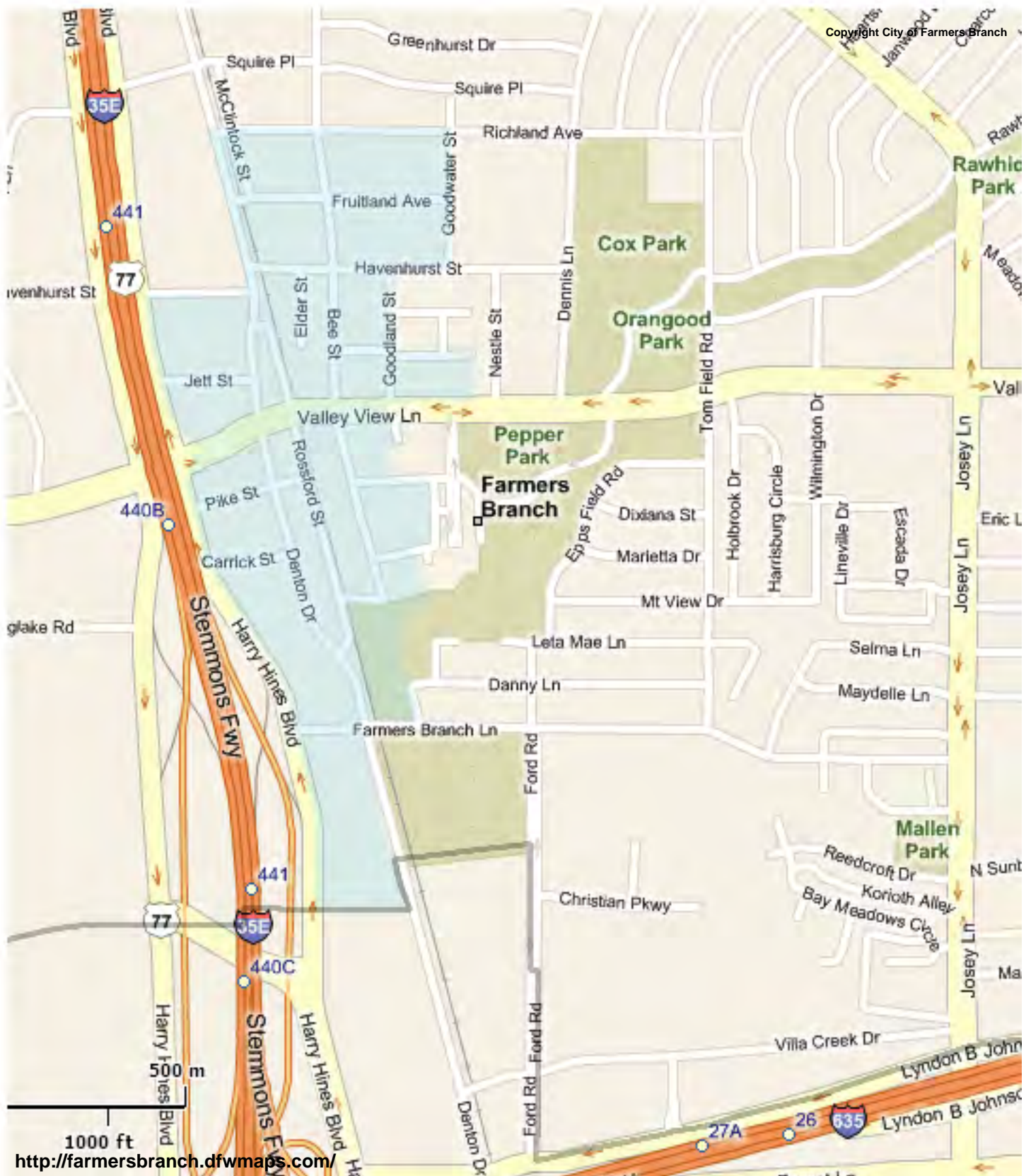
Tax Increment Finance District #4 Fund: Established in April 2022 to revitalize the Valwood Park residential neighborhood and covers approximately 778 acres of land generally located along the area that corresponds approximately to the IH-35E Corridor Vision Study plus the Valwood Park residential area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

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

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

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

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




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.


TIF NO 2

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


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

Project: Street Revitalization			Responsible Dept: Public Works						
Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	\$ 7,585,802	\$ 2,900,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 26,085,802
Description:									
Residential Street Overlay Program									
<div><div></div><div><div>Estimated Project Cost:</div><div>Design\$ 500,000</div><div>Construction\$ 25,585,802</div><div>Total\$ 26,085,802</div></div><div><div>Project Schedule:</div><div>Design:</div><div>Bid Award:</div><div>Construction:</div></div><div><div>Funding Source(s):</div><div>General Fund</div></div></div>									
Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	\$ 7,585,802	\$ 2,900,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 26,085,802
Total:	\$ 7,585,802	\$ 2,900,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 26,085,802
Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	\$ (186,776)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (350,205)


City of Farmers Branch, Texas
Capital Improvement Program

Project: Monument Signs		Responsible Dept: Parks And Recreation							
Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	\$ 100,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 900,000
Description:									
Replacement and installation of new monument signs.									
<div><div></div><div><div>Estimated Project Cost:</div><div>Design<div>\$ -</div></div><div>Construction<div>\$ 900,000</div></div><div>Total<div>\$ 900,000</div></div></div><div><div>Funding Source(s):</div><div>General Fund</div></div></div>									
Project Listing:									
1	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	\$ 100,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 900,000
Total:									
	\$ 100,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 900,000
Operating Budget Impact:									
	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (40,000)


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

Project: Park Field Light Replacement				Responsible Dept: Parks And Recreation					
Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	\$ 1,419,837	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 2,994,837
Description:									
Athletic field lighting structure upgrade and replacement.									
<div><div></div><div><div>Estimated Project Cost:</div><div>Design\$ 200,000</div><div>Construction\$ 2,794,837</div><div>Total\$ 2,994,837</div></div><div><div>Project Schedule:</div><div>Design:</div><div>Bid Award:</div><div>Construction:</div></div><div><div>Funding Source(s):</div><div>General Fund</div></div></div>									
Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
1	\$ 1,419,837	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 2,994,837
Total:	\$ 1,419,837	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 2,994,837
Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28		Total
	Negligible impact. Upgrades are to lighting structures to prevent future failure								\$ -


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

Project: Trail Improvements				Responsible Dept: Parks And Recreation					
Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	\$ 3,000,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,700,000
Description:									
Trail improvements based on recommendations and priorities in adopted Trail Master Plan.									
<div><div></div><div><div>Estimated Project Cost:</div><div>Design\$ 50,000</div><div>Construction\$ 3,650,000</div><div>Total\$ 3,700,000</div></div><div><div>Project Schedule:</div><div>Design:</div><div>Bid Award:</div><div>Construction:</div></div><div><div>Funding Source(s):</div><div>General Fund & Hotel Motel Fund</div></div></div>									
Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
1	\$ 3,000,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,700,000
Total:	\$ 3,000,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,700,000
Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	Potential for future cost savings due to reduction of maintenance needed on older trails.								\$ -


City of Farmers Branch, Texas
Capital Improvement Program

Project: Utility Replacement & Improvement				Responsible Dept: Public Works							
Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total		
	\$ 24,642,390	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 45,142,390		
Description: This project funds the rehabilitation and replacement of water and sanitary sewer lines throughout the city.											
				Estimated Project Cost:							
				Design						\$	-
				Construction						\$	45,142,390
				ROW/Easements/Land						\$	-
				Other						\$	-
				Total						\$	45,142,390
				Funding Source(s):							
				Water and Sewer Fund							
Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total		
Water and sewer line improvements	\$ 24,642,390	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 45,142,390		
	\$ -	\$ -	\$ -	\$ -					\$ -		
Total:	\$ 24,642,390	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 45,142,390		
Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total		
	Cost savings due to reduction of treatment of water are dependent on size of pipe, precipitation and usage.								\$ -		


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

Project: I & I Repairs		Responsible Dept: Public Works								
Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total	
	\$ 9,728,187	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 18,828,187	
Description: This is a yearly program that will provide for inflow and infiltration reduction improvements on the sanitary sewer system. Expenditures in future years will focus on identifying problems areas within the city so repairs can be made.										
<div><div></div><div><div>Estimated Project Cost:</div><div><div>Design</div><div>Construction</div><div>ROW/Easements/Land</div><div>Other</div><div>Total</div></div><div><div>\$ -</div><div>\$ 18,828,187</div><div>\$ -</div><div>\$ -</div><div>\$ 18,828,187</div></div></div><div><div>Funding Source(s):</div><div>Water and Sewer Fund</div></div></div>										
Project Listing:		Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
1. Completed Projects		\$ 9,728,187	\$ -	\$ -	\$ -					\$ 9,728,187
2. Future year projects			\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 9,100,000
Total:		\$ 9,728,187	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 18,828,187
Operating Budget Impact:		Prior Yr	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
		Potential reduction in maintenance and repair costs dependent upon usage.								\$ -

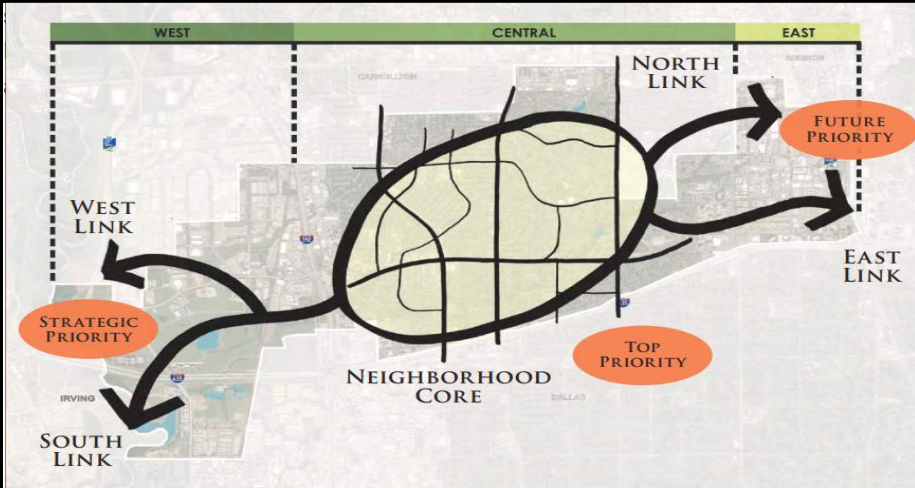
**City of Farmers Branch, Texas
Capital Improvement Program**

Project: Service Center Improvements			Responsible Dept: Public Works						
Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	\$ 9,990,500	\$ 600,000	\$ 500,000						\$ 11,090,500
Description:									
This budget provides for the acquisition of land and master planning costs associated with relocating the Service Center.									
<div><div></div><div><div>Estimated Project Cost:</div><div><div>Design</div><div>\$ 40,500</div></div><div><div>Construction</div><div>\$ 10,960,500</div></div><div><div>ROW/Easements/Land</div><div>\$ 89,500</div></div><div><div>Other</div><div>\$ -</div></div><div><div>Total</div><div>\$ 11,090,500</div></div></div><div><div>Funding Source(s):</div><div>Water and Sewer Fund</div></div></div>									
Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
Design	\$ 40,500	\$ -	\$ -	\$ -					\$ 40,500
ROW/Easements/Land	\$ 89,500	\$ -	\$ -	\$ -					\$ 89,500
Construction	\$ 9,860,500	\$ 600,000	\$ 500,000	\$ -					\$ 10,960,500
Total:	\$ 9,990,500	\$ 600,000	\$ 500,000	\$ -					\$ 11,090,500
For years when both centers will need utilities and maintenance.									
Operating Budget Impact:	Prior Yr	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	\$ -	\$ 18,950	\$ 18,950						\$ 132,650


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

Project: Motor/Tank/Pump Improvements				Responsible Dept: Public Works					
Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	\$ 2,532,402	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 3,022,402
<p>Description:</p> <p>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.</p>									
				<p>Estimated Project Cost:</p>					
				Design		\$	-		
				Construction		\$	3,022,402		
				ROW/Easements/Land		\$	-		
				Other		\$	-		
				Total		\$	3,022,402		
				<p>Funding Source(s):</p>					
				Water and Sewer Fund					
Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
1. Prior Years	\$ 944,166	\$ -	\$ -	\$ -					\$ 944,166
2. Rehab Wicker Tank	\$ 1,588,236	\$ -	\$ -	\$ -					\$ 1,588,236
3. Future projects	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 490,000
Total:	\$ 2,532,402	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 3,022,402
Operating Budget Impact:	Prior Yr	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	Potential reduction in maintenance costs and improved efficiency.								\$ -

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

Project: Trail Improvements		Responsible Dept: Parks And Recreation															
Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total								
	\$ 6,613,344	\$ 789,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,402,844								
Description:																	
Improve the availability and quality of sidewalks in the central part of the City and to further implement the John F. Burke Nature Preserve Master Plan with trails and amenities for groups and wildlife observation.																	
<div><div></div><div><div>Estimated Project Cost:</div><table><tr><td>Design</td><td>\$ 50,725</td></tr><tr><td>Construction</td><td>\$ 7,238,775</td></tr><tr><td>Bond Issuance costs</td><td>\$ 113,344</td></tr><tr><td>Total</td><td>\$ 7,402,844</td></tr></table><div>Project Schedule:</div><div>Design:</div><div>Bid Award:</div><div>Construction:</div><div>Funding Source(s):</div><div>Bond Proceeds</div></div></div>										Design	\$ 50,725	Construction	\$ 7,238,775	Bond Issuance costs	\$ 113,344	Total	\$ 7,402,844
Design	\$ 50,725																
Construction	\$ 7,238,775																
Bond Issuance costs	\$ 113,344																
Total	\$ 7,402,844																
Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total								
Design	\$ 50,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 50,725								
Construction	\$ 6,449,275	\$ 789,500	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 7,238,775								
Bond Issuance Costs	\$ 113,344		\$ -	\$ -	\$ -	\$ -	\$ -		\$ 113,344								
Total:	\$ 6,613,344	\$ 789,500	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 7,402,844								
Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total								
	Potential for future cost savings due to reduction of maintenance needed on older trails.								\$ -								


City of Farmers Branch, Texas
Capital Improvement Program

Pike Street/Station Improvements		Responsible Dept: Economic Development/Sustainability								
Projected Financial Plan		Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
		\$ 4,062,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,062,791
Description: Designing, developing, constructing, improving, extending, and expanding streets in the City's light rail station area including sidewalks, street lighting, parking and streetscaping, and related storm drainage improvements; and acquiring rights-of-way in connection therewith.										
		Estimated Project Cost:								
		Pike Street \$ 3,531,814								
		Station Area Betterments \$ 468,186								
		Bond Issuance costs \$ 62,791								
		Total \$ 4,062,791								
		Project Schedule:								
		Design:								
		Bid Award:								
		Construction:								
		Funding Source(s):								
		Bond Proceeds								
Project Listing:		Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
Pike Street		\$ 3,531,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,531,814
Station Area Betterments		\$ 468,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 468,186
Bond Issuance Costs		\$ 62,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,791
Total:		\$ 4,062,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,062,791
Operating Budget Impact:		Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
		Potential for future cost savings due to reduction of maintenance needed on older trails.								\$ -


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

Stormwater Capital Improvement				Responsible Dept: Public Works					
Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	\$ 5,422,962	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,015,000	\$ 2,015,000	\$ 2,015,000	\$ 1,750,000	\$ 19,307,962
Description: Expenditures are for drainage improvements and creek maintenance.									
<div><div></div><div><div>Estimated Project Cost:</div><div>Drainage Projects (Public)<div>\$16,043,962</div></div><div>Private (\$2.4MM Grant Funded)<div>\$3,264,000</div></div><div>Total<div>\$19,307,962</div></div></div><div><div>Funding Source(s):</div><div>General, Stormwater charges, Grant funds</div></div></div>									
Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
Drainage projects (public)	\$ 2,158,962	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,015,000	\$ 2,015,000	\$ 2,015,000	\$ 1,750,000	\$ 16,043,962
Private (\$2.4MM Grant Funded)	\$ 3,264,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 3,264,000
Total:	\$ 5,422,962	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,015,000	\$ 2,015,000	\$ 2,015,000	\$ 1,750,000	\$ 19,307,962
Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	Potential reduction in maintenance costs and improved efficiency.								\$ -


City of Farmers Branch, Texas
Capital Improvement Program

Project: Parks Master Plan			Responsible Dept: Parks And Recreation						
Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	\$ 600,000	\$ 900,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 5,100,000
Description: General improvement of City parks									
					Estimated Project Cost:				
					Design				\$ -
					Construction				\$ 5,100,000
					Total				\$ 5,100,000
					Funding Source(s): General Fund				
Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total
1	\$ 600,000	\$ 900,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 5,100,000
Total:	\$ 600,000	\$ 900,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 5,100,000
Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total
	Negligible impact. New equipment requires same maintenance.								\$ -


City of Farmers Branch, Texas
Capital Improvement Program

Project: Tax Increment Finance #4			Responsible Dept: Public Works												
Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total						
	\$ -	\$ -	\$ 415,593	\$ 432,202	\$ 445,195	\$ 458,536	\$ 472,277	\$ 486,430	\$ 2,710,233						
Description: Revitalization of Valwood Parks Residential Neighborhood															
<div><div><div><p>Estimated Project Cost:</p><table><tr><td>Design</td><td>\$ 200,000</td></tr><tr><td>Construction</td><td>\$ 2,510,233</td></tr><tr><td>Total</td><td>\$ 2,710,233</td></tr></table><p>Funding Source(s): TIF #4 Funds</p></div></div></div>										Design	\$ 200,000	Construction	\$ 2,510,233	Total	\$ 2,710,233
Design	\$ 200,000														
Construction	\$ 2,510,233														
Total	\$ 2,710,233														
Project Listing:															
Design	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000						
Constuction		\$ -	\$ 215,593	\$ 432,202	\$ 445,195	\$ 458,536	\$ 472,277	\$ 486,430	\$ 2,510,233						
Total:	\$ -	\$ -	\$ 415,593	\$ 432,202	\$ 445,195	\$ 458,536	\$ 472,277	\$ 486,430	\$ 2,710,233						
Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total						
		\$ -	\$ -	\$ 57,789	\$ 78,613	\$ 100,271	\$ 122,794	\$ 146,219	\$ 505,686						

City of Farmers Branch, Texas
Capital Improvement Program

Project: Dallas Stars Facility			Responsible Dept: Parks																
Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total										
	\$ 49,200	\$ 23,450,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,500,000										
Description:																			
Construction of Dallas Stars Facility																			
<div><div><div>DALLAS STARS FARMERS BRANCH MULTI-SPORTS COMPLEX</div></div><div><div>Estimated Project Cost:</div><div>Design\$ 23,500,000</div><div>Construction\$ -</div><div>Total\$ 23,500,000</div></div><div><div>Funding Source(s):</div><div>Bond Proceedes</div></div></div>																			
Project Listing:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total										
Design	\$ 49,200	\$ 23,450,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,500,000										
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Total:	\$ 49,200	\$ 23,450,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,500,000										
Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	27/28	Total										
		\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (350,000)										

City of Farmers Branch, Texas
Capital Improvement Program

Miscellaneous		Responsible Dept: Miscellaneous							
Projected Financial Plan	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	\$ 192,938	\$ 8,340,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,746,053
Description: Miscellaneous projects with various funding and limited years.									
<div></div>									
Total									\$ 14,498,100
Funding Source(s): General, Stormwater charges, Grant funds									
Project Listings:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
CDBG Project 2022-23 Brandywine/Springvale	\$ -	\$ 205,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,100
ARP - Justice Center Renovation	\$ 1,500,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,700,000
ARP - Branch Connection Renovation	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
ARP - Signature Park (Phase 1)	\$ 2,000,000	\$ 2,010,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,010,000
Cook's Creek Improvements	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000
Barn	\$ 162,000	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,562,000
Hotel/Motel-Hist. Park Structure Repairs	\$ 796,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 821,000
Total:	\$ 6,158,000	\$ 8,340,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,498,100
Operating Budget Impact:	Prior Yrs	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total
	Minimal budget impact due to limited year projects								\$ -

