



City of Benbrook FY 2022-23 Proposed Budget

**PUBLIC HEARING
SEPTEMBER 1, 2022**

PREPARED BY
FINANCE DEPARTMENT



The 86th 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 City of Benbrook last year to the taxes proposed to be imposed on the average residence homestead by City of Benbrook this year.

	2021	2022	Change
Total tax rate (per \$100 of value)	\$0.617500	\$0.595000	\$(0.022500)
Average homestead taxable value	\$222,506	\$247,301	\$24,795
Tax on average homestead	\$1,374	\$1,471	\$97
Total tax levy on all properties	\$15,582,340	\$17,235,220	\$1,652,880

For assistance with tax calculations, please contact the tax assessor for City of Benbrook at (817) 249-3000 or rovergaard@benbrook-tx.gov, or visit www.benbrook-tx.gov for more information.

Notice of Public Hearings

The City Council of the City of Benbrook will hold a public hearing on Thursday, September 1, 2022 at 7:30 p.m. in the City Council Chambers at 911 Winscott Road to consider the Proposed Budget for Fiscal Year 2022-23. The Council will also hold a separate public hearing on this date and time to consider the 2022 property tax rate.

Copies of the Fiscal Year 2022-23 Proposed Budget and the 2022 Property Tax Rates in Benbrook are available at Benbrook City Hall and on the City's website www.benbrook-tx.gov.

This budget will raise more total property taxes than last year's budget by \$1,652,880 and 10.61 percent, and of that amount \$213,547 is tax revenue to be raised from new property added to the roll this year.

<u>Expenditure Comparison</u>	<u>FY 2022-23</u>	<u>FY 2021-22</u>
General Government	\$2,827,957	\$2,520,449
Staff Services	1,318,250	1,223,571
Public Safety	12,617,282	11,736,348
Public Services	4,939,577	4,703,608
Community Development	912,849	870,002
Debt Service*	908,229	1,909,337
Transfers and Other Uses	<u>1,285,000</u>	<u>300,000</u>
Total	\$24,809,144	\$23,263,315

*Includes Stormwater Debt

Signed: Joanna King
City Secretary

The FY 2022-23 Proposed Budget Summary Document is comprised of eight sections: (1) Summary, (2) Fund Balance Status, (3) Revenues, (4) Expenditures, (5) Division Summaries, (6) Decision Packages, (7) Debt Service, and (8) Supplemental Information.

SECTION ONE - SUMMARY

The Summary Section provides a synopsis of the FY 2022-23 Proposed Budget including total revenues, expenditures, fund balance changes, and program modifications and implementations.

SECTION TWO - FUND BALANCE STATUS

The Fund Balance Status Section summarizes beginning and ending fund balances on an actual basis for FY 2020-21; on an original budget and re-estimated basis for FY 2021-22; and on a base budget, decision package, department request, and proposed budget for FY 2022-23. Fund balance information is provided for the General Fund, Debt Service Fund, and the Operating Funds (combined General Fund and Debt Service Fund). These summaries are provided on three tables.

SECTION THREE - REVENUES

The Revenues Section provides a line-item summary of all General Fund and Debt Service revenue sources on an actual basis for FY 2020-21; on a budget and estimated basis for FY 2021-22; and on a projected basis for FY 2022-23. Increases and decreases in revenue are explained for each of the revenue categories.

SECTION FOUR - EXPENDITURES

The Expenditures Section provides a summary of all General Fund and Debt Service expenditures on an actual basis for FY 2020-21; on an adopted budget and estimated basis for FY 2021-22; and on a base budget, decision packages, department request, and proposed budget basis for FY 2022-23. Expenditure information is provided for each activity at the following levels: personal services, supplies and materials, contractual services, repair and maintenance, and capital outlay. Expenditure information is summarized at the department and division level. Increases and decreases in expenditures are explained for each department and division. The Expenditure Section also includes a table that describes each of the changes made by the City Manager to the Department Request at the account level and the decision packet level.

SECTION FIVE – DIVISION SUMMARIES

The Division Summaries Section includes a form for each General Fund Division. These Division Summary forms depict expenditures and positions on an actual basis for FY 2020-21; on a budget and estimated twelve-month basis for FY 2021-22; and on a base budget, decision package, and total request basis for FY 2022-23. The FY 2022-23 Proposed Budget recommendations are also summarized at this level of detail. Expenditures are provided for the following categories: personal services, supplies and materials, contractual services, repair and maintenance, and capital outlay. The number of authorized positions is also provided. The form includes a reconciliation of the City Manager's Proposed Budget changes from the Department's Total Request (base budget plus decision packages). An area is also provided to list any changes made by the City Council. The box in the bottom right of the form lists all decision packages and classifies each package in two categories: (1) Funded and (2) Not Funded.

SECTION SIX – DECISION PACKAGES

For FY 2022-23 there are no decision packages. With high inflation, possibility of a recession, ongoing COVID-19 pandemic, and S.B. 2 3.5% property tax cap it was decided that this budget year the City should better position itself for these potential unknowns and loss of revenue.

SECTION SEVEN - DEBT SERVICE

The Debt Service Section provides a schedule that summarizes the City's debt service obligations for the FY 2022-23 fiscal year. This section includes tables that summarize the City's debt requirements from October 1, 2022 through maturity.

SECTION EIGHT – SUPPLEMENTAL INFORMATION

The Supplemental Information Section provides information regarding the City's budget process including: City Charter Requirements, Budget Process, Citizen Input and Public Hearings, and a Glossary of Terms.

SECTION ONE SUMMARY OF PROPOSED BUDGET

OVERVIEW

The FY 2022-23 City of Benbrook Budget is based on total General Fund and Debt Service Fund revenues of \$24,492,401 and total General Fund and Debt Service Fund expenditures of \$23,524,144. The Proposed Budget reflects transfers out of \$1,285,000. This includes \$250,000 from the General Fund to the Capital Asset Replacement Fund for future vehicle replacements, \$50,000 to the IT/Facilities Fund, and an increase in the Street Overlay program of \$985,000. Also, a transfer in of \$331,485, from the Storm Water Utility Fund to the Debt Service Fund for the drainage related debt. In addition, the City anticipates receiving \$2,911,733 from the American Rescue Plan Act grant.

PROPERTY TAX

As proposed by the City Manager, the property tax rate reflected in the FY 2022-23 Budget is \$0.5950 per \$100 valuation, a decrease of \$0.0225 from the current tax rate of \$0.6175. The General Fund portion of the proposed property tax rate is \$0.5740, and the debt service portion is \$0.0210.

CHANGES IN POSITIONS

There are no changes in positions in the FY 2022-23 Proposed Budget.

SALARY AND FRINGE BENEFIT ENHANCEMENTS

There is a 5.0% cost-of-living adjustment (COLA) in the FY 2022-23 Proposed Budget. Funds are included for scheduled merit increases for eligible employees. Merit increases are subject to the review and approval by the employee's department head and the City Manager.

The Proposed Budget includes funds to finance an up to 20% increase in employee health, dental, and life insurance over the re-estimated amount for FY 2021-22. Funds are also included for employee retirement through the Texas Municipal Retirement System (TMRS). The 2022 rate is 16.08%; the rate will increase to 16.33% effective January 1, 2023. Workers' compensation contributions are reflected at \$69,730 for FY 2022-23.

DEPARTMENT REQUESTS AND DECISION PACKAGES

There are no decision packages in the FY 2022-23 Proposed Budget.

Police Department

Funds in the amount of \$148,440 are included in the Proposed Budget to replace four Patrol vehicles as part of the annual vehicle replacement program.

Public Services – Public Works

The FY 2022-23 Proposed Budget includes expansion of the City's street overlay program by \$985,000 to \$1,985,000. In addition, \$150,000 is allocated for the City's concrete infrastructure repair program.

SECTION TWO
FUND BALANCE STATUS

The tables depict General Fund, Debt Service Fund, and Operating Funds (combined General Fund and Debt Service Fund) beginning and ending fund balances on an actual basis for FY 2020-21; on an adopted budget and re-estimated basis for FY 2021-22; on a base budget, department request (base budget plus decision packages), and proposed budget for FY 2022-23.

**CITY OF BENBROOK
CHANGES IN FUND BALANCE
FY 2022-23 PROPOSED BUDGET**

GENERAL FUND	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 RE-EST	2022-23 BASE BUDGET	2022-23 DECISION PACKAGES	2022-23 DEPT. REQUEST	2022-23 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 10,019,931	\$ 11,437,039	\$ 13,431,716	\$ 15,551,685		\$ 15,551,685	\$ 15,551,685
Revenues	22,152,524	21,354,964	21,617,276	23,900,915		23,900,915	23,900,915
TOTAL REVENUES	\$ 22,152,524	\$ 21,354,964	\$ 21,617,276	\$ 23,900,915		\$ 23,900,915	\$ 23,900,915
Expenditures	\$ 18,240,739	\$ 21,053,978	\$ 19,197,306	\$ 21,976,386	\$ -	\$ 21,976,386	\$ 22,615,915
Transfer to Asset Replacement Fund	500,000	300,000	300,000	250,000		250,000	250,000
Transfer to IT/Facilities Fund	-	-	-	50,000		50,000	50,000
Street Overlay Program Expansion	-	-	-	985,000		985,000	985,000
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 18,740,739	\$ 21,353,978	\$ 19,497,306	\$ 23,261,386		\$ 23,261,386	\$ 23,900,915
NET CHANGE TO FUND BALANCE	\$ 3,411,785	\$ 986	\$ 2,119,969	\$ 639,529		\$ 639,529	\$ -
Anticipated American Rescue Plan Act Grant	-	-	-	2,911,733		2,911,733	2,911,733
ENDING FUND BALANCE	\$ 13,431,716	\$ 11,438,025	\$ 15,551,685	\$ 19,102,947		\$ 19,102,947	\$ 18,463,418

**CITY OF BENBROOK
CHANGES IN FUND BALANCE
FY 2022-23 PROPOSED BUDGET**

DEBT SERVICE FUND	2020-21	2021-22		2022-23	2022-23	2022-23	2022-23
	ACTUAL	ADOPTED BUDGET	2021-22 RE-EST	BASE BUDGET	DECISION PACKAGES	DEPT. REQUEST	PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 347,745	\$ 456,758	\$ 454,353	\$ 462,581		\$ 462,581	\$ 462,581
Revenues	477,298	884,493	877,564	591,486		591,486	591,486
Transfers-In	1,234,569	1,040,001	1,040,001	331,485		331,485	331,485
TOTAL REVENUES AND TRANSFERS IN	\$ 1,711,867	\$ 1,924,494	\$ 1,917,565	\$ 922,971	\$ -	\$ 922,971	\$ 922,971
Expenditures	1,605,259	1,909,337	1,909,337	908,229		908,229	908,229
Transfers-Out	-	-	-	-		-	-
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 1,605,259	\$ 1,909,337	\$ 1,909,337	\$ 908,229	\$ -	\$ 908,229	\$ 908,229
NET CHANGE TO FUND BALANCE	\$ 106,608	\$ 15,157	\$ 8,228	\$ 14,742		\$ 14,742	\$ 14,742
ENDING FUND BALANCE	\$ 454,353	\$ 471,915	\$ 462,581	\$ 477,323		\$ 477,323	\$ 477,323

**CITY OF BENBROOK
CHANGES IN FUND BALANCE
FY 2022-23 PROPOSED BUDGET**

OPERATING FUNDS	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 RE-EST	2022-23 BASE BUDGET	2022-23 DECISION PACKAGES	2022-23 DEPT. REQUEST	2022-23 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 10,367,676	\$ 11,893,797	\$ 13,886,069	\$ 16,014,267		\$ 16,014,267	\$ 16,014,267
Revenues	22,629,822	22,239,457	22,494,840	24,492,401		24,492,401	24,492,401
Transfers-In	1,234,569	1,040,001	1,040,001	331,485		331,485	331,485
TOTAL REVENUES AND TRANSFERS IN	\$ 23,864,391	\$ 23,279,458	\$ 23,534,841	\$ 24,823,886	\$ -	\$ 24,823,886	\$ 24,823,886
Expenditures	19,845,998	22,963,315	21,106,643	22,884,615	-	22,884,615	23,524,144
Transfers-Out	500,000	300,000	300,000	1,285,000		1,285,000	1,285,000
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 20,345,998	\$ 23,263,315	\$ 21,406,643	\$ 24,169,615	\$ -	\$ 24,169,615	\$ 24,809,144
NET CHANGE TO FUND BALANCE	\$ 3,518,393	\$ 16,143	\$ 2,128,197	\$ 654,271		\$ 654,271	\$ 14,742
Anticipated American Rescue Plan Act Grant	-	-	-	2,911,733		2,911,733	2,911,733
ENDING FUND BALANCE	\$ 13,886,069	\$ 11,909,940	\$ 16,014,267	\$ 19,580,270		\$ 19,580,270	\$ 18,940,741

**SECTION THREE
REVENUES**

This section includes revenue collection and projection data for each source of revenue. Sub-totals are provided for each revenue account in the General Fund and Debt Service Fund. Revenues are projected based on current rates and fee structures. Collection data is presented on an actual basis for FY 2020-21; on a budget and estimated twelve months basis for FY 2021-22; and on a projected basis for FY 2022-23. This table depicts the change from the FY 2021-22 estimate compared to the FY 2021-22 budget and from the FY 2021-22 estimate compared to the FY 2022-23 projection.