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

			PRIOR YEARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
REVENUES										
Non-Bond CIP	\$	136,921,275	106,702,775	8,701,300	3,586,200	3,586,200	3,586,200	3,586,200	3,586,200	3,586,200
Hotel/Motel CIP	\$	8,741,170	8,715,920	25,250						
Non-Bond Utility	\$	101,511,483	67,540,776	7,423,665	4,423,901	4,424,140	4,424,382	4,424,626	4,424,872	4,425,121
Stormwater CIP	\$	19,440,652	8,790,652	1,530,000	1,530,000	1,530,000	1,515,000	1,515,000	1,515,000	1,515,000
DART LAP	\$	25,483,587	25,483,587							
Tax Increment Finance District #1	\$	42,099,189	42,099,189							
Tax Increment Finance District #2	\$	9,391,075	9,191,635	199,440						
Tax Increment Finance District #4	\$	3,060,861		399,505	411,475	423,804	436,504	449,584	463,056	476,933
Street Improvement/Animal Shelter Bond	\$	8,170,849	8,170,849							
Fire Station 1 Relocation Bond	\$	5,633,031	5,633,031							
Radio System Bond	\$	3,117,397	3,117,397							
Aquatics Center Bond	\$	8,907,703	8,907,703							
Consolidated Dispatch Bond	\$	2,063,362	2,063,362							
Street Improvement Bond	\$	24,668,204	24,658,204	10,000						
Justice Center Security Upgrades Bond	\$	2,724,208	2,724,208							
Fire Station # 2 Relocation	\$	11,601,751	11,601,751							
Trail Improvements	\$	7,432,573	7,432,073	500						
Pike Street	\$	4,171,477	4,170,477	1,000						
Dallas Stars Facility	\$	23,642,000		23,642,000						
TOTAL REVENUES	\$	448,781,847	347,003,589	41,932,660	9,951,577	9,964,145	9,962,085	9,975,409	9,989,128	10,003,254
EXPENDITURES										
Non-Bond CIP	\$	136,920,097	104,929,997	10,240,100	3,625,000	3,625,000	3,625,000	3,625,000	3,625,000	3,625,000
Hotel/Motel CIP	\$	8,728,232	6,303,232	2,425,000						
Non-Bond Utility	\$	96,793,352	62,603,352	7,470,000	4,370,000	3,870,000	4,620,000	4,620,000	4,620,000	4,620,000
Stormwater CIP	\$	19,307,962	5,422,962	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000	1,750,000
DART LAP	\$	25,474,256	25,474,256							
Tax Increment Finance District #1	\$	42,059,975	42,059,975							
Tax Increment Finance District #2	\$	7,224,525	7,224,525							
Tax Increment Finance District #4	\$	2,579,252			395,510	411,315	423,680	436,375	449,452	462,920
Street Improvement/Animal Shelter Bond	\$	8,170,850	8,170,850							
Fire Station 1 Relocation Bond	\$	5,636,153	5,636,153							
Radio System Bond	\$	3,117,337	3,117,337							
Aquatics Center Bond	\$	8,905,887	8,905,887							
Consolidated Dispatch Bond	\$	2,044,796	2,044,796							
Street Improvement Bond	\$	24,658,184	24,658,184							
Justice Center Security Upgrades Bond	\$	2,678,561	2,678,561							
Fire Station #2 Relocation	\$	10,822,965	10,822,965							
Trail Improvements	\$	7,402,844	6,613,344	789,500						
Pike Street	\$	4,062,791	4,062,791							
Dallas Stars Facility	\$	23,641,846	49,200	23,592,646						
TOTAL EXPENDITURES	\$	440,229,864	330,778,367	46,547,246	10,420,510	9,936,315	10,683,680	10,696,375	10,709,452	10,457,920

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

REVENUE SOURCES:

Miscellaneous Revenues

Prior Year Revenue	\$	4,240,303	4,240,303						
North Texas Toll way Authority	\$	150,000	150,000						
Interest	\$	8,726,599	8,718,199	1,200	1,200	1,200	1,200	1,200	1,200
Developer Contributions	\$	2,250,514	2,250,514						
Dallas County	\$	2,041,649	1,836,549	205,100					
Public Improvement District [1]	\$	3,568,918	3,568,918						
Las Campanas Wall Assessment	\$	105,343	105,343						
Hotel/Motel Fund Transfer	\$	1,466,200	1,466,200						
DART Signal Reimbursement	\$	97,467	97,467						
TxDOT (LBJ Express)	\$	974,570	974,570						
TxDOT RTR (NCTCOG)	\$	696,745	696,745						
CDBG Funds	\$	1,388,637	1,388,637						
Subtotal Revenues Excluding Transfers	\$	25,706,945	25,493,445	206,300	1,200	1,200	1,200	1,200	1,200

Transfer of General Fund Balance

Prior Year Revenue	\$	19,441,000	19,441,000						
Subtotal Transfer of General Fund Balance	\$	19,441,000	19,441,000						

General Fund Transfers

Prior Year Revenue inclusive of ARPA	\$	19,676,000	14,166,000	5,510,000					
Street Revitalization	\$	25,500,000	7,600,000	2,300,000	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	\$	15,618,000	15,618,000						
Farmers Branch Creek Well Transfer	\$	800,000	800,000						
Creek Improvements	\$	828,000	828,000						
Trails Program Transfer	\$	550,000	550,000						
Future Infrastructure	\$	76,000	76,000						
Solar Upgrades	\$	1,294,500	1,294,500						
Farmers Market Grove at Mustang Crossing	\$	435,000	435,000						
Subtotal General Fund Transfers	\$	65,177,500	41,767,500	7,810,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000

Departmental Transfers

Prior Year Revenue Inclusive of ARPA	\$	12,055,500	12,055,500						
Playground/Park Renovations ('13-'14 Lighting Study)	\$	425,000	425,000						
Park Maintenance Rawhide Creek Lighting	\$	170,000	170,000						
Park Maintenance General Improvements	\$	1,735,000	1,735,000						
Park Maintenance/Sustainability	\$	9,954,000	3,359,000	685,000	985,000	985,000	985,000	985,000	985,000
Park Maintenance Rec Center Renovation	\$	1,152,000	1,152,000						
Parks Maintenance (VV Soccer Complex)	\$	105,000	105,000						
Parks Maintenance (Dog Park)	\$	236,000	236,000						
Streets/Railroad Crossings	\$	754,000	754,000						
DART	\$	9,331	9,331						
Subtotal Departmental Transfers	\$	26,595,831	\$ 20,000,831	685,000	985,000	985,000	985,000	985,000	985,000

TOTAL REVENUES:

PROJECT BUDGET	PRIOR YEARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
\$ 136,921,275	106,702,775	8,701,300	3,586,200	3,586,200	3,586,200	3,586,200	3,586,200	3,586,200

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

PROJECTED EXPENDITURES

Completed Projects

	PROJECT BUDGET	PRIOR YEARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Prior Years [2]	\$ 66,407,646	66,407,646							
Liberty Plaza	\$ 429,858	429,858							
Screen Wall Assistance	\$ 185,196	185,196							
City Entryway Enhancements	\$ 48,878	48,878							
Field of Blue Statue	\$ 24,500	24,500							
CDBG Project 2008-10	\$ 136,693	136,693							
Railroad Crossing Signal Controllers (DART)	\$ 97,767	97,767							
Current and Future Projects									
Playground/Park Renovations (*13-'14 Lighting Study)	\$ 629,386	629,386							
Parks Maintenance (VV Soccer Complex)	\$ 105,000	105,000							
Parks Maintenance (Dog Park)	\$ 236,000	236,000							
Park Field Light Replacement	\$ 2,994,837	1,419,837	225,000	225,000	225,000	225,000	225,000	225,000	225,000
Burke Nature Preserve Improvements	\$ 288,452	288,452							
Playground Equipment Replacement	\$ 200,000	200,000							
Monument Signs	\$ 900,000	100,000	200,000	100,000	100,000	100,000	100,000	100,000	100,000
Trail Improvements	\$ 3,700,000	3,000,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Farmers Market - Grove at Mustang Crossing	\$ 323,550	323,550							
Rawhide Creek Lighting	\$ 170,000	170,000							
Parks Master Plan	\$ 5,100,000	600,000	900,000	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							
CDBG Project 2022-23 Brandywine / Springvale Alley Sewer Replacement	\$ 205,100		205,100						
Traffic Signals Rehabilitation	\$ 120,385	120,385							
Creek Projects	\$ 1,240,000	1,240,000							
Wooded Creek Wall	\$ 63,000	63,000							
Street Revitalization	\$ 26,085,802	7,585,802	2,900,000	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	\$ 2,700,000	1,500,000	1,200,000						
ARP - Recreation Center Renovation (Phase 2)	\$ 1,478,000	1,478,000							
ARP - Branch Connection Renovation	\$ 2,500,000		2,500,000						
ARP - Signature Park (Phase 1)	\$ 4,010,000	2,000,000	2,010,000						
ARP - Mercer Park	\$ 1,000,000	1,000,000							
TOTAL PLANNED EXPENDITURES:	\$ 131,438,908	99,448,808	10,240,100	3,625,000	3,625,000	3,625,000	3,625,000	3,625,000	3,625,000
Transfers	\$ 5,481,189	5,481,189							
TOTAL EXPENDITURES:	\$ 136,920,097	104,929,997	10,240,100	3,625,000	3,625,000	3,625,000	3,625,000	3,625,000	3,625,000
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	\$ 1,179	1,772,779	233,979	195,179	156,379	117,579	78,779	39,979	1,179

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

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

REVENUE SOURCES:

	PROJECT BUDGET	PRIOR YEARS	2022-2023
Appropriated Fund Balance	\$ 200,199	200,199	
Interest	\$ 327,571	327,321	250
Hotel/Motel Transfer from Non-Bond CIP	\$ 1,560,400	1,560,400	
Special Revenue Donations	\$ 75,000	75,000	
Hotel/Motel Transfers	\$ 6,578,000	6,553,000	25,000
TOTAL REVENUES:	\$ 8,741,170	8,715,920	25,250

PROJECTED EXPENDITURES

Completed Projects

Prior Years [1]	\$ 4,051,632	4,051,632	
Stars Center Upgrades	\$ 986,000	986,000	
Barn	\$ 2,562,000	162,000	2,400,000
Historical Park Structure Repairs	\$ 821,000	796,000	25,000
Historical Park Master plan	\$ 28,500	28,500	
Historical Park General Store	\$ 100,000	100,000	
Historical Park Lighting Study	\$ 25,000	25,000	
Historical Park Bridge & Pathways	\$ 154,100	154,100	
TOTAL EXPENDITURES:	\$ 8,728,232	6,303,232	2,425,000
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	\$ 12,939	2,412,689	12,939

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

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

REVENUE SOURCES:

Transfer from Water & Sewer Fund Operations [1]	\$ 88,949,346	55,149,346	7,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
Transfer from Water & Sewer Fund - Fund Balance	\$ 6,200,000	6,200,000							
Transfer from Sewer Interceptor Fund	\$ 1,495,069	1,495,069							
Transfer from Fixed Asset Fund	\$ 213,166	213,166							
Developer Contribution	\$ 83,643	83,643							
Interest	\$ 3,872,089	3,701,382	23,665	23,901	24,140	24,382	24,626	24,872	25,121
TML Reimbursements	\$ 415,864	415,864							
CDBG	\$ 282,305	282,305							
TOTAL REVENUES:	\$ 101,511,483	67,540,776	7,423,665	4,423,901	4,424,140	4,424,382	4,424,626	4,424,872	4,425,121

PROJECTED EXPENDITURES

Completed Projects

Prior Years [2]	\$	8,389,812	8,389,812							
Benchmark Water/SS Line	\$	392,611	392,611							
Current and Future Projects	\$									
Utility Replacement & Improvements	\$	43,442,390	22,942,390	2,500,000	2,500,000	2,500,000	3,250,000	3,250,000	3,250,000	3,250,000
I & I Repairs	\$	18,828,187	9,728,187	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Service Center Improvements	\$	11,090,500	9,990,500	600,000	500,000					
Cook's Creek Improvements	\$	1,700,000	1,700,000							
Motor/Pump/Tank Improvements	\$	3,022,402	2,532,402	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Technology/Security Improvements	\$	1,707,166	1,707,166							
East Side Lift Station	\$	1,216,688	1,216,688							
Farmers Branch Station Streets	\$	833,071	833,071							
Water Meter Replacement	\$	3,000,000		3,000,000						
TOTAL PLANNED EXPENDITURES:	\$	93,622,827	59,432,827	7,470,000	4,370,000	3,870,000	4,620,000	4,620,000	4,620,000	4,620,000
Transfers	\$	3,170,525	3,170,525							
TOTAL EXPENDITURES:	\$	96,793,352	62,603,352	7,470,000	4,370,000	3,870,000	4,620,000	4,620,000	4,620,000	4,620,000
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	\$	4,718,131	4,937,424	4,891,089	4,944,990	5,499,131	5,303,513	5,108,138	4,913,010	4,718,131

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

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

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

REVENUE SOURCES:

Transfers
Grant
Interest

TOTAL REVENUES:

PROJECTED EXPENDITURES

Current and Future Projects

Drainage Projects (public)
TDEM Stormwater Project (\$2.4M Grant Funded)

TOTAL PLANNED EXPENDITURES:

Transfers

TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES:

PROJECT BUDGET	PRIOR YEARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
\$ 16,800,000	6,300,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
\$ 2,448,000	2,448,000							
\$ 192,652	42,652	30,000	30,000	30,000	15,000	15,000	15,000	15,000
\$ 19,440,652	8,790,652	1,530,000	1,530,000	1,530,000	1,515,000	1,515,000	1,515,000	1,515,000
\$ 16,043,962	2,158,962	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000	1,750,000
\$ 3,264,000	3,264,000							
\$								
\$ 19,307,962	5,422,962	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000	1,750,000
\$								
\$ 19,307,962	5,422,962	2,030,000	2,030,000	2,030,000	2,015,000	2,015,000	2,015,000	1,750,000
132,690	3,367,690	2,867,690	2,367,690	1,867,690	1,367,690	867,690	367,690	132,690

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

REVENUE SOURCES:

CFBISD (Exp 2019)	\$	4,419,916	4,419,916	
City of Farmers Branch (100%)	\$	3,359,432	3,169,492	189,940
Dallas County Hospital District (Exp 2020)	\$	656,757	656,757	
Dallas County (Exp 2020)	\$	550,381	550,381	
Dallas County Community College District (Exp 2014)	\$	53,258	53,258	
Non-Bond CIP Fund Advance	\$	200,000	200,000	
Interest [1]	\$	151,331	141,831	9,500
TOTAL REVENUES:	\$	9,391,075	9,191,635	199,440

PROJECTED EXPENDITURES

Completed Projects

Prior Years [2]	\$	14,943	14,943
Phase One Public Imp./Enhancements	\$	144,999	144,999

Current and Future Projects

Zone School Project Costs [3]	\$	1,312,716	1,312,716
City and School Administrative Fees	\$	71,744	71,744
Bee Street Development	\$	1,600,000	1,600,000
Station Area Art, Betterments and Infrastructure	\$	1,290,233	1,290,233
Farmers Branch Station Streets	\$	269,394	269,394
K. Hovnanian	\$	150,000	150,000
Western Securities [4]	\$	1,870,496	1,870,496

TOTAL PLANNED EXPENDITURES:

Transfers	\$ 500,000	500,000
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TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	\$ 2,166,550	1,967,110	2,166,550
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RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

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

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

[3] Figures represent 30% of CFBISD revenue payment

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

Terms and Limits for Participation

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

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

REVENUE SOURCES:

City of Farmers Branch
Interest [1]

TOTAL REVENUES:

PROJECTED EXPENDITURES

Current and Future Projects

Valwood Park
I-35 Corridor

TOTAL PLANNED EXPENDITURES:

Transfers

TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

PROJECT BUDGET	PRIOR YEARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
\$ 3,057,361		399,005	410,975	423,304	436,004	449,084	462,556	476,433
\$ 3,500		500	500	500	500	500	500	500
\$ 3,060,861		399,505	411,475	423,804	436,504	449,584	463,056	476,933
\$								
\$ 2,579,252			395,510	411,315	423,680	436,375	449,452	462,920
\$ -								
\$ 2,579,252			395,510	411,315	423,680	436,375	449,452	462,920
\$ -								
\$ 2,579,252			395,510	411,315	423,680	436,375	449,452	462,920
\$ 481,609		399,505	415,470	427,959	440,783	453,991	467,596	481,609

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

REVENUE SOURCES:

Bond Proceeds	\$	6,691,571	6,691,571	
Bond Premium	\$	413,328	413,328	
Transfers	\$	13,238	13,238	
Interest	\$	314,436	313,936	500
TOTAL REVENUES:	\$	7,432,573	7,432,073	500

PROJECTED EXPENDITURES

Current and Future Projects

Trails/Sidewalks Construction	\$	4,539,250	4,000,000	539,250
John Burke Nature Preserve	\$	2,750,250	2,500,000	250,250
Trails/Sidewalks Construction - 2020 Bond	\$	-		
	\$	-		
Bond Issuance Costs	\$	113,344	113,344	
TOTAL PLANNED EXPENDITURES:	\$	7,402,844	6,613,344	789,500
Transfers	\$			
TOTAL EXPENDITURES	\$	7,402,844	6,613,344	789,500
RESERVED FOR CONTINGENCIES:		29,729	818,729	29,729

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

REVENUE SOURCES:

Bond Proceeds
Bond Premium
Transfers
Interest

TOTAL REVENUES:

PROJECTED EXPENDITURES

Current and Future Projects

Pike Street
Station Area Betterments
Bond Issuance Costs

TOTAL PLANNED EXPENDITURES:

Transfers

TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES:

PROJECT BUDGET	PRIOR YEARS	2022-23
\$ 3,764,000	3,764,000	
\$ 294,991	294,991	
\$ -		
\$ 112,486	111,486	1,000
\$ 4,171,477	4,170,477	1,000
\$ 3,531,814	3,531,814	
\$ 468,186	468,186	
\$ 62,791	62,791	
\$ 4,062,791	4,062,791	
\$		
\$ 4,062,791	4,062,791	
108,686	107,686	108,686

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

REVENUE SOURCES:

Bond Proceeds
Bond Premium
Transfers
Interest

TOTAL REVENUES:

PROJECTED EXPENDITURES

Current and Future Projects

Dalas Stars Facility
Miscellaneous street improvements
Bond Issuance Costs

TOTAL PLANNED EXPENDITURES:

Transfers

TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES:

PROJECT BUDGET	PRIOR YEARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
\$ 23,500,000		23,500,000						
\$ 141,000		141,000						
\$ -								
\$ 1,000		1,000						
\$ 23,642,000		23,642,000						
\$ 23,500,000	49,200	23,450,800						
\$ -								
\$ 141,846		141,846						
\$ 23,641,846	49,200	23,592,646						
\$								
\$ 23,641,846	49,200	23,592,646						
154	-49,200	154	154	154	154	154	154	154



**FARMERS
BRANCH**

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

Adopted Fiscal Year Budget 2022-23

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUND	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2021	[1]	\$ 21,956,138	\$ 3,915,956	\$ 6,118,671	\$ 1,511,661
2021-22 ESTIMATED REVENUES		76,186,480	7,758,600 [3]	29,435,600	2,950,400
2021-22 ESTIMATED EXPENDITURES		79,905,780 [2]	3,480,300	30,150,900	3,380,400
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		(3,719,300)	4,278,300	(715,300)	(430,000)
SPECIAL CONSIDERATIONS					
CREDIT FOR ENCUMBRANCES INCLUDED IN PURCHASE			(1,138,987)		
ASSIGNED FOR FUTURE PURCHASES			(5,329,267)		
ADDITION TO (USE OF) FUND BALANCE		(3,719,300)	(2,189,954)	(715,300)	(430,000)
ESTIMATED FUND BALANCE 9/30/2022		\$ 18,236,838 [2]	\$ 1,726,002	\$ 5,403,371	\$ 1,081,661
2022-23 ESTIMATED REVENUES		79,419,200	180,000	27,847,200	2,844,700
2022-23 ESTIMATED EXPENDITURES		80,364,000	3,886,800	28,870,600	2,836,200
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		(944,800)	(3,706,800)	(1,023,400)	8,500
SPECIAL CONSIDERATIONS					
ASSIGNED FOR FUTURE PURCHASES			(1,522,467)		
CREDIT OF PRIOR YEAR ASSIGNMENTS			5,329,267		
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		(944,800)	100,000	(1,023,400)	8,500
ESTIMATED FUND BALANCE 9/30/2023		\$ 17,292,038	\$ 1,826,002	\$ 4,379,971	\$ 1,090,161
TARGET BALANCES	High	\$ 16,072,800 [4]	\$ 300,000	\$ 2,500,000	\$ 1,000,000
	Low	\$ 12,054,600 [4]		\$ 2,000,000	\$ 600,000

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

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

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

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

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

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

Adopted Fiscal Year Budget 2022-23

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUNDS	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2021	[1]	\$ 21,956,138	\$ 3,915,956	\$ 6,118,671	\$ 1,511,661
2021-22 ESTIMATED REVENUES		76,186,480	7,758,600 [3]	29,435,600	2,950,400
2021-22 ESTIMATED EXPENDITURES		79,405,780 [2]	3,480,300	30,050,900	3,305,400
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		(3,219,300)	4,278,300	(615,300)	(355,000)
SPECIAL CONSIDERATIONS					
CREDIT FOR ENCUMBRANCES INCLUDED IN PURCHASE			(1,138,987)		
ASSIGNED FOR FUTURE PURCHASES			(5,329,267)		
ADDITION TO (USE OF) FUND BALANCE		(3,219,300)	(2,189,954)	(615,300)	(355,000)
ESTIMATED FUND BALANCE 9/30/2022		\$ 18,736,838 [2]	\$ 1,726,002	\$ 5,503,371	\$ 1,156,661
2022-23 ESTIMATED REVENUES		79,419,200	180,000	27,847,200	2,844,700
2022-23 ESTIMATED EXPENDITURES		79,864,000	3,886,800	28,770,600	2,761,200
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		(444,800)	(3,706,800)	(923,400)	83,500
SPECIAL CONSIDERATIONS					
ASSIGNED FOR FUTURE PURCHASES			(1,522,467)		
CREDIT OF PRIOR YEAR ASSIGNMENTS			5,329,267		
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		(444,800)	100,000	(923,400)	83,500
ESTIMATED FUND BALANCE 9/30/2023		\$ 18,292,038	\$ 1,826,002	\$ 4,579,971	\$ 1,240,161
TARGET BALANCES					
High		\$ 15,972,800 [4]	\$ 300,000	\$ 2,500,000	\$ 1,000,000
Low		\$ 11,979,600 [4]		\$ 2,000,000	\$ 600,000

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

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

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

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

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

GENERAL FUND SIX-YEAR FINANCIAL PLAN OVERVIEW

In accordance with the City's financial policies, the 2022-23 budget was developed in the context of long-range financial plans. The plans anticipate funding needs and available revenues and forecast methods for matching future revenues and expenses. A six-year projection plan has been developed for the City's General Fund. The plan presents the fund over eight fiscal years: two previous years and six projected years. There are many benefits to these plans. First, the plans give staff and City Council a valuable perspective when considering budgets within the planned six-year horizon. Second, the plans enable staff and City Council to understand the "compounding" effect of revenue and expenditure decisions made over time.

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

General Fund Six-Year Financial Plan City of Farmers Branch									
	Proj % Yr 2-6	Actual 2020-21	Estimated Actual 2021-22	Year 1 Projected 2022-23	Year 2 Projected 2023-24	Year 3 Projected 2024-25	Year 4 Projected 2025-26	Year 5 Projected 2026-27	Year 6 Projected 2027-28
Proj Most Realistic Beginning Unassigned Fund Balance		\$ 16,720,978	\$ 21,956,138	\$ 18,736,838	\$ 18,292,038	\$ 21,491,386	\$ 23,262,836	\$ 24,002,717	\$ 23,653,446
Revenues:									
Sales tax	1.0%	\$ 18,737,374	\$ 22,965,900	\$ 19,680,000	\$ 23,195,559	\$ 23,427,515	\$ 23,661,790	\$ 23,898,408	\$ 24,137,392
Property tax	2.0%	34,131,063	36,381,000	41,220,000	37,108,620	37,850,792	38,607,808	39,379,964	40,167,564
Franchise tax	0.5%	3,824,839	3,810,000	3,814,000	3,829,050	3,848,195	3,867,436	3,886,773	3,906,207
Licenses and permits	1.5%	3,810,089	2,563,600	2,275,000	2,602,054	2,641,085	2,680,701	2,720,912	2,761,725
Charges for services	1.0%	8,416,478	8,695,000	10,210,200	8,781,950	8,869,770	8,958,467	9,048,052	9,138,532
Fines and forfeitures	1.5%	1,447,924	1,110,200	1,588,000	1,126,853	1,143,756	1,160,912	1,178,326	1,196,001
Investment income	1.5%	409,782	511,500	585,000	519,173	526,960	534,864	542,887	551,031
Miscellaneous	1.5%	57,028	149,280	47,000	151,519	153,792	156,099	158,440	160,817
Total Revenues		\$ 70,834,577	\$ 76,186,480	\$ 79,419,200	\$ 77,314,778	\$ 78,461,864	\$ 79,628,078	\$ 80,813,763	\$ 82,019,269
Expenditures:									
Personal services	4.0%	\$ 35,999,375	\$ 39,711,500	\$ 42,574,300	\$ 41,299,960	\$ 42,951,958	\$ 44,670,037	\$ 46,456,838	\$ 48,315,112
Professional services	2.0%	3,970,790	5,071,000	5,631,400	5,172,420	5,275,868	5,381,386	5,489,013	5,598,794
Supplies	2.5%	1,826,795	2,370,248	2,740,200	2,429,504	2,490,242	2,552,498	2,616,310	2,681,718
Repairs & maintenance	1.5%	7,665,402	8,348,700	8,821,600	8,473,931	8,601,039	8,730,055	8,861,006	8,993,921
Services	1.5%	7,041,261	9,004,644	9,358,500	9,139,714	9,276,809	9,415,962	9,557,201	9,700,559
Production & disposal	2.0%	25,752	24,500	44,500	24,990	25,490	26,000	26,520	27,050
Contracts	Flat Amount	282,100	296,600	533,400	301,500	308,160	308,160	308,160	308,160
Events	1.0%	364,513	389,400	401,700	393,294	397,227	401,199	405,211	409,263
(1) Other objects	1.5%	1,024,751	2,541,988	9,184,800	2,580,118	2,618,820	2,658,102	2,697,973	2,738,443
Transfers - Fixed Assets	Estimate	5,638,200	6,822,400	-	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Transfers - Economic Development	Estimate	1,500,000	950,000	900,000	500,000	500,000	500,000	500,000	500,000
Transfers - Grant		-	-	72,800					
Transfers - Utility/HM Fund	0.0%	(3,249,700)	(3,495,400)	(3,799,400)	(3,495,400)	(3,495,400)	(3,495,400)	(3,495,400)	(3,495,400)
Transfers - Other	Flat Amount	-	130,000	-					
Transfers - Stormwater	Contract Amount	415,200	(84,800)	(84,800)	(84,800)	(84,800)	(84,800)	(84,800)	(84,800)
Transfers - CIP/Creek-Erosion	Flat Amount								
Transfers - CIP/Long-Range Plan	Flat Amount	2,615,000	6,825,000	2,985,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000
Transfers - CIP/Street Prgm	Flat Amount				2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Transfers - CIP/Other	Flat Amount	260,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Expenditures		\$ 65,379,441	\$ 79,905,780	\$ 80,364,000	\$ 74,860,230	\$ 76,990,414	\$ 79,188,198	\$ 81,463,033	\$ 83,817,820
Reserves/Designations/Adjustments		(145,229)							
Proj Ending Fund Balance		\$ 22,030,886	\$ 18,236,838	\$ 17,792,038	\$ 20,746,586	\$ 22,962,836	\$ 23,702,717	\$ 23,353,446	\$ 21,854,895
(2) Most-Realistic Projection		\$ (74,748)	\$ (500,000)	\$ (500,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
Proj Most Realistic Ending Fund Balance (2)		\$ 21,956,138	\$ 18,736,838	\$ 18,292,038	\$ 21,491,386	\$ 23,262,836	\$ 24,002,717	\$ 23,653,446	\$ 22,154,895

		Actual 2020-21	Estimated Actual 2021-22	Year 1 Projected 2022-23	Year 2 Projected 2023-24	Year 3 Projected 2024-25	Year 4 Projected 2025-26	Year 5 Projected 2026-27	Year 6 Projected 2027-28
Calculation of available funds (most realistic basis)									
Ending Fund Balance		\$ 21,956,138	\$ 18,736,838	\$ 18,292,038	\$ 21,491,386	\$ 23,262,836	\$ 24,002,717	\$ 23,653,446	\$ 22,154,895
90-Day Requirement	25%	\$ 14,916,623	\$ 18,145,845	\$ 19,966,000	\$ 17,765,058	\$ 18,297,603	\$ 18,847,049	\$ 19,415,758	\$ 20,004,455
75-Day Requirement	20%	\$ 11,933,299	\$ 14,516,676	\$ 15,972,800	\$ 14,212,046	\$ 14,638,083	\$ 15,077,640	\$ 15,532,607	\$ 16,003,564
60-Day Requirement	17%	\$ 9,940,438	\$ 12,092,391	\$ 13,305,342	\$ 11,838,634	\$ 12,193,523	\$ 12,559,674	\$ 12,938,661	\$ 13,330,969
54-Day Requirement	15%	\$ 8,949,974	\$ 10,887,507	\$ 11,979,600	\$ 10,659,035	\$ 10,978,562	\$ 11,308,230	\$ 11,649,455	\$ 12,002,673

(1) FY 2022-23 "Year 1 Projected 2022-23" Other Objects expenditures include \$1.633M for a 2 cent property tax refund for all taxpayers and \$3.310M to convert from a 25-year retirement City to a 20-year retirement City.

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

Assumptions:

Personal Services 4% increase includes merit increases (3.0% average based on a maximum increase of 6% beginning annually in April) and a slight growth in employment due to an increasing population.

Financial Condition Analysis

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

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

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

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

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

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

BACKGROUND

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

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

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

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

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

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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.

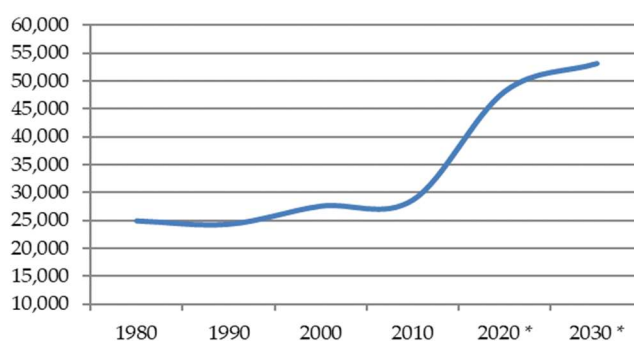
Demographics help to measure a community's needs and resources. As populations grow, shrink or change in composition, the government's role also changes. For example, a community with a growing population of children may need to increase recreation services or a community with a high unemployment rate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

<u>Measurement:</u> The official estimated population of the City is determined by the United States Census Bureau for previous years. 2005, 2015 and 2020 actual Census		2005	2015	2016	2017	2018	2019	2020
Farmers Branch		27,595	32,718	35,183	37,600	40,527	48,158	35,991
Dallas County		2,330,050	2,558,913	2,592,844	2,622,799	2,637,772	2,635,516	2,613,539
Texas		22,897,000	27,486,814	27,937,492	28,295,273	28,628,666	28,995,881	29,145,505
United States		296,460,000	320,742,673	323,071,342	325,147,121	327,167,434	328,239,523	331,449,281

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

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

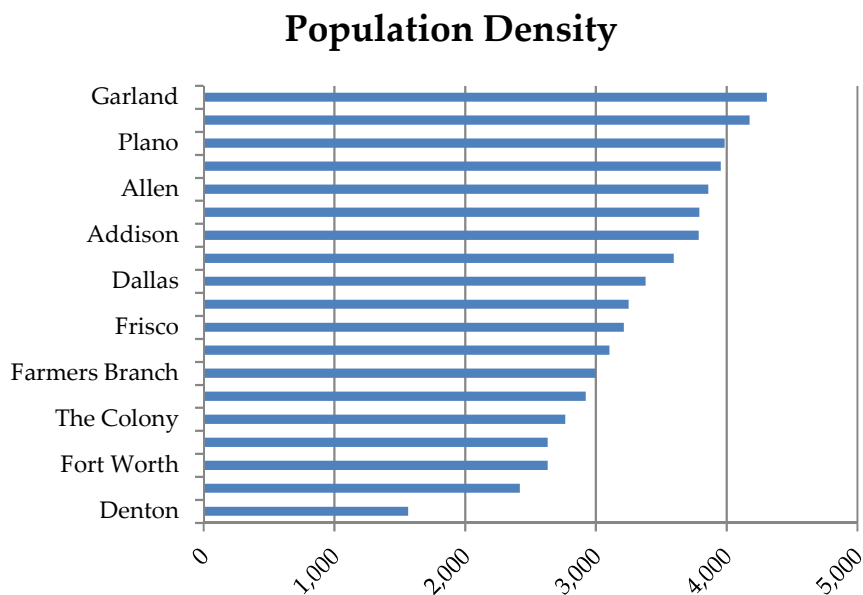
Analysis: Positive Trend. The City's population has been increasing at a sustainable pace over the past two decades. The City anticipates a continuation of this sustained pace of growth in population over the next couple of decades. Land availability for residential development in the community has been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

Population Density (Population per Square Mile)

How large is the City's coverage area?

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

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



Warning Signs: Decreasing population density.

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

Population by Age

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

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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.

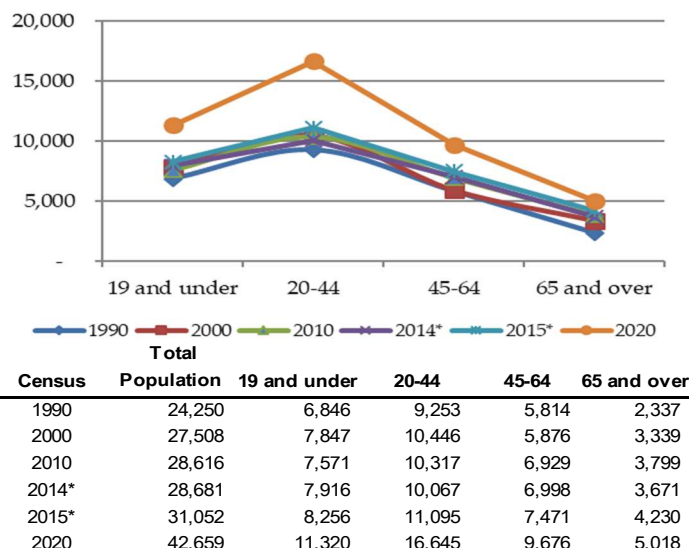
Personal Income Per Capita

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.

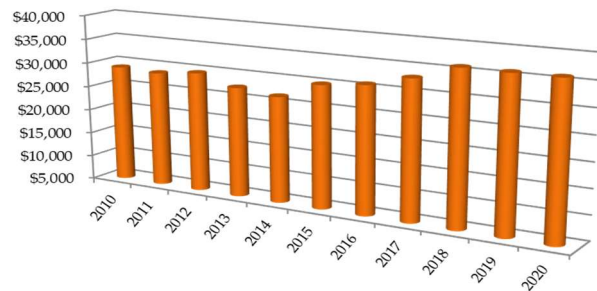
Population by Age



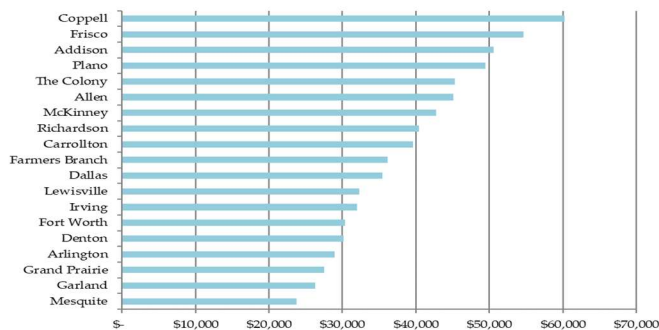
*-American Fact Finder 2011-2015, 5-year estimate.

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



Area Cities - Personal Income Per Capita 2020



Source: US Census

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

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

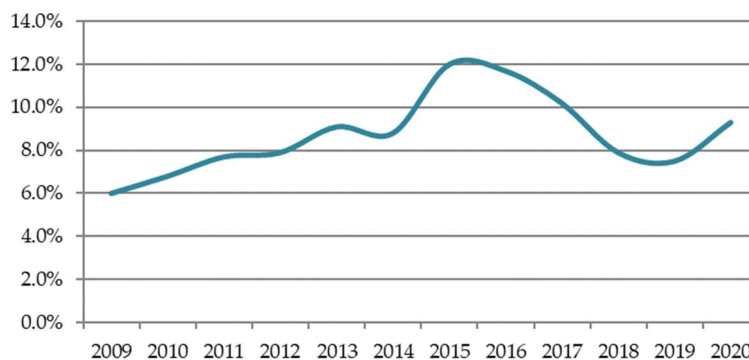
Analysis: Positive Trend. At \$36,111, the City's per capita income is slightly higher than national, state and county. Income indicators are important for the City because of their relationship to sales tax, one of the City's largest single sources of revenue. Current median household income is \$73,695.

Percent of Poverty Families, 2008-2019

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

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

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.

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Analysis: Positive

Trend. The City has very few families below the poverty line when compared to regional, state

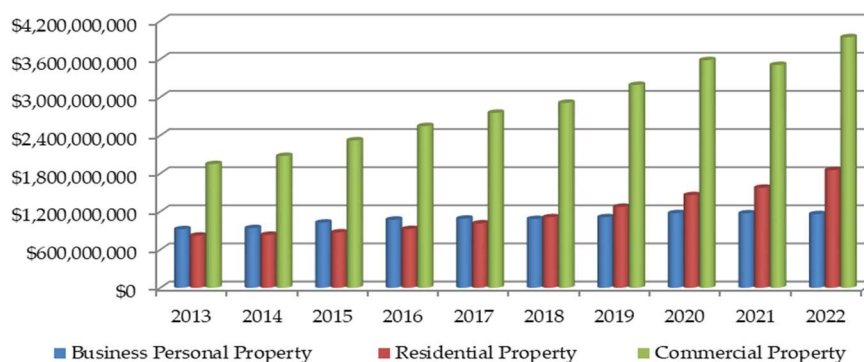
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Farmers Branch	6.0%	6.8%	7.7%	7.9%	9.1%	8.8%	12.0%	11.7%	10.2%	7.9%	7.5%	9.3%
Dallas County	13.9%	14.7%	14.8%	15.5%	15.9%	16.4%	17.9%	16.3%	17.7%	14.2%	14.0%	13.7%
Texas	12.8%	12.9%	13.2%	13.8%	14.1%	13.6%	15.9%	15.6%	16.0%	14.9%	13.6%	13.4%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

and national levels, the effect of the economic downturn is slowly abating. The percent of families below poverty in the community peaked in 2015 to 12% but still below national and state levels falling to 9.3% in 2020. As with measures of personal income, if the trend of more families below poverty continues to increase it could signal future increases in the level and demands for municipal services.

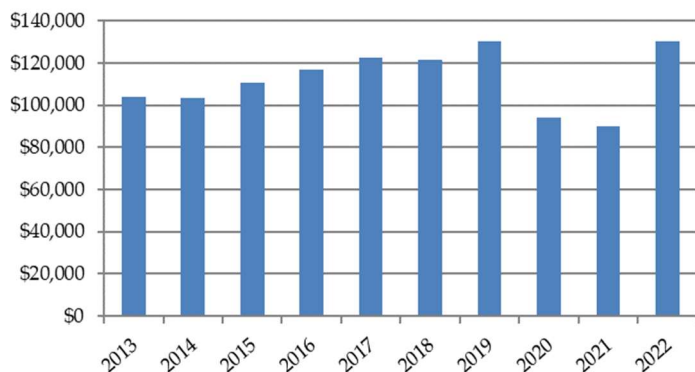
Taxable Assessed Valuation Per Capita

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

Real & Business Personal Property Values



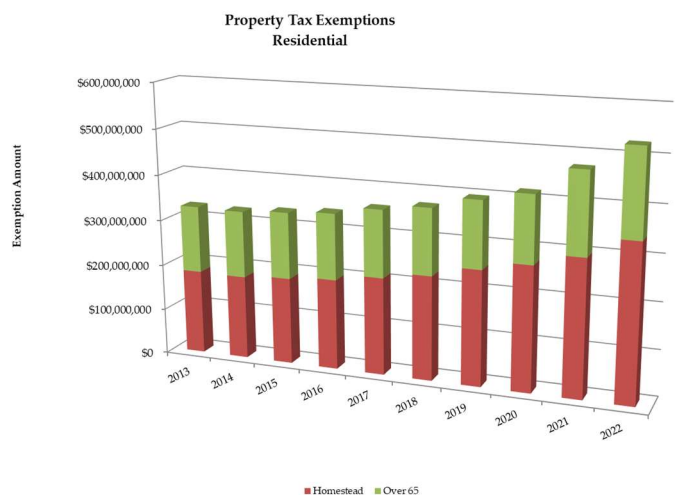
Assessed Valuation Per Capita (Constant Dollars)



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.



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.

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Top Ten Taxpayers

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

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

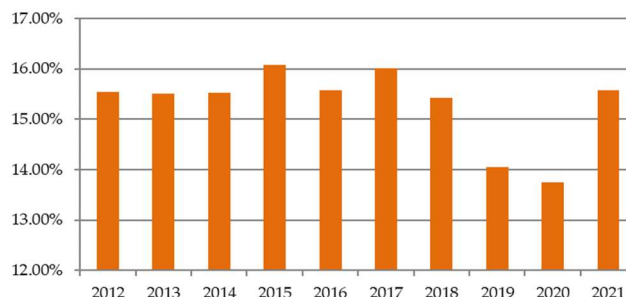
Warning Signs: High percentage or increasing percentage of overall assessed valuation owned by a few taxpayers. It is often cause for concern if the top five taxpayers of a city hold more than 20% of the community's total valuation.

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

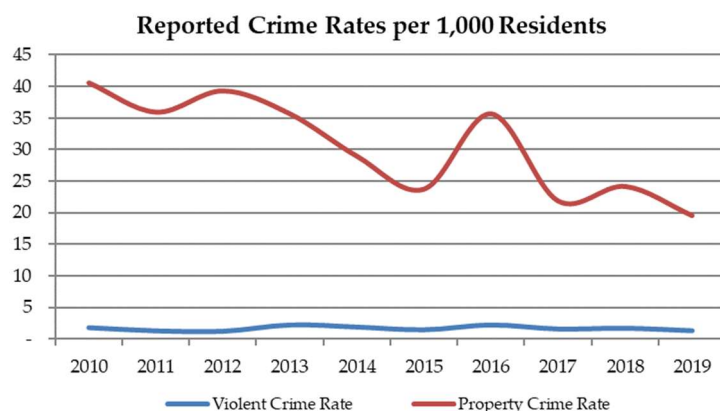
TEN LARGEST TAXPAYERS
FISCAL YEAR 2022
UNAUDITED

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

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



Crime Rate



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

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

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

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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.