**GENERAL FUND AND DEBT SERVICE FUND
REVENUES BY SOURCE
FY 2022-23 PROPOSED BUDGET**

Account Description	Actual 12 Months 2020-21	Budgeted 2021-22	Estimated 2021-22	Variance Over(Under) Budget 2021-22	Projected 2022-23	Variance Over(Under) Budget 2022-23
GENERAL FUND						
Ad Valorem Taxes	13,621,451	14,092,564	13,988,114	(104,450)	16,116,515	2,023,951
Franchise Taxes	1,520,910	1,410,000	1,480,000	70,000	1,505,000	95,000
City Sales Tax	3,392,656	3,250,000	3,500,000	250,000	3,500,000	250,000
Other Taxes	9,816	4,500	10,100	5,600	10,000	5,500
TOTAL TAXES	18,544,832	18,757,064	18,978,214	221,150	21,131,515	2,374,451
LICENSES, PERMITS, & FILING FEES	504,049	398,900	524,220	125,320	495,400	96,500
FINES AND FORFEITURES	617,919	651,000	589,469	(61,531)	643,000	(8,000)
USE OF MONEY & PROPERTY	66,436	190,000	80,000	(110,000)	215,000	25,000
REVENUE FR. OTHER AGENCIES	518,927	470,000	480,000	10,000	505,000	35,000
CHARGES FOR CURRENT SERVICES	1,860,928	863,000	925,373	62,373	871,000	8,000
OTHER REVENUE	39,433	25,000	40,000	15,000	40,000	15,000
TRANSFERS-IN	-	-	-	-	-	-
TOTAL REVENUES AND TRANSFERS	22,152,524	21,354,964	21,617,276	262,312	23,900,915	2,545,951

**GENERAL FUND AND DEBT SERVICE FUND
REVENUES BY SOURCE
FY 2022-23 PROPOSED BUDGET**

Account Description	Actual 12 Months 2020-21	Budgeted 2021-22	Estimated 2021-22	Variance Over(Under) Budget 2021-22	Projected 2022-23	Variance Over(Under) Budget 2022-23
DEBT SERVICE FUND						
Ad Valorem Taxes	477,298	884,493	877,064	(7,429)	590,986	(293,507)
Interest	-	-	500	500	500	500
Transfers	1,234,569	1,040,001	1,040,001	-	331,485	(708,516)
TOTAL REVENUES	1,711,867	1,924,494	1,917,565	(6,929)	922,971	(1,001,523)
GRAND TOTAL REVENUES AND TRANSFERS	23,864,391	23,279,458	23,534,841	255,383	24,823,886	1,544,428

**SECTION FOUR
EXPENDITURES**

A table is provided to summarize expenditures for the General Fund and Debt Service Fund. Expenditures are summarized for each Division at five different levels: personal services, supplies and materials, contractual services, repair and maintenance, and capital outlay. Expenditure data is provided on an actual basis for FY 2020-21; on an adopted budget and twelve month estimate basis for FY 2021-22; on a base budget, decision package, department request (base budget plus decision packages total), and City Manager proposed for FY 2022-23. The chart also summarizes the changes made by the City Manager to the department requests.

CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2022-23 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2020-21	BUDGET 2021-22	12 MONTHS ESTIMATE 2021-22	BUDGET VERSUS ESTIMATE	BASE BUDGET 2022-23	DECISION PKGS. 2022-23	DEPT. REQUEST 2022-23	CITY MANAGER 2022-23	CHANGES FROM REQUEST 2022-23
GENERAL GOVERNMENT									
City Council									
Personal Services	\$ 8,108	\$ 9,177	\$ 9,019	\$ (158)	\$ 9,051	\$ -	\$ 9,051	\$ 9,051	\$ -
Supplies & Materials	593	1,000	600	(400)	750	-	750	750	-
Contractual Services	2,912	10,010	10,010	-	10,010	-	10,010	10,010	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 11,613	\$ 20,187	\$ 19,629	\$ (558)	\$ 19,811	\$ -	\$ 19,811	\$ 19,811	\$ -
City Manager									
Personal Services	\$ 388,799	\$ 405,993	\$ 406,207	\$ 214	\$ 417,883	\$ -	\$ 417,883	\$ 435,653	\$ 17,770
Supplies & Materials	112	150	150	-	150	-	150	150	-
Contractual Services	1,499	4,140	4,140	-	4,140	-	4,140	4,140	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 390,411	\$ 410,283	\$ 410,497	\$ 214	\$ 422,173	\$ -	\$ 422,173	\$ 439,943	\$ 17,770
City Secretary									
Personal Services	\$ 370,570	\$ 396,855	\$ 386,084	\$ (10,771)	\$ 420,926	\$ -	\$ 420,926	\$ 437,918	\$ 16,992
Supplies & Materials	1,634	1,500	1,500	-	1,500	-	1,500	1,500	-
Contractual Services	53,776	43,550	26,400	(17,150)	42,800	-	42,800	42,800	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 425,981	\$ 441,905	\$ 413,984	\$ (27,921)	\$ 465,226	\$ -	\$ 465,226	\$ 482,218	\$ 16,992
Non-Departmental									
Personal Services	\$ 28,569	\$ 32,765	\$ 33,806	\$ 1,041	\$ 32,495	\$ -	\$ 32,495	\$ 32,495	\$ -
Supplies & Materials	12,551	21,500	16,050	(5,450)	19,000	-	19,000	19,125	125
Contractual Services	1,611,491	1,592,309	1,720,865	128,556	1,832,865	-	1,832,865	1,832,865	-
Repair & Maintenance	429	1,500	(19,575)	(21,075)	1,500	-	1,500	1,500	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 1,653,040	\$ 1,648,074	\$ 1,751,146	\$ 103,072	\$ 1,885,860	\$ -	\$ 1,885,860	\$ 1,885,985	\$ 125
GENERAL GOVERNMENT									
Personal Services	\$ 796,047	\$ 844,790	\$ 835,116	\$ (9,674)	\$ 880,355	\$ -	\$ 880,355	\$ 915,117	\$ 34,762
Supplies & Materials	14,891	24,150	18,300	(5,850)	21,400	-	21,400	21,525	125
Contractual Services	1,669,678	1,650,009	1,761,415	111,406	1,889,815	-	1,889,815	1,889,815	-
Repair & Maintenance	429	1,500	(19,575)	(21,075)	1,500	-	1,500	1,500	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 2,481,045	\$ 2,520,449	\$ 2,595,256	\$ 74,807	\$ 2,793,070	\$ -	\$ 2,793,070	\$ 2,827,957	\$ 34,887

**CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2022-23 PROPOSED BUDGET - DEPARTMENT REQUEST**

ACTIVITY	ACTUAL 2020-21	BUDGET 2021-22	12 MONTHS ESTIMATE 2021-22	BUDGET VERSUS ESTIMATE	BASE BUDGET 2022-23	DECISION PKGS. 2022-23	DEPT. REQUEST 2022-23	CITY MANAGER 2022-23	CHANGES FROM REQUEST 2022-23
STAFF SERVICES									
Finance									
Personal Services	\$ 376,534	\$ 416,644	\$ 410,905	\$ (5,739)	\$ 435,963	\$ -	\$ 435,963	\$ 454,278	\$ 18,315
Supplies & Materials	1,268	1,600	1,400	(200)	2,400	-	2,400	2,400	-
Contractual Services	155,769	155,900	146,690	(9,210)	152,000	-	152,000	152,000	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 533,571	\$ 574,144	\$ 558,995	\$ (15,149)	\$ 590,363	\$ -	\$ 590,363	\$ 608,678	\$ 18,315
Information Technology									
Personal Services	\$ 307,597	\$ 291,035	\$ 291,120	\$ 85	\$ 303,561	\$ -	\$ 303,561	\$ 316,568	\$ 13,007
Supplies & Materials	248,345	263,792	263,792	-	297,954	-	297,954	297,954	-
Contractual Services	2,631	27,100	27,100	-	25,150	-	25,150	25,150	-
Repair & Maintenance	18,739	18,000	18,000	-	14,400	-	14,400	14,400	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 577,311	\$ 599,927	\$ 600,012	\$ 85	\$ 641,065	\$ -	\$ 641,065	\$ 654,072	\$ 13,007
Personnel									
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	-	-	-	-	-	-	-	-	-
Contractual Services	48,403	49,500	53,500	4,000	55,500	-	55,500	55,500	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 48,403	\$ 49,500	\$ 53,500	\$ 4,000	\$ 55,500	\$ -	\$ 55,500	\$ 55,500	\$ -
STAFF SERVICES									
Personal Services	\$ 684,130	\$ 707,679	\$ 702,025	\$ (5,654)	\$ 739,524	\$ -	\$ 739,524	\$ 770,846	\$ 31,322
Supplies & Materials	249,613	265,392	265,192	(200)	300,354	-	300,354	300,354	-
Contractual Services	206,803	232,500	227,290	(5,210)	232,650	-	232,650	232,650	-
Repair & Maintenance	18,739	18,000	18,000	-	14,400	-	14,400	14,400	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 1,159,286	\$ 1,223,571	\$ 1,212,507	\$ (11,064)	\$ 1,286,928	\$ -	\$ 1,286,928	\$ 1,318,250	\$ 31,322

CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2022-23 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2020-21	BUDGET 2021-22	12 MONTHS ESTIMATE 2021-22	BUDGET VERSUS ESTIMATE	BASE BUDGET 2022-23	DECISION PKGS. 2022-23	DEPT. REQUEST 2022-23	CITY MANAGER 2022-23	CHANGES FROM REQUEST 2022-23
PUBLIC SAFETY									
Police Management Services									
Personal Services	\$ 325,362	\$ 404,634	\$ 384,227	\$ (20,407)	\$ 420,739	\$ -	\$ 420,739	\$ 436,098	\$ 15,359
Supplies & Materials	437	1,400	1,000	(400)	1,400	-	1,400	1,200	(200)
Contractual Services	57,527	1,300	1,900	600	1,300	-	1,300	1,300	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 383,327	\$ 407,334	\$ 387,127	\$ (20,207)	\$ 423,439	\$ -	\$ 423,439	\$ 438,598	\$ 15,159
Communications Records									
Personal Services	\$ 831,522	\$ 1,041,962	\$ 1,036,220	\$ (5,742)	\$ 1,079,142	\$ -	\$ 1,079,142	\$ 1,121,294	\$ 42,152
Supplies & Materials	3,671	4,500	4,500	-	4,000	-	4,000	3,800	(200)
Contractual Services	23,609	24,015	22,915	(1,100)	23,565	-	23,565	23,565	-
Repair & Maintenance	271	800	500	(300)	800	-	800	500	(300)
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 859,072	\$ 1,071,277	\$ 1,064,135	\$ (7,142)	\$ 1,107,507	\$ -	\$ 1,107,507	\$ 1,149,159	\$ 41,652
Patrol									
Personal Services	\$ 3,787,828	\$ 4,080,415	\$ 3,969,439	\$ (110,976)	\$ 4,155,636	\$ -	\$ 4,155,636	\$ 4,317,616	\$ 161,980
Supplies & Materials	109,140	126,200	116,200	(10,000)	154,200	-	154,200	153,700	(500)
Contractual Services	31,485	29,400	27,750	(1,650)	27,900	-	27,900	27,900	-
Repair & Maintenance	58,372	64,989	73,989	9,000	71,292	-	71,292	71,292	-
Capital Outlay	182,875	139,900	139,900	-	148,440	-	148,440	148,440	-
Total	\$ 4,169,700	\$ 4,440,904	\$ 4,327,278	\$ (113,626)	\$ 4,557,468	\$ -	\$ 4,557,468	\$ 4,718,948	\$ 161,480
Criminal Investigation									
Personal Services	\$ 1,006,927	\$ 1,071,794	\$ 1,009,692	\$ (62,102)	\$ 1,099,957	\$ -	\$ 1,099,957	\$ 1,144,532	\$ 44,575
Supplies & Materials	11,103	12,100	12,100	-	16,550	-	16,550	14,850	(1,700)
Contractual Services	24,406	27,950	17,750	(10,200)	27,750	-	27,750	27,750	-
Repair & Maintenance	648	1,500	2,000	500	2,000	-	2,000	2,000	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 1,043,084	\$ 1,113,344	\$ 1,041,542	\$ (71,802)	\$ 1,146,257	\$ -	\$ 1,146,257	\$ 1,189,132	\$ 42,875
Crime Prevention									
Personal Services	\$ 123,164	\$ 132,478	\$ 130,888	\$ (1,590)	\$ 136,107	\$ -	\$ 136,107	\$ 141,555	\$ 5,448
Supplies & Materials	25	1,150	1,150	-	1,150	-	1,150	1,150	-
Contractual Services	311	600	600	-	600	-	600	600	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 123,500	\$ 134,228	\$ 132,638	\$ (1,590)	\$ 137,857	\$ -	\$ 137,857	\$ 143,305	\$ 5,448

CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2022-23 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2020-21	BUDGET 2021-22	12 MONTHS ESTIMATE 2021-22	BUDGET VERSUS ESTIMATE	BASE BUDGET 2022-23	DECISION PKGS. 2022-23	DEPT. REQUEST 2022-23	CITY MANAGER 2022-23	CHANGES FROM REQUEST 2022-23
Animal Control									
Personal Services	\$ 113,167	\$ 124,497	\$ 121,746	\$ (2,751)	\$ 130,033	\$ -	\$ 130,033	\$ 133,849	\$ 3,816
Supplies & Materials	3,958	4,575	4,552	(23)	4,675	-	4,675	5,075	400
Contractual Services	10,293	12,975	12,560	(415)	13,700	-	13,700	13,700	-
Repair & Maintenance	295	1,600	1,300	(300)	1,600	-	1,600	1,600	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 127,713	\$ 143,647	\$ 140,158	\$ (3,489)	\$ 150,008	\$ -	\$ 150,008	\$ 154,224	\$ 4,216
POLICE									
Personal Services	\$ 6,187,971	\$ 6,855,780	\$ 6,652,213	\$ (203,567)	\$ 7,021,614	\$ -	\$ 7,021,614	\$ 7,294,944	\$ 273,330
Supplies & Materials	128,334	149,925	139,502	(10,423)	181,975	-	181,975	179,775	(2,200)
Contractual Services	147,630	96,240	83,475	(12,765)	94,815	-	94,815	94,815	-
Repair & Maintenance	59,586	68,889	77,789	8,900	75,692	-	75,692	75,392	(300)
Capital Outlay	182,875	139,900	139,900	-	148,440	-	148,440	148,440	-
Total	\$ 6,706,396	\$ 7,310,734	\$ 7,092,879	\$ (217,855)	\$ 7,522,536	\$ -	\$ 7,522,536	\$ 7,793,366	\$ 270,830

CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2022-23 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2020-21	BUDGET 2021-22	12 MONTHS ESTIMATE 2021-22	BUDGET VERSUS ESTIMATE	BASE BUDGET 2022-23	DECISION PKGS. 2022-23	DEPT. REQUEST 2022-23	CITY MANAGER 2022-23	CHANGES FROM REQUEST 2022-23
Fire									
Personal Services	\$ 2,181,483	\$ 3,682,826	\$ 2,071,643	\$ (1,611,183)	\$ 3,909,348	\$ -	\$ 3,909,348	\$ 4,064,790	\$ 155,442
Supplies & Materials	98,666	102,800	102,800	-	102,800	-	102,800	111,800	9,000
Contractual Services	132,397	135,195	140,058	4,863	145,300	-	145,300	145,300	-
Repair & Maintenance	62,062	73,800	73,800	-	73,800	-	73,800	73,800	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 2,474,609	\$ 3,994,621	\$ 2,388,301	\$ (1,606,320)	\$ 4,231,248	\$ -	\$ 4,231,248	\$ 4,395,690	\$ 164,442
EMS									
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	78,676	123,200	123,200	-	125,200	-	125,200	97,200	(28,000)
Contractual Services	15,869	15,855	13,555	(2,300)	13,555	-	13,555	13,555	-
Repair & Maintenance	23,462	24,800	24,800	-	25,800	-	25,800	25,800	-
Capital Outlay	27,495	-	-	-	-	-	-	-	-
Total	\$ 145,502	\$ 163,855	\$ 161,555	\$ (2,300)	\$ 164,555	\$ -	\$ 164,555	\$ 136,555	\$ (28,000)
FIRE									
Personal Services	\$ 2,181,483	\$ 3,682,826	\$ 2,071,643	\$ (1,611,183)	\$ 3,909,348	\$ -	\$ 3,909,348	\$ 4,064,790	\$ 155,442
Supplies & Materials	177,343	226,000	226,000	-	228,000	-	228,000	209,000	(19,000)
Contractual Services	148,266	151,050	153,613	2,563	158,855	-	158,855	158,855	-
Repair & Maintenance	85,524	98,600	98,600	-	99,600	-	99,600	99,600	-
Capital Outlay	27,495	-	-	-	-	-	-	-	-
Total	\$ 2,620,111	\$ 4,158,476	\$ 2,549,856	\$ (1,608,620)	\$ 4,395,803	\$ -	\$ 4,395,803	\$ 4,532,245	\$ 136,442
Municipal Court									
Personal Services	\$ 224,422	\$ 253,993	\$ 239,534	\$ (14,459)	\$ 269,959	\$ -	\$ 269,959	\$ 278,526	\$ 8,567
Supplies & Materials	700	600	400	(200)	400	-	400	400	-
Contractual Services	12,342	12,545	12,265	(280)	12,745	-	12,745	12,745	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 237,464	\$ 267,138	\$ 252,199	\$ (14,939)	\$ 283,104	\$ -	\$ 283,104	\$ 291,671	\$ 8,567
PUBLIC SAFETY									
Personal Services	\$ 8,593,876	\$ 10,792,599	\$ 8,963,391	\$ (1,829,208)	\$ 11,200,921	\$ -	\$ 11,200,921	\$ 11,638,260	\$ 437,339
Supplies & Materials	306,376	376,525	365,902	(10,623)	410,375	-	410,375	389,175	(21,200)
Contractual Services	308,238	259,835	249,353	(10,482)	266,415	-	266,415	266,415	-
Repair & Maintenance	145,110	167,489	176,389	8,900	175,292	-	175,292	174,992	(300)
Capital Outlay	210,370	139,900	139,900	-	148,440	-	148,440	148,440	-
Total	\$ 9,563,971	\$ 11,736,348	\$ 9,894,935	\$ (1,841,413)	\$ 12,201,443	\$ -	\$ 12,201,443	\$ 12,617,282	\$ 415,839

CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2022-23 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2020-21	BUDGET 2021-22	12 MONTHS ESTIMATE 2021-22	BUDGET VERSUS ESTIMATE	BASE BUDGET 2022-23	DECISION PKGS. 2022-23	DEPT. REQUEST 2022-23	CITY MANAGER 2022-23	CHANGES FROM REQUEST 2022-23
PUBLIC SERVICES									
Code Compliance									
Personal Services	\$ 103,252	\$ 111,517	\$ 109,984	\$ (1,533)	\$ 118,785	\$ -	\$ 118,785	\$ 122,788	\$ 4,003
Supplies & Materials	3,797	3,300	3,300	-	5,372	-	5,372	4,740	(632)
Contractual Services	3,940	6,748	6,748	-	6,748	-	6,748	6,748	-
Repair & Maintenance	160	640	640	-	640	-	640	640	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 111,148	\$ 122,205	\$ 120,672	\$ (1,533)	\$ 131,545	\$ -	\$ 131,545	\$ 134,916	\$ 3,371
Management Services									
Personal Services	\$ 202,711	\$ 211,960	\$ 212,594	\$ 634	\$ 215,626	\$ -	\$ 215,626	\$ 225,073	\$ 9,447
Supplies & Materials	48	100	100	-	100	-	100	100	-
Contractual Services	20,095	20,658	20,658	-	20,658	-	20,658	20,658	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 222,854	\$ 232,718	\$ 233,352	\$ 634	\$ 236,384	\$ -	\$ 236,384	\$ 245,831	\$ 9,447
Public Works - Street Maint.									
Personal Services	\$ 720,951	\$ 776,863	\$ 744,732	\$ (32,131)	\$ 822,951	\$ -	\$ 822,951	\$ 854,055	\$ 31,104
Supplies & Materials	32,356	31,477	38,377	6,900	38,377	-	38,377	52,377	14,000
Contractual Services	211,667	216,850	217,071	221	217,071	-	217,071	217,071	-
Repair & Maintenance	1,202,029	1,429,600	1,434,300	4,700	1,434,300	-	1,434,300	1,434,300	-
Capital Outlay	47,870	-	5,999	5,999	-	-	-	-	-
Total	\$ 2,214,872	\$ 2,454,790	\$ 2,440,479	\$ (14,311)	\$ 2,512,699	\$ -	\$ 2,512,699	\$ 2,557,803	\$ 45,104
Park Maintenance									
Personal Services	\$ 718,565	\$ 798,709	\$ 770,092	\$ (28,617)	\$ 831,751	\$ -	\$ 831,751	\$ 862,381	\$ 30,630
Supplies & Materials	29,809	31,800	31,800	-	32,800	-	32,800	38,300	5,500
Contractual Services	141,206	142,150	142,150	-	142,150	-	142,150	142,150	-
Repair & Maintenance	51,922	50,900	50,900	-	54,400	-	54,400	54,400	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 941,502	\$ 1,023,559	\$ 994,942	\$ (28,617)	\$ 1,061,101	\$ -	\$ 1,061,101	\$ 1,097,231	\$ 36,130
Support Services- Fleet Maint.									
Personal Services	\$ 212,950	\$ 231,938	\$ 229,293	\$ (2,645)	\$ 242,643	\$ -	\$ 242,643	\$ 251,914	\$ 9,271
Supplies & Materials	22,950	23,000	23,000	-	23,000	-	23,000	23,550	550
Contractual Services	14,328	12,695	12,695	-	12,695	-	12,695	12,695	-
Repair & Maintenance	3,691	5,950	5,950	-	5,950	-	5,950	5,950	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 253,919	\$ 273,583	\$ 270,938	\$ (2,645)	\$ 284,288	\$ -	\$ 284,288	\$ 294,109	\$ 9,821

Support Services - Building Maint.																		
Personal Services	\$	186,794	\$	198,801	\$	198,353	\$	(448)	\$	205,984	\$	-	\$	205,984	\$	214,086	\$	8,102
Supplies & Materials		13,004		18,175		18,175		-		18,175		-		18,175		18,675		500
Contractual Services		21,706		26,900		24,000		(2,900)		24,000		-		24,000		24,000		-
Repair & Maintenance		23,697		40,586		40,586		-		40,586		-		40,586		40,586		-
Capital Outlay		-		-		-		-		-		-		-		-		-
Total	\$	245,200	\$	284,462	\$	281,114	\$	(3,348)	\$	288,745	\$	-	\$	288,745	\$	297,347	\$	8,602

**CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2022-23 PROPOSED BUDGET - DEPARTMENT REQUEST**

ACTIVITY	ACTUAL 2020-21	BUDGET 2021-22	12 MONTHS ESTIMATE 2021-22	BUDGET VERSUS ESTIMATE	BASE BUDGET 2022-23	DECISION PKGS. 2022-23	DEPT. REQUEST 2022-23	CITY MANAGER 2022-23	CHANGES FROM REQUEST 2022-23
Engineering									
Personal Services	\$ 286,698	\$ 299,291	\$ 301,097	\$ 1,806	\$ 287,843	\$ -	\$ 287,843	\$ 300,060	\$ 12,217
Supplies & Materials	2,427	2,200	2,335	135	3,200	-	3,200	3,200	-
Contractual Services	6,654	10,300	10,300	-	10,080	-	10,080	8,580	(1,500)
Repair & Maintenance	1,121	500	500	-	500	-	500	500	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 296,901	\$ 312,291	\$ 314,232	\$ 1,941	\$ 301,623	\$ -	\$ 301,623	\$ 312,340	\$ 10,717
PUBLIC SERVICES									
Personal Services	\$ 2,431,921	\$ 2,629,079	\$ 2,566,144	\$ (62,935)	\$ 2,725,583	\$ -	\$ 2,725,583	\$ 2,830,357	\$ 104,774
Supplies & Materials	104,390	110,052	117,087	7,035	121,024	-	121,024	140,942	19,918
Contractual Services	419,596	436,301	433,622	(2,679)	433,402	-	433,402	431,902	(1,500)
Repair & Maintenance	1,282,619	1,528,176	1,532,876	4,700	1,536,376	-	1,536,376	1,536,376	-
Capital Outlay	47,870	-	5,999	5,999	-	-	-	-	-
Total	\$ 4,286,396	\$ 4,703,608	\$ 4,655,728	\$ (47,880)	\$ 4,816,385	\$ -	\$ 4,816,385	\$ 4,939,577	\$ 123,192

**CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2022-23 PROPOSED BUDGET - DEPARTMENT REQUEST**

ACTIVITY	ACTUAL 2020-21	BUDGET 2021-22	12 MONTHS ESTIMATE 2021-22	BUDGET VERSUS ESTIMATE	BASE BUDGET 2022-23	DECISION PKGS. 2022-23	DEPT. REQUEST 2022-23	CITY MANAGER 2022-23	CHANGES FROM REQUEST 2022-23
COMMUNITY DEVELOPMENT									
Management Services									
Personal Services	\$ 241,166	\$ 254,918	\$ 240,639	\$ (14,279)	\$ 252,890	\$ -	\$ 252,890	\$ 263,295	\$ 10,405
Supplies & Materials	100	1,500	500	(1,000)	500	-	500	500	-
Contractual Services	5,081	21,770	10,495	(11,275)	14,095	-	14,095	14,095	-
Repair & Maintenance	150	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 246,497	\$ 278,188	\$ 251,634	\$ (26,554)	\$ 267,485	\$ -	\$ 267,485	\$ 277,890	\$ 10,405
Planning									
Personal Services	\$ 229,125	\$ 246,063	\$ 250,218	\$ 4,155	\$ 257,381	\$ -	\$ 257,381	\$ 268,069	\$ 10,688
Supplies & Materials	359	500	500	-	500	-	500	500	-
Contractual Services	3,728	9,100	5,200	(3,900)	9,100	-	9,100	9,100	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 233,212	\$ 255,663	\$ 255,918	\$ 255	\$ 266,981	\$ -	\$ 266,981	\$ 277,669	\$ 10,688
Inspections									
Personal Services	\$ 289,728	\$ 326,611	\$ 322,363	\$ (4,248)	\$ 330,543	\$ -	\$ 330,543	\$ 343,789	\$ 13,246
Supplies & Materials	2,952	3,750	3,500	(250)	5,050	-	5,050	5,000	(50)
Contractual Services	3,365	5,290	4,965	(325)	8,001	-	8,001	8,001	-
Repair & Maintenance	284	500	500	-	500	-	500	500	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 296,329	\$ 336,151	\$ 331,328	\$ (4,823)	\$ 344,094	\$ -	\$ 344,094	\$ 357,290	\$ 13,196
COMMUNITY DEVELOPMENT									
Personal Services	\$ 760,018	\$ 827,592	\$ 813,220	\$ (14,372)	\$ 840,814	\$ -	\$ 840,814	\$ 875,153	\$ 34,339
Supplies & Materials	3,412	5,750	4,500	(1,250)	6,050	-	6,050	6,000	(50)
Contractual Services	12,175	36,160	20,660	(15,500)	31,196	-	31,196	31,196	-
Repair & Maintenance	434	500	500	-	500	-	500	500	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 776,038	\$ 870,002	\$ 838,880	\$ (31,122)	\$ 878,560	\$ -	\$ 878,560	\$ 912,849	\$ 34,289

**CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2022-23 PROPOSED BUDGET - DEPARTMENT REQUEST**

ACTIVITY	ACTUAL 2020-21	BUDGET 2021-22	12 MONTHS ESTIMATE 2021-22	BUDGET VERSUS ESTIMATE	BASE BUDGET 2022-23	DECISION PKGS. 2022-23	DEPT. REQUEST 2022-23	CITY MANAGER 2022-23	CHANGES FROM REQUEST 2022-23
YEAR-ENDING ADJUSTMENTS									
Audit Adjustments	(25,997)	-	-	-	-	-	-	-	-
YEAR-ENDING ADJUSTMENTS	(25,997)	-	-	-	-	-	-	-	-
GENERAL FUND									
Personal Services	\$ 13,265,993	\$ 15,801,739	\$ 13,879,896	\$ (1,921,843)	\$ 16,387,197	\$ -	\$ 16,387,197	\$ 17,029,733	\$ 642,536
Supplies & Materials	678,683	781,869	770,981	(10,888)	859,203	-	859,203	857,996	(1,207)
Contractual Services	2,616,490	2,614,805	2,692,340	77,535	2,853,478	-	2,853,478	2,851,978	(1,500)
Repair & Maintenance	1,447,331	1,715,665	1,708,190	(7,475)	1,728,068	-	1,728,068	1,727,768	(300)
Capital Outlay	258,240	139,900	145,899	5,999	148,440	-	148,440	148,440	-
Audit Adjustments	(25,997)	-	-	-	-	-	-	-	-
SUB-TOTAL GENERAL FUND	\$ 18,240,739	\$ 21,053,978	\$ 19,197,306	\$ (1,856,672)	\$ 21,976,386	\$ -	\$ 21,976,386	\$ 22,615,915	\$ 639,529
TRANSFERS									
Transfer to Capital Facilities Fund	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -
Transfer to Asset Replacement Fund	500,000	300,000	300,000	-	250,000	-	250,000	250,000	-
Street Overlay Program Expansion	-	-	-	-	985,000	-	985,000	985,000	-
TOTAL TRANSFERS	\$ 500,000	\$ 300,000	\$ 300,000	\$ -	\$ 1,285,000	\$ -	\$ 1,285,000	\$ 1,285,000	\$ -
SPECIAL PROJECTS									
Animal Shelter Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clear Fork Emergencyl Bridge Project	-	-	-	-	-	-	-	-	-
Wall Repairs	-	-	-	-	-	-	-	-	-
TOTAL SPECIAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL FUND									
Personal Services	\$ 13,265,993	\$ 15,801,739	\$ 13,879,896	\$ (1,921,843)	\$ 16,387,197	\$ -	\$ 16,387,197	\$ 17,029,733	\$ 642,536
Supplies & Materials	678,683	781,869	770,981	(10,888)	859,203	-	859,203	857,996	(1,207)
Contractual Services	2,616,490	2,614,805	2,692,340	77,535	2,853,478	-	2,853,478	2,851,978	(1,500)
Repair & Maintenance	1,447,331	1,715,665	1,708,190	(7,475)	1,728,068	-	1,728,068	1,727,768	(300)
Capital Outlay	258,240	139,900	145,899	5,999	148,440	-	148,440	148,440	-
Audit Adjustments	(25,997)	-	-	-	-	-	-	-	-
Transfers	500,000	300,000	300,000	-	1,285,000	-	1,285,000	1,285,000	-
Special Projects	-	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND	\$ 18,740,739	\$ 21,353,978	\$ 19,497,306	\$ (1,856,672)	\$ 23,261,386	\$ -	\$ 23,261,386	\$ 23,900,915	\$ 639,529

**CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2022-23 PROPOSED BUDGET - DEPARTMENT REQUEST**

ACTIVITY	ACTUAL 2020-21	BUDGET 2021-22	12 MONTHS ESTIMATE 2021-22	BUDGET VERSUS ESTIMATE	BASE BUDGET 2022-23	DECISION PKGS. 2022-23	DEPT. REQUEST 2022-23	CITY MANAGER 2022-23	CHANGES FROM REQUEST 2022-23
DEBT SERVICE FUND									
PRINCIPAL									
GO Bonds - 2013 Series	\$ 240,000	\$ 245,000	\$ 245,000	\$ -	\$ 245,000	\$ -	\$ 245,000	\$ 245,000	\$ -
GO Bonds - 2011 Refunding	735,000	770,000	770,000	-	-	-	-	-	-
GO Bonds - 2005 Refunding	-	-	-	-	-	-	-	-	-
GO Bonds - 2021 Series	-	-	-	-	-	-	-	-	-
OTHER FUNDS	545,000	355,000	355,000	-	60,000	-	60,000	60,000	-
TOTAL PRINCIPAL	\$ 1,520,000	\$ 1,370,000	\$ 1,370,000	\$ -	\$ 305,000	\$ -	\$ 305,000	\$ 305,000	\$ -
INTEREST									
GO Bonds - 2013 Series	\$ 24,637	\$ 19,327	\$ 19,327	\$ -	\$ 13,961	\$ -	\$ 13,961	\$ 13,961	\$ -
GO Bonds - 2011 Refunding	33,329	11,281	11,281	-	-	-	-	-	-
GO Bonds - 2005 Refunding	-	-	-	-	-	-	-	-	-
GO Bonds - 2021 Series	-	487,395	487,395	-	572,944	-	572,944	572,944	-
OTHER FUNDS	26,993	17,534	17,534	-	12,524	-	12,524	12,524	-
Bond Issuance Cost	-	-	-	-	-	-	-	-	-
TOTAL INTEREST	\$ 84,959	\$ 535,537	\$ 535,537	\$ -	\$ 599,429	\$ -	\$ 599,429	\$ 599,429	\$ -
Fiscal Charges	300	3,800	3,800	-	3,800	-	3,800	3,800	-
TOTAL DEBT SERVICE FUND	\$ 1,605,259	\$ 1,909,337	\$ 1,909,337	\$ -	\$ 908,229	\$ -	\$ 908,229	\$ 908,229	\$ -
TOTAL BUDGET	\$ 20,345,998	\$ 23,263,315	\$ 21,406,643	\$ (1,856,672)	\$ 24,169,615	\$ -	\$ 24,169,615	\$ 24,809,144	\$ 639,529

**CITY OF BENBROOK
FY 2022-23 PROPOSED BUDGET
SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS
AUGUST 4, 2022**

DIVISION	DESCRIPTION	AMOUNT REQUESTED	FUNDED BY				CHANGE FROM REQUEST
			GENERAL FUND	ASSET REPLACEMENT FUND	IT/FACILITIES FUND	PARKS FUND	
City Council Requests		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Manager	Account Level 5.0% COLA	\$ -	\$ 17,770	\$ -	\$ -	\$ -	\$ 17,770
City Secretary	Account Level 5.0% COLA	\$ -	\$ 16,992	\$ -	\$ -	\$ -	\$ 16,992
Non-Departmental	Account Level Increase in Motor Vehicle Supplies	\$ 1,000	\$ 1,125	\$ -	\$ -	\$ -	\$ 125
Finance	Account Level 5.0% COLA	\$ -	\$ 18,315	\$ -	\$ -	\$ -	\$ 18,315
Information Technology	Account Level 5.0% COLA	\$ -	\$ 13,007	\$ -	\$ -	\$ -	\$ 13,007
Personnel	Account Level	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police - Management Services	Account Level 5.0% COLA Reduction in Minor Equipment	\$ - 900 \$ 900	\$ 15,359 700 \$ 16,059	\$ - - \$ -	\$ - - \$ -	\$ - - \$ -	\$ 15,359 (200) \$ 15,159
Police - Communications/Records	Account Level 5.0% COLA Reduction in Misc Operating Supplies Reduction in Maintenance Other Equip	\$ - 1,500 800 \$ 2,300	\$ 42,152 1,300 500 \$ 43,952	\$ - - - \$ -	\$ - - - \$ -	\$ - - - \$ -	\$ 42,152 (200) (300) \$ 41,652