Unemployment Rate

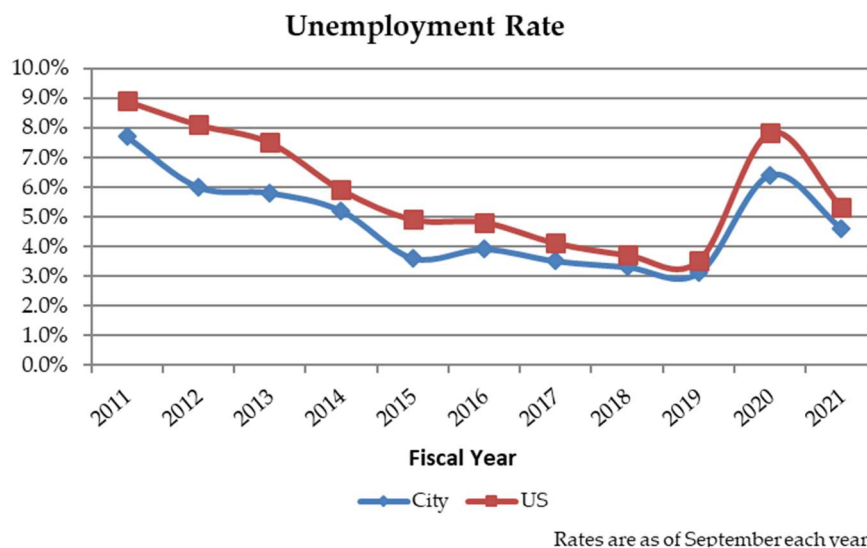
Can Farmers Branch residents find work? The unemployment rate in the community is a traditional indicator of the relative economic health of the community. Changes in unemployment impact personal income, and are consequently a measure of, and an influence on, the community's ability to support its business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

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

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

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

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



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

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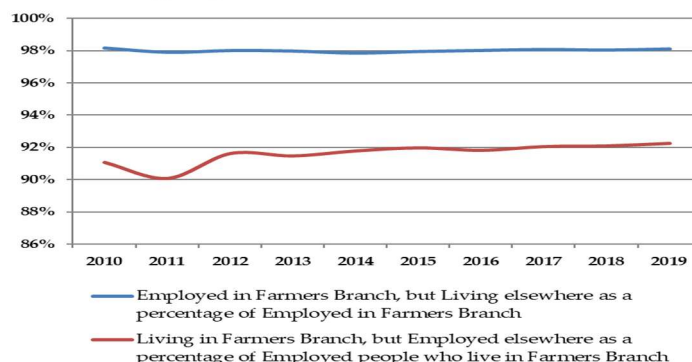
the financial condition of the City, because people will be more able to buy homes and will have more expendable income, which will help generate additional property and sales tax revenues for the City.

Employment Inflow and Outflow

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

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

Employment Inflow & Outflow



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

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

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

Business Activity

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

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

Financial Condition Analysis

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

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

Construction Value

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

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

Warning Signs: Declining constant dollar construction.

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

REVENUE INDICATORS

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

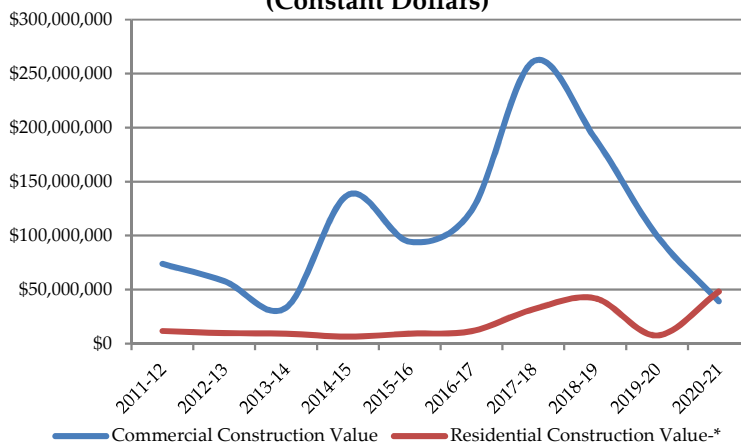
Revenues by Source

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

Business Activity
(Current & Constant Dollars)



Construction Value
(Constant Dollars)



Financial Condition Analysis

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

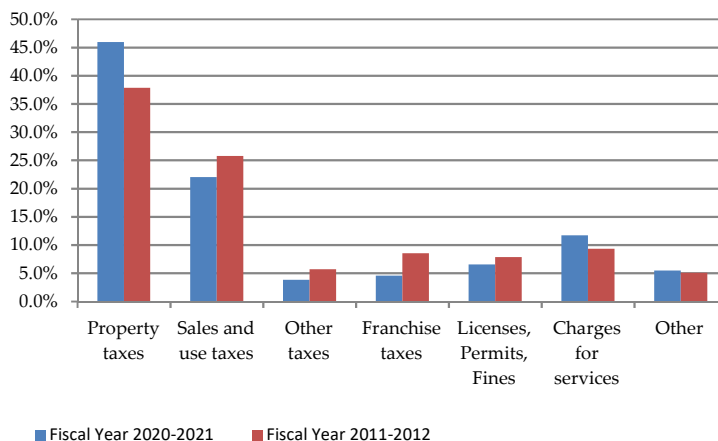
It is desirable to have a balance between elastic and inelastic revenues to limit the impact of sudden fluctuations in the tax base or inflation. But during inflationary periods, it is helpful to have a higher percentage of elastic revenues. As inflationary pressures drive up the cost of doing business,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

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

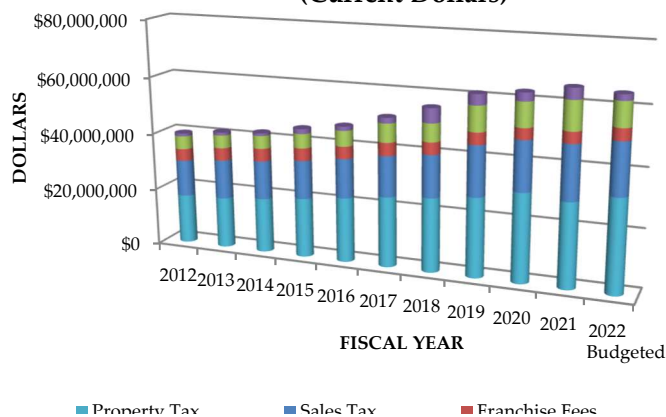
Warning Signs: Imbalance between elastic (e.g. sales tax, licenses & permits) and inelastic (e.g. property tax) revenues.

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

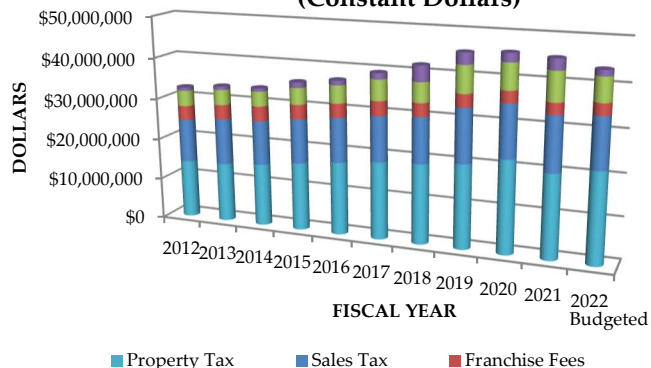
**Revenues by Source
Governmental Funds**



**Major Revenue Sources - General Fund
(Current Dollars)**

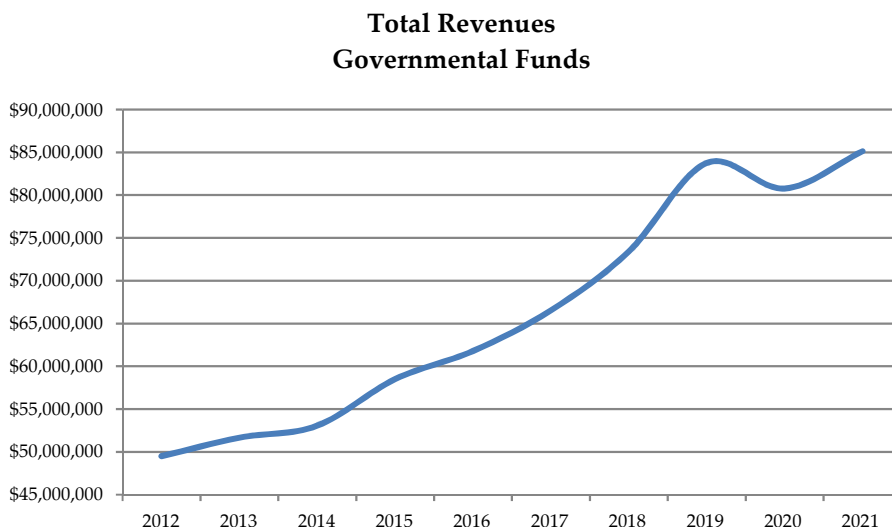


**Major Revenue Sources - General Fund
(Constant Dollars)**



Financial Condition Analysis

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



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

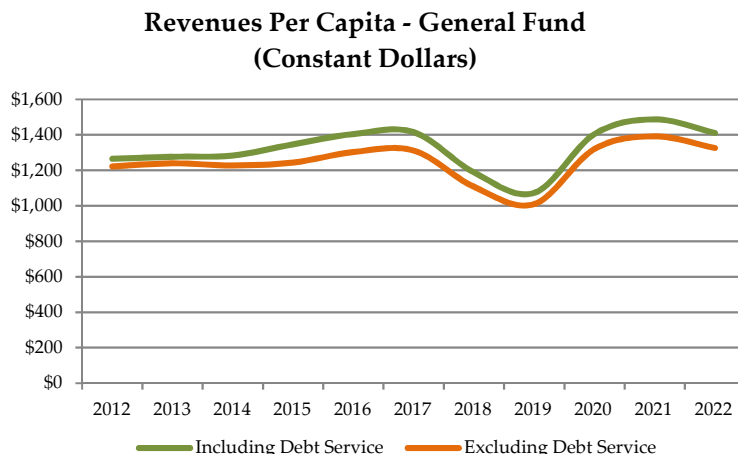
Are revenues changing in accordance with the population? Revenues per capita measures the change in General Fund operating revenues, both including and excluding property tax revenue allocated to fund debt service, relative to changes in population size over time. Theoretically, as the population increases,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

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

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

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

Analysis: Monitor Trend. As demonstrated in the graph, City revenues (excluding debt service) per capita adjusted for inflation (constant dollars) have decreased since 2017, from approximately \$1,311 per resident to an estimated \$1,325 per resident in 2022 (in the 2022 revenue estimate). When including debt service the revenue per capita (constant dollars) decreased from \$1,414 in 2017 to \$1,410 in 2022. When measuring current dollars, average overall revenues have are projected to decrease in 2022 when both including and excluding debt service.



Financial Condition Analysis

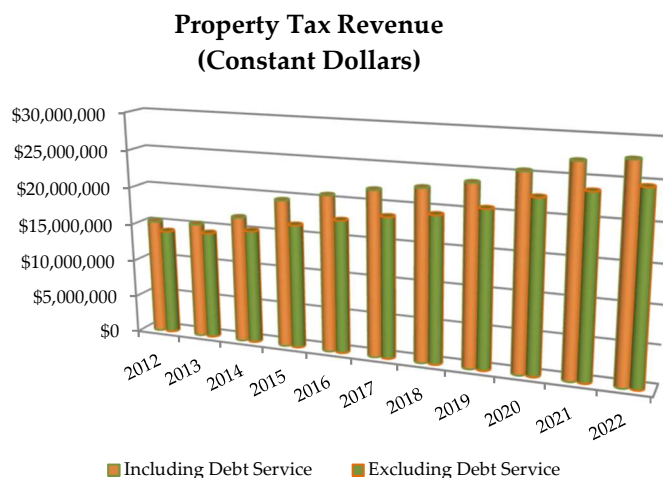
Although total City revenues have increased from 2012 to 2022, once the effect of inflation and population increases are factored in, actual City revenues are not keeping pace with the increase in demand for services and the cost for those services. This is indicative of the economic challenges the City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

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

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

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

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



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

2022 projected

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.

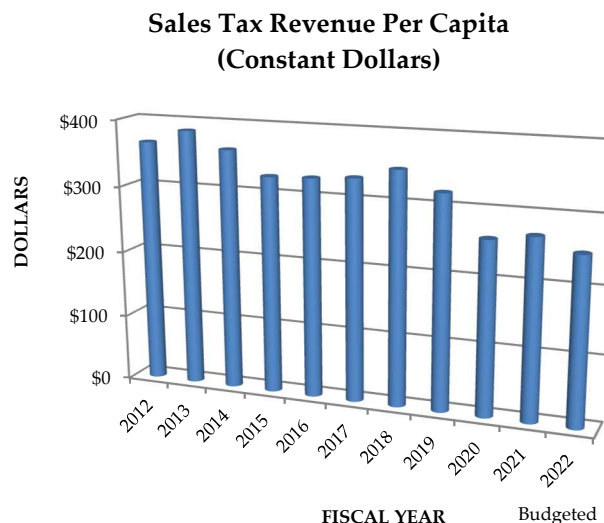
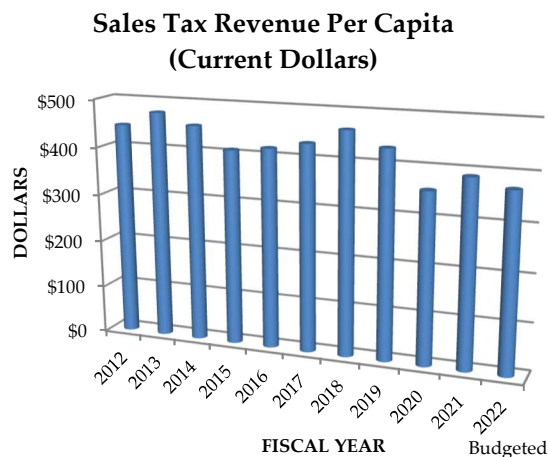
Sales tax is also affected by overall labor market conditions. If consumers have uncertainty in their employment they are likely to reduce their spending. Although the City receives a portion of its sales tax from tourists, economic conditions in the areas from which the tourist come can also impact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

Financial Condition Analysis

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



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

Elastic Revenues as a Percentage of Total Revenues, General Fund

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

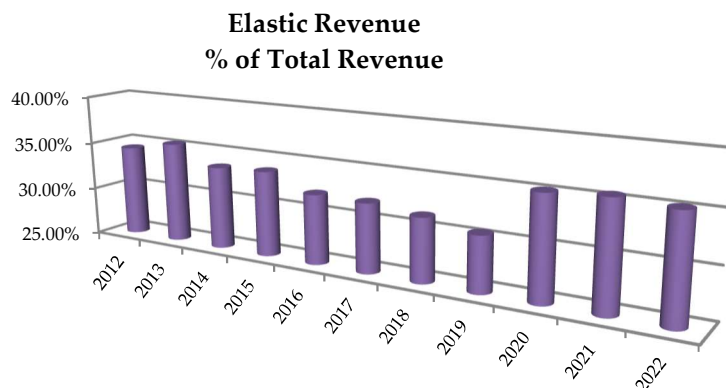
Measurement: This ratio is measured by dividing General Fund elastic revenue sources (the major elastic revenue sources include sales tax, a portion of landfill revenue, and permits/fees) by General Fund operating revenues. (Source: City of Farmers Branch Comprehensive Annual Financial Report)

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

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

Financial Condition Analysis

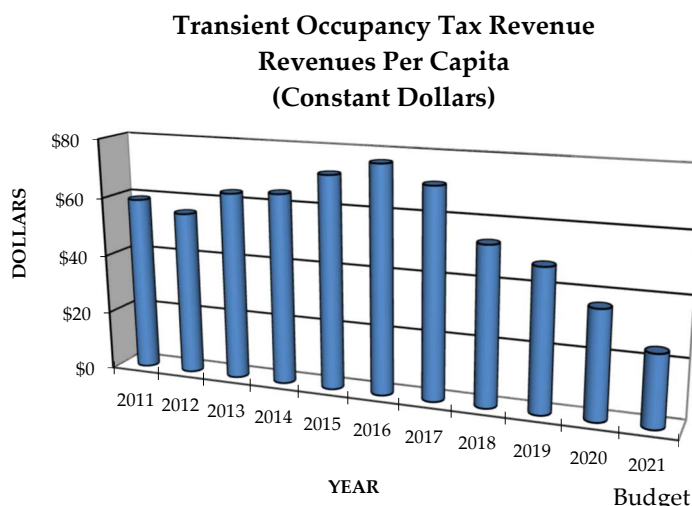
inflationary environment that has occurred during this time period. Emerging negative impacts of the effects on the global pandemic are projected for 2022. Landfill operations were outsourced in 1998 and reduced the elasticity of landfill revenues. The landfill contract provides for a guaranteed \$1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



2021 Projected

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

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



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

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

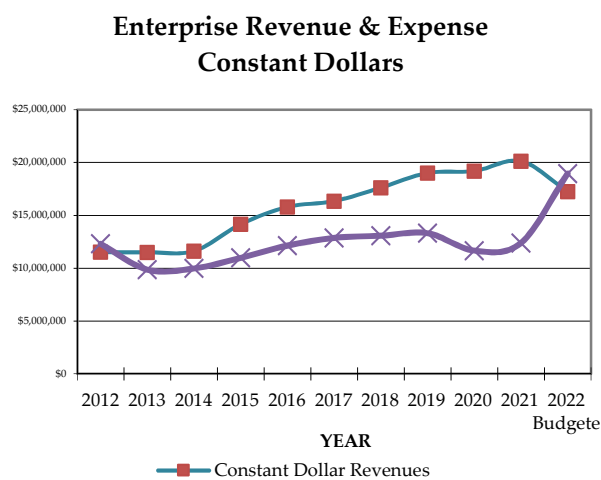
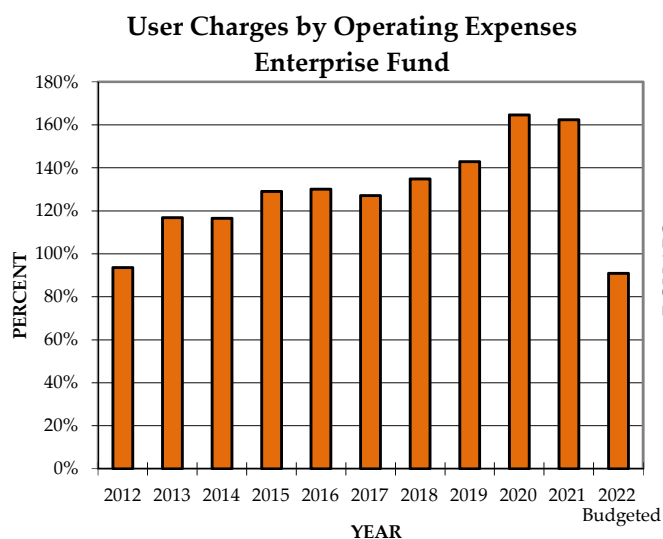
Analysis: Negative Trend. In the years following the recession, both state and local governments saw plummeting tax revenues from almost all sources. Most cities planned for the 2012 fiscal year conservatively, rather than relying on a rebounding local economy. However, in 2012 sales tax revenue was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

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

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

User Charges by Operating Expenses, Enterprise Funds

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



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

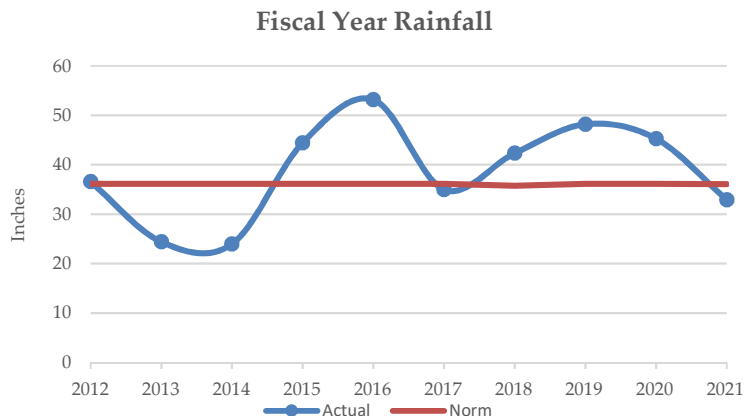
Warning Signs: A decreasing trend (i.e., user charges are offsetting less and less operating expenses over time) is indicative of future challenges and may indicate the need to generate additional revenue to ensure the future viability of the enterprise operation. Keeping this indicator above 100% is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

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

Financial Condition Analysis

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

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



Uncollected Property Taxes as a Percentage of Adjusted Tax Levy

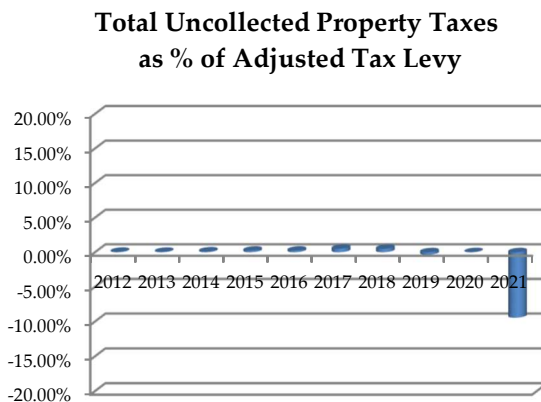
Are residents able to pay their taxes? Every year, a percentage of property owners are unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the local government's economic health. Additionally, as uncollected property taxes rise, liquidity is decreased,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

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

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

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

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



Financial Condition Analysis

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

EXPENDITURE INDICATORS

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

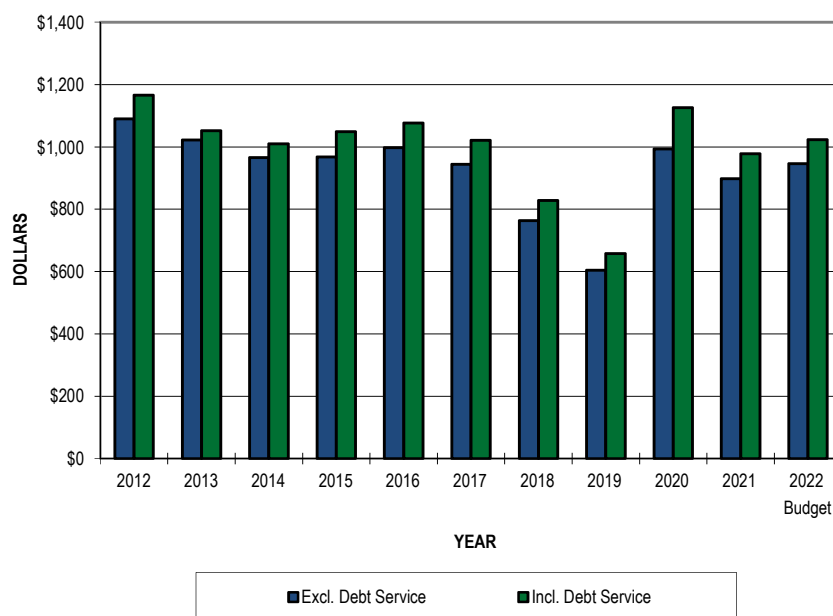
The following section is a profile of the City's expenditures. Taking a closer look at the expenditures will allow the City to recognize potential problems before they arise. Since the goal is to provide quality services while spending responsibly, it is important to examine the City's expenditure profile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

Operating Expenditures Per Capita

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

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

EXPENDITURES PER CAPITA
(Constant Dollars)
(Excluding General Fund CIP Transfers)



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.

Financial Condition Analysis

Analysis: Positive Trend. Operating expenditures per capita, both including and excluding debt service and adjusted for inflation have, on average, declined from 2012 through 2021. Since 2012, expenditures (excluding debt service) have been decreasing as the City has actively implemented cost containment measures to reduce its expenditures in response to the decrease in revenue experienced during the recession. As a result, the City is significantly more efficient as the decline in operating expenditures has not corresponded to a decrease in service levels. When excluding debt service expenditures, the City has been able to reduce and maintain expenditures per capita without significantly impacting services provided to the community. Fluctuations in expenditures, including debt service, are related to the issuance of new debt each year from 2012 to 2021.

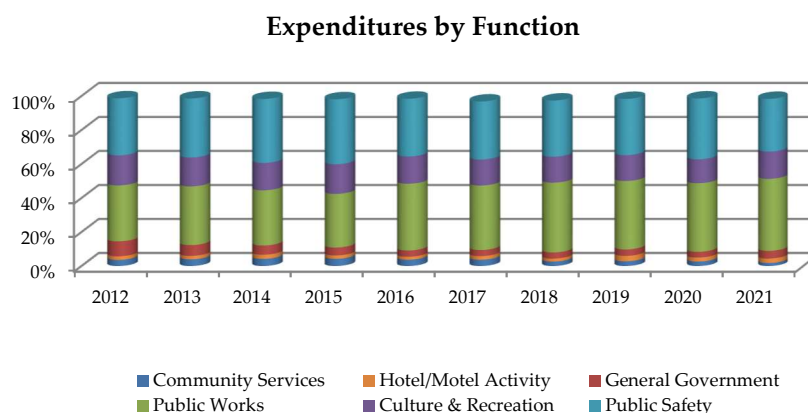
The City should continue to monitor expenditures per capita in the coming years. If this indicator begins to show growth (even gradually), this may evolve into a warning trend and steps to reverse the trend may have to be taken. Additionally, as the City's population ages, expenditures per capita may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

Operating Expenditures by Function

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

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

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



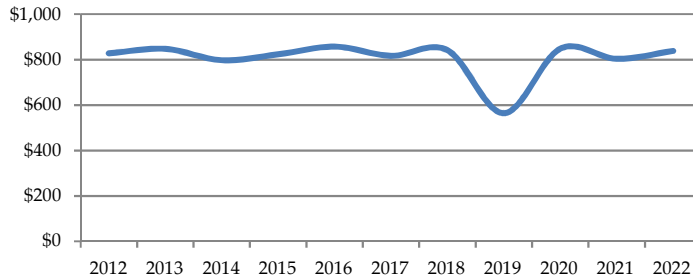
Analysis: Positive Trend. As clearly demonstrated in this chart, the City continuously expends the majority of its resources on public safety and public works (including Water & Sewer). This is an important indicator of the City's commitment to providing a high level of service to residents. General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

Financial Condition Analysis

Employees Per Capita

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

Employee Costs Per Capita - General Fund
Constant Dollars



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

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

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

Employee Costs Per Capita – General Fund

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	35,991	12.51
2021	444.75	35,991	12.36
2022	457.22	35,991	12.70

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

Financial Condition Analysis

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

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

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

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

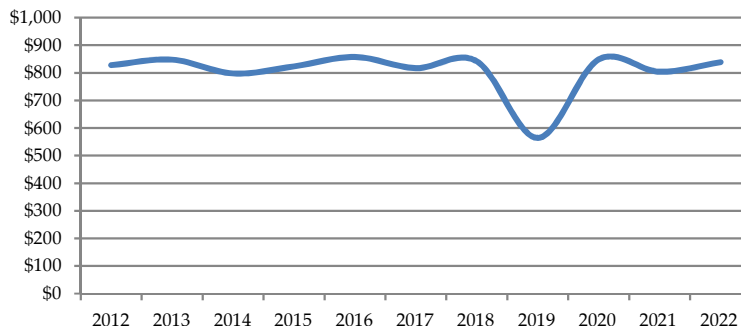
OPERATING POSITION INDICATORS

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

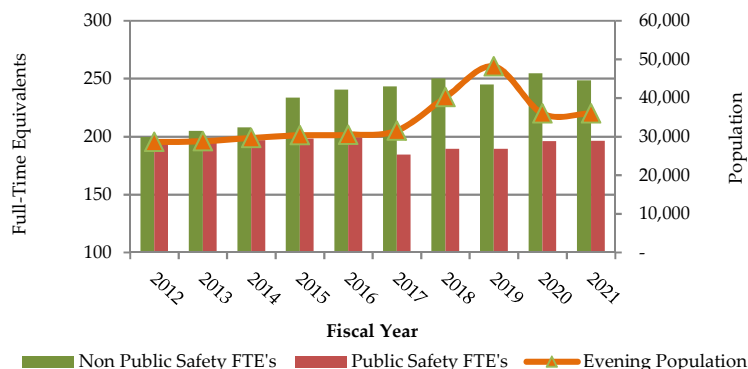
An analysis of operating position can help to identify the following situations:

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

**Employee Costs Per Capita - General Fund
Constant Dollars**



Meeting Citizen Needs with Fewer Employees

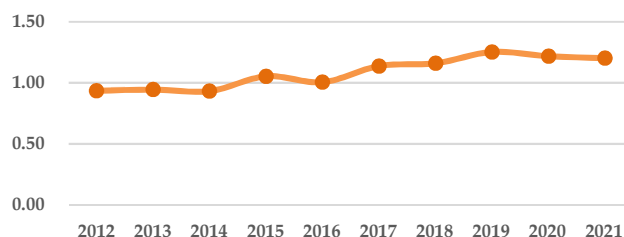


Financial Condition Analysis

Operating Ratio – Primary Government

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

Operating Ratio-
Primary Government



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

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

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

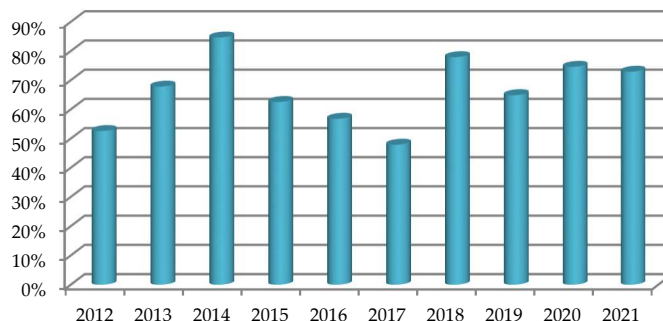
Fund Balance as a Percentage of Net Operating Revenue, Governmental Funds

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

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

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

Governmental Fund Balance
as a Percent of Revenues



Financial Condition Analysis

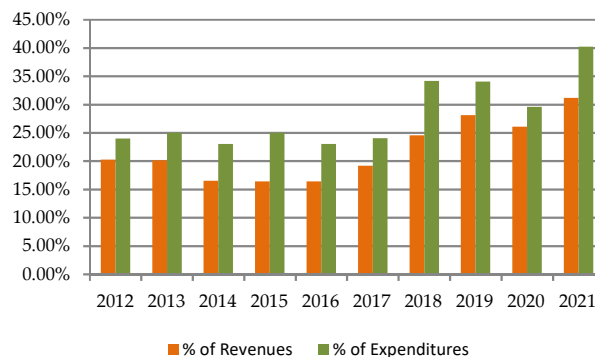
Analysis: Monitor Trend. Fund balance as a percentage of net operating revenue has remained relatively stable, but a trend of decreases began in 2003-14 as the impact of a sluggish economy proved greater than expected. However, the City has a very healthy level of Governmental Fund- fund balance, which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

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

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

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

**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. The City's General Fund unassigned fund balance over the last ten years has consistently been within recommended standards.

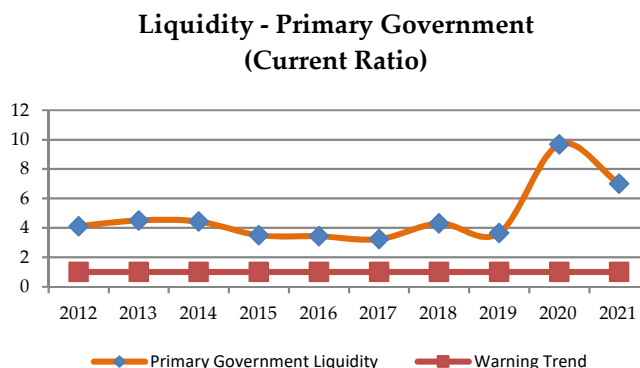
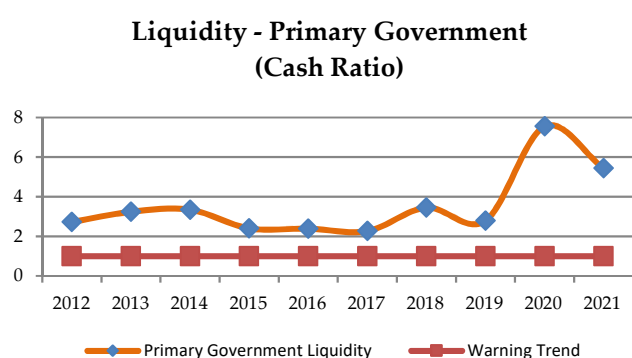
Liquidity – Primary Government

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

Financial Condition Analysis

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

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



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

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

Solvency – Primary Government

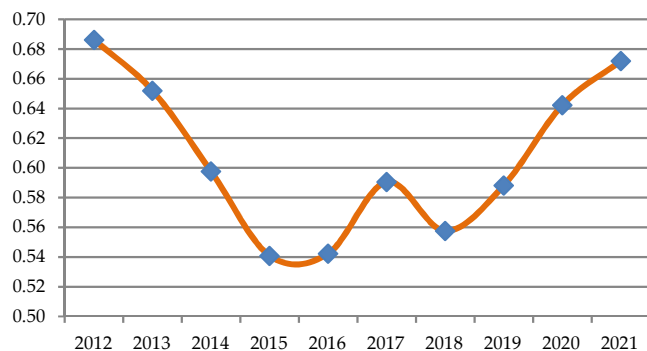
What is our future spending ability? Solvency and liquidity are both terms that refer to a state of financial health, but with some notable differences. Solvency refers to the capacity to meet long-term financial commitments. Liquidity refers to the ability to meet short-term obligations and refers to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

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

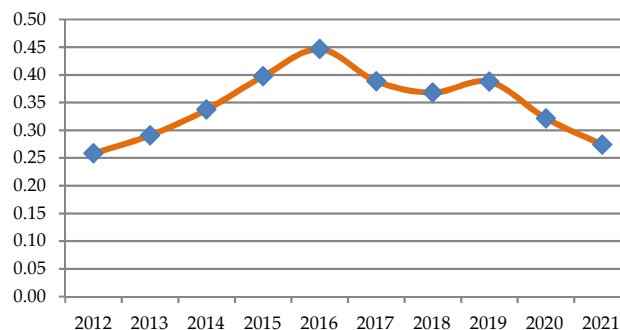
Financial Condition Analysis

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

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



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



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

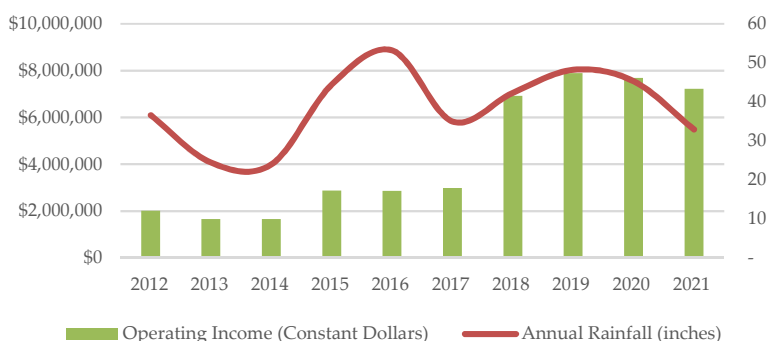
Analysis: Monitor Trend. This ratio has declined from a high of 69 to 64 for the “net assets ratio” and has increased from a low of 26 to 32 for the “long-term liability ratio.” Although the City still maintains satisfactory levels of long-run solvency and the ability to payoff long-term debt, the current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

Operating Income in Constant Dollars, Water & Sewer Fund

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

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

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



Financial Condition Analysis

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

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

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

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

DEBT STRUCTURE INDICATORS

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

Current Liabilities as a Percentage of Net Operating Revenues

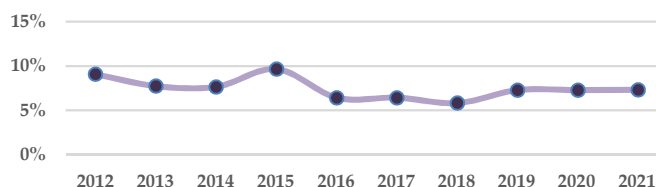
Can the City afford to pay its bills? This ratio indicates the ability of the City to meet its future liabilities with operating revenues. Current liabilities are those that the City has an obligation to pay within one fiscal year.

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

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

Analysis: Monitor Trend. This ratio decreased from 7.4% in 2011 to 7.0% in 2020. The current ratio 7.0% is less 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

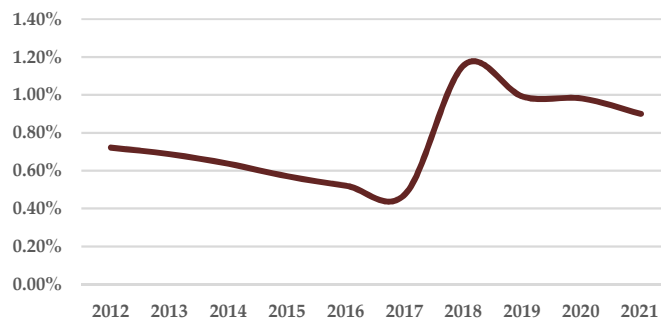
How much does the City owe? This statistic compares the City's assessed valuation to long-term debt and provides an analytical measure of the City's ability to service its current debt obligations as well as its ability to incur further debt if necessary. Daily operating expenditures generally produce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

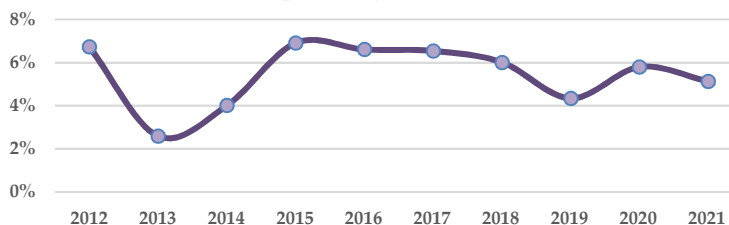


Debt Service

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.]

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)

Debt Service as a Percentage of
Operating Revenue



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

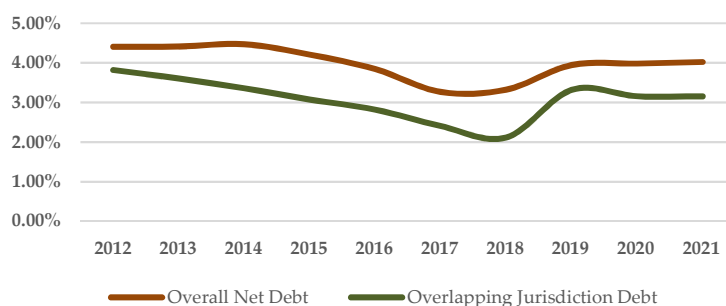
How much do we owe if overlapping jurisdictions default on their debt? Overlapping debt is the net direct bonded debt of another jurisdiction that is issued against a tax base within part or all of the boundaries of the community. The level of overlapping debt is only that debt applicable to the property 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.

Overlapping & Overall Net Debt
as a Percentage of Assessed Valuation

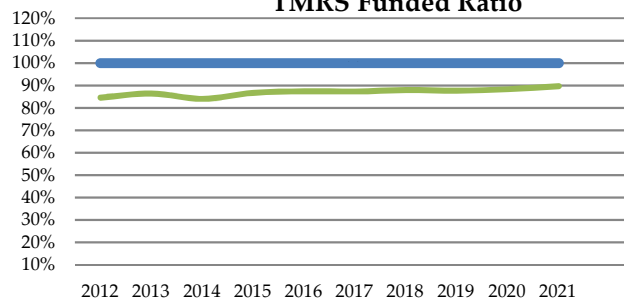


Analysis: Positive Trend. Overlapping jurisdiction debt has averaged 4.02%, while overall net debt of the City has averaged 3.16% for the ten year review period, both of which are below credit industry benchmarks.

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.