**CITY OF BENBROOK
FY 2022-23 PROPOSED BUDGET
SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS
AUGUST 4, 2022**

DIVISION	DESCRIPTION	AMOUNT REQUESTED	FUNDED BY				CHANGE FROM REQUEST
			GENERAL FUND	ASSET REPLACEMENT FUND	IT/FACILITIES FUND	PARKS FUND	
Police - Patrol	Account Level						
	5.0% COLA	\$ -	\$ 161,980	\$ -	\$ -	\$ -	\$ 161,980
	Reduction in Motor Vehicle Supplies	<u>113,000</u>	<u>112,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500)</u>
		\$ 113,000	\$ 274,480	\$ -	\$ -	\$ -	\$ 161,480
Police - CIS	Account Level						
	5.0% COLA	\$ -	\$ 44,575	\$ -	\$ -	\$ -	\$ 44,575
	Reduction in Motor Vehicle Supplies	<u>9,950</u>	<u>8,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,700)</u>
		\$ 9,950	\$ 52,825	\$ -	\$ -	\$ -	\$ 42,875
Police - Crime Prevention	Account Level						
	5.0% COLA	\$ -	\$ 5,448	\$ -	\$ -	\$ -	\$ 5,448
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ -	\$ 5,448	\$ -	\$ -	\$ -	\$ 5,448
Police - Animal Control	Account Level						
	5.0% COLA	\$ -	\$ 3,816	\$ -	\$ -	\$ -	\$ 3,816
	Increase in Motor Vehicle Supplies	<u>2,000</u>	<u>2,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400</u>
		\$ 2,000	\$ 6,216	\$ -	\$ -	\$ -	\$ 4,216
Fire - Fighting	Account Level						
	5.0% COLA	\$ -	\$ 155,442	\$ -	\$ -	\$ -	\$ 155,442
	Increase in Motor Vehicle Supplies	<u>18,000</u>	<u>27,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,000</u>
		\$ 18,000	\$ 182,442	\$ -	\$ -	\$ -	\$ 164,442
Fire - EMS	Account Level						
	Increase in Motor Vehicle Supplies	\$ 20,000	\$ 27,000	\$ -	\$ -	\$ -	\$ 7,000
	Reduction in Minor Equipment	<u>50,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(35,000)</u>
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,000)
Municipal Court	Account Level						
5.0% COLA	\$ -	\$ 8,567	\$ -	\$ -	\$ -	\$ 8,567	

**CITY OF BENBROOK
FY 2022-23 PROPOSED BUDGET
SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS
AUGUST 4, 2022**

DIVISION	DESCRIPTION	AMOUNT REQUESTED	FUNDED BY				CHANGE FROM REQUEST
			GENERAL FUND	ASSET REPLACEMENT FUND	IT/FACILITIES FUND	PARKS FUND	
Code Compliance	Account Level						
	5.0% COLA	\$ -	\$ 4,003	\$ -	\$ -	\$ -	\$ 4,003
	Reduction in Motor Vehicle Supplies	<u>4,952</u>	<u>4,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(632)</u>
		\$ 4,952	\$ 8,323	\$ -	\$ -	\$ -	\$ 3,371
Public Services	Account Level						
	5.0% COLA	\$ -	\$ 9,447	\$ -	\$ -	\$ -	\$ 9,447
Street Maintenance	Account Level						
	5.0% COLA	\$ -	\$ 31,104	\$ -	\$ -	\$ -	\$ 31,104
	Increase in Motor Vehicle Supplies	<u>28,000</u>	<u>42,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,000</u>
		\$ 28,000	\$ 73,104	\$ -	\$ -	\$ -	\$ 45,104
Parks Maintenance	Account Level						
	5.0% COLA	\$ -	\$ 30,630	\$ -	\$ -	\$ -	\$ 30,630
	Increase in Motor Vehicle Supplies	<u>14,000</u>	<u>19,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,500</u>
		\$ 14,000	\$ 50,130	\$ -	\$ -	\$ -	\$ 36,130
Fleet Maintenance	Account Level						
	5.0% COLA	\$ -	\$ 9,271	\$ -	\$ -	\$ -	\$ 9,271
	Increase in Motor Vehicle Supplies	<u>1,100</u>	<u>1,650</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>550</u>
		\$ 1,100	\$ 10,921	\$ -	\$ -	\$ -	\$ 9,821
Building Maintenance	Account Level						
	5.0% COLA	\$ -	\$ 8,102	\$ -	\$ -	\$ -	\$ 8,102
	Increase in Motor Vehicle Supplies	<u>1,000</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
		\$ 1,000	\$ 9,602	\$ -	\$ -	\$ -	\$ 8,602
Community Development	Account Level						
	5.0% COLA	\$ -	\$ 10,405	\$ -	\$ -	\$ -	\$ 10,405
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ -	\$ 10,405	\$ -	\$ -	\$ -	\$ 10,405

**CITY OF BENBROOK
FY 2022-23 PROPOSED BUDGET
SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS
AUGUST 4, 2022**

DIVISION	DESCRIPTION	AMOUNT REQUESTED	FUNDED BY				CHANGE FROM REQUEST
			GENERAL FUND	ASSET REPLACEMENT FUND	IT/FACILITIES FUND	PARKS FUND	
Planning and Zoning	Account Level 5.0% COLA	\$ -	\$ 10,688	\$ -	\$ -	\$ -	\$ 10,688
Inspections	Account Level 5.0% COLA	\$ -	\$ 13,246	\$ -	\$ -	\$ -	\$ 13,246
	Reduction in Motor Vehicle Supplies	3,500	3,450	-	-	-	(50)
		\$ 3,500	\$ 16,696	\$ -	\$ -	\$ -	\$ 13,196
Engineering	Account Level 5.0% COLA	\$ -	\$ 12,217	\$ -	\$ -	\$ -	\$ 12,217
	Reduction in Professional Services	7,500	6,000	-	-	-	(1,500)
		\$ 7,500	\$ 18,217	\$ -	\$ -	\$ -	\$ 10,717
TOTAL REQUESTED, FUNDED, AND CHANGES FROM REQUESTS		\$ 191,202	\$ 852,881	\$ -	\$ -	\$ -	\$ 639,729
SUMMARIES:							
TOTAL CITY COUNCIL REQUESTS		\$ -					
FUNDED BY GENERAL FUND		-					
FUNDED BY PARKS FUND		-					
TOTAL ACCOUNT LEVEL CHANGES		\$ 639,729					
TOTAL DEPT. DECISION PACKET REC		\$ -					
FUNDED BY GENERAL FUND		-					
CHANGE FROM REQUESTS		\$ -					
DEPT. DECISION PACKET REQUESTS FUNDED BY:							
ASSET REPLACEMENT FUND		\$ -					
IT/CAPITAL FACILITIES FUND		-					
PARKS FUND		-					
TOTAL FUNDED BY OTHER FUI		\$ -					

SECTION FIVE
DIVISION SUMMARIES

The Division Summary forms, provided for each General Fund Activity, summarize expenditures and positions on an actual basis for FY 2020-21; on a budget and estimated twelve-month basis for FY 2021-22; and on a base budget, decision package, and total request basis for FY 2022-23. The FY 2022-23 Proposed Budget recommendations are also summarized at this level of detail as well as a reconciliation of the Proposed Budget changes from the Department's Total Request (base budget plus decision packages). The box in the bottom right of the form lists all decision packages and classifies each package in two categories: (1) Funded and (2) Not Funded.

DIVISION SUMMARY

PROPOSED BUDGET

Function
GENERAL GOVERNMENT

Department
CITY COUNCIL

Division
CITY COUNCIL

Account
01-11-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 8,108	\$ 9,177	\$ 9,019	\$ 9,051	\$ -	\$ 9,051	\$ 9,051	\$ -
5100	Supplies & Materials	593	1,000	600	750	-	750	750	-
5200	Contractual Services	2,912	10,010	10,010	10,010	-	10,010	10,010	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 11,613	\$ 20,187	\$ 19,629	\$ 19,811	\$ -	\$ 19,811	\$ 19,811	\$ -

BUDGETED POSITIONS	7.0	7.0	7.0	7.0	-	7.0	7.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

• None \$ -

CITY COUNCIL CHANGES

• None \$ -

TOTAL CHANGES \$ -

SUMMARY OF DECISION PACKAGES

FUNDED

• None \$ -

NOT FUNDED

• None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function
GENERAL GOVERNMENT

Department
CITY MANAGER

Division
CITY MANAGER

Account
01-12-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 388,799	\$ 405,993	\$ 406,207	\$ 417,883	\$ -	\$ 417,883	\$ 435,653	\$ 17,770
5100	Supplies & Materials	112	150	150	150	-	150	150	-
5200	Contractual Services	1,499	4,140	4,140	4,140	-	4,140	4,140	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 390,411	\$ 410,283	\$ 410,497	\$ 422,173	\$ -	\$ 422,173	\$ 439,943	\$ 17,770

BUDGETED POSITIONS	2.0	2.0	2.0	2.0	-	2.0	2.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 17,770

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 17,770

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function
GENERAL GOVERNMENT

Department
CITY SECRETARY

Division
CITY SECRETARY

Account
01-13-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 370,570	\$ 396,855	\$ 386,084	\$ 420,926	\$ -	\$ 420,926	\$ 437,918	\$ 16,992
5100	Supplies & Materials	1,634	1,500	1,500	1,500	-	1,500	1,500	-
5200	Contractual Services	53,776	43,550	26,400	42,800	-	42,800	42,800	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 425,981	\$ 441,905	\$ 413,984	\$ 465,226	\$ -	\$ 465,226	\$ 482,218	\$ 16,992

BUDGETED POSITIONS	3.0	3.0	3.0	3.0	-	3.0	3.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 16,992

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 16,992

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function
GENERAL GOVERNMENT

Department
NON-DEPARTMENTAL

Division
NON-DEPARTMENTAL

Account
01-15-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 28,569	\$ 32,765	\$ 33,806	\$ 32,495	\$ -	\$ 32,495	\$ 32,495	\$ -
5100	Supplies & Materials	12,551	21,500	16,050	19,000	-	19,000	19,125	125
5200	Contractual Services	1,611,491	1,592,309	1,720,865	1,832,865	-	1,832,865	1,832,865	-
5300	Repair & Maintenance	429	1,500	(19,575)	1,500	-	1,500	1,500	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 1,653,040	\$ 1,648,074	\$ 1,751,146	\$ 1,885,860	\$ -	\$ 1,885,860	\$ 1,885,985	\$ 125

BUDGETED POSITIONS	1.0	1.0	1.0	1.0	-	1.0	1.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- Increase in Motor Vehicle Supplies \$ 125

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 125

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

STAFF SERVICES

FINANCE

FINANCE

01-21-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 376,534	\$ 416,644	\$ 410,905	\$ 435,963	\$ -	\$ 435,963	\$ 454,278	\$ 18,315
5100	Supplies & Materials	1,268	1,600	1,400	2,400	-	2,400	2,400	-
5200	Contractual Services	155,769	155,900	146,690	152,000	-	152,000	152,000	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 533,571	\$ 574,144	\$ 558,995	\$ 590,363	\$ -	\$ 590,363	\$ 608,678	\$ 18,315

BUDGETED POSITIONS	3.0	3.0	3.0	3.0	-	3.0	3.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 18,315

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 18,315

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

STAFF SERVICES

INFORMATION TECH.

INFORMATION TECH.

01-23-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 307,597	\$ 291,035	\$ 291,120	\$ 303,561	\$ -	\$ 303,561	\$ 316,568	\$ 13,007
5100	Supplies & Materials	248,345	263,792	263,792	297,954	-	297,954	297,954	-
5200	Contractual Services	2,631	27,100	27,100	25,150	-	25,150	25,150	-
5300	Repair & Maintenance	18,739	18,000	18,000	14,400	-	14,400	14,400	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 577,311	\$ 599,927	\$ 600,012	\$ 641,065	\$ -	\$ 641,065	\$ 654,072	\$ 13,007

BUDGETED POSITIONS	2.0	2.0	2.0	2.0	-	2.0	2.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 13,007

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 13,007

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

STAFF SERVICES

PERSONNEL

PERSONNEL

01-24-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23					
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST	
5000	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5100	Supplies & Materials	-	-	-	-	-	-	-	-	-
5200	Contractual Services	48,403	49,500	53,500	55,500	-	55,500	55,500	-	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 48,403	\$ 49,500	\$ 53,500	\$ 55,500	\$ -	\$ 55,500	\$ 55,500	\$ -	\$ -

BUDGETED POSITIONS

- - - - -

EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

• None \$ -

CITY COUNCIL CHANGES

• None \$ -

TOTAL CHANGES

\$ -

SUMMARY OF DECISION PACKAGES

FUNDED

• None \$ -

NOT FUNDED

• None \$ -

TOTAL DECISION PACKAGES

\$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SAFETY

POLICE

MANAGEMENT SERVICES

01-31-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 325,362	\$ 404,634	\$ 384,227	\$ 420,739	\$ -	\$ 420,739	\$ 436,098	\$ 15,359
5100	Supplies & Materials	437	1,400	1,000	1,400	-	1,400	1,200	(200)
5200	Contractual Services	57,527	1,300	1,900	1,300	-	1,300	1,300	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 383,327	\$ 407,334	\$ 387,127	\$ 423,439	\$ -	\$ 423,439	\$ 438,598	\$ 15,159

BUDGETED POSITIONS	2.0	2.0	2.0	2.0	-	2.0	2.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 15,359
- Reduction in Minor Equipment (200)

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 15,159

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SAFETY

POLICE

COMMUNICATION/RECORDS

01-31-02

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 831,522	\$ 1,041,962	\$ 1,036,220	\$ 1,079,142	\$ -	\$ 1,079,142	\$ 1,121,294	\$ 42,152
5100	Supplies & Materials	3,671	4,500	4,500	4,000	-	4,000	3,800	(200)
5200	Contractual Services	23,609	24,015	22,915	23,565	-	23,565	23,565	-
5300	Repair & Maintenance	271	800	500	800	-	800	500	(300)
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 859,072	\$ 1,071,277	\$ 1,064,135	\$ 1,107,507	\$ -	\$ 1,107,507	\$ 1,149,159	\$ 41,652

BUDGETED POSITIONS	10.0	10.0	10.0	10.0	-	10.0	10.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 42,152
- Reduction in Misc Operating Supplies (200)
- Reduction in Maintenance Other Equip (300)

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 41,652

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SAFETY

POLICE

PATROL

01-31-03

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 3,787,828	\$ 4,080,415	\$ 3,969,439	\$ 4,155,636	\$ -	\$ 4,155,636	\$ 4,317,616	\$ 161,980
5100	Supplies & Materials	109,140	126,200	116,200	154,200	-	154,200	153,700	(500)
5200	Contractual Services	31,485	29,400	27,750	27,900	-	27,900	27,900	-
5300	Repair & Maintenance	58,372	64,989	73,989	71,292	-	71,292	71,292	-
5400	Capital Outlay	182,875	139,900	139,900	148,440	-	148,440	148,440	-
TOTAL EXPENDITURES		\$ 4,169,700	\$ 4,440,904	\$ 4,327,278	\$ 4,557,468	\$ -	\$ 4,557,468	\$ 4,718,948	\$ 161,480

BUDGETED POSITIONS	34.0	34.0	34.0	34.0	-	34.0	34.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 161,980
- Reduction in Motor Vehicle Supplies (500)

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 161,480

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SAFETY

POLICE

C.I.S.

01-31-04

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 1,006,927	\$ 1,071,794	\$ 1,009,692	\$ 1,099,957	\$ -	\$ 1,099,957	\$ 1,144,532	\$ 44,575
5100	Supplies & Materials	11,103	12,100	12,100	16,550	-	16,550	14,850	(1,700)
5200	Contractual Services	24,406	27,950	17,750	27,750	-	27,750	27,750	-
5300	Repair & Maintenance	648	1,500	2,000	2,000	-	2,000	2,000	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 1,043,084	\$ 1,113,344	\$ 1,041,542	\$ 1,146,257	\$ -	\$ 1,146,257	\$ 1,189,132	\$ 42,875

BUDGETED POSITIONS	8.0	8.0	8.0	8.0	-	8.0	8.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 44,575
- Reduction in Motor Vehicle Supplies (1,700)

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 42,875

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SAFETY

POLICE

CRIME PREVENTION

01-31-05

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 123,164	\$ 132,478	\$ 130,888	\$ 136,107	\$ -	\$ 136,107	\$ 141,555	\$ 5,448
5100	Supplies & Materials	25	1,150	1,150	1,150	-	1,150	1,150	-
5200	Contractual Services	311	600	600	600	-	600	600	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 123,500	\$ 134,228	\$ 132,638	\$ 137,857	\$ -	\$ 137,857	\$ 143,305	\$ 5,448

BUDGETED POSITIONS	1.0	1.0	1.0	1.0	-	1.0	1.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 5,448

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 5,448

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SAFETY

POLICE

ANIMAL CONTROL

01-31-07

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 113,167	\$ 124,497	\$ 121,746	\$ 130,033	\$ -	\$ 130,033	\$ 133,849	\$ 3,816
5100	Supplies & Materials	3,958	4,575	4,552	4,675	-	4,675	5,075	400
5200	Contractual Services	10,293	12,975	12,560	13,700	-	13,700	13,700	-
5300	Repair & Maintenance	295	1,600	1,300	1,600	-	1,600	1,600	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 127,713	\$ 143,647	\$ 140,158	\$ 150,008	\$ -	\$ 150,008	\$ 154,224	\$ 4,216

BUDGETED POSITIONS	1.5	1.5	1.5	1.5	-	1.5	1.5	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 3,816
- Increase in Motor Vehicle Supplies 400

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 4,216

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SAFETY

FIRE

FIRE FIGHTING

01-32-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 2,181,483	\$ 3,682,826	\$ 2,071,643	\$ 3,909,348	\$ -	\$ 3,909,348	\$ 4,064,790	\$ 155,442
5100	Supplies & Materials	98,666	102,800	102,800	102,800	-	102,800	111,800	9,000
5200	Contractual Services	132,397	135,195	140,058	145,300	-	145,300	145,300	-
5300	Repair & Maintenance	62,062	73,800	73,800	73,800	-	73,800	73,800	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 2,474,609	\$ 3,994,621	\$ 2,388,301	\$ 4,231,248	\$ -	\$ 4,231,248	\$ 4,395,690	\$ 164,442

BUDGETED POSITIONS	31.0	31.0	31.0	31.0	-	31.0	31.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 155,442
- Increase in Motor Vehicle Supplies 9,000

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 164,442

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SAFETY

FIRE

EMS

01-32-02

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23					
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST	
5000	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5100	Supplies & Materials	78,676	123,200	123,200	125,200	-	125,200	97,200	(28,000)	
5200	Contractual Services	15,869	15,855	13,555	13,555	-	13,555	13,555	-	
5300	Repair & Maintenance	23,462	24,800	24,800	25,800	-	25,800	25,800	-	
5400	Capital Outlay	27,495	-	-	-	-	-	-	-	
TOTAL EXPENDITURES		\$ 145,502	\$ 163,855	\$ 161,555	\$ 164,555	\$ -	\$ 164,555	\$ 136,555	\$ (28,000)	

BUDGETED POSITIONS

- - - - -

EXPLANATION OF CHANGES FROM REQUEST

SUMMARY OF DECISION PACKAGES

CITY MANAGER CHANGES

- Increase in Motor Vehicle Supplies \$ 7,000
- Reduction in Minor Equipment (35,000)

FUNDED

- None \$ -

CITY COUNCIL CHANGES

- None \$ -

NOT FUNDED

- None \$ -

TOTAL CHANGES \$ (28,000)

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function
PUBLIC SAFETY

Department
MUNICIPAL COURT

Division
MUNICIPAL COURT

Account
01-33-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 224,422	\$ 253,993	\$ 239,534	\$ 269,959	\$ -	\$ 269,959	\$ 278,526	\$ 8,567
5100	Supplies & Materials	700	600	400	400	-	400	400	-
5200	Contractual Services	12,342	12,545	12,265	12,745	-	12,745	12,745	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 237,464	\$ 267,138	\$ 252,199	\$ 283,104	\$ -	\$ 283,104	\$ 291,671	\$ 8,567

BUDGETED POSITIONS	2.5	2.5	2.5	2.5	-	2.5	2.5	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 8,567

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 8,567

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SERVICES

CODE COMPLIANCE

CODE COMPLIANCE

01-34-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 103,252	\$ 111,517	\$ 109,984	\$ 118,785	\$ -	\$ 118,785	\$ 122,788	\$ 4,003
5100	Supplies & Materials	3,797	3,300	3,300	5,372	-	5,372	4,740	(632)
5200	Contractual Services	3,940	6,748	6,748	6,748	-	6,748	6,748	-
5300	Repair & Maintenance	160	640	640	640	-	640	640	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 111,148	\$ 122,205	\$ 120,672	\$ 131,545	\$ -	\$ 131,545	\$ 134,916	\$ 3,371

BUDGETED POSITIONS	1.5	1.5	1.5	1.5	-	1.5	1.5	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 4,003
- Reduction in Motor Vehicle Supplies (632)

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 3,371

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SERVICES

PUBLIC SERVICES

MANAGEMENT SERVICES

01-41-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 202,711	\$ 211,960	\$ 212,594	\$ 215,626	\$ -	\$ 215,626	\$ 225,073	\$ 9,447
5100	Supplies & Materials	48	100	100	100	-	100	100	-
5200	Contractual Services	20,095	20,658	20,658	20,658	-	20,658	20,658	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 222,854	\$ 232,718	\$ 233,352	\$ 236,384	\$ -	\$ 236,384	\$ 245,831	\$ 9,447

BUDGETED POSITIONS	1.0	1.0	1.0	1.0	-	1.0	1.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 9,447

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 9,447

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SERVICES

PUBLIC WORKS

STREET MAINTENANCE

01-42-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 720,951	\$ 776,863	\$ 744,732	\$ 822,951	\$ -	\$ 822,951	\$ 854,055	\$ 31,104
5100	Supplies & Materials	32,356	31,477	38,377	38,377	-	38,377	52,377	14,000
5200	Contractual Services	211,667	216,850	217,071	217,071	-	217,071	217,071	-
5300	Repair & Maintenance	1,202,029	1,429,600	1,434,300	1,434,300	-	1,434,300	1,434,300	-
5400	Capital Outlay	47,870	-	5,999	-	-	-	-	-
TOTAL EXPENDITURES		\$ 2,214,872	\$ 2,454,790	\$ 2,440,479	\$ 2,512,699	\$ -	\$ 2,512,699	\$ 2,557,803	\$ 45,104

BUDGETED POSITIONS	8.5	8.5	8.5	8.5	-	8.5	8.5	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 31,104
- Increase in Motor Vehicle Supplies 14,000

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 45,104

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SERVICES

PARKS AND RECREATION

PARKS MAINTENANCE

01-43-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 718,565	\$ 798,709	\$ 770,092	\$ 831,751	\$ -	\$ 831,751	\$ 862,381	\$ 30,630
5100	Supplies & Materials	29,809	31,800	31,800	32,800	-	32,800	38,300	5,500
5200	Contractual Services	141,206	142,150	142,150	142,150	-	142,150	142,150	-
5300	Repair & Maintenance	51,922	50,900	50,900	54,400	-	54,400	54,400	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 941,502	\$ 1,023,559	\$ 994,942	\$ 1,061,101	\$ -	\$ 1,061,101	\$ 1,097,231	\$ 36,130

BUDGETED POSITIONS	9.0	9.0	9.0	9.0	-	9.0	9.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 30,630
- Increase in Motor Vehicle Supplies 5,500

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 36,130

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SERVICES

SUPPORT SERVICES

FLEET MAINTENANCE

01-45-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 212,950	\$ 231,938	\$ 229,293	\$ 242,643	\$ -	\$ 242,643	\$ 251,914	\$ 9,271
5100	Supplies & Materials	22,950	23,000	23,000	23,000	-	23,000	23,550	550
5200	Contractual Services	14,328	12,695	12,695	12,695	-	12,695	12,695	-
5300	Repair & Maintenance	3,691	5,950	5,950	5,950	-	5,950	5,950	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 253,919	\$ 273,583	\$ 270,938	\$ 284,288	\$ -	\$ 284,288	\$ 294,109	\$ 9,821

BUDGETED POSITIONS	2.5	2.5	2.5	2.5	-	2.5	2.5	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 9,271
- Increase in Motor Vehicle Supplies 550

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 9,821

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SERVICES

SUPPORT SERVICES

BUILDING MAINTENANCE

01-45-02

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 186,794	\$ 198,801	\$ 198,353	\$ 205,984	\$ -	\$ 205,984	\$ 214,086	\$ 8,102
5100	Supplies & Materials	13,004	18,175	18,175	18,175	-	18,175	18,675	500
5200	Contractual Services	21,706	26,900	24,000	24,000	-	24,000	24,000	-
5300	Repair & Maintenance	23,697	40,586	40,586	40,586	-	40,586	40,586	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 245,200	\$ 284,462	\$ 281,114	\$ 288,745	\$ -	\$ 288,745	\$ 297,347	\$ 8,602

BUDGETED POSITIONS	2.0	2.0	2.0	2.0	-	2.0	2.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 8,102
- Increase in Motor Vehicle Supplies 500

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 8,602

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function **COMMUNITY DEVELOPMENT**
 Department **COMMUNITY DEVELOPMENT**
 Division **MANAGEMENT SERVICES**
 Account **01-51-01**