TMRS Funded Ratio



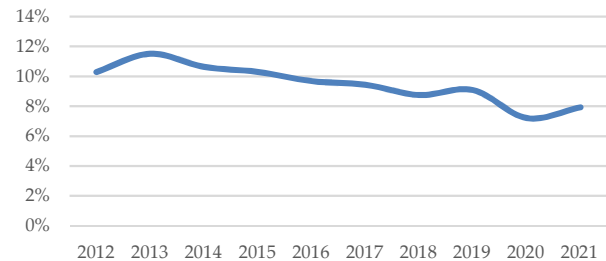
Financial Condition Analysis

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

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

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

**Pension Payments as % of
Net Operating Expense**



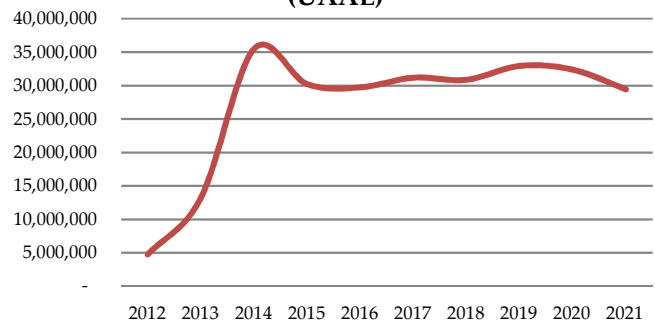
Other Long-Term Liabilities, Other Postemployment Benefits

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)**



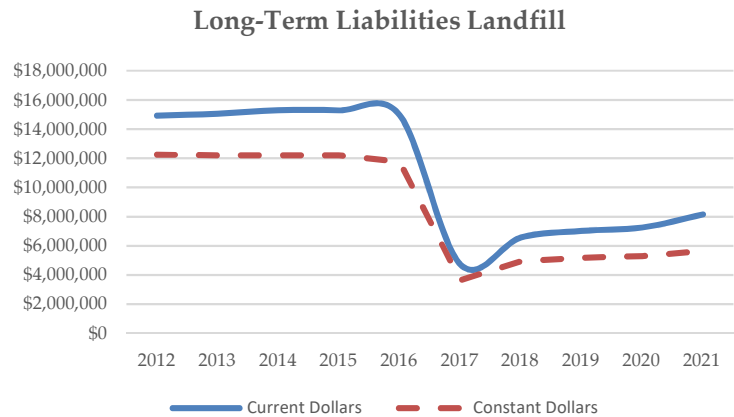
Financial Condition Analysis

Other Long-Term Liabilities, Landfill

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

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

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



City of Farmers Branch - Position Summary (by Department)

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Amended 2021-22	Adopted 2022-23
General Administration					
Full-Time	6.00	6.00	6.00	6.00	6.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Communications					
Full-Time	2.00	2.00	2.00	2.00	2.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Economic Development & Planning					
Full-Time	6.00	6.00	6.00	7.00	7.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Human Resources					
Full-Time	6.00	6.00	6.00	7.00	7.00
Part-Time	2.00	1.00	1.00	2.00	2.00
Finance					
Full-Time	17.00	18.00	18.00	19.00	18.00
Part-Time	1.00	1.00	1.00	1.00	2.00
Innovation & Technology					
Full-Time	11.00	12.00	12.00	14.00	14.00
Part-Time	2.00	2.00	2.00	1.00	1.00
Community Services					
Full-Time	7.00	7.00	7.00	8.00	8.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Neighborhood Services					
Full-Time	17.00	17.00	17.00	15.00	16.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Public Works					
Full-Time	51.00	51.00	51.00	51.00	52.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Sustainability & Public Health					
Full-Time	12.00	12.00	11.00	12.00	12.00
Part-Time	1.00	1.00	0.00	1.00	1.00
Police					
Full-Time	100.00	102.00	102.00	109.00	109.00
Part-Time	9.00	9.00	9.00	10.00	10.00
Fire					
Full-Time	82.00	88.00	88.00	89.00	90.00
Part-Time	2.00	2.00	0.00	0.00	0.00
Parks & Recreation					
Full-Time	63.00	65.00	65.00	65.00	65.00
Part-Time	137.00	137.00	137.00	137.00	137.00
Fleet & Facilities Management					
Full-Time	12.00	12.00	12.00	12.00	13.00
Part-Time	1.00	1.00	1.00	1.00	1.00
<i>Total Full-Time Positions</i>	392.00	404.00	403.00	416.00	419.00
<i>Total Part-Time Positions</i>	155.00	154.00	151.00	153.00	154.00
<i>Total Special Revenue Funds Part-Time</i>	2.00	1.00	1.00	1.00	0.00
<i>Total Full-Time Equivalents</i>	434.24	450.22	444.75	457.22	460.22

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2018-19	Amended 2019-20	Amended 2020-21	Amended 2021-22	Adopted 2022-23
1002	GENERAL ADMINISTRATION						
	Administrative Assistant I	2003	1.00	0.00	0.00	0.00	0.00
	Administrative Assistant II	2006	0.00	1.00	1.00	1.00	1.00
	Assistant City Manager	1017	1.00	1.00	1.00	1.00	1.00
	City Manager	1020	1.00	1.00	1.00	1.00	1.00
	City Secretary	1008	1.00	1.00	1.00	1.00	1.00
	Deputy City Manager	1019	1.00	1.00	1.00	1.00	1.00
	Records Management Coordinator [Asst City Secretary]	2010	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		6.00	6.00	6.00	6.00	6.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
1104	COMMUNICATIONS						
	Administrative Assistant II	2006	1.00	1.00	1.00	0.00	0.00
	Communications Director	1014	1.00	1.00	1.00	1.00	1.00
	Communications Specialist	2010	0.00	0.00	0.00	1.00	1.00
	Full-Time Total		2.00	2.00	2.00	2.00	2.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
1205	ECONOMIC DEVELOPMENT, PLANNING & TOURISM						
	Economic Development						
	Administrative Assistant II	2006	1.00	1.00	1.00	0.00	0.00
	Business Development Specialist	1004	0.00	0.00	0.00	1.00	1.00
	Economic Development Coordinator	2008	0.00	0.00	0.00	1.00	1.00
	Economic Development Director	1018	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		2.00	2.00	2.00	3.00	3.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	PLANNING						
3115	Planning						
	Deputy Director of Planning	1012	0.00	0.00	0.00	1.00	1.00
	Director of Planning	NA	1.00	1.00	1.00	0.00	0.00
	Lead Planner	1005	1.00	1.00	1.00	1.00	1.00
	Planning Technician	2003	1.00	1.00	1.00	0.00	0.00
	Planning Technician, Senior	2008	0.00	0.00	0.00	1.00	1.00
	Senior Planner	1004	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		4.00	4.00	4.00	4.00	4.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	<i>Economic Development / Planning Full-Time</i>		6.00	6.00	6.00	7.00	7.00
	<i>Economic Development / Planning Part-Time</i>		0.00	0.00	0.00	0.00	0.00
1509	HUMAN RESOURCES						
	Administrative Assistant I	2003	0.00	1.00	1.00	1.00	1.00
	Benefits & Wellness Coordinator	2011	0.00	0.00	0.00	1.00	1.00
	Director of Human Resources	1018	1.00	1.00	1.00	1.00	1.00
	Human Resources Analyst	2010	0.00	0.00	0.00	2.00	2.00
	Human Resources Analyst/Risk Manager	1003	1.00	0.00	0.00	0.00	0.00
	Human Resources Manager	1009	1.00	1.00	1.00	1.00	1.00
	Human Resources Program Coordinator	2008	1.00	1.00	1.00	1.00	1.00
	Human Resources Program Coordinator, Senior	318	2.00	2.00	2.00	0.00	0.00
	City Receptionist P/T **	6004	1.00	1.00	1.00	2.00	2.00
	City Receptionist P/T [Temporarily Year-Round]**	6004	1.00	0.00	0.00	0.00	0.00
	Full-Time Total		6.00	6.00	6.00	7.00	7.00
	Part-Time Total **		2.00	1.00	1.00	2.00	2.00
	FINANCE						
2010	Finance Administration						
	Budget Manager	1005	1.00	1.00	1.00	1.00	1.00
	Director of Finance	1017	1.00	1.00	1.00	1.00	1.00
	Financial Analyst	1004	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		3.00	3.00	3.00	3.00	3.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2018-19	Amended 2019-20	Amended 2020-21	Amended 2021-22	Adopted 2022-23
2014	Accounting						
	Accounts Payable/Finance Specialist	2006	1.00	1.00	1.00	1.00	1.00
	Accounting Manager	1009	0.00	0.00	0.00	1.00	1.00
	Controller	1012	1.00	1.00	1.00	1.00	1.00
	Customer Service Representative	2003	2.00	2.00	2.00	2.00	2.00
	Customer Service Supervisor	1003	1.00	1.00	1.00	1.00	1.00
	Senior Accountant	1003	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		6.00	6.00	6.00	7.00	7.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
2011	Purchasing						
	Purchasing Agent	1007	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		1.00	1.00	1.00	1.00	1.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
2033	Municipal Court						
	Chief Court Marshal	2012	1.00	1.00	1.00	1.00	1.00
	Court Administrator	1009	1.00	1.00	1.00	1.00	1.00
	Court Assistant Administrator	2012	1.00	1.00	1.00	1.00	1.00
	Court Clerk I	2002	3.00	3.00	3.00	3.00	3.00
	Deputy Court Marshal	2008	1.00	2.00	2.00	2.00	1.00
	City Judge P/T **	220	1.00	1.00	1.00	1.00	1.00
	Deputy Court Marshal - PT **	6020	0.00	0.00	0.00	0.00	1.00
	Full-Time Total		7.00	8.00	8.00	8.00	7.00
	Part-Time Total **		1.00	1.00	1.00	1.00	2.00
	Finance Full-Time		17.00	18.00	18.00	19.00	18.00
	Finance Part-Time		1.00	1.00	1.00	1.00	2.00
	INNOVATION & TECHNOLOGY						
2112	Innovation & Technology						
	Administrative Coordinator	2003	1.00	1.00	1.00	1.00	0.00
	Applications Support Supervisor	1010	0.00	0.00	0.00	1.00	1.00
	Business Analyst/Project Coordinator	1004	1.00	1.00	1.00	0.00	0.00
	Business Intelligence Analyst	1007	0.00	0.00	0.00	1.00	1.00
	Cybersecurity Manager	1007	0.00	0.00	0.00	1.00	1.00
	Deputy Director	TBD	0.00	0.00	0.00	0.00	0.60
	Director of Innovation & Technology	1018	1.00	1.00	1.00	1.00	1.00
	Enterprise Applications Administrator	1007	0.00	0.00	0.00	1.00	1.00
	GIS Administrator	1007	1.00	1.00	1.00	1.00	1.00
	Help Support Specialist	N/A	1.00	1.00	1.00	0.00	0.00
	IT Coordinator	2008	0.00	0.00	0.00	0.00	1.00
	Public Safety Technology Specialist	1006	1.00	1.00	1.00	1.00	1.00
	Senior Business Technical Analyst	1007	0.00	0.00	0.00	1.00	1.00
	Senior Systems Administrator	1008	1.00	1.00	1.00	1.00	1.00
	Systems Analyst/Database Administrator	323	1.00	2.00	2.00	0.00	0.00
	Systems Support Specialist	2010	1.00	1.00	1.00	2.00	2.00
	Systems Support Supervisor	1003	1.00	1.00	1.00	1.00	1.00
	Technical Operations Manager	1012	1.00	1.00	1.00	1.00	0.40
	GIS Analyst - P/T **	6007	0.00	0.00	0.00	1.00	1.00
	Information Tech Intern P/T **	6007	2.00	2.00	1.00	0.00	0.00
	System Support Specialist - P/T **	6007	0.00	0.00	1.00	0.00	0.00
	Full-Time Total		11.00	12.00	12.00	14.00	14.00
	Part-Time Total **		2.00	2.00	2.00	1.00	1.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2018-19	Amended 2019-20	Amended 2020-21	Amended 2021-22	Adopted 2022-23
COMMUNITY SERVICES							
3016	Community Services Administration & Building Inspection						
	Administrative Assistant II	2006	0.00	0.00	0.00	1.00	1.00
	Administrative Assistant III	2009	1.00	1.00	1.00	0.00	0.00
	Building Inspector	2010	2.00	2.00	2.00	1.00	1.00
	Chief Building Official	1011	0.00	0.00	1.00	1.00	1.00
	Community Services Coordinator	315	1.00	1.00	1.00	0.00	0.00
	Deputy Building Official	1009	1.00	1.00	1.00	1.00	1.00
	Deputy Director of Community Services	1010	0.00	0.00	0.00	0.60	1.00
	Development Manager	N/A	0.00	0.00	0.00	0.40	0.00
	Director of Community Services	N/A	1.00	1.00	0.00	0.00	0.00
	Permit Technician, Senior	2008	0.00	0.00	0.00	2.00	2.00
	Plans Examiner	2010	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		7.00	7.00	7.00	8.00	8.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
NEIGHBORHOOD SERVICES							
3017	Code Enforcement						
	Administrative Assistant I	2003	1.00	1.00	1.00	1.00	0.00
	Code Enforcement Manager	1007	1.00	1.00	1.00	0.40	0.00
	Code Enforcement Officer	2008	6.00	6.00	6.00	4.00	5.00
	Code Enforcement Officer, Senior	2010	0.00	0.00	0.00	0.00	1.00
	Deputy Director of Neighborhood Services	1010	0.00	0.00	0.00	0.60	1.00
	Code Enforcement Supervisor	1003	0.00	0.00	0.00	0.00	1.00
	Permit Technician	2004	1.00	1.00	1.00	1.00	0.00
	Full-Time Total		9.00	9.00	9.00	7.00	8.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
4128	Animal Services (previously Environmental Health)						
	Animal Services Assistant	2001	4.00	4.00	4.00	3.00	3.00
	Animal Services Manager	1004	1.00	1.00	1.00	1.00	1.00
	Animal Services Officer	2005	3.00	3.00	3.00	4.00	4.00
	Full-Time Total		8.00	8.00	8.00	8.00	8.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	Neighborhood Services Full-Time		17.00	17.00	17.00	15.00	16.00
	Neighborhood Services Part-Time **		0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS							
4020	Public Works Administration						
	Administrative Assistant I	2003	1.00	1.00	1.00	0.00	0.00
	Administrative Assistant II	2006	1.00	1.00	1.00	1.00	1.00
	Director of Public Works	1018	1.00	1.00	1.00	1.00	1.00
	Public Works Coordinator	1001	1.00	1.00	1.00	1.00	1.00
	Public Works Technician	2008	0.00	0.00	0.00	1.00	1.00
	Senior Engineering Specialist	1005	1.00	1.00	1.00	1.00	1.00
	Special Projects Manager	1006	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		6.00	6.00	6.00	6.00	6.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
4027	Street Maintenance						
	Construction Inspector	2009	2.00	2.00	2.00	2.00	2.00
	Crew Leader	2008	3.00	3.00	3.00	3.00	3.00
	Equipment Operator II	2006	1.00	1.00	1.00	1.00	1.00
	Equipment Operator III	2007	3.00	3.00	3.00	3.00	3.00
	Maintenance Worker	2004	3.00	3.00	3.00	3.00	3.00
	Maintenance Worker, Sr.	2006	2.00	2.00	2.00	2.00	2.00
	Operations Manager	1007	1.00	1.00	1.00	1.00	1.00
	Senior Traffic Signal Technician	2012	1.00	1.00	1.00	1.00	1.00
	Street Superintendent	1010	1.00	1.00	1.00	1.00	1.00
	Traffic Signal Technician	2008	1.00	1.00	1.00	1.00	2.00
	Full-Time Total		18.00	18.00	18.00	18.00	19.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	Public Works Full-Time		24.00	24.00	24.00	24.00	25.00
	Public Works Part-Time **		0.00	0.00	0.00	0.00	0.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2018-19	Amended 2019-20	Amended 2020-21	Amended 2021-22	Adopted 2022-23
SUSTAINABILITY & PUBLIC HEALTH							
4124	Sustainability & Public Health						
	Administrative Assistant I	2003	0.00	0.00	0.00	1.00	1.00
	Deputy Director of Sustainability & Public Health	1010	0.00	0.00	0.00	1.00	1.00
	Director of Sustainability & Public Health	1014	0.00	0.00	1.00	1.00	1.00
	Equipment Operator I	2004	5.00	1.00	1.00	1.00	1.00
	Equipment Operator III	2007	0.00	4.00	4.00	4.00	4.00
	Program Manager	1008	1.00	1.00	1.00	0.00	0.00
	Solid Waste Supervisor	2012	1.00	1.00	1.00	1.00	1.00
	Solid Waste / Special Projects Manager	1006	1.00	1.00	1.00	1.00	1.00
	Sustainability Manager	1007	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		9.00	9.00	10.00	11.00	11.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
4129	Environmental Services (previously Environmental Health)						
	Director of Sustainability & Public Health	1014	1.00	1.00	0.00	1.00	0.00
	Environmental Health Specialist	N/A	1.00	1.00	0.00	0.00	0.00
	Environmental Health Manager	1008	0.00	0.00	1.00	0.00	1.00
	Environmental Health Technician	N/A	1.00	1.00	0.00	0.00	0.00
	Env Health Intern P/T **	6007	1.00	1.00	0.00	1.00	1.00
	Full-Time Total		3.00	3.00	1.00	1.00	1.00
	Part-Time Total **		1.00	1.00	0.00	1.00	1.00
	<i>Sustainability & Environmental Health Full-Time</i>		12.00	12.00	11.00	12.00	12.00
	<i>Sustainability & Environmental Health Part-Time **</i>		1.00	1.00	0.00	1.00	1.00
POLICE							
4530	Police Administration						
	Administrative Assistant II	2006	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant III	2009	1.00	1.00	1.00	1.00	1.00
	Assistant Police Chief	1016	0.00	0.00	0.00	0.00	2.00
	Background Investigator	TBD	0.00	0.00	0.00	0.00	1.00
	Police Chief	1019	1.00	1.00	1.00	1.00	1.00
	Police Deputy Chief	1016	2.00	2.00	2.00	2.00	0.00
	Police Lieutenant	3400	1.00	1.00	1.00	1.00	1.00
	Police Records Clerk	2002	3.00	3.00	3.00	3.00	3.00
	Police Court Hearing Officer P/T ** (Spec. Rev Fd)		0.00	0.00	0.00	0.00	0.00
	Full-Time Total		9.00	9.00	9.00	9.00	10.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
4531	Police Investigations						
	Crime Prevention Officer	3100	1.00	1.00	1.00	1.00	1.00
	Police Lieutenant	3400	1.00	1.00	1.00	1.00	1.00
	Police Officer	3100	11.00	11.00	11.00	11.00	11.00
	Police Sergeant	3300	3.00	3.00	3.00	3.00	3.00
	Public Service Officer	2001	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		17.00	17.00	17.00	17.00	17.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
4532	Police Patrol						
	Police Corporal	3200	4.00	4.00	4.00	4.00	4.00
	Police Lieutenant	3400	4.00	4.00	4.00	4.00	4.00
	Police Officer	3100	42.00	44.00	44.00	46.00	50.00
(1)	Police Officer [Temporary Overhires]	3100	0.00	0.00	0.00	5.00	0.00
	Police Sergeant	3300	4.00	4.00	4.00	4.00	4.00
	Public Service Officer	2001	1.00	1.00	1.00	1.00	1.00
	School Crossing Guard P/T **	6005	9.00	9.00	9.00	10.00	10.00
	Full-Time Total		55.00	57.00	57.00	64.00	63.00
	Part-Time Total **		9.00	9.00	9.00	10.00	10.00
4534	Police Detention						
	Police Detention Officer	2005	12.00	12.00	12.00	12.00	12.00
	Police Detention Officer Supervisor	2010	4.00	4.00	4.00	4.00	4.00
	Police Lieutenant	3400	1.00	1.00	1.00	1.00	1.00
	Property Technician	2002	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		18.00	18.00	18.00	18.00	18.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2018-19	Amended 2019-20	Amended 2020-21	Amended 2021-22	Adopted 2022-23
4536	Police Training						
	Police Sergeant	3300	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		1.00	1.00	1.00	1.00	1.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	<i>Police Full-Time</i>		100.00	102.00	102.00	109.00	109.00
	<i>Police Part-Time **</i>		9.00	9.00	9.00	10.00	10.00
	FIRE						
5540	Administration						
	Administrative Assistant II	2006	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant III	2009	1.00	1.00	1.00	1.00	1.00
	Assistant Fire Chief Administrative Services	1014	0.00	0.00	0.00	0.00	1.00
	Assistant Fire Chief Operations	1014	0.00	0.00	0.00	0.00	1.00
	Fire Battalion Chief EMS	F6A	1.00	1.00	1.00	1.00	0.00
	EMS Captain	5400	0.00	0.00	0.00	0.00	1.00
	Fire Chief	1019	1.00	1.00	1.00	1.00	1.00
	Fire Deputy Chief Operations	1014	1.00	1.00	1.00	1.00	0.00
	Full-Time Total		5.00	5.00	5.00	5.00	6.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
5541	Prevention						
	Assistant Fire Chief - Prevention	1014	1.00	1.00	1.00	1.00	1.00
	Assistant Fire Marshal - Division Chief	5500	0.00	0.00	0.00	0.00	1.00
	Emergency Management Specialist	F1A / 2010	1.00	1.00	1.00	1.00	0.00
	Emergency Management Specialist, Senior	2011	0.00	0.00	0.00	0.00	1.00
	Fire Captain/Prevention Specialist	5400	1.00	1.00	1.00	1.00	0.00
	Fire Inspector	5100	1.00	1.00	1.00	2.00	2.00
	Fire Prev. Training Coordinator	5100	1.00	1.00	1.00	1.00	1.00
	Fire Prevention Inspector P/T **	F1A	2.00	2.00	0.00	0.00	0.00
	Full-Time Total		5.00	5.00	5.00	6.00	6.00
	Part-Time Total **		2.00	2.00	0.00	0.00	0.00
5542	Fire Operations						
	Fire Battalion Chief	4500	3.00	3.00	3.00	3.00	3.00
	Fire Captain	4400	9.00	9.00	9.00	9.00	15.00
	Fire Driver	4200	12.00	12.00	12.00	12.00	10.00
	Fire Lieutenant/Operations	4300	6.00	6.00	6.00	6.00	0.00
	Firefighter	4100	42.00	42.00	42.00	42.00	44.00
	Firefighter (75% Grant Funded)	4200	0.00	6.00	6.00	6.00	6.00
	Full-Time Total		72.00	78.00	78.00	78.00	78.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	<i>Fire Full-Time</i>		82.00	88.00	88.00	89.00	90.00
	<i>Fire Part-Time</i>		2.00	2.00	0.00	0.00	0.00
	PARKS AND RECREATION						
6050	Parks and Recreation Administration						
	Administrative Assistant III	2009	1.00	1.00	1.00	1.00	1.00
	Development Manager	1007	0.00	0.00	0.00	1.00	1.00
	Director of PARD	1017	1.00	1.00	1.00	1.00	1.00
	Program Manager	1004	1.00	1.00	1.00	0.00	0.00
	Administrative Assistant I PT **	6010	2.00	2.00	2.00	1.00	1.00
	Park Program Assistant P/T **	6004	0.00	0.00	0.00	1.00	1.00
	Full-Time Total		3.00	3.00	3.00	3.00	3.00
	Part-Time Total **		2.00	2.00	2.00	2.00	2.00
6051	Park Maintenance						
	Athletic Fields Specialist I	2006	1.00	1.00	1.00	1.00	1.00
	Athletic Fields Specialist II	2008	1.00	1.00	1.00	1.00	1.00
	Chemical Specialist I	2006	1.00	1.00	1.00	1.00	1.00
	Chemical Specialist II	2009	1.00	1.00	1.00	1.00	1.00
	Crew Leader	2008	11.00	11.00	9.00	9.00	9.00
	Crew Team Leader	2010	0.00	0.00	2.00	2.00	2.00
	Equipment Operator I, Parks	2004	1.00	1.00	1.00	1.00	1.00
	Equipment Operator II, Parks	2006	1.00	1.00	1.00	1.00	1.00
	Irrigation Specialist	2008	2.00	2.00	1.00	1.00	1.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2018-19	Amended 2019-20	Amended 2020-21	Amended 2021-22	Adopted 2022-23
	Irrigation Specialist II	2009	0.00	0.00	1.00	1.00	1.00
	Maintenance Worker	2003	15.00	15.00	14.00	14.00	14.00
	Park Maintenance/Landscape Manager	1007	1.00	1.00	0.00	0.00	0.00
	Park Maintenance Manager	1007	3.00	3.00	3.00	3.00	3.00
	Park Maintenance Supervisor	1007	0.00	0.00	1.00	1.00	1.00
	Park Superintendent	1010	1.00	1.00	1.00	1.00	1.00
	Project Specialist I	2006	0.00	1.00	2.00	2.00	2.00
	Project Specialist II	2009	0.00	0.00	1.00	1.00	1.00
	Park Laborer P/T **	6003	14.00	14.00	14.00	14.00	14.00
	Full-Time Total		39.00	40.00	41.00	41.00	41.00
	Part-Time Total **		14.00	14.00	14.00	14.00	14.00
6052	Recreation ⁽²⁾						
	Recreation Center Manager	1004	1.00	1.00	1.00	1.00	1.00
	Recreation Programs Coordinator/Specialist	2009	1.00	1.00	1.00	1.00	1.00
	Recreation Superintendent	1010	1.00	1.00	1.00	1.00	1.00
	Recreation Supervisor	2010	1.00	1.00	1.00	2.00	2.00
	Recreation Supervisor - Fitness/Athletics	2010	0.60	0.60	0.60	0.60	0.60
	Recreation Pooled Authorizations P/T **	TBD	0.00	0.00	0.00	8.00	8.00
	Recreation Leader P/T **	6004	8.00	8.00	8.00	9.00	9.00
	Recreation Team Lead P/T **	TBD	0.00	0.00	0.00	5.00	5.00
	Youth Program Bus Driver P/T **	6007	1.00	1.00	1.00	1.00	1.00
	Youth Program Leader P/T **	6004	21.00	21.00	21.00	10.00	10.00
	Youth Program Supervisor P/T **	6007	7.00	7.00	7.00	4.00	4.00
	Full-Time Total		4.60	4.60	4.60	5.60	5.60
	Part-Time Total (Pooled Funds) **		37.00	37.00	37.00	37.00	37.00
6053	Aquatics Center ⁽²⁾						
	Aquatics Coordinator	2006	0.00	0.00	0.00	1.00	1.00
	Aquatics Manager	1004	1.00	1.00	1.00	1.00	1.00
	Aquatics Supervisor	2010	1.00	1.00	1.00	0.00	0.00
	Assistant Aquatics Manager	1002	0.00	0.00	0.00	1.00	1.00
	Aquatics Leader (TMRS) P/T **	6004	5.00	5.00	5.00	5.00	5.00
	Aquatics Pooled Authorizations P/T **	Varies	57.00	57.00	57.00	27.00	27.00
	Aquatics Specialist P/T **	6007	1.00	1.00	1.00	1.00	1.00
	Cashier P/T **	6001	8.00	8.00	8.00	0.00	0.00
	Cashier - Outdoor P/T **	6001	0.00	0.00	0.00	5.00	5.00
	Head Guard - Indoor (TMRS) P/T **	6007	0.00	0.00	0.00	3.00	3.00
	Head Guard - Outdoor P/T **	6007	0.00	0.00	0.00	3.00	3.00
	Head Lifeguard P/T **	6007	7.00	7.00	7.00	0.00	0.00
	Lifeguard - Indoor P/T **	6002	0.00	0.00	0.00	5.00	5.00
	Lifeguard - Outdoor P/T **	6002	0.00	0.00	0.00	24.00	24.00
	Lifeguard - Yr Round (TMRS) P/T **	6002	0.00	0.00	0.00	5.00	5.00
	Full-Time Total		2.00	2.00	2.00	3.00	3.00
	Part-Time Total (Pooled Funds) **		78.00	78.00	78.00	78.00	78.00
6054	Branch Connection (Senior Center)						
	Recreation Programs Coordinator	2009	2.00	2.00	2.00	0.00	0.00
	Recreation Supervisor	2010	1.00	1.00	1.00	1.00	1.00
	Assistant Branch Connection Manager	1002	0.00	0.00	0.00	1.00	1.00
	Branch Connection Manager	1004	1.00	1.00	1.00	1.00	1.00
	Recreation Attendant P/T **	6004	2.00	2.00	2.00	0.00	0.00
	Recreation Leader P/T **	6004	1.00	1.00	1.00	5.00	5.00
	Full-Time Total		4.00	4.00	4.00	3.00	3.00
	Part-Time Total **		3.00	3.00	3.00	5.00	5.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2018-19	Amended 2019-20	Amended 2020-21	Amended 2021-22	Adopted 2022-23
6057	Events						
	Arts & Nature Tourism Manager	1004	0.00	0.00	0.00	1.00	1.00
	Events Manager	1007	1.00	1.00	1.00	1.00	1.00
	Events Specialist	2010	0.00	0.00	0.00	1.00	1.00
	Market/Events Coordinator, Senior	2010	1.00	1.00	1.00	0.00	0.00
	Marketing Coordinator	N/A	0.00	1.00	1.00	0.00	0.00
	Senior Market/Sponsorship Coordinator	2010	1.00	1.00	1.00	1.00	1.00
	Senior Marketing Coordinator	2010	1.00	1.00	1.00	0.00	0.00
	Full-Time Total		4.00	5.00	5.00	4.00	4.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	<i>Parks Full-Time</i>		56.60	58.60	59.60	59.60	59.60
	<i>Parks Part-Time **</i>		134.00	134.00	134.00	136.00	136.00
	PUBLIC WORKS - UTILITIES						
8085	Water & Sewer Administration						
	Staff Engineer	1006	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		1.00	1.00	1.00	1.00	1.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
8086	Water & Sewer Operations						
	Crew Leader	2008	5.00	5.00	4.00	4.00	4.00
	Camera Technician	2005	1.00	1.00	1.00	1.00	1.00
	Construction Inspector - Utilities	2009	0.00	0.00	1.00	1.00	1.00
	Engineering Specialist	2007	1.00	1.00	0.00	0.00	0.00
	Equipment Operator II	2006	0.00	0.00	1.00	1.00	1.00
	Equipment Operator III	2007	2.00	2.00	2.00	2.00	2.00
	GIS Technician	2009	1.00	1.00	1.00	1.00	1.00
	Maintenance Worker - Utilities	2004	8.00	8.00	6.00	6.00	6.00
	Meter Reader	2002	3.00	3.00	3.00	3.00	3.00
	Meter Reader Supervisor	2008	1.00	1.00	1.00	1.00	1.00
	Operations Manager - Utilities	1007	1.00	1.00	1.00	1.00	1.00
	Pump Station Operator	2005	1.00	1.00	2.00	2.00	2.00
	Pump Station Supervisor	2012	1.00	1.00	1.00	1.00	1.00
	Utilities Compliance and Contract Coordinator	2011	0.00	0.00	1.00	1.00	1.00
	Utilities Superintendent	1010	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		26.00	26.00	26.00	26.00	26.00
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
	<i>Public Works - Utilities Full-Time</i>		27.00	27.00	27.00	27.00	27.00
	<i>Public Works - Utilities Part-Time</i>		0.00	0.00	0.00	0.00	0.00
	FLEET & FACILITIES MANAGEMENT						
7018	Facilities Management						
	Director of Fleet & Facilities Management	1014	0.50	0.50	0.50	0.50	0.50
	Facilities Crew Leader	2011	1.00	1.00	1.00	1.00	1.00
	Facilities Manager	1005	0.00	0.00	1.00	1.00	1.00
	Facilities Supervisor	1003	1.00	1.00	1.00	1.00	1.00
	Facilities Technician	2007	3.00	3.00	3.00	3.00	4.00
	Full-Time Total		5.50	5.50	6.50	6.50	7.50
	Part-Time Total **		0.00	0.00	0.00	0.00	0.00
7080	Fleet Management						
	Director of Fleet & Facilities Management	1014	0.50	0.50	0.50	0.50	0.50
	Fleet Crew Leader	2011	1.00	1.00	1.00	1.00	1.00
	Fleet & Facilities Contract/Systems Manager	316-317 / NA	1.00	1.00	0.00	0.00	0.00
	Fleet Operations Manager	1009	1.00	1.00	1.00	0.00	0.00
	Fleet Service Lead	2012	0.00	0.00	0.00	1.00	1.00
	Fleet Technician	2008	3.00	3.00	3.00	3.00	3.00
	Fleet Support Assistant P/T **	6005	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		6.50	6.50	5.50	5.50	5.50
	Part-Time Total **		1.00	1.00	1.00	1.00	1.00
	<i>Fleet & Facilities Management Full-Time</i>		12.00	12.00	12.00	12.00	13.00
	<i>Fleet & Facilities Management Part-Time</i>		1.00	1.00	1.00	1.00	1.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2018-19	Amended 2019-20	Amended 2020-21	Amended 2021-22	Adopted 2022-23
PARKS AND RECREATION							
9092	Historical Preservation						
	Historical Museum Educator	2010	1.00	1.00	1.00	1.00	1.00
	Historical Park Coordinator	2010	1.00	1.00	1.00	1.00	1.00
	Historical Park Cultural Specialist	2010	1.00	1.00	1.00	1.00	1.00
	Historical Park Manager	1004	1.00	1.00	1.00	1.00	1.00
	Historical Park Maintenance Technician	2006	2.00	2.00	1.00	1.00	1.00
	Recreation Supervisor - Fitness/Athletics	2010	0.40	0.40	0.40	0.40	0.40
	Park Attendant P/T **	6008	3.00	3.00	3.00	1.00	1.00
	Full-Time Total		6.40	6.40	5.40	5.40	5.40
	Part-Time Total **		3.00	3.00	3.00	1.00	1.00
General Fund Full-Time Total			346.60	358.60	358.60	371.60	373.60
General Fund Part-Time Total **			151.00	150.00	147.00	151.00	152.00
Water & Sewer Fund Full-Time Total			27.00	27.00	27.00	27.00	27.00
Water & Sewer Fund Part-Time Total **			0.00	0.00	0.00	0.00	0.00
Internal Service Fund Full-Time Total			12.00	12.00	12.00	12.00	13.00
Internal Service Fund Part-Time Total **			1.00	1.00	1.00	1.00	1.00
Hotel/Motel Fund Full-Time Total			6.40	6.40	5.40	5.40	5.40
Hotel/Motel Fund Part-Time Total **			3.00	3.00	3.00	1.00	1.00
Special Revenue Funds Full-Time Total			0.00	0.00	0.00	0.00	0.00
Special Revenue Funds Part-Time Total **			2.00	1.00	1.00	1.00	0.00
ALL FUNDS FULL-TIME TOTAL			392.00	404.00	403.00	416.00	419.00
ALL FUNDS PART-TIME TOTAL **			157.00	155.00	152.00	154.00	154.00
ALL FUNDS FULL-TIME EQUIVALENT (FTE)			434.24	450.22	444.75	457.22	460.22

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

(2) The Recreation and Aquatics divisions operate off of a set amount of funding for part-time staffing. Part-time positions are filled based on availability.

** Denotes Part-Time Positions

COMPENSATION PLAN

Class	Grade	Minimum	Midpoint	Maximum		Class	Grade	Minimum	Midpoint	Maximum
Exempt	1001	\$ 53,124.97	\$ 66,411.59	\$ 79,698.23		Part-Time	6001	\$ 10.93	\$ 13.66	\$ 16.39
	1002	55,795.22	69,738.64	83,682.06			6002	11.48	14.34	17.20
	1003	58,573.13	73,216.42	87,859.70			6003	12.05	15.05	18.07
	1004	61,501.79	79,956.64	98,411.48			6004	12.65	15.81	18.97
	1005	64,581.18	83,951.24	103,321.29			6005	13.28	16.60	19.92
	1006	67,811.32	88,150.42	108,489.50			6006	13.95	17.43	20.92
	1007	71,213.73	92,564.93	113,916.13			6007	14.65	18.30	21.96
	1008	74,766.88	97,194.80	119,622.70			6008	15.38	19.21	23.06
	1009	78,492.30	102,050.76	125,609.22			6009	16.15	20.18	24.22
	1010	83,079.10	107,488.15	131,897.22			6010	16.95	21.19	25.43
	1011	86,546.11	112,505.63	138,465.16			6020	21.64	27.04	32.45
	1012	90,874.49	118,136.84	145,399.19						
	1013	95,418.22	124,047.99	152,677.76						
	1014	101,146.32	131,488.07	161,829.81						
	1015	107,218.98	139,380.37	171,541.76						
	1016	113,636.18	147,735.66	181,835.12						
	1017	120,462.53	156,596.99	192,731.45						
	1018	127,698.04	165,996.69	204,295.33						
	1019	147,337.27	191,460.93	235,584.59						
	1020	165,813.65	215,425.22	265,036.80						
Non-Exempt	2001	\$ 32,614.40	\$ 40,768.00	\$ 48,921.60						
	2002	34,257.60	42,806.40	51,396.80						
	2003	35,963.20	44,948.80	53,934.40						
	2004	37,772.80	47,216.00	55,702.40						
	2005	39,644.80	49,566.40	59,467.20						
	2006	41,662.40	51,041.60	62,441.60						
	2007	43,721.60	54,641.60	65,582.40						
	2008	45,926.40	57,387.20	68,848.00						
	2009	48,193.60	60,236.80	72,280.00						
	2010	50,606.40	63,252.80	75,920.00						
	2011	53,123.20	66,414.40	79,705.60						
	2012	55,806.40	69,742.40	83,678.40						
Position	Grade	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7		
Police Officer	3100	\$ 75,088.00	\$ 78,478.40	\$ 81,993.60	\$ 85,696.00	\$ 89,544.00	\$ 93,558.40	\$ 97,780.80		
Police Corporal	3200	96,408.00	99,320.00	102,294.40	105,352.00	108,513.60				
Police Sergeant	3300	106,745.60	108,867.20	111,051.20	113,276.80	115,544.00				
Police Lieutenant	3400	124,196.80	126,672.00	129,188.80	131,768.00	134,430.40				
Firefighter	4100	\$ 73,695.44	\$ 77,388.48	\$ 81,274.44	\$ 85,325.76	\$ 89,597.56				
Fire Driver	4200	92,987.44	94,833.96	96,735.60	98,637.24	100,621.56				
Fire Captain	4400	116,385.88	117,543.40	118,728.48	119,913.56	121,098.64				
Fire Battalion Chief	4500	131,626.56	134,272.32	136,945.64	139,701.64	142,485.20				
Fire Inspector	5100	\$ 74,360.00	\$ 78,083.20	\$ 81,993.60	\$ 86,091.20	\$ 90,376.00				
Training Coordinator	5100	74,360.00	78,083.20	81,993.60	86,091.20	90,376.00				
Fire Captain	5400	116,376.00	117,561.60	118,705.60	119,912.00	121,097.60				
Asst. Fire Marshal	5500	119,849.60	122,241.60	124,675.20	127,171.20	129,708.80				
Division Chief	5500	119,849.60	122,241.60	124,675.20	127,171.20	129,708.80				

ARTICLE IV. BUDGET

Sec. 4.01. Fiscal year: Budget year: Accounting year.

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

Sec. 4.02. Preparation and submission of budget.

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

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

Sec. 4.03. Budget form.

At the head of the budget there shall appear a summary of the budget in such a manner as to present to taxpayers a simple and clear summary of the detailed estimates of the budget. The City Manager shall at the same time submit a budget message explaining the need of the requested appropriations and stating what pending capital projects, if any, will likely require the issuance of bonds or warrants.

(Amd. no. 14, 5-9-2009)

Sec. 4.04. Budget a public record.

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

Sec. 4.05. Publication and notice of public hearing.

The budget shall be filed with the City Secretary before the 30th day before the City establishes and sets its tax rate. The City Council shall call and hold a public hearing on the budget after the 25th day after the budget is filed with the City Secretary. Notice of the public hearing shall be published at least one time in a newspaper of general circulation not earlier than thirty (30) days nor later than ten (10) days before the date of the public hearing.

(Amd. no. 5, 4-20-1968; amd. no. 2, 5-1-1999)

Sec. 4.06. Hearing and adoption of budget.

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

Sec. 4.07. Budget establishes appropriations and amount to be raised by ad valorem taxation.

The budget shall state the amount of money to be raised by ad valorem taxation.

(Amd. nos. 13, 14, 1-21-1989)

Sec. 4.08. Unallocated reserve fund.

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

Sec. 4.09. Amendment and supplemental budgets.

In case of grave public necessity, emergency expenditures to meet unusual and unforeseen conditions which could not, by reasonable diligent thought and attention, have been included in the original budget may from time to time be authorized, upon the affirmative vote of a majority of a quorum of the Council, as amendments or supplements to the original budget. Such supplements and amendments shall be approved in an Ordinance and shall be filed with the original budget.

(Amd. no. 10, 1-15-1983)

Sec. 4.10. Defect shall not invalidate tax levy.

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

Sec. 4.11. Budget establishes appropriations; transfer of unencumbered appropriations.

Amounts set forth in the budget as approved expenditures shall be appropriated to the objects and purposes identified therein. The City Council may authorize the City Manager to transfer unencumbered appropriations within a department to an extent identified by the Council in its grant of such authorization. The Council, by ordinance, may amend the budget by transferring any unencumbered amounts within any fund of the City.

(Amd. no. 14, 1-21-1989)



ORDINANCE NO. 3754

AN ORDINANCE OF THE CITY OF FARMERS BRANCH, TEXAS, APPROVING AND ADOPTING A BUDGET PLAN FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES OF THE CITY OF FARMERS BRANCH FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; APPROPRIATING THE VARIOUS AMOUNTS REQUIRED FOR SUCH BUDGET; AMENDING THE 2021-22 ADOPTED BUDGET; PROVIDING FOR A REPEALING CLAUSE; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, as required by Section 4.02 of the City Charter, the Interim City Manager has prepared and submitted to the City Council a proposed budget of the revenues and expenditures for conducting the affairs of the City for the fiscal year beginning October 1, 2022, and ending September 30, 2023; and

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

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

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

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

SECTION 1. The proposed budget of the revenue and expenditures necessary for conducting the affairs of the City of Farmers Branch, Texas, said budget being in the amount of \$174,889,059, providing a complete financial plan for the ensuing fiscal year beginning October 1, 2022 and ending September 30, 2023, as submitted to the City Council by the Interim City Manager, a copy of which is on file in the City Secretary's Office and incorporated herein by reference, be and the same is hereby adopted and approved as the budget of the City of Farmers Branch, Texas, for the fiscal year beginning October 1, 2022 and ending September 30, 2023.

SECTION 2. The sum of \$174,889,059 is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2022, and ending September 30, 2023.

SECTION 3. The expenditures during the fiscal year beginning October 1, 2022, and ending September 30, 2023, shall be made in accordance with the budget approved by this Ordinance unless otherwise authorized by a duly enacted ordinance of the City of Farmers Branch, Texas.

SECTION 4. All budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the Fiscal Year 2021-2022 are hereby ratified, and the budget Ordinance for Fiscal Year 2021-2022, heretofore enacted by the City Council, be and the same is hereby amended to the extent of such transfer and amendments for all purposes.

SECTION 5. Specific authority is given to the City Manager to make the following adjustments:

- A. Transfer of appropriations budgeted from one account classification to another account classification within the same department;
- B. Transfer of appropriations from designated appropriations from one department or activity to another department or activity within the same fund;
- C. Transfer of unencumbered appropriations within a department; and
- D. Transfers from the General Fund and all other Funds of unexpended appropriations and excess revenues for the fiscal year 2021-22.

SECTION 6. All notices and public hearings required by law have been duly completed.

SECTION 7. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be unconstitutional, illegal or invalid.

SECTION 8. All provisions of the Ordinances of the City of Farmers Branch, Texas, in conflict with the provisions of this Ordinance be, and the same are hereby, repealed, and all other provisions of the Ordinances of the City of Farmers Branch, Texas, not in conflict with the provisions of this Ordinance shall remain in full force and effect.

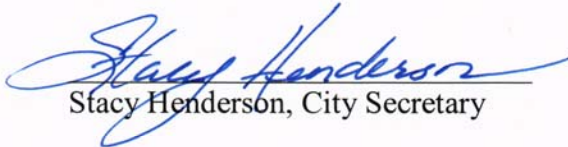
SECTION 9. This Ordinance shall take effect immediately from and after its passage and the publication of the caption, as the law and charter in such case provide.

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

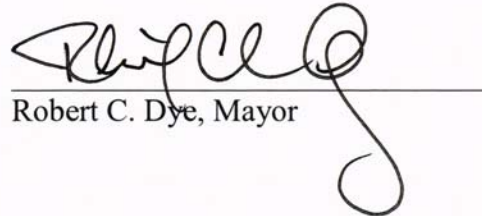
	Aye	Nay
Omar Roman, Councilmember - District 1		✓
Michael Driskill, Councilmember-District 2	✓	
Traci Williams, Councilmember – District 3	✓	
Richard Jackson, Councilmember – District 4		✓
David Merritt, Councilmember –District 5	✓	
Mayor Robert C. Dye (voting in case of absence or tie)	WA	WA

WITH ___ VOTING “AYE” AND ___ VOTING “NAY,” THIS ORDINANCE NO. 3754 IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, ON THE 20TH DAY OF SEPTEMBER 2022.