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 241,166	\$ 254,918	\$ 240,639	\$ 252,890	\$ -	\$ 252,890	\$ 263,295	\$ 10,405
5100	Supplies & Materials	100	1,500	500	500	-	500	500	-
5200	Contractual Services	5,081	21,770	10,495	14,095	-	14,095	14,095	-
5300	Repair & Maintenance	150	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 246,497	\$ 278,188	\$ 251,634	\$ 267,485	\$ -	\$ 267,485	\$ 277,890	\$ 10,405

BUDGETED POSITIONS	1.5	1.5	1.5	1.5	-	1.5	1.5	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 10,405

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 10,405

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

COMMUNITY DEVELOPMENT

PLANNING AND ZONING

PLANNING

01-52-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 229,125	\$ 246,063	\$ 250,218	\$ 257,381	\$ -	\$ 257,381	\$ 268,069	\$ 10,688
5100	Supplies & Materials	359	500	500	500	-	500	500	-
5200	Contractual Services	3,728	9,100	5,200	9,100	-	9,100	9,100	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 233,212	\$ 255,663	\$ 255,918	\$ 266,981	\$ -	\$ 266,981	\$ 277,669	\$ 10,688

BUDGETED POSITIONS	2.0	2.0	2.0	2.0	-	2.0	2.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 10,688

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 10,688

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function
COMMUNITY DEVELOPMENT

Department
INSPECTIONS

Division
INSPECTIONS

Account
01-53-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 289,728	\$ 326,611	\$ 322,363	\$ 330,543	\$ -	\$ 330,543	\$ 343,789	\$ 13,246
5100	Supplies & Materials	2,952	3,750	3,500	5,050	-	5,050	5,000	(50)
5200	Contractual Services	3,365	5,290	4,965	8,001	-	8,001	8,001	-
5300	Repair & Maintenance	284	500	500	500	-	500	500	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 296,329	\$ 336,151	\$ 331,328	\$ 344,094	\$ -	\$ 344,094	\$ 357,290	\$ 13,196

BUDGETED POSITIONS	3.0	3.0	3.0	3.0	-	3.0	3.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 13,246
- Reduction in Maint Motor Vehicles (50)

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 13,196

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SERVICES

ENGINEERING

ENGINEERING

01-54-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22		2022-23				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 286,698	\$ 299,291	\$ 301,097	\$ 287,843	\$ -	\$ 287,843	\$ 300,060	\$ 12,217
5100	Supplies & Materials	2,427	2,200	2,335	3,200	-	3,200	3,200	-
5200	Contractual Services	6,654	10,300	10,300	10,080	-	10,080	8,580	(1,500)
5300	Repair & Maintenance	1,121	500	500	500	-	500	500	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 296,901	\$ 312,291	\$ 314,232	\$ 301,623	\$ -	\$ 301,623	\$ 312,340	\$ 10,717

BUDGETED POSITIONS	2.0	2.0	2.0	2.0	-	2.0	2.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 5.0% COLA \$ 12,217
- Reduction in Professional Services (1,500)

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 10,717

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

**SECTION SIX
DECISION PACKAGES**

For FY 2022-23 there are no decision packages. With high inflation, possibility of a recession, ongoing COVID-19 pandemic, and S.B. 2 3.5% property tax cap it was decided that this budget year the City should better position itself for these potential unknowns and loss of revenue.

SECTION SEVEN
DEBT SERVICE

The first table provides a fund balance summary that shows the fund's beginning balance, revenues by source, expenditures by category, transfers, and ending balance. The Debt Service Fund is projected to begin FY 2022-23 with a fund balance of \$462,581 based on FY 2021-22 re-estimates of revenues, expenditures, transfers, and use of reserves. In FY 2022-23 revenues are projected to total \$591,486 and expenditures are projected to total \$908,229. A transfer in the amount of \$331,485 is scheduled for FY 2022-23 to the Debt Service Fund from the Storm Water Utility Fund for principal and interest costs related to drainage projects. The ending fund balance is projected to be \$477,323.

The second table provides a schedule of debt requirements from October 1, 2022 through maturity for all of the City's general obligation bonds, along with bonds paid for by the Storm Water Utility Fund.

CITY OF BENBROOK
DEBT SERVICE FUND
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2022 TO MATURITY

Year Ending 09-30	General Obligation Bonds			Certificate of Obligation Bonds			Total Outstanding Debt	Less Self- Supporting Drainage Debt	Total Debt Service Requirements
	Principal	Interest	Total	Principal	Interest	Total			
2023	\$ 245,000	\$ 586,905	\$ 831,905	\$ 60,000	\$ 12,524	\$ 72,524	\$ 904,429	\$ 331,485	\$ 572,944
2024	885,000	568,830	1,453,830	65,000	9,999	74,999	1,528,829	338,485	1,190,344
2025	915,000	537,491	1,452,491	70,000	7,272	77,272	1,529,763	340,119	1,189,644
2026	675,000	514,794	1,189,794	70,000	4,444	74,444	1,264,238	74,444	1,189,794
2027	695,000	494,144	1,189,144	75,000	1,515	76,515	1,265,659	76,515	1,189,144
2028	725,000	465,744	1,190,744	-	-	-	1,190,744	-	1,190,744
2029	750,000	436,244	1,186,244	-	-	-	1,186,244	-	1,186,244
2030	785,000	405,544	1,190,544	-	-	-	1,190,544	-	1,190,544
2031	815,000	373,544	1,188,544	-	-	-	1,188,544	-	1,188,544
2032	845,000	344,569	1,189,569	-	-	-	1,189,569	-	1,189,569
2033	870,000	318,844	1,188,844	-	-	-	1,188,844	-	1,188,844
2034	895,000	292,369	1,187,369	-	-	-	1,187,369	-	1,187,369
2035	925,000	265,069	1,190,069	-	-	-	1,190,069	-	1,190,069
2036	950,000	236,944	1,186,944	-	-	-	1,186,944	-	1,186,944
2037	975,000	212,944	1,187,944	-	-	-	1,187,944	-	1,187,944
2038	995,000	193,244	1,188,244	-	-	-	1,188,244	-	1,188,244
2039	1,015,000	173,144	1,188,144	-	-	-	1,188,144	-	1,188,144
2040	1,035,000	152,644	1,187,644	-	-	-	1,187,644	-	1,187,644
2041	1,055,000	131,744	1,186,744	-	-	-	1,186,744	-	1,186,744
2042	1,080,000	110,394	1,190,394	-	-	-	1,190,394	-	1,190,394
2043	1,100,000	87,906	1,187,906	-	-	-	1,187,906	-	1,187,906
2044	1,125,000	64,266	1,189,266	-	-	-	1,189,266	-	1,189,266
2045	1,150,000	39,375	1,189,375	-	-	-	1,189,375	-	1,189,375
2046	1,175,000	13,219	1,188,219	-	-	-	1,188,219	-	1,188,219
TOTALS	\$21,680,000	\$7,019,910	\$28,699,910	\$340,000	\$35,754	\$375,754	\$29,075,664	\$1,161,049	\$27,914,616

SECTION EIGHT
SUPPLEMENTAL INFORMATION

The Supplemental Information Section provides information regarding the City's budget process including: City Charter Requirements, Budget Process, Citizen Input and Public Hearings, and a Glossary of Terms.

CITY CHARTER REQUIREMENTS

The City of Benbrook Charter, as approved by the Benbrook City Council in 1983 and amended in 1990 and again in 1997, has the following requirements for the City Budget:

Submission of the Budget

On or before the first day in September of each year, the City Manager shall submit to the City Council a balanced budget for the ensuing fiscal year and an accompanying message.

The Budget Message

The Budget Message shall explain the budget in fiscal terms and in terms of working programs for the ensuing fiscal year. It shall outline proposed financial policies of the City and shall include other materials as the City Manager deems necessary.

Budget Contents

The budget shall contain the following:

1. Comparative figures for the estimated income and expenditures for the ensuing fiscal year compared to the combination of: actual income and expenditures through the latest complete accounting period that information is available for at the commencement of budget preparation, and the estimated income and expenditures for the incomplete portion of the current fiscal year.
2. The proposed expenditures of each office, department, or function.
3. A schedule showing the debt service requirement due on all outstanding indebtedness and on any proposed debt.
4. The source or basis of the estimate.
5. The total of the proposed expenditures shall not exceed the total estimated income and the balance of available funds.
6. The budget message shall include a forecast of a five-year estimate of revenues and expenditures and an explanation of its effect on taxation. The source or basis of the estimates shall be a part of the forecast.

Public Hearings on the Budget

The Council shall hold at least one more public hearing on the proposed budget prior to the final adoption. Public Notice of the hearing(s) shall be published in the official medium not more than thirty days prior to the hearing(s). The City Secretary shall provide copies of the proposed budget to the public at cost, upon request.

Adoption of the Budget

The City Council shall adopt the proposed budget, with or without amendment, after public hearings and before the first day of the ensuing fiscal year. Should the Council take no final action before the first day of

the ensuing fiscal year, the amounts appropriated for the current fiscal year shall be deemed adopted on a month to month basis. Final adoption shall constitute appropriation of the expenditures proposed from funds so indicated.

Amendments after Adoption

During the fiscal year, the City Council shall have the power to make budget adjustments. Expenditures that could not, by reasonable thought and attention, have been included in the original budget, may be authorized by the City Council. All such authorizations by the City Council shall be filed as amendments to the original budget, including the reasons for such amendments.

Defects in the Budget

Defects in the form or preparation of the budget or the failure to perform any procedural requirements shall not invalidate any tax levy, nor shall it invalidate the tax roll.

PUBLIC HEARINGS

The City Council will conduct one public hearing on the FY 2022-23 Budget and one on the FY 2022-23 property tax rate. Notices on the public hearings, as well as a Summary of the FY 2022-23 Proposed Budget, will be published in the **Fort Worth Star-Telegram** and on the City's website.

The public hearings on the FY 2022-23 Budget and FY 2022-23 property tax rate will be held in conjunction with the regular City Council meeting. Citizens will be allowed to voice their concerns and questions regarding the FY 2022-23 Budget and the property tax rate.

At a separate regular meeting of the City Council, the Council will vote to adopt the FY 2022-23 Budget and to set the property tax rate. Notices on the proposed ordinances, as well as a Summary of the FY 2022-23 Proposed Budget, will be posted on the City of Benbrook website at www.benbrook-tx.gov and will be published in the **Fort Worth Star-Telegram**.

THE BUDGET PROCESS

December

The Assistant City Manager, Public Services Director, and the Planning Director prepare the annual Capital Improvements Report (which lists proposed capital improvements along with the estimated cost, the means of financing the proposed improvements, and the year in which the proposed improvement project is scheduled to be undertaken). The City holds Public Hearings on the Capital Improvements Report.

January

The City officially adopts the Capital Improvements Report that outlines capital improvement projects the City undertakes for the next five years.

April

The Finance Director prepares the budget work papers for the various activity areas of the City with prior year actual and budgeted, current year budgeted amounts, current year six month totals, and current year estimated twelve month total (salary and fringe benefit costs only) pre-printed for each activity.

May

The budget work papers are made available to the various Department Directors to prepare their budget request for the ensuing fiscal year. Worksheets, forms, and instructions are posted on the City's shared file.

The Finance Director prepares revenue re-estimates for the current fiscal year and revenue projections for the upcoming fiscal year.

June

Department Directors return completed work papers to the Finance Director. The Finance Director prepares a summary of the departmental budget requests for the City Manager. The Finance Director also provides revenue re-estimates and projections to the City Manager along with re-estimated and projected fund balances for the next five years for the General Fund, Debt Service Fund, and these two funds combined. The City Manager uses these long-range projections as a target for reducing proposed expenditures in the Department budget requests. His goal is to balance proposed expenditures against the anticipated revenue and existing reserves to maintain fund balances at an acceptable level.

July

The City Manager reviews the proposed activity budgets with each Department Director. At this time, some items are restored to the proposed activity budgets. Additional cuts usually are necessary to compensate for the items that have been restored to the various budget proposals.

The Finance Director prepares a Preliminary Budget Document that includes detailed revenue and expenditure summaries, fund balance estimates and projections, summaries of each activity's budget request along with documentation of all changes made by the City Manager, copies of all funded and unfunded decision packages, and a narrative explanation of the issues that City Council faces and resolves during the upcoming budget deliberations.