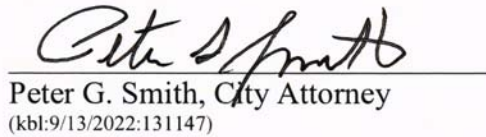
ATTEST:


Stacy Henderson, City Secretary

APPROVED:


Robert C. Dye, Mayor

APPROVED AS TO FORM:


Peter G. Smith, City Attorney
(kbl:9/13/2022:131147)



ORDINANCE NO. 3755

AN ORDINANCE OF THE CITY OF FARMERS BRANCH LEVYING THE AD VALOREM TAXES FOR THE TAX YEAR 2022 (FISCAL YEAR 2022-23) AT A RATE OF \$0.589 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF FARMERS BRANCH AS OF JANUARY 1, 2022, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF FARMERS BRANCH; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; APPROVING THE 2022 TAX ROLL CERTIFIED BY THE CHIEF APPRAISER OF THE DALLAS CENTRAL APPRAISAL DISTRICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, assessments and renditions of all taxable property in the City of Farmers Branch have been made for the year 2022 by the Chief Appraiser of the Dallas Central Appraisal District; and

WHEREAS, the City Council of the City of Farmers Branch finds it to be in the public interest to accept and approve the estimated ad valorem tax roll certified by the Chief Appraiser of the Dallas Central Appraisal District for 2022; and

WHEREAS, the City Council has approved Ordinance No. 3754 adopting the City's annual budget for fiscal year 2022-2023; and

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

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

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

SECTION 1. Assessments and renditions for Tax Year 2022 on all taxable property and the Certification of Appraisal Roll for Tax Year 2022, as certified by the Chief Appraiser of the Dallas Central Appraisal District and summarized in Exhibit "A", attached hereto, together with any supplements thereto, be and the same are hereby approved.

SECTION 2. There be and is hereby levied for the tax year 2022 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Farmers Branch, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.589 on each one hundred dollars (\$100) assessed valuation of taxable property, which shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of Farmers Branch, a tax of \$0.530823 on each one hundred dollars (\$100) assessed value on all taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of Farmers Branch, not otherwise provided for, a tax of \$0.058177 on each one hundred dollars (\$100) assessed value of taxable property within the City of Farmers Branch, and shall be applied to the payment of interest and maturities of all such outstanding debt.

SECTION 3. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 10.56% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$3.57.

SECTION 4. All ad valorem taxes shall become due and payable on October 1, 2022, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2023. There shall be no discount for payment of taxes prior to February 1, 2023. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.
- (b) Provided, however, a tax delinquent on July 1, 2023, incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2022 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2022 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or

60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2022 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

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

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


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

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

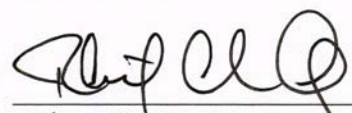
	Absent (Not Voting)	Aye	Nay
Omar Roman, Councilmember - District 1			✓
Michael Driskill, Councilmember-District 2		✓	
Traci Williams, Councilmember – District 3		✓	
Richard Jackson, Councilmember – District 4			✓
David Merritt, Councilmember –District 5		✓	
Robert C. Dye, Mayor [in case of a tie vote]	NA	NA	NA

WITH 3 VOTING “AYE” AND 2 VOTING “NAY”, AND AT LEAST 60% OF THE MEMBERS OF THE GOVERNING BODY VOTING IN FAVOR OF THE ORDINANCE, THIS ORDINANCE NO. 3755 IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, ON THE 20TH DAY OF SEPTEMBER 2022.

ATTEST:


Stacy Henderson, City Secretary

APPROVED:


Robert C. Dye, Mayor

APPROVED AS TO FORM:



Peter G. Smith, City Attorney
(kbl:8/23/2022:131149)

**ORDINANCE NO. 3755
EXHIBIT "A"**



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

Year: 2022

Jurisdiction: City of FARMERS BRANCH

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

Market Value of all Real & Business Personal Property Before Qualified Exemptions*	\$9,678,554,200
Taxable Value of all Real & Business Personal Property	\$8,066,208,989

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

	Market Value	Taxable Value
Values under protest as determined by the Appraisal District**	\$341,290,470	\$308,095,488
Values under protest as claimed by property owner or estimated by Appraisal District in event property owner's claim is upheld	\$239,111,109	\$215,666,842
Freeport Estimated Loss		\$0
Estimated Net Taxable		\$215,666,842

I, W. Kenneth Nolan, Executive Director/Chief Appraiser of the Dallas Central Appraisal District, do hereby certify the aforementioned values and totals to the taxing jurisdiction indicated above, in accordance with the requirements of the laws of the State of Texas on this 25th day of July, 2022.

Dallas Central Appraisal District

W. Kenneth Nolan
Executive Director/Chief Appraiser

*Total Value of New Construction in Certified Market Value above	\$183,789,203
**Value of Disputed New Construction in Protested Market Value Above	\$3,845,980

ORDINANCE NO. 3750



AN ORDINANCE OF THE CITY OF FARMERS BRANCH, TEXAS, AMENDING THE CODE OF ORDINANCES OF THE CITY OF FARMERS BRANCH, TEXAS, CHAPTER 78, "TAXATION", ARTICLE II "AD VALOREM TAX" BY AMENDING SECTION 78-57 "EXEMPTION FOR INDIVIDUALS SIXTY-FIVE OR OLDER" AND SECTION 78-58 "EXEMPTION FOR DISABLED PERSONS" BY INCREASING THE AMOUNT OF SAID RESIDENCE HOMESTEAD EXEMPTIONS TO ONE HUNDRED THOUSAND DOLLARS (\$100,000.00); PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

SECTION 1. The Code of Ordinances of the City of Farmers Branch, Texas, Chapter 78 "Taxation", Article II Ad Valorem Tax" is amended by amending Section 78-57 "Exemption for Individuals Sixty-Five or Older" and Section 78-58 "Exemption for Disabled Persons" to read as follows:

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

Pursuant to the Texas Constitution and V.T.C.A., Property Tax Code § 11.13(d), \$100,000.00 of the appraised value of the residence homestead of an individual who is 65 years of age, or older, shall be exempt from ad valorem taxes beginning tax year 2022 and continuing thereafter, provided such person qualifies and makes application for the exemption in accordance with the Texas Property Tax Code.

Sec. 78-58. - Exemption for disabled persons.

Pursuant to the Texas Constitution and V.T.C.A., Property Tax Code § 11.13(d), \$100,000.00 of the appraised value of the residence homestead of an individual who is disabled, shall be exempt from ad valorem taxes beginning tax year 2022 and continuing thereafter, provided such person qualifies and makes application for the exemption in accordance with the Texas Property Tax Code.

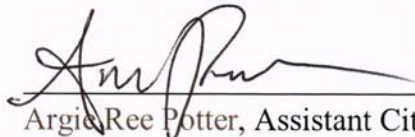
SECTION 2. All provisions of the ordinances of the City of Farmers Branch in conflict with the provisions of this Ordinance be, and the same are hereby, repealed, and all other provisions of the ordinances of the City of Farmers Branch not in conflict with the provisions of this Ordinance shall remain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

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

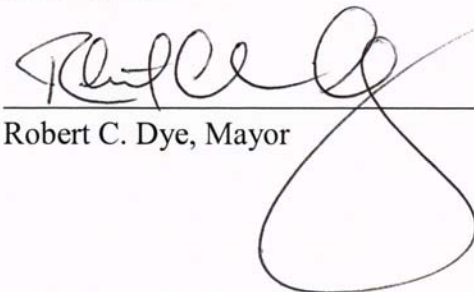
SECTION 4. This Ordinance shall take effect immediately from and after its passage as the law and charter in such cases provide.

DULY PASSED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, ON THIS THE 5TH DAY OF JULY 2022.


ATTEST:


Argie Ree Potter, Assistant City Secretary

APPROVED:


Robert C. Dye, Mayor

APPROVED AS TO FORM:


Kevin Laughlin, City Attorney
(PGS:6-30-22:TM 130401)

Notice About 2022 Tax Rates
Property Tax Rates in the City of Farmers Branch

This notice concerns the 2022 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: \$0.501005/\$100
This year's voter-approval tax rate: \$0.671514/\$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	\$21,956,138
General Debt Service	1,368,589

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	\$850,000	\$68,904.00	\$0	\$918,904.00
\$3,000,000 Combination Tax & Revenue CO's, Series 2012	325,000	5,492.50	0	330,492.50
\$6,500,000 Combination Tax & Revenue CO's, Series 2013	325,000	111,675.00	0	436,675.00
\$13,920,000 General Obligation Bonds, Series 2014	515,000	240,394.00	0	755,394.00
\$1,890,000 Combination Tax & Revenue CO's, Series 2014	210,000	16,250.00	0	226,250.00
\$2,545,000 Combination Tax & Revenue CO's, Series 2016	115,000	52,800.00	0	167,800.00
\$13,540,000 General Obligation Bonds, Series 2018	115,000	481,318.76	0	596,318.76
\$5,360,000 Combination Tax and Revenue CO's, Series 2018	155,000	178,631.26	0	333,631.26
\$2,895,000 General Obligation Refunding Bonds, Series 2020	260,000	91,200.00	0	351,200.00
\$9,410,000 General Obligation Improvement Bonds, Series 2020	285,000	261,993.76	0	546,993.76
Agent Fees	0	0	20,040.72	20,040.72

Total required for 2022 debt service	\$4,683,700
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$225,832
= Total to be paid from taxes in 2022	\$4,457,868
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2022	\$0
= Total debt levy	\$4,457,868

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by John R. Ames, PCC, CTA, Tax Assessor/Collector on August 12, 2022.

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.

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

BMC
8-4-22

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 District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ 6,487,807,593
2.	2021 tax ceilings. Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 6,487,807,593
4.	2021 total adopted tax rate.	\$ 0.589000 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 874,842,670 B. 2021 values resulting from final court decisions: - \$ 824,012,210 C. 2021 value loss. Subtract B from A. ³	\$ 50,830,460
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 708,013,780 B. 2021 disputed value: - \$ 333,855,098 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 374,158,682
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 424,989,142

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 6,912,796,735
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 618,187 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 86,822,158 C. Value loss. Add A and B. ⁶	\$ 87,440,345
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 87,440,345
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 510,130,572
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 6,315,225,818
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 37,196,680
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 353,262
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 37,549,942
18.	Total 2022 taxable value on the 2022 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: \$ 8,066,208,989 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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 - \$ 619,325,431 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 7,446,883,558

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 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 \$ <u>215,666,842</u> B. 2022 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>215,666,842</u>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>7,662,550,400</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>167,635,163</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>167,635,163</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>7,494,915,237</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.501005</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____/\$100

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:

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.527248</u> /\$100
29.	2021 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> .	\$ <u>6,912,796,735</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 36,447,582
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 303,810</p> <p>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 768,167</p> <p>C. 2021 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</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -464,357</p> <p>E. Add Line 30 to 31D.</p>	\$ 35,983,225
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,494,915,237
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.480101 / \$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 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> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 / \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 / \$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 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. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 / \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 / \$100

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0 B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure 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. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 2022 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, 2021 and ending on June 30, 2022. \$ _____ 0 B. 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. \$ _____ 0 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 lesser 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 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0 B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.480101 /\$100 ✓
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100 C. Add Line 40B to Line 39.	\$ 0.480101 /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 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.	\$ 0.496904 /\$100 ✓

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 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 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 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 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).	\$ _____ 0 / \$100
42.	Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. 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 \$ 4,683,700 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 4,683,700
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 225,832
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 4,457,868
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the 2021 actual collection rate. 102.97 % C. Enter the 2020 actual collection rate. 109.36 % D. Enter the 2019 actual collection rate. 99.06 % 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	100.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 4,457,868
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,662,550,400
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.058177 / \$100 ✓
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.555081 / \$100 ✓
D49.	Disaster Line 49 (D49): 2022 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.	\$ _____ / \$100

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, 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 2021 or in May 2022. 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 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,662,550,400
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 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> .	\$ 0.501005 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.501005 /\$100
57.	2022 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> .	\$ 0.555081 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.555081 /\$100

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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements 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.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,662,550,400
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 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).	\$ 0.555081 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 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;⁴⁰
- 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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 / \$100
64.	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.	\$ 0.116433 / \$100
65.	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 / \$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.116433 / \$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. 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).	\$ 0.671514 / \$100

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.⁴⁴

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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.480101 / \$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,662,550,400
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.006525 / \$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.058177 / \$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.000000 / \$100

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.⁴⁷

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.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will 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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.589000 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.589000 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,315,225,818
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 37,196,680
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,494,915,237
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 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).	\$ 0.671514 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	\$ 0.501005 / \$100
Voter-approval tax rate. As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), 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). Indicate the line number used: <u>67</u>	\$ 0.671514 / \$100
De minimis rate. If applicable, enter the 2022 de minimis rate from Line 72.	\$ 0.000000 / \$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

8/4/22

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

GLOSSARY

Accounts Payable

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

Accounts Receivable

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

Accrual Accounting

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

ACFR

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

Actual

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

Ad Valorem Tax

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

Adopted

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

Appropriation

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

Appropriation Ordinance

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

Assessed Valuation

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

Assets

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

Assigned Fund Balance

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

Audit

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

Balanced Budget

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

Beginning Balance

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

Bond

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

Bond Proceeds

Funds received from the sale of any bond issue.

Budget

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

Budget Calendar

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

Budget Message

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

Budgetary Basis

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

Capital Outlay

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

Capital Improvement Plan (CIP)

A capital improvements plan is a comprehensive plan which projects the capital needs of the community. Generally, it is a cyclical process that projects the needs for a set number of years. Capital improvements plans are essential to sound infrastructure and financial planning. The annual capital budget is derived from the long-term CIP.

Capital Project

Any project having assets of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as streets, bridges, drainage, street lighting, and water systems.

Capital Projects Funds

Funds used to account for all resources used for the acquisition and/or construction of major capital facilities by the City, except those financed by the Enterprise Fund.

CDBG

Acronym for Community Development Block Grant.

Certificates of Obligation

Similar to general obligation bonds except the certificates require no voter approval.

CIP

Acronym for Capital Improvement Program, a multi-year schedule of capital improvement projects. This is a flexible budget document that is used as a planning tool for needed improvements. Amounts approved in the CIP are considered guidelines and are not officially adopted as budgeted amounts until they are incorporated in the operating budget of one of the City's funds.

Committed Fund Balance

Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Commodities

Commodities are expendable items purchased through the City-approved centralized purchasing process. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services

Includes expenditures for services performed by firms, individuals, or other City departments. Supplies are not included in the contractual services accounts.

Cost

The amount of money or other consideration exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is incurred.

CPI

An acronym for Consumer Price Index.

Current Taxes

Taxes that are levied and due within one year.

DART

Acronym for Dallas Area Rapid Transit, a mass transit authority serving the Dallas metroplex, which is funded through a 1% sales tax levied in participating cities.

DCAD

Acronym for Dallas Central Appraisal District.

Debt Service

The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Deficit

An excess of expenditures over revenues in a given period.

Delinquent Taxes

Taxes remaining unpaid on and after the date for which a penalty for non-payment is attached.

Department

The combination of divisions of the City headed by a department head with a specific and unique set of goals/objectives (e.g., Police, Fire, Finance, Public Works, etc.).

Depreciation

The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Division

A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

Elastic Revenues

Revenues that are highly responsive to changes in the economy or inflation, such as sales tax, permits, and fees.

EMS

An acronym for emergency medical services.

Encumbrance

Includes obligations in the form of purchase orders, contracts or other commitments. They cease to be encumbrances when paid, canceled, or when the actual liability is established.

Ending Balance

The residual non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

Enterprise Fund

A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise Funds in Farmers Branch are established for water and sewer service.

Estimated

Represents the original adopted budget plus any approved changes and anticipated year-end savings.

Expenditures

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually incurred. This term applies to all funds.

Expenses

Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges.

Fees

Charges for specific services.

Financial Policy

A government's directive with respect to revenues, spending, reserves, and debt management as these relate to government services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of government budgets and its funding.

Fiscal Year

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Farmers Branch's fiscal year is October 1 through September 30.

Fixed Asset

Asset of a long-term character that is intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

Fixed Asset Fund

Account group used to record the purchase of a fixed asset.

Forecast

A prediction of a future outcome based on known and unknown factors.

Franchise

A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Franchise Fee

Reimbursement for a utility's use of City streets and rights-of-way.

Fringe Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Full-Time Equivalent (FTE)

A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing number of hours budgeted by 2,080.

Fund

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The balance of net financial resources that are spendable or available for appropriation.

Fund Summary

A combined statement of revenues, expenditures, and changes in fund balance for the prior year's actual, adopted, and estimated budgets, and the current year's adopted budgets.

GAAFR

Acronym for Governmental Accounting and Auditing Financial Review.

GAAP

Acronym for Generally Accepted Accounting Practices.

GAAP Adjustments

Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable when reporting on operations in conformity with Generally Accepted Accounting Principles (GAAP). For example, depreciation and amortization in Enterprise Funds are not considered expenses on the budget basis of accounting, but are considered expenses on the GAAP basis.

GASB

Acronym for Government Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

General Fund

The General Fund accounts for many of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance administration, park and recreation, libraries, streets, buildings, and land.

General Long-Term Debt

Represents any unmatured debt not considered to be a fund liability.

General Obligation Bonds

Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the General Fund and these bonds are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP)

The uniform minimum standards and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures. GAAP provides standards by which to measure financial presentations.

GFOA

An acronym for Government Finance Officers Association of the United States and Canada.

Goal

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Funds

Those funds through which most governmental functions are typically financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Debt Service, Special Revenue, Capital Projects).

Grant

A contribution by one government unit or funding source to another. The contribution is usually made to aid in the support of a specified function (e.g., education or drug enforcement), but it is sometimes for general purposes.

ICMA

Acronym for International City Management Association.

Indirect Cost Allocation

Funding transferred to the general fund from enterprise funds for specific central administrative functions which benefit those funds (e.g., City Manager, Financial Services Department, Human Resources, Legal, etc.).

Infrastructure

The basic facilities on which a city, state, etc. depends, such as roads and bridges.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one City department or cost center to another department, on a cost-reimbursement basis.

LAP

Acronym for Local Assistance Program, a grant program funded by DART for local transportation capital improvements.

Liabilities

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Line Item Budget

A budget format that summarizes the object codes of expenditures for goods and services that the City intends to purchase during the fiscal year.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Accounting

Basis of accounting whereby revenues are recorded when susceptible to accrual (i.e. both measurable and available). Available, in this sense, means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

NCTCOG

Acronym for North Central Texas Council of Governments.

Nonspendable Fund Balance

Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.

Objective

Something to be accomplished in specific, well defined, and measurable terms and that is achievable within a specific time frame.

Operating Budget

The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel.

Operating Fund

The City classifies General Fund and Enterprise Funds as operating funds.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Outstanding Debt

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

Pay-as-you-go Capital Improvement Projects

Capital projects whose funding source is derived from City revenue sources other than through the sale of voter-approved bonds.

PC Replacement Program

Established to centralize the responsibility for personal computer service and maintenance of computer and printer inventories. Departments are assessed an annual fee based upon their inventory of PCs and printers in use. The charge is accumulated in the PC Replacement Fund and used to replace printers and desktop/laptop computers on a standard replacement schedule.

Performance Measures

Specific quantitative and qualitative measures of work performed as an objective of the department.

Personal Services

Include the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, health and Workers' Compensation insurance.

PID

An acronym for Public Improvement District. The PID was established on the City's east side to provide a funding mechanism for the construction of a sewer interceptor tunnel.

PILOT

Acronym for Payment-in-Lieu-of-Tax representing a transfer of funds from the Water & Sewer Fund to the General Fund, calculated as an estimate of what the Water & Sewer Fund would pay to the City in ad valorem and franchise taxes if it were a separate entity.

Property Tax

Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Proprietary Funds

Funds that account for government operations that are financed and operated in a manner similar to a private business.

Refunding

A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue.

Reserve

An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

Resolution

A legislative enactment by the governing board of a municipality, which requires less legal formality and has a lower legal status than that of an ordinance.

Restricted Fund Balance

Amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government), through constitutional provisions or enabling legislation.

Retained Earnings

The difference between proprietary fund assets and liabilities. The term fund balance or fund equity is used in governmental fund types.

Revenue

Funds that the government receives as income. Revenue includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, and interest income.

Revenue Bonds

Bonds usually sold for constructing a project that will produce revenue for the government. All or part of the revenue is used to pay the principal and interest of the bond.

Self-Insurance

The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause instead of transferring that risk through the purchase of an insurance policy.

Sinking Fund

An account into which a debt issuer makes periodic deposits to ensure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments therefrom are determined by the terms of the bond contract.

Special Assessment

A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund

Fund used to account for the accumulation and disbursement of restricted sources.

Supplies

A cost category for minor items (individually priced at less than \$5,000) required by departments to conduct their operations, which are not generally permanent in nature.

Tax Rate

A percentage applied to all taxable property to raise general revenue. It is derived by dividing the total tax levy by the taxable net property valuation.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TIF

Acronym for Tax Increment Financing, which is funded from bonds, developers' contributions and advances, and/or property tax payments to account for infrastructure construction in special districts within the City.

Transfers

Money transferred between funds (operating transfers in to one fund and operating transfers out to another fund).

TXDOT

Acronym for Texas Department of Transportation, a state government agency.

Unassigned Fund Balance

Amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

User Fee

The fee charged for services to the party or parties who directly benefits.



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