The City Manager and Finance Director meet with City Council to canvass Council Members on any program additions or deletions that City Council members request including in the Proposed Budget. At this meeting, the City Manager provides City Council with a brief summary of any anticipated budget problems. The City Council provides direction for the City Staff to follow in preparing the Preliminary Budget.

Towards the end of July (before or on July 25), the City receives assessed valuation totals from the Tarrant Appraisal District. The Finance Director and the Accounting Supervisor finalize property tax revenue projections.

August

The City Council begins conducting work sessions to review the Proposed Budget. The City Council meets with any community group or organization that requests funding from the City of Benbrook.

The City Council continues to hold work sessions on the Proposed Budget until agreement is reached by a majority of City Council members on the level of spending to include for City programs and the means to finance these expenditures. When a Proposed Budget has been agreed upon, the Finance Director prepares an updated Proposed Budget for distribution to the City Council, City Department Directors, and concerned citizens. The Finance Director calculates and publishes a notice of no-new-revenue tax rate. Public meetings on the adoption of the Proposed Budget and Tax Rate are scheduled and notices of these meetings are published in the official newspaper.

September

The City Council holds public hearings on the Proposed Budget and on the Proposed Tax Rate. The City Council adopts the annual budget at the next regularly-scheduled (the second meeting in September).

October, November, and December

During October and November, the Finance Director prepares the Adopted Budget Document. Copies of the Adopted Budget are presented to the City Council before the end of the calendar year. Copies of the Adopted Budget Document are made available to the public.

CITIZEN INPUT AND PUBLIC HEARINGS

The City of Benbrook's Annual Budget process is a lengthy one which requires input from each of the City's Department Directors, City Manager, City Council, civic organizations, and the citizens of Benbrook.

The schedule will be followed to obtain citizen input during the 2022-23 Budget Adoption Process:

ACTIVITY	DATE
Budget Kickoff meeting with Department Heads	April 26 th
Return Budget Materials to Finance Director	May 13 th
Finance Director Summarizes Budget Requests and Submits with Estimated Revenues and Expenditures	May 16 th – 20 th
City Manager's Review of Proposed Budgets	May 23 rd – 27 th
Department Head Meetings with City Manager	June 6 th – 17 th
Preliminary Discussion of Budget with City Council	July 7 th (CC meeting)
TAD Provides Assessed Valuation Data	July 25 th
Initial Draft Budget Prepared for City Council	July 28 th
TAD Values and Proposed Rate to City Council City Council Budget Work Sessions	August 4 th
Publication of Public Hearing Notices in Newspaper	August 25 th
Public Hearing on Proposed Budget and Tax Rate	September 1 st
Publication of Notices in Newspaper to Adopt Budget and Tax Rate	September 8 th
Budget Submitted for Council Adoption and Tax Rate	September 15 th

BUDGET GLOSSARY

The FY 2022-23 Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget Document in understanding these terms, a budget glossary has been included.

ACCOUNT A code designed for convenience in referencing classification information for computer operations. The code specifically designates character and object code information.

ACCRUAL ACCOUNTING A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent. For example, in accrual accounting revenue that was earned between January 1 and March 31, but for which payment was not received until April 15, is recorded as being received on March 31 rather than on April 15.

ACTIVITY CLASSIFICATION Expenditure classification according to the specific function performed by the organizational units.

APPROPRIATION A legal authorization made by the City Council that permits the City to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time period in which it may be expended.

APPROPRIATION ORDINANCE The official enactment by the City to establish legal authority for City officials to obligate and to expend resources.

APPRAISED VALUE The estimated value of a piece of property for the purpose of taxation.

ASSESSED VALUATION A value that is established for real or personal property for use as a basis for levying property values. (Note: Property values in the City of Benbrook are established by the Tarrant Appraisal District).

AUDIT A comprehensive investigation of the manner in which the government's resources were actually utilized. The audit can be classified as a financial audit or a performance audit. A financial audit is a review of the accounting system and related financial information to determine how government funds were spent and whether expenditures complied with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

BALANCE SHEET A financial statement that discloses the assets, liabilities, reserves, and balances of a specific governmental fund as of a

specified date.

BOND

A written promise to pay a specific sum of money at a specified date or dates in the future, together with periodic interest at a specified rate. The most common types of bonds are general obligation and revenue bonds. These bonds are most frequently used for construction of large capital projects such as streets, drainage, and buildings. The repayment of both the principal and interest are detailed in a bond ordinance.

BONDED DEBT

That portion of indebtedness represented by outstanding bonds.

BOND ORDINANCE

An ordinance or resolution adopted by the legislative body that authorizes a bond issue.

BUDGET

A financial plan, for a specified period (fiscal year), of operations that matches all planned revenues and expenditures with services provided to the residents of the City.

BUDGET ADJUSTMENT

A procedure, established by the City Charter, used to revise a budget amount after the budget has been adopted by the City Council.

BUDGET CALENDAR

The schedule of key dates which the City Staff follows in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT

The instrument used by the budget making authority to present a comprehensive financial plan of operations to the City Council.

BUDGET MESSAGE

The opening section of the budget document that provides the City Council and the public with a summary of the most important aspects of the budget, changes from prior years, and views and recommendations of the City Manager.

BUDGET ORDINANCE

The official enactment, by the City Council, to authorize legally the City Staff to obligate and expend the resources of the City.

BUDGETARY CONTROL

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

BUDGETED AMOUNT

An authorization made by the City Council which permits the City to incur obligations and to make expenditures of resources.

<u>BUDGETED FUNDS</u>	Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The Budget Document that is submitted for City Council approval is comprised of budgeted funds.
<u>CAPITAL ASSET REPLACEMENT</u>	A fund established by the City Council to finance major equipment (\$30,000 or more) over several years rather than during one budget year.
<u>CAPITAL IMPROVEMENT PROGRAM</u>	A long-range plan for providing the capital outlay necessary to insure that adequate services are provided to the residents of the City. The plan includes improvements to or the acquisition of structural improvements and major equipment purchases.
<u>CAPITAL PROJECTS FUND</u>	A fund created to account for the financial resources to be used for the acquisition of or the construction of major capital facilities or equipment.
<u>CAPITAL IMPROVEMENT REPORT</u>	A separate budget document that lists, in detail each Capital Improvement Program along with the proposed method of financing the program and the year the project is undertaken.
<u>CAPITAL OUTLAY</u>	An expenditure which results in the acquisition or addition to fixed assets.
<u>CASH ACCOUNTING</u>	A basis of accounting in which transactions are recorded when cash is either received or expended.
<u>CASH MANAGEMENT</u>	The management of cash necessary to pay for governmental services while investing temporarily idle cash excesses in order to earn the maximum interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporarily idle cash.
<u>CHARACTER</u>	A basis for distinguishing types of expenditures; the major classification used by the City are: Personal Services, Supplies and Materials, Contractual Services, Repair and Maintenance, Capital Outlay, and Debt Service.
<u>COMBINED SUMMARY STATEMENT</u>	A summary of two or more funds presented on a single page that includes a total of the funds presented.
<u>CURRENT TAXES</u>	Taxes that are levied and due within one year.
<u>DEBT SERVICE</u>	The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-

determined payment schedule.

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for and the payment of long-term debt principal and interest.

DEBT SERVICE FUND REQUIREMENTS

The amount of revenues which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full and on time.

DEFICIT

The excess of expenditures over revenues during an accounting period.

DELINQUENT TAXES

Taxes that remain unpaid on or after the date on which penalty for non-payment is attached.

DEPARTMENT

A major administrative organizational unit of the City which indicates overall management responsibility for one or more activities.

DISBURSEMENT

Payment for goods and services in cash or by check.

DIVISION

A department is broken down by division which focuses on a specific area of operation within the department.

ENCUMBRANCE

The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

ESTIMATED REVENUE

The amount of projected revenues to be collected during the fiscal year. The projected financing sources estimated to finance the proposed projected expenditures.

EXPENDITURE

A decrease in the net financial resources of the City due to the acquisition of goods or services.

FISCAL YEAR

A twelve-month period to which the annual operating budget applies. The City has established October 1 through September 30 as its fiscal year.

FIXED ASSETS

Assets of a long-term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

FULL FAITH AND CREDIT

A pledge of the general taxing power of a government to repay debt obligations (the term is typically used in reference to bonds).

FUNCTION

A group of related activities aimed at accomplishing a major

service, which indicates overall management responsibility for one or more departments. The City has five functions: General Government, Staff Services, Public Safety, Public Services, and Community Development.

FUND

An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or governmental functions. The major funds used by the City include: General Fund, Debt Service Fund, Capital Projects Fund, Special Assessment Fund, and Capital Asset Replacement Fund.

FUND BALANCE

The excess of assets over liabilities. Fund Balance is also known as surplus funds or reserves.

GENERAL FUND

The fund used to account for all financial resources except those required to be accounted for in one of the City's other special purpose funds.

GENERAL LEDGER

A file that contains a listing of various accounts necessary to reflect the financial position and results of operation of the government.

GENERAL OBLIGATION BONDS

Bonds that finance a variety of public improvement projects which pledge the "Full Faith and Credit" of the City for their repayment.

GRANTS

Contributions or gifts of cash or other assets from another government or organization to be used or expended for a specific purpose, activity, or facility. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

INTERFUND TRANSFERS

Amounts transferred from one fund to another.

INVENTORY

A detailed listing of property currently held by the government that shows quantities, descriptions, and values of the property as well as units of measure and unit price.

INVOICE

A bill requesting payment for goods or services by a vendor or other governmental unit.

LEVY

To impose taxes, special assessments, or service charges for the support of City activities.

LINE-ITEM BUDGET

A budget that lists each expenditure category (salary, supplies, travel, repairs, etc.) separately, along with the dollar amount budgeted for each specific category.

<u>LONG-TERM DEBT</u>	Debt with a maturity of more than one year after the date of issuance.
<u>MODIFIED ACCRUAL ACCOUNTING</u>	A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received.
<u>OBJECT CODE</u>	An expenditure category, such as salaries, supplies, travel, electricity, or communications equipment. Object codes are grouped together to form character classifications.
<u>OPERATING BUDGET</u>	The portion of the budget that pertains to daily operations that provide the basic governmental services. The General Fund and the Debt Service Fund comprise the City's operating budget.
<u>ORDINANCE</u>	A formal legislative enactment by the governing board of a municipality.
<u>PERFORMANCE BUDGET</u>	A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.
<u>PERFORMANCE MEASUREMENT</u>	Specific quantitative and qualitative measurements of work performed as an objective of the activity, department, division, or fund.
<u>PROGRAM BUDGET</u>	A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditures.
<u>PROPERTY TAX</u>	Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.
<u>RECONCILIATION</u>	A detailed summary of the increases and decreases from one budget year to the next.
<u>REQUISITION</u>	A written request from one department to the Purchasing Agent for specific goods or services. This action precedes the authorization of a purchase order.
<u>RESERVES</u>	An account used to indicate a portion of a fund balance is restricted for a specific purpose and is therefore not available for general appropriations.
<u>REVENUE</u>	Funds that the government receives as income. Revenue includes such items as: tax payments, fees from specific services, receipts from other governments, fines, forfeitures,

and interest income.

REVENUE REFUNDING BONDS

Bonds with principal and interest payable exclusively from a revenue source pledged as the payment source before issuance. This type of bonds can be issued with or without voter approval.

RISK MANAGEMENT

An organized attempt to protect a government's assets against accidental loss in the most economical method and with the least risk.

SOURCE OF REVENUE

Revenues are classified according to their source or point of origin.

SPECIAL ASSESSMENT

A compulsory levy made against certain properties to defray all or part of the cost of a specific improvement or service deemed to benefit primarily those properties. The following are examples of special assessments used by the City: street, curb and gutter, drive approach, sidewalk, mowing, and demolition assessments.

SPECIAL ASSESSMENT FUND

A fund used to account for the construction of improvements with special assessment funds. The fund also accounts for the repayment of special assessment from property owners that have benefited from improvements or services regardless of the fund responsible for the original expenditure.

TARRANT APPRAISAL DISTRICT

An entity established by State of Texas law to insure uniform property appraisals for all cities in Tarrant County.

TAX RATE

The amount of tax stated in terms of a unit of the tax base; for example, 63.50 cents per \$100 of appraised calculation of taxable property.

TAX ROLL

The official list showing the amount of taxes levied against each taxpayer.

VOUCHER

A document indicating that a transaction has occurred. A voucher usually contains the account related to the transaction.

WORK PROGRAM

A plan of work proposed to be done during a particular period by the government in carrying out its assigned activities.